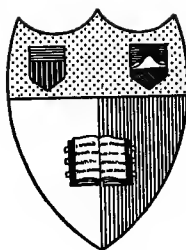


STATISTICS OF CITIES  
HAVING A POPULATION  
OF OVER 30,000: 1906



New York  
State College of Agriculture  
At Cornell University  
Ithaca, N. Y.

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DEPARTMENT OF COMMERCE AND LABOR

BUREAU OF THE CENSUS

S. N. D. NORTH, DIRECTOR

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SPECIAL REPORTS

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STATISTICS OF CITIES HAVING  
A POPULATION OF OVER  
30,000: 1906



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1908



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## LETTER OF TRANSMITTAL.

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DEPARTMENT OF COMMERCE AND LABOR,  
BUREAU OF THE CENSUS,  
*Washington, D. C., September 1, 1908.*

SIR:

I have the honor to transmit herewith a special report for the fiscal year 1906, 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 compiled under the supervision of Mr. Le Grand Powers, chief statistician, from data obtained by agents of the Bureau of the Census, from the official records of the cities. The city officials, by their courtesy and cooperation, contributed greatly to the success of the work.

The statistics contained in this report relate to the financial transactions and conditions of cities and are a continuation of those presented in previous bulletins and reports for the fiscal years 1902, 1903, 1904, and 1905. Certain general statistics of cities relating to police and fire departments, sewers, streets, parks, etc., presented in the bulletin for 1902 and 1903 and the special report for 1905 are omitted from this report, but will be continued in the report for 1907.

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. There is also presented a preliminary draft for a schedule for securing uniform reports from water-supply systems. This is accompanied by a suggested scheme of accounting, the adoption of which would facilitate the preparation of uniform reports. In the preparation of these schedules and of this scheme of accounts Mr. Powers was assisted by Mr. Moses N. Baker, associate editor of the Engineering News, by many of the officials of the New England and American Water Works Associations, and by the Committee of the American Association of Accountants.

Very respectfully,

  
Director.

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



# STATISTICS OF CITIES: 1906



# STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1906.

## FINANCIAL STATISTICS.

### INTRODUCTION.

*Object of the Census investigations.*—In its financial statistics of cities the Bureau of the Census seeks to present data relating to financial transactions and conditions in such a way as will admit of ready comparison among the several cities. Among the important facts which may be brought out 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 city governments. The statistics are affected, therefore, both by the kind of accounts kept and by the very great differences in the organization of American cities for local self-government.

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 corporation*. The activities of this "city corporation," however, do not include all public activities that may properly be said to belong to the government of the city, that is, 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 debts do not include all public obligations resting against the citizens to secure benefits for the people of the city exclusively and at their

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

The *government of the city*—that is, of the community constituting the city—for which the Bureau of the Census seeks to present financial statistics is not limited to the "city corporation," as above described, 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 treasurers' 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.

Fifty years ago but few American cities had any accounts so arranged as to show the cost of governmental operation and maintenance. In more recent years progressive cities have introduced into the accounts of the treasurer or comptroller certain devices by which those accounts are made to provide incidentally some of the information that is shown directly by commercial income and expense accounts. The devices referred to consist of more or less detailed exhibits of payments classified by object and of receipts classified by source. The classification of receipts into those from revenue and nonrevenue, and of payments into those for expenses, outlays, and agency and debt transactions, furnishes an approximate statement of the cost of operating the government of

the city and of maintaining any of its functions for a given fiscal year, and also shows 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 some cities, however, large numbers of warrants, or orders having the authority of warrants, are paid in a year subsequent to that of issue. In such cities 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 the classified exhibit of the treasurer's transactions may show for one year no payments 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 the expenditures for permanent properties than does the aggregate of warrants 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 merchandise purchased. 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 the amount paid on those outstanding at the beginning of the year from the payments made on 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, for systems and methods are 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 the 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.

*Need for a common terminology in accounting.*—The subject of correct and uniform accounting for cities and their industries, and for public service corporations under national or state supervision and control, is of great popular interest, and many accountants, economists, government officials, and public writers are giving it earnest thought. The average accountant is, however, of necessity devoting most of his attention to improving the methods of accounting; he is working out his own schemes, without seeking the cooperation of others. As a result of this, while better accounting is being introduced both for publicly and privately owned enterprises and for governmental business as a whole, the country is not securing uniformity as rapidly as seems desirable.

Uniformity of accounts must be based upon a common language of accounts; that is, upon the use of a common terminology. To aid in securing that uniformity, schedules and schemes of accounts should be accompanied with definitions of each accounting term employed, and the reason for adopting that term, where the usage of the commercial world is not uniform. The publication and discussion of such definitions and explanations will open the way for the final selection of those terms which are best adapted for securing improved and uniform governmental accounts and reports.

When it arranged its first schedules and instructions for collecting data relating to municipal financial transactions and conditions, the Bureau of the Census began a study of the past and present significance of accounting terms. That study has been continued during the years that have since elapsed, and the definitions which were first framed have been open to the criticisms of all interested in improved and uniform accounting, and have been tested by practical experience in the collection of comparable data for the Census reports on wealth, debt, and taxation and on the official statistics of cities having a population of over 30,000. From time to time the wording of many of the definitions has been changed as the result of the criticisms and suggestions received, and the number of definitions prepared has been enlarged. Many of these definitions in their earlier forms have been presented in preceding reports of the official statistics of cities. The publication of these definitions has been a most important factor in procuring the introduction of uniform accounts and reports by many cities. In further aid of that introduction the Bureau of the Census presents a revision of its earlier definitions, together with a statement of the historical or legal usage on which they are based.



## ACCOUNTING TERMINOLOGY.

## FUNDS AND ACCOUNTS.

*Funds and accounts in business.*—In governmental as in private business *funds* are amounts of cash or other wealth available for, reserved for, or devoted to, some particular purpose, while *accounts* are formal statements, or records, of financial transactions with individuals, of amounts of money received by and paid from funds, or of the credit and debit entries with specific classes of transactions, and of the balance on hand or due in each instance.

When a government or corporation has a number of funds, it keeps a separate account with each and thus has as many fund accounts as it has funds. The resources available or reserved for, or devoted to, a particular purpose and constituting one fund are generally, though not always, kept apart from those which are reserved for, or devoted to, other purposes. In private business according to the best accounting usage, when the resources of a given fund consist of cash deposited in banks, the money is paid out only by check drawn against the fund, as the check of the average depositor is drawn against the cash held to the depositor's credit. The bank, however, save in exceptional cases, does not keep the cash of the different funds of a depositor separate any more than it keeps that of an individual depositor separate. It has only one account with cash, although maintaining separate accounts with each depositor and with each of their funds.

At the present time the laws of many American states provide for the establishment and maintenance of state and municipal funds. These laws further provide for the deposit of all state and municipal cash in banks to the credit of the funds to which they belong and make it a penal offense for fiscal officers to draw a check or warrant against a fund in excess of the cash therein, or to draw a check or warrant against one fund to meet a claim against another fund. In these states the resources of each governmental fund are at all times kept apart from those of other funds, even more completely than in the case of private corporations first mentioned, and a fund is not only an amount of resources reserved for, or devoted to, some particular purpose, but such an amount kept apart from resources reserved for, or devoted to, other purposes.

In other American states with laws relating to public moneys that are materially different from those last referred to, a public official may use any moneys of the state or municipality in his custody or control for paying a legal claim against the government. In these states the governments may have what the laws and customs call funds, but such funds are in practice but little more than governmental accounts with moneys derived from specified

sources or those appropriated for designated purposes or objects; and the distinction between the two words embodied in the foregoing definitions has but little recognition in law or in practical accounting, and thus the two words are used more or less interchangeably.

This interchangeability is met with not only in the case of governments last described, but also in that of the United States Government, and of some individual states maintaining an independent treasury in which, in theory or in practice, all moneys are kept. These governments merge all their cash into one whole, as a bank merges the cash of its customers, and keep account of the money reserved for, or devoted to, specified purposes by accounts having the name of "funds."

The special conditions under which the United States and some other governments are compelled to transact business compel the use of the words "accounts" and "funds" with practically the same meaning. None the less, to the extent of its compatibility with statutory requirements, government officials and accountants, in the interest of good administrative accounting, should use the term "funds" with a meaning which fully differentiates it from "accounts."

Owing to the different usages which are met with in the administration of funds, and the different character of funds, judicial definitions of the word "fund" are sometimes in harmony with the usage here recommended and sometimes recognize the practical interchangeability of the word with the word "account." This fact should be kept in mind in considering the judicial definitions which follow.

*Judicial definitions of funds.*—"The ordinary meaning of the word 'fund,' according to Webster, is a sum of money appropriated as the foundation of some commercial or other operation undertaken with a view of profit, and by means of which expenses and credits are supported."<sup>1</sup>

"A fund is a deposit of resources, or money appropriated as the foundation of some commercial operation, or a store laid up to draw from."<sup>2</sup>

"A fund is merely a name for a collection or an appropriation of money. It may be nothing but a designation of one branch of the accounts of a state, of a certain amount of money, when collected, to be applied to a particular purpose. It may have no property and represent no investment, and what are called its revenues may include all the moneys appropriated and directed to be paid to it, or for its benefit, or that of the object it represents."<sup>3</sup>

The use of the word "funds" with the significance indicated in the foregoing definitions must not be con-

<sup>1</sup> *Boulle v. Tompkins* (N. Y.), 5 Redf. Sur., 472, 477.

<sup>2</sup> *Lane v. Metzberg*, 51 N. W., 562, 563; 81 Wis., 344.

<sup>3</sup> *People v. New York Cent. R. R. Co.* (N. Y.), 34 Barb., 123, 135.

founded with its employment to signify public debt, or securities representing such debt.

*Classification of funds.*—Very many different designations are applied to funds, whether of the government or of the commercial world, according to circumstances, and in many cases according to the caprices of legislators or of the fiscal officers. Of such designations, the most common are those employed when funds are classified according to their origin, or according to the application of the money or other forms of wealth which constitute their assets. By the state and municipal governments of the United States, funds are most frequently designated as *general*, *special*, or *trust*. The "general," "special," "trust," and other so-called "funds" of the United States and of some American state and local governments are, by reason of statutory provisions or long continued custom, appropriations of money rather than stocks of money. They are, as has been previously stated, in reality "accounts" rather than "funds." In practical accounting this fact should not be overlooked and should be kept in mind in considering the definitions which follow:

*General funds.*—A general fund is one that is not specifically limited as to the sources from which its stock of wealth is derived or as to the objects for which it may be disbursed; it is a fund that includes money or other forms of wealth derived from a number of sources and to be expended for many objects.

The significance of the term "general fund" as employed in connection with the accounts of the United States Government is stated by the comptroller in the following decision:

"Section 3617 of the Revised Statutes provides that all moneys received "for the use of the United States," except postal revenues, shall be paid into the Treasury. These moneys constitute the *general fund*, and are available for appropriation by Congress."<sup>1</sup>

The term "general fund" is frequently met with in legislation and in municipal ordinances, as well as in the published reports of states and municipalities. It has been the subject of litigation, and the courts have defined it in the following words.

"The term 'general fund,' as used to define a fund belonging to a state, is a fund created for the purpose of paying the salaries of state officers and defraying the general expenses of the state government."<sup>2</sup>

"'General fund' as used in Laws of 1855, directing that the money received by a certain tax be paid into the treasury to the credit of the general fund of the state, is the collective designation of all the assets of the state which furnish the means for the support of the government and the defraying of discretionary appropriations of the legislature; in other words, the necessary and contingent expenses of the government."<sup>3</sup>

"The general fund of a city is a miscellaneous fund for the payment of claims which will arise and for which it is impossible to remit the exact amount which will be required."<sup>4</sup>

"The general fund of a county, as its name implies, is one devoted to a variety of uses, and its expenditure is left mainly to the discretion of the county commissioners."<sup>5</sup>

*Special funds.*—A special fund is one which is specially characteristic, or of a particular kind or character; a fund whose assets are derived from a specified source or are applied to a designated object.

The distinction between a general fund and a special fund, as it exists for the United States Government, is embodied in a decision of the comptroller, as follows:

The authority conferred on the Secretary of the Interior by section 1 of the act of March 3, 1902, to expend the moneys received from the sale of certain public lands in the territory of Oklahoma for objects therein specified, constitutes such moneys as *appropriation* and a *special fund* for the objects for which they are authorized to be expended, without any express declaration to that effect, and exempts them from the moneys required by section 3617 of the Revised Statutes to be covered into the *general fund* of the Treasury, and from those prohibited by the act of July 1, 1902, from being taken out of the Treasury without an appropriation "in specific terms," and they may be covered into the Treasury as a *special fund* without a specific requirement to that effect, and there held subject to withdrawal for the objects for which they are authorized to be expended.<sup>6</sup>

"A special fund is nothing more nor less than a particular fund; a fund that is special, provided for a particular purpose."<sup>7</sup>

Special funds are usually given specific designations, expressive of the source from which their assets have been derived or of the objects to which they are to be applied—as "post office fund," "reclamation fund," "school fund," "road fund," "hospital fund," etc. Litigation relating to the assets of these funds and the decisions of courts relating thereto, so far as discovered, are generally indexed according to the specific names of the objects for which the money involved is appropriated—as "schools," "roads," etc. In the broadest use of the word "special," as the designation of all funds other than "general," the term "special funds" includes all those created for the administration of trusts. The term is, however, more frequently employed as a common designation of all funds other than the general fund, and those created for the administration of trusts.

*Trust funds.*—A trust fund is a special fund, the legal ownership of which is vested in a trustee who holds its assets subject to the rights of others to enjoy certain of the benefits arising therefrom.

In the case of most governments the term "trust funds" is a generic one, including a number of funds,

<sup>4</sup> Kelley v. Broadwell (Nebr.), 92 N. W., 643, 645.

<sup>5</sup> Burlington & M. R. R. Co. v. Lancaster County Commissioners, 12 Nebr., 324, 327; 11 N. W., 322. Kansas City, Ft. S. & G. R. Co. v. Scannon, 25 Pac., 858, 859; 45 Kans., 481.

<sup>6</sup> 13 Comp. Dec., 700.

<sup>7</sup> Travellers' Insurance Co. v. Denver, 11 Colo., 440.

<sup>1</sup> 13 Comp. Dec., 700, 702, 703.

<sup>2</sup> State v. Bartley, 58 N. W., 172, 173; 49 Nebr., 353.

<sup>3</sup> People v. Orange County Supervisors (N. Y.), 27 Barb., 575, 582.

each with its individual name descriptive of the character of the trust for the administration of which it was created.

*Judicial definitions of accounts.*—"An account is defined to be a detailed statement of mutual demands in the matter of debt and credit between parties, arising out of contracts, or some fiduciary relation."<sup>1</sup>

"An account is a 'sum stated on paper; a registry of a debt or credit; an entry in a book of things bought or sold, of payments, services, etc.'" "A list or catalogue of items, whether of debts or credits."<sup>2</sup>

#### INCOME, REVENUES, RENTS, AND RECEIPTS.

The four words, *income*, *revenues*, *rents*, and *receipts*, are the most important ones employed in popular speech, in private and in governmental accounting, or in public statutes and ordinances, to refer to amounts received or receivable by private individuals, corporations, and governments. All of these words have been in continuous use in English from a very early date. *Income* is of Anglo-Saxon or Teutonic origin, while the others came into the language from the Latin or French, either directly or through the influence of the Normans.

The words mentioned, though differently derived, were employed more or less interchangeably in early English as designations of the aggregate of a private individual's gain, whether derived from trade, the use of lands and money, or from labor and other services rendered. With the possible exception of *rents*, they were also used in speaking of the total receipts of governments from the sources mentioned and from taxes, fines, and fees. Having at the outset the interchangeability mentioned, these words, like other synonymous terms, have shown a tendency toward differentiation.

Of the words mentioned, *rents* was the first to be fully differentiated from the others. As a result, it has assumed a meaning which makes it a subdivision or class of income or revenue, and a source of receipts. In accounts it signifies the compensation that is paid or received for the use of lands, buildings, and other valuable things. The modern meaning of the word is thus more limited than the earlier one.

In recent years the word *receipts*, as used by accountants, has become fully differentiated from *income* and *revenues*. *Income* and *revenues* are now applied by accountants only to amounts received or receivable which are for the exclusive use or benefit of the recipient, and which increase the sum total of the wealth of the private individual or corporation receiving, or, in the case of governments, add to the excess of their resources over their liabilities, while *receipts* is used in referring to all amounts received without regard to

their effect upon the wealth or resources of the recipient. This differentiation in the signification of the word is not, however, fully reflected in the definitions prepared by our lexicographers, as may be seen by noting the definitions quoted from the Century Dictionary in the latter part of the paragraph which follows.

A tendency toward a differentiation of the words *income* and *revenue* was long apparent, and as a result a great majority of public writers and speakers identified revenues more or less with governmental and income with private affairs. Income was the revenue of a private man, while revenue was the income of a government; hence, statutes and the populace speak of the tax on the rents, profits, and earnings of a private individual or corporation as an "income tax," and such a tax constitutes one source of the "revenue" of the government. This usage was so common fifty years ago that it was then distinctly recognized by the majority of lexicographers, and in recent years the Century Dictionary defines income as "that which comes in to a person as payment for labor or services rendered in some office, or as gains from lands, business, investments of capital, etc.; receipts or emoluments regularly accruing, either in a given time, or, when unqualified, annually. The annual receipts of a person or corporation." In like manner, it defines revenue as "the annual income of a state, derived from the taxation, customs, excise, or other sources and appropriated to the payment of the national expenses." To this is then added the following: "This is now the common meaning of the word, *income* being applied more generally to the rents and profits of individuals."

It should be noted in this connection that the dictionaries give definitions of a number of technical terms which are made up of the words *income* and *revenue* combined with other words. None of the terms thus defined uses either *income* or *revenue* with a significance other than given above. Terms with different usages of the words mentioned can, however, be found. Such usage reflects the results of factors operative in the United States and Great Britain which in recent years have tended to maintain the early interchangeability of the two terms.

These factors have tended to make accounting terminology less definite and scientific than it would have been had the differentiation above pointed out been universally accepted. Those differentiations are based upon fundamental differences in the things designated, and hence, to secure scientific exactness in its terminology, the Bureau of the Census uses the words *income* and *revenue* with the principal meanings assigned them by the Century Dictionary, as the same are stated in the definitions which follow.

*Income.*—In the accounts of private individuals, firms, and corporations, the term *income* is used in referring to the aggregate and to the individual amounts

<sup>1</sup> McWilliams v. Allan, 45 Mo., 573, 574. Preston Nat. Bank v. George T. Smith Middlings Purifier Co., 60 N. W., 981, 982; 109 Mich., 462. Madison County v. Sollier, 30 South, 610, 611; 79 Mass., 220.

<sup>2</sup> Theobald v. Stinson, 38 Me., 149, 152.

received or gained, in the form of trading profits, earnings, rents, interest, or other accruals in connection with the operation of the business conducted by them or the management of the properties owned by them. The term is also applied to such profits, rents, earnings, and interest less the costs of business operation of the ordinary business, and to amounts received or gained by individuals, firms, or corporations acting as agents of others for the transaction of specified business. So far as practicable, the different uses of the term should be disclosed by combining with *income* the adjective "gross" or "net," or other descriptive words. Income accounts are kept with a view to determining the income secured during a given period, as a year. Such accounts are always statements of amounts received and receivable on account of income for such a period.

*Revenues.*—Revenues are those amounts of money or other forms of wealth provided or obtained for meeting governmental expenses, outlays, and indebtedness by nations, states, and municipalities (1) from the exercise of governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental use; (3) from the performance of services for compensation, and from the furnishing of material objects for a valuable consideration; and (4) from the operation or management of productive enterprises, investments, and properties of the government. Revenues are to be distinguished from public moneys or public funds. *Public moneys*, or *public funds*, include all moneys in the treasury, applicable to public uses, whether derived from revenues or from other sources.

- The *revenue* of a nation, state, or municipality is the aggregate amount provided or obtained by it for the objects and from the sources mentioned above under "revenues." The word *revenue* is also used as a part of many compound terms, such as "revenue accounts," "revenue expenditures," "revenue loan," "revenue tariff," "revenue service," "internal revenue," etc., in most of which it retains its significance as defined above. In compound terms in which *revenue* is used with a different meaning, substitutes should be adopted in order to obtain simplicity of terminology and clearness of statement.

The *revenues of a fiscal year* are those which are applicable for meeting the appropriations for that year. They are the amounts received or receivable from revenue, or on revenue account, to the credit of that year. To distinguish between the revenues received and those receivable to the credit of a given fiscal year, the former may be called *realized revenues*, and the latter, *authorized but unrealized*.

A *revenue law* is a law made either for the direct or avowed purpose of creating revenue for the support and use of the government, while a *revenue producing law* is a law from the operation of which revenue accrues to the benefit of the government.

A *revenue account* is an account showing the source, amount, and disposition of moneys received from revenues. All revenue accounts are *treasury accounts*, the latter term being a common or generic designation of all accounts showing the source and amount or disposition of moneys received into the treasury.

In the accounts of government, revenues may be classified by their popular designation or by their character. Classified by popular designation, they may be referred to as taxes, customs, imposts, fines, fees, gifts, grants, etc. Classified by character, they are (1) amounts provided or obtained under the taxing or police power, or received as donations, gifts, grants, and subventions; and (2) amounts obtained for services rendered or objects of value furnished, or from the operation or management of productive enterprises, investments; and properties. Revenues such as those mentioned under (1) may be called *general*; and those mentioned under (2), *commercial*. Further, the amounts obtained by governments from the operation of productive enterprises, investments, and properties may be considered as "income" of the enterprise, investments, or properties, or as "revenue" or "commercial revenue" of the nation, state, or municipality; but not as the revenue of the enterprise, or the income of the government.

Since the revenue of governments and the income of individuals, firms, and corporations are derived from many sources of widely different character, it is very desirable from an accountant's point of view to substitute for *revenue* and *income* more descriptive words whenever this is practicable. Among such more descriptive words are *earnings*, *interest receivable*, *rents receivable*, *sales*, *profits*, and *gains*. The word *earnings*, when associated with the word *income*, is admirably used in the reports of the United States Interstate Commerce Commission.

*Receipts.*—In both public and private accounting, *receipts* are the amounts of money or other forms of wealth taken in either for the benefit of the recipient or for the benefit of another. It is in this sense that the term is used in the work in hand, although the word *receipt* is employed in speaking of an individual amount taken in as above set forth, and also applied to the act of taking or accepting money or its equivalent. Further, in either of the two ways suggested by these meanings, individuals, firms, corporations, municipalities, states, and nations, may receive money or its equivalent (1) as income or revenue, (2) as proceeds of loans or sales, or (3) as wealth belonging to others for whom they act as agents or trustees. Receipts thus embrace not only revenue and income but also wealth that is obtained from such sources or is to be applied to such purposes that it can not be termed "income" or "revenue." The term *receipts* is thus broad, inclusive, and generic.

The term *receipts*, however, is applicable only to

wealth which has actually been received. The language at present has no single word that is exclusively applicable to an aggregate composed of wealth received plus wealth receivable. This deficiency is of no practical or even theoretical importance in ordinary commercial accounting. Some governmental accountants, however, have presented figures showing an aggregate composed of wealth received plus wealth receivable, and to these figures such a word, if the language possessed one, would be applicable. Some governmental accountants have expressed a desire for such a word. If they have any real need for it, one is available in the old English word *incomings*.

#### EXPENSE, EXPENDITURE, OUTLAY, OUTGO, PAYMENT, AND DISBURSEMENT.

The singular and the plural forms of the words *expense*, *expenditure*, *outlay*, *outgo*, *payment*, and *disbursement* are found in accounts and financial reports of individuals, firms, corporations, and governments in recording, or referring to, the flow or movement of cash or other forms of wealth from the treasury. With the exception of *outgo*, they are extensively used for the purpose mentioned. *Outgo* is rarely employed in modern accounts and reports.

At one time all the words above mentioned, though of different derivations and of slightly different meanings, were used more or less interchangeably in referring to the movement or flow of cash. A differentiation, gradually introduced and now generally recognized, has led to the employment of "expense" and "outlay" in referring to the costs of conducting business and the cost of permanent properties owned and used by such businesses, and to the employment of "payment" and "disbursement" as general terms in referring to all outgoes of money. The word *expense* has moreover—by the almost universal usage of accountants in the United States and Great Britain—come to signify the cost of business operation and management. By the great majority of British cities and a few American cities it has been given a similar significance in governmental accounting with great advantage. Such usage, if generally adopted, would give to many government reports a definiteness and scientific completeness which is not now found, although greatly to be desired. The Bureau of the Census thus uses the word in its statistics showing the cost of maintaining the national, state, and local governments.

Of the other words mentioned above, *outlay* has made greatest progress toward a limited, specific meaning. In the beginning, like the words *outgo*, *outflow*, *payment*, and *disbursement*, "outlay" was a general term used in referring to amounts of cash paid, but gradually it has come to be employed only in speaking of the costs of permanent properties and improvements, and not in referring to the costs of operation and maintenance.

At first, when used in this sense, it was generally combined with the word *capital*, in the term "capital outlay." The Bureau of the Census, however, following the usage of many city officials and accountants of Great Britain, now uses "outlay" without prefix to convey the meaning above mentioned. This usage has the advantage of providing a single word to designate the costs of permanent properties and improvements; while, further, it avoids the use of the word *capital* in the compound term with a meaning different from that ordinarily given to it by economists. If the usage adopted by the Bureau of the Census can be generally accepted, it will differentiate *outlay* as fully as *expense* has been differentiated in commercial accounting.

*Expenditure* is derived from the same linguistic root and originally possessed the same meaning as *expense*, but although *expense* acquired the specific significance already mentioned, *expenditure* has continued to be employed with its original, inclusive meaning, to which attention has already been called. In the Constitution of the United States, and less generally in the statutes, accounts, and reports of American states and municipalities, the word *expenditure* is used to include all amounts *paid* or *payable*, whatever their character or whatever their purpose. As thus employed it is of broader significance than *disbursement* or *payment*, or than *expense* and *outlay* combined. It is thus a most valuable descriptive term for general use, but in accounting and in reports designed to present classified summaries of the costs of governments and other governmental expenditures the several costs and disbursements should be presented under more specific designations, the foremost of which must be those of *expenses* and *outlays*.

*Expenses*.—In governmental accounting expenses are (1) the accrued costs, paid or payable, of the services, rents, and materials, for which no permanent or subsequently convertible value is received or receivable, obtained by or for nations, states, and municipalities, and used by them for the maintenance of their governments and for the operation of their business undertakings; and (2) the losses incurred by them in such maintenance and operation. Expenses are the costs and losses which decrease the assets or the value of permanent properties and improvements without any corresponding decrease of obligations, or increase the liabilities without any corresponding increase of the assets or the value of permanent properties and improvements. Governmental costs of services, materials, and rents included in (1) are settled by the payment of cash in accordance with the terms of appropriation acts, while the losses included in (2) require no settlement or payment. In recognition of this difference, which has great importance in governmental accounting, the two classes of expenses are here called *budgetary* and *accounting*. The word *expense* is used



in speaking of any one of the costs or losses referred to in the foregoing definition. It may also be used as a prefix in any compound term, as "expense account," in which it is given a significance substantially the same as that above set forth.

*Outlays.*—In governmental accounting, 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. Outlays always increase the aggregate value of lands and other permanent properties of nations, states, and municipalities, either by exchanging cash or other assets for permanent properties, or by incurring a liability therefor. The word *outlay* is used in speaking of any one of the costs referred to in the foregoing definition. It may also be used in such terms as *outlay account*, and other compound technical terms, in which it maintains the significance here assigned to it.

*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.

*Revenue expenditures.*—The term *revenue expenditures* is the designation for those costs of governments or nontrading private enterprises that are chargeable to or are to be met from revenues or income. As applied in the accounts of nontrading private enterprises, the term is equivalent to *expenses* as above defined, since expenses are the only commercial costs properly chargeable to income. In governmental business *revenue expenditures* include budgetary expenses, outlays, and costs of storehouse supplies, since all these are chargeable against or are to be paid ultimately from revenue. The Bureau of the Census employs the term with this scope in its financial statistics of cities.

*Expenditure.*—Apart from the use of the word in the terms "revenue expenditure" and "budgetary expenditure," the Bureau of the Census makes no technical use of the word *expenditure*. It employs it, however, with its original broad, popular significance in referring to all amounts paid or payable from the treasury for any purpose whatsoever.

*Payments.*—The word *payments* is used when money or its equivalent is paid out either in exchange for value received or in discharge of an obligation, but it

may be applied to one or more of three different elements of the transaction. It may be used to designate (1) the amount of money or its equivalent paid, (2) the act of paying the money or its equivalent, or (3) the resulting discharge of the obligation or contract because of which the money was paid. In other words, *payment* may be applied to (1) the amount paid, (2) the act of paying, or (3) the result of paying. In accounting it is most frequently used in the first sense, as a designation for an amount paid. It should be noted that in any of these three senses it is applicable to all expenditures—for expenses, outlays, purchase of investments, and liquidation of debts, whether such expenditures were made on the payer's own account or by the payer as servant, agent, or trustee for another.

*Disbursements.*—In accounting, the word *disbursement* may be used with a meaning identical with the first and second of the three given above for *payments*, but for expressing the things covered by the third meaning of the word *payments* it can not properly be employed.

The word *payments* can best be used in accounts of auditors and other controlling officers, whose financial transactions include all those acts referred to in the definition of payments, while *disbursements* is appropriate in the accounts of treasurers, whose transactions involve a disposal of money as described in the first and second meanings given for payments.

Payments and disbursements are generally spoken of as *payments and disbursements for expenses, outlays, or investments, or for liquidation of loans, or on trust or agency account*. The financial statistics of the Bureau of the Census are based primarily upon the reports of auditors and other controlling officers, and therefore use is made of the word *payments* rather than *disbursements*, for the reasons stated above.

#### LIABILITIES AND DEBTS.

All of the words, the definitions of which have been given in preceding paragraphs, are, in governmental accounting, closely associated with a number of other words, such as *liabilities, debts, appropriations, trusts, capital, assets*, etc. The derivation of these words and the changes in their meanings during the past centuries are of but little significance from an accountant's standpoint, and no consideration is given to the same in this connection. Attention is first called to the present accounting significance of the word *liabilities* and to the various classes of liabilities.

*Liabilities.*—The primary meaning of the word *liability* is obligation or responsibility. In the terminology of business and finance, however, the word has come to be employed, ordinarily in the plural, with a more or less specific technical signification. As the term is used in accounting, *liabilities* signify obligations or responsibilities which may be expressed in

terms of money or other specified forms of wealth. The term is also applied to the amounts of money or quantities of wealth for which a person, firm, corporation, or government is under obligations, or for which he or it is responsible.

Considered with reference to their character, liabilities are of two classes, neither of which is exclusive of the other. They are debt liabilities and trust liabilities.

*Judicial definitions of liability.*—Litigation has given rise to many definitions of *liability* and *liabilities*. The forms of such definitions, like those of all others found in judicial decisions, depend primarily upon the laws under which the litigation takes place and the facts upon which decisions must be based, and therefore present many variations from the formal definition given above, which has been prepared for purposes of scientific classification. This fact should be kept in mind in considering the judicial definitions which follow and all judicial decisions cited in this introduction. In the records of litigation there are found more judicial definitions of *liability* than of the accounting expression *liabilities*.

Of judicial definitions of the latter term, attention is called to the following:

"Liabilities are the antithesis of assets."<sup>1</sup>

Of judicial definitions of *liability* in its general sense, the following may be given:

"The term *liability* expresses in the broadest and most comprehensive manner any form of legal obligation, certainly all such as are measured by money values."<sup>2</sup>

"*Liability* is defined by Black's law dictionary to be 'the state of being bound or pledged in law or justice to do, pay, or make good something; legal responsibility.' Webster defines it to be 'the state of being bound or obliged in law or justice; responsibility.' Bouvier defines it to be 'responsibility, the state of one who is bound in law and justice to do something which may be enforced by action.'"<sup>3</sup>

#### DEBT LIABILITIES.

A *debt liability* is an obligation or responsibility of an individual, firm, corporation, or government to pay a specified amount of money or quantity of some other form of wealth.

Debt liabilities may be given many specific designations according to their classification, which may be made upon a number of different bases. Classified according to the time when, and the conditions under which, the obligation or responsibility which consti-

tutes the liability becomes a debt—that is, an obligation to pay a particular person a specific amount of money or other wealth—debt liabilities are separable into outstanding, authorized but unincurred, and contingent.

An *outstanding debt liability* is one which represents an existing present obligation to pay some particular person a specified amount of money or other wealth at some stated time or times; such a liability is properly spoken of as a *debt*. An *authorized but unincurred debt liability* is one which represents a responsibility for, or liability on account of, a debt which will be created in the future as the result of some act already authorized. In governmental business, authorized but unincurred debt liabilities are of two distinct classes—appropriation liabilities and authorized but unissued loans. The first, which are met with only in governmental business, will be treated at length in a succeeding paragraph, and the second are loans which have been authorized but which have not been issued in exchange for money. A *contingent debt liability* is one which represents the responsibility for, or liability on account of, an existing claim for money or other wealth which may become a debt as the result of some future event.

Classified according to the provisions made for their liquidation or payment, governmental debt liabilities are separable into current, fixed, and floating. A *current debt liability*, or *current liability*, as it is more frequently called, is a debt liability of a nation, state, or municipality, for the payment or liquidation of which provision is fully made by cash in hand, by revenue or by other assets already authorized and appropriated for that specific purpose. A *fixed debt liability* and a *fixed debt* are terms more or less interchangeably employed in speaking of a debt liability of a nation, state, or municipality which has a number of years to run or upon which interest is to be paid in perpetuity, but for the amortization of which no assets other than those of a sinking fund have as yet been specifically authorized and appropriated. A *floating debt liability*, or a *floating debt*, is a debt of a nation, state, or municipality due at the present time, but for the payment or redemption of which there is no money in the treasury specifically designated or appropriated, nor any taxation or other means of procuring money particularly provided.<sup>4</sup>

The designation *funded debt* was first applied to those debts for the interest and principal of which funds had been appropriated or provided. It is now more commonly applied by American courts to those governmental debts for the payment of which the credit of a nation, state, or municipality has been distinctly pledged; and which are evidenced by bonds, certificates, or other instruments, the principal of which is

<sup>1</sup> Lovejoy v. Inhabitants of Foxcroft, 40 Atl., 141, 147; 91 Me., 367.

<sup>2</sup> Pittsburg Melting Co. v. Reese, 118 Pa. St., 362.

<sup>3</sup> Bengel's Adm'r v. Bowling, 51 S. W., 151; 106 Ky., 575. See also to the same general effect, Wood v. Curry, 57 Cal., 209; Lattin v. Gillette, 95 Cal., 319; McElfish v. Kirkendall, 36 Iowa, 226; Choate v. Quinchett, 12 Heisk (Tenn.), 432; and Heywood v. Shreve, 44 N. J., L., 104.

<sup>4</sup> For judicial decisions containing definitions of a floating debt, see, among others, People v. Wood, 71 N. Y.; Cooke v. Saratoga Springs, 73 Hun. (N. Y.), 55; and State v. Farrar, 24 Ohio St., 541.

payable at a time beyond the fiscal year of issue, with periodical terms for the payment of interest, and where provision is made for the final payment of its principal by future taxation and the *quasi* pledging of the governmental revenue in advance.<sup>1</sup>

The term *debt*, used primarily in speaking of an "outstanding debt liability," or the existing obligation to pay a specified amount of money or other wealth, is also employed in referring to the wealth to be thus paid. In speaking of amounts of money or wealth to be paid the word *indebtedness* is frequently employed interchangeably with *debt*.

*Judicial definitions of outstanding debt liabilities, or debts.*—Judicial definitions recognize debt liabilities and debts both as obligations of governments, corporations, firms, and individuals, and as amounts which they are under obligations to pay.

"A debt may be evidenced by matters of record, by a contract under seal, or by a simple contract. The distinguishing feature is that a fixed and specific amount is owing and that no future valuation is required to settle it."<sup>2</sup>

"A debt,' according to Webster, is 'that which is due from one person to another, whether money, goods, or services; that which one person is bound to pay to another, or to perform for his benefit; that of which payment is liable to be exacted; due; obligation; liability.'"<sup>3</sup>

"A debt is a certain sum that is owing from one person to another."<sup>4</sup>

"A debt is a legal liability to pay a specific sum of money."<sup>5</sup>

"A debt,' as defined by the Century Dictionary, is 'that which is due from one person to another, whether money, goods, or services.'"<sup>6</sup>

"The word *debts* includes every claim and demand upon which a judgment for a sum of money could be recovered in an action."<sup>7</sup>

*Classification of current debt liabilities.*—Current debt liabilities are readily separable, according to their character and the time when they become enforceable claims, into five classes—appropriation liabilities, contract liabilities, accounts payable, revenue bills payable, and miscellaneous accounts payable.

An *appropriation liability* is the authorized debt liability which is created by an appropriation act or ordinance. It is the obligation of a nation, state, or municipality to meet a debt which will be created as the result of the authorization or instruction of its executive officers to secure a specified service, material, or rent for governmental purposes. Of the many court decisions by which such an authorization is recognized as a debt liability, attention is here called to the following:

*California.*—Wallace v. San Jose, 29 Cal., 180. Bradford v. San Francisco, 112 Cal., 544.

*Connecticut.*—Woodward v. Reynolds, 58 Conn., 486.

*Illinois.*—East St. Louis v. Flannigan, 26 Ill. App., 449. Law v. People, 87 Ill., 385. Hay v. Springfield, 64 Ill. App., 671.

*Indiana.*—Valparaiso v. Gardner, 97 Ind. I; 49 Am. Rep., 416. Fowler v. F. C. Austin Mfg. Co., 5 Ind. App., 489. Brashear v. Madison, 142 Ind., 685.

*Iowa.*—Grant v. Davenport, 36 Iowa, 396.

*Louisiana.*—Laycock v. Baton Rouge, 35 La. Ann., 475. State ex rel. Noble v. Clinton, 28 La. Ann., 400.

*Maine.*—Reybolds v. Waterville, 92 Me., 292.

*Maryland.*—Md. Agri. College v. Keating, 58 Md., 580.

*Montana.*—State v. Helena, 63—P. 99—24 Mont., 521.

*Oregon.*—Shattuck v. Kincaid, 31 Oregon, 379.

*Pennsylvania.*—Wade v. Oakmont, 165 Pa. St., 479. Nankivil v. Yeosock, 7 Kulp (Pa.), 518.

*Texas.*—Terrell v. Dessaint, 71 Tex., 770. McNeal v. Waco, 89 Tex., 83.

*Washington.*—Austin v. Seattle, 2 Wash., 667.

Appropriation liabilities are of four distinct classes, here called general revenue, special revenue, bond, and trust. A *general revenue appropriation liability* is one created by an annual general appropriation act or ordinance of a nation, state, or municipality, and represents future expenditures which will be met from any revenues in hand or authorized that are not specifically set apart for other purposes. A *special revenue appropriation liability* is one created by a general act establishing a "special fund" (see page 6) from revenues other than trust revenues, and directing that specified expenditures be made from such funds. A *bond appropriation liability* is one which represents the expenditures authorized from the special funds obtained from the issue of bonds for the purpose of raising money for specified objects. A *trust appropriation liability* is one created by a law, ordinance, or resolution through which a nation, state, or municipality becomes a trustee of a technical or *quasi* technical trust, and by which specified moneys already in the treasury, or to be received therein, are definitely appropriated for specified trust purposes; that is, their expenditures for such purposes are authorized either in express terms or by implication. (For classes of these liabilities see trusts and trust liabilities in a later paragraph, page 13.)

A *contract liability* is an obligation to pay for non-delivered services and materials which have been ordered and for whose delivery a contract has been made. In governmental business when a contract has been made, or goods ordered in accordance with the

<sup>1</sup> People v. Carpenter, 31 N. Y., App. Div., 603. Ketchum v. Buffalo, 14 N. Y., 367.

<sup>2</sup> 3 Bla. Com., 154; 2 Hill, 220.

<sup>3</sup> Cook v. Bartholomew, 22 Atl., 444, 445; 60 Conn., 24; 13 L. R. A., 452 (citing Webster's Dictionary). Warner v. Warner (N. Y.), 18 Abt., N. C., 151, 155. Rodman v. Munson (N. Y.), 13 Barb., 188, 189 (citing Webster in Sen. Doc., 1851). Equitable Life Ins. Co. of Iowa v. Board of Equalization, 37 N. W., 141, 142; 74 Iowa, 178. Hains v. Larson, 66 Pac., 782; 24 Utah, 139. City Council of Dawson v. Dawson Waterworks Co., 32 S. E., 907, 912; 106 Ga., 696. Lewis v. N. Y. Cent. R. R. Co. (N. Y.), 49 Barb., 330, 336. Newell v. People, 7 N. Y. (3 Seld.), 9, 124.

<sup>4</sup> Little v. Dryer, 27 N. E., 905, 906; 138 Ill., 272; 32 Am. St. Rep., 140. Antony v. Savage, 3 Pac., 546, 548; 3 Utah, 277. Appeal Tax Court of Baltimore City v. Rice, 50 Md., 302, 316.

<sup>5</sup> Allen v. Dickson (Ala.), 1 Minor, 119, 120.

<sup>6</sup> State v. George Co., 17 S. E., 10, 11; 112 N. C., 37; 19 L. R. A., 485.

<sup>7</sup> Code Civ. Proc., N. Y., 1899, Sect. 2514, Sub. 31. Cool v. Woodward (N. Y.), 5 Den. Sur., 97, 100.



terms of an appropriation act, the appropriation liability is displaced by a *contract liability*, and when the services or materials called for by the order or contract are received, the *contract liability* becomes an account payable.

The terms *revenue accounts payable* and *revenue bills payable* are designations here given to outstanding debt liabilities of governments which are payable from the proceeds of current revenues. An *account payable* in governmental, as in private business and accounting, is an amount owed on general account, but not evidenced by any formal acknowledgment of indebtedness. Such an account in governmental business, when authorized to be paid from current revenues, is here called a *revenue account payable*; all other accounts payable are called *miscellaneous accounts payable*. A *revenue bill payable* is a formal acknowledgment of an outstanding debt liability. The term is applied to all short-term bonds, notes, warrants, and certificates, however designated, which are payable from current revenues. Among the specific technical names given to those evidences of governmental indebtedness are "revenue loans," "revenue bonds," "anticipation tax loans," "anticipation tax warrants," "temporary loans," "special assessment loans," "special assessment bonds," "revolving fund bonds," etc. The legal relation to revenues of revenue accounts payable and revenue bills payable is practically identical with those of appropriation liabilities, and is discussed at length in the judicial decisions cited above under "appropriation liability."

*Debt liabilities in accounts.*—Debt liabilities are always represented in accounts by a credit entry, and they are so shown in balance sheets and other summary statements of business or governmental financial condition. In such accounts and statements they should be so classified and arranged as to exhibit their character, and provide all other information relating to them which may be of value to the administrative officers.

#### TRUSTS AND TRUST LIABILITIES.

A *trust liability* is an obligation or responsibility of an individual, firm, corporation or government to make a designated use of a specified amount of money or other wealth. A *trust liability* is to be distinguished from a *debt liability* by the fact that the former is an obligation or responsibility for the use of money or other wealth for a designated purpose, while a *debt liability* is an obligation to pay money or other forms of wealth, and represents a present or prospective claim of a creditor against the business. The significance of this difference between trust and debt liabilities is best disclosed by comparing the judicial definitions of liabilities already given with judicial definitions of trusts and the various classes thereof.

*Judicial definitions of trusts.*—"A trust is a relation between two persons by virtue of which one of them, as trustee, holds property for the benefit of the other, the *cestui que trust*."<sup>1</sup>

"A trust is an equitable right, title, or interest in property, real or personal, distinct from the legal ownership thereof."<sup>2</sup>

"A trust signifies a holding of property subject to a duty of employing it, or applying its proceeds, according to directions given by the possessor from whom it was derived."<sup>3</sup>

"Sometimes the equitable title of the beneficiary, sometimes the obligation of the trustee, and, again, the right held, is called the trust. But the right of the beneficiary is in the trust; the obligation of the trustee results from the trust; and the right held is the *subject-matter* of the trust. Neither of them is the trust itself. All together they constitute the trust."<sup>4</sup>

"In order to originate a trust, two things are essential—first, that the ownership conferred be connected with a right, or interest, or duty for the benefit of another; and second, that the property be accepted on these conditions."<sup>4</sup>

*Trusts classified as to character and form.*—In the broadest sense of the term, trusts include all obligations arising from fiduciary relations of any kind. They thus include those which arise from the relations occupied by executors, administrators, guardians, bailees, factors, agents, assignees, etc. In law dictionaries, encyclopedias of law, and other law works, all trusts arising from the specific relations such as those which have just been mentioned are discussed under their individual titles, and only those are included under the titles "trusts" and "trustees" which can not be considered under such specific heads. Those included under the titles "trusts" and "trustees" are generally called *technical trusts*. All technical trusts are separable into two great classes, designated *express* and *implied*.

"*Express trusts* are those which are created by the direct and positive acts of the parties, usually manifested in the case of governments by some instrument in writing, whether by deed, will, or otherwise."<sup>5</sup>

"*Implied trusts* are those which are deducible from the transactions as a matter of clear intention, but

<sup>1</sup> Corby v. Corby, 85 Mo., 371, 389.

<sup>2</sup> Pratt v. Thornton, 28 Me. (15 Shep.), 355, 360; 48 Am. Dec., 492 (citing Story Eq., 969). Raines v. Woodward (S. C.), 4 Rich. Eq., 399, 406. Gouch v. Satterlee, 522 N. Y. Supp., 492, 297; 32 App. Div., 33. Dillenbeck v. Pinnell, 96 N. W., 860, 861; 121 Iowa, 201. Ex parte Faulkner, 1 W. Va., 269, 298.

<sup>3</sup> 2 Abb. Law. Dict., 609. Monroe v. Crouse, 12 N. Y. Supp., 815, 819; 59 Hun., 248.

<sup>4</sup> Bouvier's Dictionary.

<sup>5</sup> 2 Story Eq. Jur., § 980; 1 Perry on Trusts, § 24; Law of Trusts (Tif. and Bul.), 11; Flint on Trusts, § 5. Russell v. Peyton, 4 Ill. App., 473. Yoken v. Hicks, 93 Ill. App., 667. Harns v. Calvert, 2 Kan. App., 749. Lafferty v. Turly, 3 Sneed (Tenn. Ch. 1896), 37 S. W. Rep., 894. Thompson v. Whitaker Iron Co., 41 W. Va., 578. Tennant v. Tennant, 43 W. Va., 555.

not found in the words of the parties; or which are superinduced upon the transactions by operation of law as a matter of equity, independent of the particular intention of the parties."<sup>1</sup>

*Technical trusts classified with reference to their object.*—Technical trusts may be separated, according to their object, into two classes—private and public. The public trusts of governments may be subdivided into those of public trusts for governmental use, and public trusts for nongovernmental or *quasi* governmental use.

*Private trusts.*—"Private trusts are for the benefit of certain designated individuals, in which the *cestui que* trust is a known person or class of persons."<sup>2</sup>

"In private trusts, the beneficial interest is vested absolutely in some individual or individuals, who are, or within a certain time may be, definitely ascertained; and to whom, therefore, collectively, unless under some disability it is, or within the allowed limit will be, competent to control, modify, or end the trust. Private trusts of this kind can not be extended beyond the legal limitations of a perpetuity."<sup>3</sup>

*Public trusts.*—"Public"—or, as they are frequently termed, 'charitable'—trusts are those created for the benefit of an unascertained, uncertain, and sometimes fluctuating body of individuals, in which the *cestuis que trustent* may be a portion or class of a public community; as, for example, the poor or the children of a particular town or parish."<sup>4</sup>

[\*] "A gift for charitable uses, which creates a public trust, was defined by Mr. Binney to be 'whatever is given for the love of God or for the love of your neighbor, in the catholic and universal sense—given from these motives, and to these ends—free from the stain or taint of every consideration that is personal, private, or selfish.'"<sup>5</sup>

Lord MacNaghten said in (1891) A. C. 531: "Charity in the legal sense comprises four principal divisions: Trusts for the relief of poverty, trusts for the advancement of education, trusts for the advancement of religion, and trusts for other purposes beneficial to the community not falling under any of the preceding heads."

*Public and private trusts distinguished.*—The differences between private and public trusts are well set forth in the decisions contained in the paragraph which follows:

<sup>1</sup> 2 Story's Eq. Jur., § 980; 1 Pomeroy Eq. Jur., § 152. Walden v. Skinner, 101 U. S., 577. Creswell v. Jones, 68 Ala., 420. McCarthy v. McCarthy, 74 Ala., 546. Caldwell v. Mathewson, 57 Kan., 258. Wilson v. Welles, 79 Minn., 53. Baldwin v. Campbell, 8 N. J. Eq., 891. Brown v. Cherry, 56 Barb. (N. Y.), 635. Johnson v. Flint, 14 Wend. (N. Y.), 176. Currence v. Ward, 43 W. Va., 367.

<sup>2</sup> Doyle v. Whalen, 32 Atl., 1022, 1025; 87 Me., 414. Brooks v. City of Belfast, 38 Atl., 222, 226; 90 Me., 318.

<sup>3</sup> Doyle v. Whalen, 32 Atl., 1022, 1025; 87 Me., 414.

<sup>4</sup> Doyle v. Whalen, 32 Atl., 1022, 1025; 87 Me., 414; 31 L. R. A., 118. Brooks v. City of Belfast, 31 Atl., 222, 226; 90 Me., 318.

<sup>5</sup> 2 How., 128; approved by the Supreme Court of Pennsylvania in 28 Pa., 35, and the Supreme Court of the United States in 95 U. S., 311.

The requisites of a valid private trust and of one for a charitable use are materially different. In the former there must be not only a certain trustee who holds the legal title, but a certain specified beneficiary clearly identified or made capable of identification, by the terms of the instrument creating the trust; while it is an essential feature of the latter that the beneficiaries are uncertain, a class of persons described in some general language, often fluctuating, changing in their individual members, and partaking of a *quasi* public character.<sup>6</sup>

*Private and public trusts in governmental business.*—The charters of our American cities give the cities no authority to act as trustees of private trusts, and hence the cities can become trustees of private trusts only incidentally as the result of transactions in which they are authorized to engage. All such trusts are thus "implied" and not "express." The most common of these trusts arise in connection with the collection and disbursement of special assessments, the retention of moneys to guarantee work performed under contract, the care of moneys and other properties of those dying without known heirs, etc.

Save in Massachusetts and a few other states, the city charters and the statutes contain no express authority for cities to act as trustees of public trusts. In all states, however, cities may, and frequently do, accept money and other forms of wealth to be employed by them for those "charitable uses" which are also "governmental uses." The authority to receive property in this way is found in the general powers of the city to raise and expend money for the specified uses to which the gift is devoted. When the money thus received is accepted with an express condition that it is to be expended for specified purposes, the acceptance creates an express trust for which the municipality is a trustee. When money is given to a city or any other civil division, and no such express acceptance of specified conditions is made, it is doubtful if any trust is created. In the case of express public trusts, the money received is sometimes accepted to be disbursed for meeting governmental expenses; in other instances it is to be used for governmental outlays; and in still others the money received is to be kept invested and only its income is to be used for governmental purposes.

In a few American states governmental public trusts are found for objects or uses that can not strictly be called governmental. Thus the state of Rhode Island in 1823 accepted money in trust for the benefit of the Jewish Synagogue of Newport, and the income from the fund created by the money so accepted is to be expended under the direction of the city council of Newport for repairs to the synagogue building and

<sup>6</sup> Pennoyer v. Wadhams, 25 Pac., 720, 721; 20 Or., 274; 11 L. R. A., 210 (cited in Troutman v. De Boissiere Odd Fellows' Home and Industrial School Association (Kans.), 64 Pac., 33, 37).

premises and to the walls inclosing the Jewish burying ground.

Massachusetts and a few other states not only authorize but direct their cities and towns and other municipalities to accept moneys in trust to guarantee the care of specified monuments and graves in cemeteries. Judicial decisions in some states call trusts such as are here referred to "private," but the statutes of Massachusetts treat them as "public." To distinguish between the public trusts first mentioned and those specifically mentioned in this and the preceding paragraph, the first are called *public trusts for governmental uses* and those last mentioned are designated *public trusts for nongovernmental uses*.

Private and public trusts in governmental business give rise at once to debt liabilities and trust liabilities. These different liabilities should not be confounded one with the other, but should be so recorded in the accounts of the trustee that his aggregate debt liabilities shall not be exaggerated by the addition of some or all of the purely trust liabilities.

The methods of accounting which are adopted in private business accomplish this result in all cases, but the application of those methods to governmental accounts without any recognition of the essential difference in the character of the transactions involved, gives rise to financial accounts and statements which confound the two classes of liabilities and in effect exaggerate the amount of existing debt liabilities. So far as the administration of governmental trusts gives rise to financial transactions identical in character with those accompanying and resulting from the administration of the trusts of private business, the accounts employed for recording the transactions and conditions of the trust should be identical, and differences in the accounts should be found accompanying all differences in the character of the transactions.

*Trusts in private accounts.*—In private business all receipts of money and other wealth are recorded by debit entries in cash or other asset accounts, and when accounts are kept by the double entry method, such a debit entry is always balanced by a credit entry in some other account. When the money or wealth received is for the use or benefit of the recipient, and is not obtained by exchange for some other asset, or by incurring a debt liability therefor, it is a receipt of income, and the credit entry is recorded in some account that is finally closed into income or profit and loss. In all other cases the credit entry is entered in some appropriate asset or liability account. When the money or wealth received is for the use and benefit of another, or involves a trust or *quasi* trust, the receipt always involves the exchange of one asset for another or the incurring of a liability for the asset received. When the money or wealth which is received creates or results in the establishment of a trust rela-

tion, the transaction always involves the receipt of an asset in exchange for a debt liability, and the debt liability must be recorded as a credit entry, and remain so recorded until the trust is terminated. Such a credit entry properly designated is not only a statement of the debt liability created by the trust; it also calls attention to the trust liability which accompanies the debt liability. This is not, however, strictly speaking, a statement of the trust liability. Such a liability, if shown by the accounts, is evidenced by the debit entry in the asset accounts of the "trust funds" maintained in connection with the administration of the trusts. If no such funds are maintained, or no record of them is made in the accounts, the latter do not show any specific trust obligations as distinguished from the debt liabilities recorded therein. The records do not show the obligation to "use" specified amounts for trust purposes apart from the debt obligations to "pay" such amounts. The foregoing statements are applicable to all trusts—private, *quasi* private, and public—met with in private business.

*Trusts for nongovernmental uses in governmental accounts.*—In private business all money or wealth received in trust is for the use of others than the recipient. In governmental business it is different; some is received, as in private business, for the use of others than the recipient and some is for the uses of the recipient. The trusts where the wealth received is for the use of others than the recipient are those designated private, *quasi* private, and public for nongovernmental uses. The amounts received are not revenue, and, considered from the standpoint of private business, they always give rise to debt liabilities and trust liabilities, both of which, if expressed in accounts, must be recorded substantially as has been outlined in the preceding paragraph. The debt liability must always be recorded by a credit entry, and the trust liability, if shown separately from the debt liability, will be indicated by the debit entries of the trust fund accounts. Both classes of entries, if recorded, should be under some descriptive designation which will show the character of the liabilities recorded. If credit entries are shown in current accounts and the debt liabilities are such as have previously been designated "miscellaneous accounts payable," they may be summarized in balance sheets under this title or some other which will more fully express their relation to their accompanying trusts.

The trusts mentioned in the preceding paragraph, like all other governmental trusts, must be considered from a purely governmental position as well as from that of a private business. In governmental business a fiscal officer can pay money, or issue a warrant to pay the same, only after the money to be paid has been appropriated for some specified purpose. This appropriation may be made either by some general act or ordi-

nance or by some special act or resolution. Most appropriations of trust moneys are by the latter method. The trust is accepted or arises under circumstances or conditions which appropriate the trust money for specified purposes of expenditure. In the case of trusts for nongovernmental uses the receipt of the money for such uses acts as an appropriation of the whole of the amounts so received for the uses specified. The resulting liabilities may thus be appropriately called "trust appropriation liabilities," as well as "miscellaneous accounts payable," which was applied to them in a preceding paragraph. The liabilities arising from the two classes of trusts here considered may be distinguished by calling them *private trust accounts payable* and *accounts payable of public trusts for nongovernmental uses*, or *private trust appropriation liabilities* and *appropriation liabilities of public trusts for nongovernmental uses*.

*Public trusts for governmental uses in governmental accounts.*—When a nation, state, or municipality receives money or other wealth to be expended or used for governmental purposes, as for schools, libraries, roads, bridges, public charities, etc., the money or wealth which is received as a subvention, grant, gift, or donation is revenue, even though its expenditure or use must be made in accordance with the trust condition imposed by its grantor or donor. This fact distinguishes public trusts for governmental uses from any trusts met with in private business. The accounting for such trusts must depend upon and result from the accounting usages of governments rather than from those of private business concerns. Receipts of this character are of two distinct types or combinations of such types, being receipts of money or wealth (1) for expenditure and (2) for investment and use.

When money or wealth is received in trust by a nation, state, or municipality for expenditure for some governmental use, the amount received is properly recorded in some one of the revenue accounts. If, on the one hand, its receipt is under no special law or resolution which authorizes its expenditure, it remains in the treasury like any other unappropriated asset of the government until it is appropriated. No debt or appropriation liability has arisen as a result of the receipt. If the trust obligation involved is shown by the accounts, it will be indicated by carrying the asset in a separate fund, properly designated. If, on the other hand, the receipt here mentioned is under some special law or resolution which authorizes its expenditure for the purposes specified in the trust, the accounts should from the first show appropriation liabilities for the amount received for expenditure. The principles involved are the same as apply in all cases of money appropriated by special law or resolutions. This appropriation liability should be given some special designation which will show its relation to the administration of the trust, but its character as distinguished from a trust liability should always be recognized by the form

of the accounts and the language of the summary statement in which it is shown.

When a nation, state, or municipality receives money or other wealth to be kept invested and its income to be expended for specified governmental uses, the acceptance of the trust works two separate and distinct appropriations; the first is an appropriation of the income in the year of its receipt for the purposes specified. The income from the investment must be recorded as "revenue" in the year of its receipt, and that receipt must be balanced by an appropriation liability, as in the second case described in the last paragraph. The second appropriation involved in the acceptance of the trust money for investment for governmental uses is purely a trust appropriation; it is an appropriation for "use" and not for "expenditure." The character of this appropriation is identical with that which is made when a building is erected for a city hall, schoolhouse, library, or other purpose, or when land is purchased and set aside for streets, or a public improvement is constructed, such as a sewer, street pavement, etc. The land, construction, or improvement is appropriated or set aside for governmental uses. It is a trust appropriation and not a debt authorization. It is an appropriation for "use" and not for "payment," and like all similar appropriations should be recorded on the debit side of accounts and shown as such on the debit side of the balance sheet, by an appropriate subdivision of the property, public improvements, and funds for governmental uses. Any principle of accounting that would set up a liability on the credit side of the accounts for a public trust fund such as is here under discussion, calls for a similar credit entry for all public properties and improvements. No nation, state, or municipality makes such entries, and there is no need therefor in the case of governmental property or governmental public trust funds for governmental uses.

The two classes of public trusts for governmental uses, to which reference has been made above, are (1) those in which money is received to be expended for governmental purposes and (2) those in which money or other wealth is received to create a perpetual fund the income of which is to be expended for governmental purposes. A third class of public trusts consists of those that carry the right to expend all the moneys received as set forth in (1), but which require or permit the investment of any unused balance as described in (2). A fourth class of trusts includes those that permit the government to convert the principal to governmental purposes under conditions which require the government to expend for specified trust purposes an amount equivalent to the interest accruing annually on that principal.

In the third case the principles and rules heretofore set forth in respect to class (1) apply so far as moneys are expended; and those of class (2) are to be observed so far as money or wealth is kept invested.

In the fourth case the conversion of the money to

general governmental purposes creates a debt liability to the trust fund which should be recorded under an appropriate designation by a credit entry. The investment or capital account of the trust fund should in such a case include a debit entry showing as an asset the obligation of the nation, state, or municipality to the fund in an amount equal to that converted to general governmental purposes. Only by such an account can governmental records exhibit all subsequent transactions in connection with the trusts, including the payment by the government of interest on its debt obligations to the fund, the receipt by the trust of the amount of such interest, and its appropriation for trust purposes and subsequent expenditure as called for by the terms of the original trust.

*Trust liabilities of sinking funds.*—The general principles set forth with reference to public trust funds for governmental uses apply in the main to sinking funds, which are always amounts appropriated for the governmental purpose of amortizing debt. Their accumulated assets are held in trust for a specific purpose and thus involve a trust liability which is expressed in the designation of the funds, but no debt liability attaches to the fund and no such liability should be placed in accounts or balance sheets with reference to them. Accounting control should be secured over the annual appropriation for sinking fund purposes by a counterbalancing debit of authorized but unrealized appropriations to the fund.

#### ACCOUNTING CREDITS.

*Offset credits.*—In commercial and in governmental business the credit balances of personal and real accounts generally represent debt liabilities. So far as they do represent such liabilities they are true exhibits of the credit capital utilized by the business, and thus show the amount of the claim of the creditors upon the assets. But quite frequently credit entries which do not represent debt liabilities are included in the accounts mentioned. They are made to facilitate accounting control over assets and liabilities. They are offsets to or deductions to be made from assets. To distinguish these credit entries from those representing debt liabilities, they are here called *accounting credits*. They can not accomplish the purpose which led to their use unless they are carefully distinguished from debt liabilities and shown in the balance sheet in their true character—as offsets to or deductions made from assets, rather than as liabilities. The most important offset credits met with in accounting are those for depreciation, allowances for bad debts, and other so-called reserves for various purposes.

#### CAPITAL AND ASSETS, OR RESOURCES.

Economists very generally use the word *capital* as a designation of wealth employed for productive purposes—that is, devoted to the production of wealth.

As specifically applied to a productive enterprise, it is the aggregate wealth utilized by such enterprise. The word is also used by some economists and writers on public finance in speaking of the aggregate wealth utilized in nonproductive enterprises or employed for nonproductive purposes, by individuals, nations, states, and municipalities. Wealth employed by nonproductive enterprises, including governments, or by productive enterprises, is spoken of as “capital” when considered as resources for conducting business. The same wealth should be spoken of as “assets” when considered as resources for meeting debt liabilities.

*Capital in private business.*—The capital of private and of governmental business may be classified by a number of different methods, and the word *capital* may be combined with other words in various technical and descriptive terms. Attention is first called to a number of such terms employed in private business and accounts.

*Authorized capital* is a term used in corporation accounting as the designation of the aggregate par value of all stocks which the corporation is authorized to issue by its charter or articles of incorporation. Capital authorized but not issued can properly be designated *authorized but unissued capital*.

*Capital paid in* is the amount received from stockholders on the shares which they have purchased or for which they have subscribed, and *capital not paid in* is the par value of “authorized but unissued capital” plus the amounts due from stockholders on stock subscription.

The capital invested in a private enterprise, if classified according to its form, is designated as “live” or “circulating,” or as “fixed” or “invested.”

*Live or circulating capital* includes those temporary and changing forms of wealth employed in a business which are available for only a single use, as cash, and resources which are to be converted into cash, for meeting current expenditures.

*Fixed capital* is a term which has long been used by economists in referring to the more permanent forms of wealth which are actually employed in business and are available for more than a single use, or the return from which is spread over a considerable period of time. The term *invested capital* is very commonly employed in referring to securities or other investments held for income but not otherwise utilized in or for a business. It is thus employed by the Bureau of the Census.

*Capital classified by ownership.*—The capital utilized by a private enterprise may be classified not only according to its form, as above, but also according to its ownership. Thus classified, it is separable into the capital of the owners and capital of the creditors. The capital of the owners (individuals, firm members, or stockholders) is here called *proprietors' capital*. It is that part of the wealth of a business which represents the residual interest or property



rights of the owner or owners after making provision for debts. All other capital in the business is called *credit capital* or *creditors' capital*. It is the amount of wealth or capital in the business which is secured by the use of credit or against which creditors have claims. Sometimes the word *capital* is employed by accountants in speaking of that portion of the wealth in an enterprise which has been defined as "proprietors' capital." Such a use of the word is a restricted one, including only wealth owned and excluding wealth in use which was acquired through credit or is subject to debt liability. The term *proprietors' capital* is to be preferred to *capital* in speaking of this wealth, as its use avoids the confusion which results from employing a single term with two meanings. Proprietors' capital may also be spoken of as *net business capital*.

In private business credit capital, or creditors' capital, represents claims of creditors upon the proprietors through the business, which constitute the debts or debt liabilities of the business. The amount of this capital and its classes and subdivisions are always shown on the credit side of accounts and balance sheets under the designation *liabilities*, or *debt liabilities*. Proprietors' capital, according to the foregoing definitions, is the residual interest of the owners or proprietors after all debt liabilities have been provided for. In other words, it is the amount by which the assets employed therein exceed the indebtedness. In private accounts and balance sheets it is always recorded on the credit side, and most frequently under the designation of liability; but, as has been forcibly pointed out by Mr. Charles E. Sprague, in the *Journal of Accountancy*, proprietors' capital is not a debt liability; in fact, it is not a liability of any kind, but it is so referred to in balance sheet statements as the result of a lazy, thoughtless manner of referring to the capital of the proprietor in terms which are applicable only in speaking of that of the creditor. The character of proprietors' capital and the classification of that capital are best shown by presenting them under designations fully descriptive. Only in this way can accounting fully differentiate debt liabilities from trust liabilities and show in what respect both differ from the interest of the proprietor in the business.

*Classification of assets in private business.*—Considered as assets or resources for meeting liabilities, the wealth employed in a commercial enterprise, though subject to claims of creditors, is not separable into classes according to ownership, as is the same wealth considered as capital. It is, however, separable according to its forms, and so separated the value of each class is recorded on the debit side of ledger accounts and balance sheets. Thus separated, wealth which, when spoken of as resources for conducting business, and earning income, is called "live" or "circulating capital," is given the designation *current*,

*cash*, or *available assets*; and that which, when considered as resources for conducting business and earning income, is called "fixed" or "invested capital," is denominated *fixed* or *invested assets*. The designation "fixed" or "invested assets" is here preferred to that of "capital assets" used by some accountants in referring to the same wealth, for the reason that it furnishes a term for assets that is in harmony with the one employed in the classification of "capital," and it avoids the use of the word *capital* with a meaning quite different from the one ordinarily conveyed by that word.

*Resources in governmental business.*—The forms of wealth provided or authorized for maintaining the government of a nation, state, or municipality and those acquired for other governmental uses constitute the *resources in governmental business*. This term, rather than capital or assets, is here used as the common designation of all forms of wealth provided for meeting governmental expenditures or used for other governmental purposes, and the reasons for the choice will be made apparent in the text which follows. These forms of wealth are separable according to character into six general classes, as follows: (1) Authorized but uncollected revenues, (2) authorized but unissued loans and other authorized but unincurred debts, (3) cash in the treasury, (4) the property of governmental income producing enterprises, (5) the cash and investments of funds the resources of which are set aside or are applicable for meeting governmental fixed debts or for earning governmental revenue, and (6) the property and public improvements costing money and capable of continued use for governmental purposes.

Some of these resources differ in so many respects from those of private business that they can not be called "capital" unless that term is assigned a meaning quite different from the one given it in private business or in economic science. The conditions under which some of this wealth is acquired and used, moreover, make the term *assets*, if applied to it, a misnomer, since this wealth is not a resource for meeting debt liabilities, and a comparison of its quantity with the amount of outstanding debt is no measure or test of solvency, as is the comparison of assets and liabilities in private business. The solvency of a government depends wholly upon the efficiency of the taxing power of the government and the wealth of its private citizens. The governmental resources catalogued above under six heads may, however, be arranged in two general groups under a classification which approximately corresponds to the division of private capital into live or circulating and fixed or invested, and also to the division of private assets into current and fixed or invested.

The *current resources of government* include classes (1), (2), and (3) mentioned at the beginning of the next to the last paragraph. All these classes are

provided for meeting current governmental expenditures or current governmental liabilities, and may therefore be given the same designation as in private business, namely, *current assets*. The assets numbered (3) may be spoken of as "capital," as may the cash on hand of a private business; but those numbered (1) and (2), like the authorized but unissued capital stock of private corporations, can not be considered as capital.

The most important "authorized but uncollected revenues" of American states and municipalities are the uncollected special assessments and property taxes levied. All other resources included under the foregoing designation are the revenues accruing and receivable during the fiscal year from the operation of revenue laws other than those relating to property taxes and special assessments. In form, authorized but uncollected revenues resemble accounts receivable in private business, but they are in fact the contributions which the citizens and taxpayers as governmental proprietors are called upon to put into the business in the immediate future, and their character and purpose are most fully shown by referring to them as *revenues receivable* rather than as "accounts receivable."

*Uncollected special assessments as current assets.*—

As has been mentioned, special assessments and property taxes constitute the major portion of the current assets of state and local American governments, and thus merit special consideration. Special assessments are provided and appropriated for meeting either directly or indirectly the costs of special improvements or special services. Money derived by a city from special assessments, though constituting a portion of its revenue, becomes a *quasi* trust fund in its custody, to be applied to the redemption of warrants drawn upon such fund, and the city is liable to any warrant holder whose rights have been impaired by a misappropriation of such funds.<sup>1</sup> Such moneys are assets, but only for meeting specified debt liabilities, including the costs of specified improvements and special services and the debt obligations issued for financing such improvements and services. Uncollected special assessments are assets subject to the same limitations as the cash derived therefrom. So far as they are not balanced by other appropriations they are balanced by those arising from an implied private trust obligation, and they should be so shown in books of account and balance sheet statements.

*Uncollected general property taxes as current assets.*—

For the greater number of American states and municipalities the principal source of revenue receipts is the general property tax, which is secured through an annual apportionment or tax levy. Generally the state or municipal appropriations are made before the tax levy, and the amount of the levy is determined by

subtracting from the amount of the appropriations the sum of the loans authorized for meeting appropriations and the estimated receipts from revenues other than the general property taxes. Further, by the terms of the appropriation acts and those of general statutes, all amounts received or receivable during a given year from general property taxes are appropriated for designated purposes, so far as they may be needed, and to that extent are assets for meeting specified liabilities the same as special assessments. Amounts not thus appropriated remain in the treasury awaiting future appropriation, and, unless otherwise specifically stated in statutes, are assets for meeting funded and other indebtedness.

In states where the constitutions and statutes forbid the incurring of municipal or state indebtedness for any purpose in excess of prescribed limits but establish no statutory method of computing net indebtedness, the courts have recognized at once the authorizations of appropriation acts as liabilities, and the amounts realizable from the operation of revenue laws as assets. The one is by them formally placed over against the other in computations for establishing the net amount of outstanding debts. The courts in these states formally recognize that uncollected revenues are provided for meeting appropriation liabilities, and that they practically balance such liabilities. Many judicial decisions involving the application of this general rule have been made, the most numerous of which are those that announce the doctrine that uncollected general property taxes, or the governmental equity therein, may be exchanged for money, materials, or services for current uses, and that the contracting for such exchange does not incur indebtedness. This doctrine is found embodied in the decisions already cited under "appropriation liabilities."

The fact that revenues are assets, but only for meeting appropriation liabilities, is recognized in the laws of Massachusetts, Minnesota, Vermont, Virginia, and South Carolina, which states specifically define "net indebtedness" in their statutes and have enacted laws circumscribing the municipal power of incurring "liability" or "debt." These statutes exclude from the data to be used in computing "net indebtedness" all uncollected revenues, all appropriation liabilities, and all debts to which have been given the designations "revenue bills payable" and "accounts payable." The liabilities mentioned are set over against the specified assets, and both excluded, as practically balancing each other. The revenues collected and uncollected are assets only for meeting these so-called revenue liabilities, and these liabilities are liabilities or claims only against the revenues or other authorized provisions for meeting them.

In the states first mentioned, which have no statutory definitions of net indebtedness, or in which both revenues and revenue liabilities are included in com-

<sup>1</sup> Red River, etc., *Bank v. Fargo* (N. Dak.), 103 N. W., 300.

puting net indebtedness, the courts usually assign uncollected general property taxes and special assessments a value equal to that shown on the assessment records. To this rule an exception is made in the case of authorized uncollected revenues long overdue. The principle laid down by the courts with reference to this matter is briefly stated, as follows:

"Uncollected taxes and special assessments may be regarded as available for current expenses up to the time of the annual tax sale, after which time the city must prove that they have any value before they will be included in determining the power of the city to make a contract for necessary supplies."<sup>1</sup>

*All uncollected revenues are assets.*—"In cases where state constitution, statutes, or municipal charters forbid municipal corporations incurring indebtedness in excess of revenues, it has been held in the majority of cases that revenues from all sources were assets for appropriation and other liabilities, as well as those derivable from the general property tax."<sup>2</sup>

*Authorized but unissued loans as current assets.*—The authorized but unissued loans which have been mentioned as the second class of current governmental assets are authorizations of the nation, state, or municipality for its government to use its credit in specified amounts for meeting the authorized current costs of the government. They are the resources appropriated for the government to meet specified expenditures, and are thus true assets of the government, but not of the nation, state, or municipality.

*Cash as current assets.*—Subject to the general conditions set forth above in the case of general property taxes, where no statutory rule is provided for computing "net indebtedness," cash on hand but not appropriated is always considered by the courts as an asset in computing the amount of net indebtedness.<sup>3</sup>

Cash on hand appropriated for specified objects is an asset only for meeting the correlated appropriation liabilities.

*The fixed and invested resources of governments* include those previously numbered (4), (5), and (6), as follows: (4) The property of governmental income producing enterprises; (5) the cash and investments of funds the resources of which are applicable for meeting governmental fixed debts or for earning revenue; and (6) the property and public improvements costing money and available for continued use for governmental purposes but not employed for earning or otherwise producing revenue. So far as these forms of wealth are considered as resources for carrying on the government or

assisting in the performance of its functions, they may be spoken of as "capital." Those mentioned in (4) and (5) are, as a rule, of the class called by economic writers "productive" or "economic," while those mentioned in (6) are of the class called "unproductive" or "noneconomic."

*Governmental fixed properties as assets.*—None of the forms of wealth used for governmental purposes and mentioned above in (4) and (6) are assets or resources for meeting public indebtedness in the same sense as the forms of wealth used in a private enterprise are assets for meeting private debts. In certain states some resources are indirectly made governmental assets by legislation relating to public indebtedness, which establishes methods of computing "net indebtedness" or places limits upon the borrowing power of state and municipal governments. The legislation referred to expressly exempts from consideration in the computations mentioned debts for water-supply systems and certain other debts. To the extent of these exempted debts less the assets of sinking funds for meeting such debts, the statutes recognize the properties referred to above in (4) and (6) as assets for meeting governmental indebtedness, and to that extent they should be shown at least as *quasi* assets in accounts and balance sheets. In all other cases the application of the private accounting term *assets* to these governmental properties and public improvements is a misnomer.

*Governmental investments as assets.*—Of the governmental cash and investments mentioned above in (5), those belonging to sinking funds and public trust funds for nongovernmental uses are true assets, since they are held for meeting all or certain specified public debts. So-called reserve funds, or funds held for purposes of investment, and those which are not held for the amortization of public debts or are not appropriated for some charitable use, are true assets, as has been decided in many cases, such as that of *Maxahachie v. Brown*, 67 Tex., 519.

The cash and investments of public trust funds for governmental uses are appropriated like the properties mentioned above in (4) and (6), and like them are not assets unless specially so provided in laws relating to public indebtedness.

*Governmental capital classified by ownership.*—In a general way the "capital" utilized in governmental business may be classified according to ownership, the same as that in private business. Such a classification, however, is not applicable to the unrealized proceeds of authorized loans or to the unrealized revenues appropriated for meeting expenditures. The assets mentioned do not represent "capital" or wealth in the sense of private and of other governmental resources. Disregarding the resources above referred to, *credit capital* employed in governmental business is the aggregate of governmental indebtedness or "outstanding

<sup>1</sup> French v. Burlington, 42 Iowa, 614.

<sup>2</sup> Lamar Water, etc., Co. v. Lamar, 128 Mo., 188. Bradford v. San Francisco, 112 Cal., 537. Montague v. English, 119 Cal., 225. Covington v. McKenna, 99 Ky., 508. Niles Water Works v. Niles, 59 Mich., 311. Webb City, etc., Water Works Co. v. Centerville, 153 Mo., 128. *In re Oliver*, 20 Ont. App., 529.

<sup>3</sup> Dively v. Cedar Falls, 27 Iowa, 227. German Ins. Co. v. Maury, 95 Fed. Rep., 597. Graham v. Spokane, 19 Wash., 447. Crogsten v. Bayfield County, 99 Wis., 1. Chicago v. McDonald, 176 Ill., 404.



debt liabilities," while the so-called *proprietors' capital* is the excess of governmental resources over all debt liabilities. This capital represents the effective contributions of the citizens and taxpayers to the acquisition of the properties and public improvements and the funds of the government. It may be spoken of as the *proprietary interest of the nation, state, or municipality*, as the case may be. Its nature is the same as that of the proprietors' capital of private business and should not, therefore, be called liabilities, but recorded under some appropriate designation. In corporate private business proprietors' capital is generally represented by capital stock and surplus. The capital stock represents the wealth originally invested in the business by its owners, and its amount is specified or authorized in the articles of incorporation. The other amounts in the business which belong to the stockholders are properly included under the designation *surplus*, since it is the surplus or amount of profit left undivided. In governmental business proprietors' capital has no capital stock and is not properly spoken of as surplus, since it is not something left over. It is the amount which the nation, state, or municipality has previously permanently appropriated to governmental uses. It can best be referred to under some title which recognizes this fact or some other essential fact connected with it. Thus, it may be called *appropriations for permanent governmental uses or excess of governmental resources over governmental debt liabilities*.

Nations, states, and municipalities usually have

appropriated certain funds for meeting governmental indebtedness, or, in other words, for reducing the amount of credit employed by it. The gross amount of such indebtedness less these special funds appropriated for the amortization of public debt is called in statute law *net indebtedness*. The term is here used with the same significance.

#### ACCOUNTING DEBITS.

*Offset debits.*—In commercial and in governmental business the debit balances of personal and real accounts generally represent various resources or forms of wealth. So far as they do represent such wealth, the accounts mentioned are true exhibits of the resources, capital, or assets of the business; but to facilitate accounting control over resources, assets, and liabilities, both commercial and governmental accountants sometimes make debit entries in the real accounts which, instead of representing wealth or capital, are offsets to, or deductions to be made from, liabilities. To distinguish these debit entries from those which represent wealth or capital, they are here called *accounting debits* or *offset debits*. They have a most important function to fulfill in all accounting, but they can not fulfill this function unless they are carefully distinguished from true "asset or resource debits" and shown in the balance sheet summaries in their true character—as offsets to, or deductions from, liabilities, rather than as assets or resources.

#### PRIVATE AND GOVERNMENTAL BUSINESS AND ACCOUNTING.

*Accounting.*—Accounting may be defined as the practical science of adapting and applying accounts and records to financial business in such a manner as to disclose the condition or state of that business at any given time, to express the result or outcome of its transactions for any given period in terms of its objects or purposes, and to furnish all other information needed for its systematic and most successful administration. The principles to be observed in framing and installing accounts, and in arranging methods of collecting, classifying, recording, and summarizing financial data for any business, are therefore determined by the objects for which that business is carried on. For this reason, in adapting the accounting forms and methods of private business to the business of governments, or in discussing the accounts of the one from the standpoint of the other, the accountant and the critic must understand the different objects of governmental and of private business, and must judge the accounts by the administrative assistance which they can render those employing them. Accordingly a brief statement of some of the essential differences between private and governmental financial business is presented preparatory to a discussion of the fundamental requirements of governmental accounting.

*Objects of private and governmental financial business.*—Practically all private enterprises which are not charitable in their nature are organized and operated or conducted to add to the wealth of their proprietors or owners, while governments are organized and maintained to advance the common weal, or the best interests of their citizens. Carried on for such different purposes, the financial transactions or financial business of private enterprises and of governments vary widely in character, and their objects are very different—the object of private financial business being to secure a profit or net income, or, as it is expressed in common speech, "to make money;" while that of governmental financial business is merely to "raise and expend money" for governmental uses and purposes—that is, for those uses and purposes that are connected with the business of advancing the general interests.

*Methods of private and governmental business.*—These objects of private and of governmental financial business are attained by very different methods and under very different circumstances and conditions. In private business, subject to certain broad limitations which depend wholly upon the nature of the enterprise involved, the administrative officers are under no restrictions as to the amounts or objects of expenses

or outlays, the sources of income, or the amounts of income derivable from specified sources or transactions. The management is under obligation only to "make" as much money, profit, or net income as possible. In contrast, the administrator of governmental business has all his actions in financial matters hedged about by restrictions and limitations. He can not legally incur a liability for any purpose, or make the smallest expenditure, except as it has been authorized in advance by legislation. All the objects of expenditure are determined, not in the exercise of his individual discretion, but by the provisions of laws and ordinances. In like manner he must obtain or "raise" the money for meeting expenditures from specified sources and in stated amounts from each source. With objects and administrative methods so greatly at variance, private and governmental business give rise to radically different problems of administration and require accounts arranged on different bases, if the results of their respective financial transactions are to be summarized in terms of the objects of the business and the accounts are to afford the information needed for its most successful administration. Attention is called to some of the differences here referred to.

*Principal administrative problems of private and governmental business.*—As the sole object or purpose of the average private enterprise is to "make money," or secure a net income or profit from business operation, the amount of which can never be established in advance, and as the methods of securing such income or profit are, as already indicated, left to the discretion of the person in charge, the principal problem in the administration of such an enterprise is always to determine how the largest practicable amount of such income or profit may be obtained. With government officials the situation is very different. Such officials begin their administration with the objects and amount of their expenditures established within very narrow limits, and are obliged to act in conformity to laws under the provisions of which all their revenue collections are to be made and all other receipts obtained. They are therefore not called upon, as administrators of governmental business, to concern themselves greatly with sources or amounts of receipts, or with objects or amounts of expenditure. The success of their business administration, moreover, can not be measured by the additions made, or to be made, during the year to the worth of governmental property, or by those made to the proprietary interests of the people in such property, since such additions in any given year were established within narrow limits in advance of the administrative act which resulted in them. They must, however, keep expenditures within appropriations, and must strive to collect or realize the largest possible amount from the revenues and other prescribed resources authorized by general and special laws. The principal problem of governments and of

their administrative officials is, accordingly, to secure, if possible, better financial results than those on which the current appropriations were predicated.

Since private and governmental business thus differ in their objects and methods, their administration is naturally judged by different standards. The success or failure of the administration of a private enterprise for any given year is measured by the amount of its current profit or loss; and that of governmental administration, by the excess or deficiency of expenditures, as compared with those authorized, and of receipts as compared with those expected at the passage of the appropriation, revenue, and loan bills. In passing these bills, legislative authorities established within narrow limits the changes in financial condition which in governmental business correspond to private business profits or losses for a given year, and hence within those limits the changes in financial condition can be stated at the beginning of the year as well as at its close. Governmental accounts are therefore not intended to show those results of governmental transactions which correspond to private profit or net income, but are intended to disclose the effect of administration and of financial transactions in changing the results anticipated by the authorizations for expenditure and the provisions for meeting them.

In addition to the principal problems above indicated, and to be carefully distinguished from them, both governmental and private financial business have many other administrative problems to deal with, which become more numerous as the aggregate of the financial transactions involved increases. The more completely accounts are made to throw light upon these supplementary problems, as well as upon the main ones, the more fully will they accomplish the results for which they were installed and become aids to business administration. Some of these minor administrative problems of governmental business, and the relations which they bear to the main problem, will be discussed under other topics.

*Governmental appropriations and authorizations.*—It has already been noted that the methods of governmental business differ from those of private business in that all governmental transactions must be conducted as prescribed by preceding legislation. All expenditures must be made and all liabilities incurred in accordance with the authorizations contained in appropriation acts or in acts authorizing loans.

The appropriations are recorded by credit entries in accounts and constitute a special class of liabilities. The accounts in which they are entered are called "appropriation accounts," and the liabilities are "authorized but not incurred." So far as these and other current liabilities are to be met from revenues authorized but not realized or accrued, or by the proceeds of loans authorized but not issued, they should be balanced by debit entries in other accounts

which may with propriety be called "authorization accounts." The debit balances of these accounts are governmental authorized assets, and may be recorded in balance sheets under the title "assets authorized but not accrued," or "resources in anticipation," or under any other appropriate designation. The appropriation credits and authorization debits should be so classified and entered in different accounts as to afford all the information relating to them that may be required for administrative purposes.

*Expenditures in private and in governmental business.*—In governmental as in private business, expenses are the costs from which no permanent or subsequently convertible value is received or receivable, while outlays are the costs of land and other properties which are available for more than a single use. In accounting, these costs, which are both included under the common term *expenditures*, are recorded in many accounts, some of which are common to both classes of business and some of which are found only in governmental financial records.

In a private enterprise, where the expenditures are left to the discretion of administrative officers, accounts with expenditures are those with expenses and outlays and those showing the liquidation of liabilities incurred. In governmental financial business, where no liabilities can be incurred by the administration without prior authorization, accounts with expenditures are primarily accounts with appropriations, or with those authorized but unincurred liabilities to which attention has already been called. Other accounts must show to what extent authorized liabilities have resulted in liabilities incurred, and to what extent the latter have been liquidated.

When services, rents, materials, etc., whose costs constitute expenses and outlays, are purchased, used, or acquired at the time of their receipt, governmental accountants in recording such costs observe the general rules and usages of private accountants in similar cases, and in addition debit appropriations and credit expenditures with the amounts expended. The requirements of good accounting are the same in both cases, with the exception just noted concerning accounts with appropriations in governmental business. The necessity existing in governmental business of keeping accounts with appropriations should, however, cause a greater divergence from the usages of private accounting in recording the costs of services, materials, rents, etc., for which contracts have been made in advance of their delivery, although it does not always do so. These contracts give rise to "contract" or "contingent liabilities" which are recorded in "contract accounts." In private business these accounts are usually supplemental to the principal accounts and the resulting liabilities are not included in the balance sheet, but if the accounts with con-

tracts are made constituent parts of the principal accounts and the resulting liabilities are shown in balance sheets, these liabilities are balanced by corresponding contingent assets and their inclusion does not give rise to a statement of condition that differs at all from what would have been shown if they had been omitted. When governments employ this method of accounting, their accounts fail to show the relation of these contract liabilities to the authorized liabilities of the appropriation act. To maintain accounting control over these and all other liabilities which arise in governmental financial transactions, appropriations should be debited with contracts at the time when the contracts are made, and at the proper time the contracts should be debited with expenditures. Contracts uncompleted always involve liabilities incurred but not accrued, and when a contract has been made, governmental accounts should show the substitution of these liabilities for those authorized by the appropriation act and should also exhibit them in monthly balance sheets, if the latter are to be true summaries of the condition of governmental business. The mistake of identifying these contract liabilities with expenses and outlays should not, however, be made. They are charges against appropriations, but they are not expenditures until the supplies, services, etc., contracted for have been received and approved, the same as when purchased or acquired in open market.

In private business, expense and outlay accounts are debited when those in charge of an enterprise have received a bill or account current of the services rendered, materials, etc., the costs of which constitute the expense or outlay, and the bill so received has been found, upon examination, to be correct. The accompanying credit entries thus made are the accounting records of the resulting liabilities or debts which remain on the books until they are liquidated by the payment of cash. In the financial business of very many governments the accounting methods employed differ from the foregoing only in one respect—when a bill has been found to be correct and the amount entered of record, a warrant is drawn by some controlling officer upon the treasury in payment of the account. The record of warrants in such governments corresponds to the record of bills payable of a private enterprise, and the action of the governmental treasurer in paying the warrants corresponds to the payment of private bills payable by money or check upon a bank, which is charged to "cash." All governmental expenditures for which warrants have been issued are here called *warrant expenditures*.

The governments which employ the methods of accounting described in the last paragraph are those whose organization and methods of conducting business permit accounts to be adjusted and warrants drawn in settlement as expeditiously as private accounts are adjusted and entered upon the books as accounts payable. In the case of other governments the

organization and methods of conducting business are such that considerable time elapses between the receipt of bills and their final payment by the issue of warrants. The bills are examined, approved, and certified by the heads of departments and entered upon departmental books as expenses and outlays long before they are recorded on the books of the auditor or comptroller and warrants drawn in settlement of them. The bills approved by the departmental heads during a given year, rather than those for which warrants have been drawn, represent and measure the costs of the government for that year. Governmental expenditures which have been approved in any manner other than that which gives rise to the issue of warrants are here called *audited expenditures*.

For governments, such as that of the United States, the expenditures of which are officially compared with appropriations and audited after payment, a further class of accounts with expenditures is required, intermediate between those with "appropriations" and those with "expenditures." They are accounts with "advances" of credit to disbursing officers on the basis of authority of the appropriation acts, and subject to the audit of expenditures to be made at a later time. The credit balances of these accounts, as of those with appropriations, are of authorized but unincurred liabilities.

The credit balances of all accounts with appropriations, advances, contracts, and expenditures are liabilities. They are all authorized liabilities; those of appropriations and advances are authorized liabilities which have not been incurred, and those of contracts and expenditures are authorized liabilities which have been incurred. Of these incurred liabilities, those resulting from contracts which have not been fulfilled are incurred liabilities which have not accrued or become debts. Audited and warrant expenditures have given rise to incurred and accrued liabilities and thus represent debts. The difference in the character of the two classes of indebtedness last mentioned consists alone in the methods or conditions under which the liabilities will ultimately be liquidated.

In addition to the classes of accounts already mentioned, which are in the nature of those to which accountants give the designation "controlling accounts," the proper recording of expenditures in private or governmental business requires many subordinate accounts in which, when classified, appropriations and expenditures should be recorded according to their objects and purposes. In private business, expenditures must be separated so as to show the amounts of expenses and outlays, as only by such separation can the accounts measure and disclose the outcome of transactions expressed in terms of the object of the business; that is, net income or profit. In governmental business such a separation can not serve the same purpose as in private business, since governments as such can

not realize any profit on their business, but it is of considerable administrative value in disclosing to what extent the current policy and management of an individual government result in obtaining contributions from the taxpayers toward the acquisition or construction of permanent public funds, properties, and improvements, and, when combined with other information, in disclosing the extent to which past management has secured similar contributions.

With expenditures classified and recorded in detail according to the object or purpose, private and governmental expenditure accounts may be made to furnish much information relating to costs of specific services or properties, thus laying the basis of what is properly spoken of as "cost accounting," and through which may be provided financial data of great administrative value. But all accounts kept for these purposes should be kept subordinate to the classification and arrangement needed to afford the data for measuring the outcome of business expressed in terms of its object.

*Income of private business and governmental revenue.*—

Income of private business and governmental revenue, though frequently defined or described in terms one of the other, are obtained from sources and under circumstances that are very different, and are subject to very different conditions. In a given private business the amount of income earned in any given year may be; and generally is, increased by personal energy, lessened by inattention to business, or modified more or less by chance, but the increase or decrease in any one year never affects the income or the charges against income of the business in a succeeding year. In contrast, whenever governmental revenues are modified in a given year by any or all of the factors mentioned, the resulting increase or decrease always affects the authorizations for revenue and the expenditures of the succeeding year.

The position of the stockholders, proprietors, or owners of a private enterprise in respect to the income of the business is very different from the position occupied by the citizens of a nation, state, or municipality in relation to the governmental revenue. The income of a private business is never a contribution of an owner or stockholder, as such; while revenue, so far as it is derivable from the taxing powers of the government, is a contribution of the citizens, who bear the same relation to the governmental business as the stockholders or owners do to a private business. A further contrast is found in the fact that the sources from which governmental revenues are obtained are always established in advance, as are, within narrow limits, the amounts to be secured from each source; while in private business income is never obtained under similar circumstances.

As a result of the differences last mentioned, accounts with governmental revenue, if they record all data in connection therewith, must differ from private

accounts with income substantially as governmental and private accounts with expenditures differ from each other. In private enterprises with no limitations upon or authorizations for income or profits, accounting for income requires entries to be made in accounts with "income" and, at the same or a later time, in accounts with "cash;" while in governmental records complete administrative control over all financial transactions can be obtained only when similar entries are made in "authorization," "revenue," and "cash" accounts. Governmental transactions with revenue begin when a law is passed by which revenue is provided for a given year, and the amount of such revenue established with reference to the expenditures authorized by the appropriation acts. The amounts of money which the legislative body provides for meeting appropriations are here called *authorizations*, as distinguished from "appropriations." They are resources in "anticipation" as distinguished from resources "in the treasury," of which all the resources of private business consist. When the appropriations are entered upon the records as liabilities, there should be recorded on the opposite side of the accounts the amount of those appropriations which it is expected will be met from revenue, and that which will be met from loans authorized but not issued. These counter entries should be under some such general title as "authorizations" or "resources in anticipation," or "assets authorized but not accrued," and the subgeneral titles of "revenues authorized but not accrued" and "proceeds of loans authorized but not issued." Both of these subgeneral accounts should have subordinate accounts suitable for coordination with the special accounts with revenues classified by source and character.

When taxes are levied and other revenues become due but are not immediately paid, the appropriate revenue account is debited and that with authorizations credited. If, owing to methods of levying or collecting, the amount recorded in the revenue account is larger than the amount which will be realized therefrom, the authorization accounts should be credited only with the amount which it is expected will be realized in cash. The balance should be credited to some reserve account, such as that for uncollected taxes, abatements, discounts, etc. If cash is subsequently received from the revenues here mentioned, the revenue accounts should be credited and cash made debtor. When revenues are received at the time that they become due or accrue, the authorization account should be credited by revenue and the revenue account credited by cash. If the amounts recorded in the revenue accounts exceed the debits from authorizations, the excess indicates a current asset which has not been appropriated for any purpose, and its amount should be entered as a credit in an appropriate account designated "unappropriated current assets," which must be

the designation of the credit balance between current assets and current liabilities when the assets exceed those liabilities.

Most American governments originally kept account with revenues received which were recorded in the cash account. Later, for such revenues as taxes, special assessments, and those derivable from productive enterprises owned or operated by the government, they provided accounts with revenues accrued but uncollected; but these accounts were at first kept as supplementary accounts and not as a portion of the principal treasury accounts. Their debits and credits were not under the same accounting control as cash, and the accrued but uncollected taxes never appeared in any statement of the assets and liabilities nor in any summary of the outcome of business. In more recent years a considerable number of American cities have introduced accounts which bring these revenue transactions under the same accounting control as cash transactions, and a few have also brought the authorizations as well as the accrued revenues under such control. Correct summaries of the condition or state of business, as well as of the outcome of transactions as measured by the object of governmental business, can be secured directly only from the accounts last mentioned.

*Private and governmental accounts with loans.*—As a prerequisite for the legality of their loans, private corporations and governments must authorize their issue by methods established by law. Private enterprises seldom or never include among their liabilities loans authorized but unissued. Such authorization does not affect the standing of the corporation, or the state or condition of its business. In general, the foregoing statement is applicable also to a great number of governments—those whose power to borrow money or incur indebtedness is not affected by loans authorized but unissued. For those governments, however, whose right to incur indebtedness is by statute law affected by the indebtedness authorized but not issued, and not solely by that authorized and issued, a complete statement of appropriations, or a perfect exhibit of the financial state or condition of the government at any given time, requires the inclusion of all original loans which have been authorized but not subsequently issued nor formally withdrawn. In private business and in that of governments of the former class, the only accounts affected by the issue of loans are those of "loans issued" and "cash," while in the business of governments of the latter class, an account must also be kept with "loans authorized but not issued."

#### GOVERNMENTAL BALANCE SHEET.

*Trial balances and balance sheets.*—Trial balances and balance sheets are summaries periodically compiled from the balances of the ledger accounts of a business.



The former are prepared for the purpose of testing the accuracy of the ledger posting by showing that the totals of the debit and credit balances agree. The latter are arranged to exhibit the state or condition of business at the time for which they are prepared. Accounts employed to secure accounting control over transactions, assets, and liabilities—as well as those which record actual transactions, assets, and liabilities—have their debit and credit balances included in trial balances; while in balance sheets all purely accounting debit and credit balances should be eliminated, and the resulting summary should present on the one side an exhibit of the actual resources available at once for conducting the business and for meeting debts, and on the other side an exhibit of the creditors' and of the proprietors' or owners' interests in the business.

Trial balances will serve their purposes whether the accounts are complete or incomplete records of transactions, assets, and liabilities. They measure and exhibit the arithmetical accuracy of the accounts as kept. In this respect, even more than in the characteristics above mentioned, balance sheets differ from trial balances—balance sheets being useless for the purposes for which they are prepared unless they reflect all facts that affect the state or condition of the business. If compiled from ledger accounts which omit any class of transactions, assets, or debt liabilities of the business, the balance sheet can not fail to present an incorrect picture of its state or condition. In the same way it presents a faulty exhibit if, with the true assets and debt liabilities of the concern, it includes those of a purely accounting nature, or those which represent trust obligations apart from debt liabilities. The differences between private and governmental business do not affect the method of preparing a trial balance or its significance or value when prepared. It is quite otherwise with the balance sheet. Both private and governmental balance sheets should be so arranged as to show the relation of the assets and liabilities to the administration of the business, and to the problems which arise in connection therewith.

Private balance sheets are of two general forms—one usually spoken of as the "single account" and the other as the "double account," according as the statement of assets and liabilities is given in a single account or in two separate but interrelated accounts or summaries. The principles of law and accounting which give rise in private business to the use of the double-account form of balance sheet should be thoroughly understood, or the division of governmental balance sheets into two or more sections will fail to prove as serviceable for governmental administrative purposes as this form of balance sheet is in private business. In this, as in all other applications of the usages of private accounting to governmental business, recognition must be given to the essential difference in the two classes of business transacted, and to the need of adjusting

accounts to the administrative problems of the particular business in which they are employed. Before outlining the method of separating the assets and liabilities of governments in their balance sheets, a brief statement is given of the origin and purpose of the double-account form of balance sheet in private business.

*Double-account form of balance sheet in private business.*<sup>1</sup>—Business men and accountants have long used the double-account form of balance sheet in their summaries of the condition or state of business, and this form is in Great Britain made obligatory by law upon all corporations supplying such public utilities as water, light, heat, or transportation. The distinctive feature of the double-account form of balance sheet is that since capital authorized to be invested is provided for a specified purpose, such as the construction of a railway or water-supply system, the fixed assets and fixed liabilities are separated from the current assets and current liabilities of the concern. The fixed assets and fixed liabilities are kept in an account called "receipts and outlays on capital account," and the statement of current assets and current liabilities makes up the general balance sheet of the concern. The capital account is credited with the capital receipts, whether in the form of share capital or loan capital, and is debited with the outlays incurred in acquiring the property or constructing the works for which the capital receipts were expressly authorized. The excess of the capital receipts over the amount expended as outlays shows the amount of capital received which has not been applied to the specific purposes for which it was raised, and which, therefore, is still available; while any excess of outlays over receipts shows the expenditure of income in acquiring fixed assets or in addition to capital receipts authorized to be spent. The balance sheet of the capital account is carried in the general balance sheet and represents either the indebtedness of capital to income or of income to capital. In such a case the ordinary rules for the compilation of assets do not apply. The capital is raised for a given purpose, and must be expended for that purpose. The capital account is for the purpose of showing that the money contributed for any public works is used for the construction of such works, and the double-account form or the principles thereof are applicable when accounts must be kept with moneys received for expenditure for prescribed purposes.

*Double-account form of balance sheet in governmental business.*—In applying the principles or usages of private business and accounts to those of governments, in the preparation of a balance sheet or otherwise, the administrative requirements in governmental financial business should be given first consideration, and the forms and usages of private business modified and adjusted thereto.

<sup>1</sup> This outline is taken largely from *Accounting in Theory and Practice*, a standard modern work, by George Lisle, C. A.

Before considering the application or adaptation of the double-account balance sheet for use in governmental summaries and reports, it should be noted that governments have no fixed or stated amount of capital for construction or acquisition purposes, as have all the corporations which in Great Britain are by law compelled to use this form of balance sheet. Correct accounting with receipts and expenditures for governmental permanent properties and public improvements does not, therefore, require the use of a double-account governmental balance sheet. Such a balance sheet is, however, demanded by the requirements of good accounting for an entirely different reason. All governmental current receipts and expenditures must be accounted for with reference to specified authorizations and anticipations, substantially as the corporations referred to had in law to account for their capital receipts; and hence the same requirements of law and accounting that led in Great Britain to the compulsory separation of the balance sheets of public utility corporations into a double-account form for the purpose of securing proper accounting control over their capital receipts, demand the separation of the governmental balance sheet to secure proper accounting control over those assets and liabilities connected with current receipts and expenditures.

Governmental assets and liabilities may be treated as a single whole, as are the assets and liabilities of some private corporations, but they are generally of two, and sometimes of three or more, distinct classes. The assets are nearly always separable into those for meeting current liabilities of governments and those held in sinking and other reserve funds as offsets to, or for the amortization of, fixed and funded debts.

The first subclass here mentioned is further separable in the case of governments which are prohibited from expending moneys for purposes other than those for which raised, and which therefore maintain a number of special and trust funds in connection with their financial administration. For such governments the assets and debt liabilities of private, *quasi* private, and public trust funds, and of other special funds to be expended for specified objects, should be separated from the purely current assets and liabilities and shown in the balance sheet by themselves. In such cities the balance sheet may with propriety be separated into a considerable number of divisions, but for other cities a triple form will meet all the requirements of a complete analysis.

*Balance sheet of New Bedford, Mass.*—A specimen of this last-mentioned form of balance sheet is here presented for the city of New Bedford, Mass. This city has for a number of years, as have very many of the Massachusetts cities, made its financial books more or less complete records of governmental transactions, assets and liabilities, properties, and funds. Its monthly statement, or "trial balance," contains the credit and debit balances of accounts with assets, properties, funds, and debt liabilities. From such a monthly statement for April 30, 1908, the Bureau of the Census has compiled a triple form of balance sheet for the date mentioned. In arranging the balance sheet as indicated the Bureau has had the cooperation of Mr. Harvey S. Chase, under whose direction and supervision the city of New Bedford made during 1908 many important changes and improvements in its accounts and reports. The balance sheet, rearranged from the published statement, is as follows:

## STATISTICS OF CITIES.

## CITY OF NEW BEDFORD.

## MONTHLY STATEMENT OF THE CITY AUDITOR.

## RESOURCES AND LIABILITIES.

May 15, 1908, as of April 30, 1908.

## I.—SUMMARY OF CURRENT ASSETS AND CURRENT LIABILITIES.

<b>Current assets:</b>				<b>Current liabilities:</b>	
Authorized but not accrued—				Authorized but unincurred—	
Miscellaneous revenues authorized.....	\$40,010.18			General revenue appropriations—	
Proceeds of authorized loans.....	905,000.00			Appropriations 1908, for general purposes, unexpended.....	\$662,659.98
		\$945,010.18		Appropriations 1908, for sinking fund, unexpended.....	124,528.00
Accrued but not collected—				Municipal accounting.....	552.10
Revenues receivable—				Dredging docks.....	2,500.00
Taxes uncollected, 1907.....	53,301.14			Grading Clark street school lot.....	1,000.00
Taxes uncollected, 1908.....	16,379.13			Memorial Day.....	900.00
Taxes uncollected, 1905 and prior.....	4,953.79				\$792,140.08
State aid, from commonwealth.....	18,841.53			Special revenue appropriations—	
Military aid, from commonwealth (in part).....	4,748.65			New Bedford waterworks.....	23,753.93
Burial of soldiers, from commonwealth.....	531.75			Cemeteries, sale of lots.....	3,116.93
Grade crossings abolition (in part).....	3,783.21			Wharf department, general.....	1,151.46
Real estate tax account.....	127.71				28,022.32
Taxes, 1908.....	1,235,530.93			Trust appropriations—	
	1,338,197.84			Library, J. B. Congdon fund, income.....	15.47
Less offsets—				Library, G. O. Crocker fund, income.....	200.00
Reserve for abatements.....	\$6,855.81			Library, Olivia Crocker fund, income.....	30.09
Reserve for uncollected taxes.....	22,409.78			Library, G. Howland, jr., fund, income.....	48.41
	29,265.59			Library, S. F. Howland fund, income.....	122.45
		1,308,932.25		Library, C. W. Morgan fund, income.....	30.35
<b>Cash:</b>				Library, C. L. Wood fund, income.....	40.02
Cash in general fund.....	123,359.72			Schools, J. Bourne prize fund, income.....	30.00
Cash in Kempton fund, income.....	19,129.03			Schools, S. F. Howland fund, income.....	1,366.05
Cash, cemetery fund, perpetual care, income.....	9,860.63			Kempton fund, income.....	15,445.95
		152,349.38			17,328.79
				Appropriations for buildings and public improvements—	
				Sewer construction, C. 184 of 1907.....	\$193,042.97
				Fire station, Brock avenue.....	2,453.10
				Sewer, Ashley street.....	665.47
				Land damages, Weld street.....	678.30
				Land damages, Middle street.....	400.00
				Wharf extension.....	77.00
					197,316.84
				New library building.....	198,000.00
				Municipal building.....	300,000.00
				School construction.....	127,843.22
					823,160.06
				Incurred but not accrued—	
				Contract liabilities.....	
				Outstanding—	
				Accounts payable—	
				Pay rolls.....	16,903.92
				Sewer deposits.....	1,462.11
				Summons fees due collectors.....	41.40
				Pay roll tailings, uncalled for.....	200.86
				Highway deposits.....	1,573.96
				License fees due commonwealth.....	26,407.50
				Cemetery, perpetual care.....	9,860.63
					56,450.38
				Revenue bills payable—	
				Temporary tax loans, 1907.....	100,000.00
				Temporary tax loans, 1908.....	400,000.00
				Audits payable.....	89,093.52
					589,093.52
				Unappropriated assets or excess of current assets over current liabilities.....	
					100,096.66
Total.....		2,406,291.81		Total.....	2,406,291.81

## II.—SUMMARY OF GROSS AND NET FIXED OR FUNDED DEBT.

<b>Assets:</b>			<b>Debt liabilities:</b>	
Appropriations for sinking fund (authorized but not paid).....		\$124,528.00	Loans authorized but unissued—	
Cash and investments of sinking funds other than water.....		1,050,871.21	Municipal building.....	
Waterworks sinking fund.....		1,400,000.00	New library building.....	
Waterworks property.....		1,078,000.00	New Bedford and Fairhaven bridge.....	
		1,478,000.00	Abolition of grade crossings.....	
Cemetery funds, principal.....		91,974.48	Schoolhouse construction.....	
Net fixed or funded indebtedness outstanding, together with that authorized but not incurred <sup>2</sup> .....		3,866,435.72		\$905,000.00
			Outstanding debt liabilities—	
			Water bonds.....	1,478,000.00
			Other bonds.....	3,993,000.00
			Trust funds.....	117,100.00
			Cemetery funds.....	118,709.41
				5,706,809.41
Total.....		6,611,809.41	Total.....	6,611,809.41

## III.—SUMMARY OF GENERAL RESOURCES AND INDEBTEDNESS.

<b>Unappropriated assets.....</b>		\$100,096.66	<b>Net fixed or funded indebtedness outstanding, together with that authorized but not incurred.....</b>		\$3,866,435.72
Properties and public improvements authorized but not constructed or acquired:			Municipal proprietary interests.....		3,056,956.15
Schoolhouse.....		\$142,753.73			
Municipal building.....		300,000.00			
New library building.....		198,000.00			
Sewer construction.....		209,805.66			
Fire station, Brock avenue.....		6,778.74			
		857,338.13			
Properties and public improvements constructed or acquired:					
Waterworks value in excess of water debt.....		1,439,201.00			
Other properties and public improvements, ledger account.....		4,159,656.08			
		5,598,857.08			
Less current depreciation.....		5,598,857.08			
Permanent public trust funds:					
Kempton fund, investments.....		250,000.00			
Other public trust funds.....		117,100.00			
		367,100.00			
Total.....		6,923,391.87	Total.....		6,923,391.87

<sup>1</sup> Estimated.<sup>2</sup> Net fixed or funded indebtedness outstanding, \$3,085,963.72.



*Current liabilities of New Bedford.*—The foregoing balance sheet of New Bedford separates current debt liabilities into three general classes—(1) those “authorized but unincurred,” (2) those “incurred but not accrued,” and (3) those “outstanding;” that is, “authorized and outstanding.” The authorized but unincurred liabilities are divided into four general classes—those arising, respectively, from “general revenue appropriations,” “special revenue appropriations,” “trust appropriations,” and “appropriations for buildings and public improvements”—the general character of which has already been set forth at length. In cities authorizing local improvements to be met from special assessments, and in those making much use of special assessments, a fifth subdivision of authorized but unincurred liabilities would be carried in the accounts, which might very properly be given the designation “special assessment appropriations.”

No separate account is shown on the trial balance of New Bedford for “expenditure advances,” or credit transfer to disbursing or other offices; neither is there any separate account for “contract expenditures not accrued.” If separate accounts were kept for these two classes of liabilities, the first would naturally be entered on the balance sheet as a subdivision of liabilities “authorized but unincurred” and the second as a separate division of liabilities “incurred but not accrued.”

The current outstanding debt liabilities, or debts, are separated into two divisions—“accounts payable” and “revenue bills payable.” The first five items under the first head are in the nature of private or *quasi* private trust liability balances, and the last one is on account of public trusts for a nonmunicipal use. The license fees due the commonwealth may be considered as similar in all respects to an account payable in a private business, or to a credit balance in a *quasi* private trust account. The first two items under “revenue bills payable” are properly included under that general designation. The character of the amounts included in the city’s monthly statement or “trial balance” under the designation “audits payable” is not fully known. So far as those amounts represent outstanding warrants, they are properly included under the head of “bills payable,” but so far as they represent audits for which no financial warrants or bills have been issued, they are “accounts payable.”

*Current assets of New Bedford.*—The current assets of New Bedford are separated in the balance sheet into three subdivisions—“assets authorized but not accrued,” “assets accrued but not collected,” and “cash,” corresponding in a general way to the division of liabilities which would exist were “audits payable” made a class of liabilities by themselves.

At the beginning of the fiscal year the first-mentioned subdivision of assets was the largest, the second containing only small amounts of uncollected revenues

of prior years. With the levying of the general property tax the authorized revenues were credited and the accrued revenues debited with the “taxes of 1908.” Later, by the collection of sundry revenues, the authorized revenues were credited with further amounts, and the only authorized revenues not accrued were the miscellaneous revenues expected during the year but not collected prior to April 30. The other current assets “authorized but not accrued” consisted of the proceeds of loans provided for financing the public buildings and improvements authorized by appropriation acts.

In cities making use of special assessments to meet current expenses or outlays, the division of the balance sheet here designated “revenues receivable” would include the amount of all special assessments levied but not collected, whether the same are due and payable in the current or in some future year. The accrued but not collected revenues shown as assets, if properly set forth in the accounts, should represent the amounts which will in all probability be received from their collection. Their aggregate debit entries should be balanced in part with offsets to allow for abatements and uncollectible taxes. If these offsets vary materially from the actual amount of accrued revenue that will not be collected, the balance sheet is not a true statement of conditions. The correctness of the sheet, and thus the administrative value of the summary, depends upon the good judgment and good faith employed in preparing estimates of uncollectible taxes as offsets to accrued revenues.

The laws of Massachusetts permit cities such as New Bedford to use any money in the treasury for meeting any authorized expenditures. As a result, most cities in that state actually keep but one fund, and special and trust accounts are not kept with special and trust fund balances, but merely represent the debt liabilities which exist by reason of the special and trust accounts. New Bedford has merged the greater number of its funds into one, but still separates the cash of two trust funds from other cash. With other laws governing the action of its officials, the city would have to carry the balance of all moneys received for special and trust funds separate and distinct from the fund for general purposes.

*Balance of current asset account.*—When the current assets of a city exceed current liabilities the balance is, as in the case of New Bedford, an “unappropriated asset.” This asset in most cities is one applicable for meeting any indebtedness, and should accordingly be carried into the second division of the balance sheet. In New Bedford and other cities of Massachusetts, and in the cities of other states which have a definition of “net indebtedness” that excludes such assets or their corresponding debt liabilities from consideration in computing net indebtedness, the balance, such as is found in New Bedford, is here carried into the third

division of the balance sheet. The same general rule applies to the excess of current liabilities over current assets. An excess of authorized liabilities marks the existence of "appropriations unprovided for," or a "floating debt," as that term has been defined on the basis of certain cited court decisions.

*Additional division of current assets and current liabilities.*—In cities which by law are compelled to maintain funds for all special and trust accounts, the division of the balance sheet in which current assets and liabilities are presented may properly be subdivided rather than kept as a single account, as is presented for New Bedford. The cash and the accrued and uncollected assets which belong to trust or other special funds may be separated from other current assets and, together with the debt liabilities which are a charge against them, may be set up as a minor or subordinate division of the balance sheet. The appropriation and other debt liabilities in such a division will always balance the assets. When such a division of the balance sheet is made, separate accounts must be kept of audits and warrants outstanding, and all such debt liabilities presented in the division of the balance sheet to which they relate exclusively.

*Gross and net fixed or funded debt.*—In recording or summarizing accounts with municipal indebtedness the accounts and summaries should be in a form which will make them of the greatest service, not only to the administrative officials of the city but to all others concerned in the municipal management, namely, the taxpayers and the purchasers of municipal securities. Municipal indebtedness is readily separable, as has already been pointed out, into two principal classes—current and funded or fixed. The current debts, as all other current liabilities, are best shown in the summary of current assets and liabilities in their relations to the resources by which they are to be met. The funded or fixed debts are best shown in a section by themselves in connection with an exhibit of the assets provided for meeting them. The section of the balance sheet arranged for this purpose should be made to include all data needed to show the relation of the funded or fixed debt, and of its several parts, to the limitations placed upon the municipal borrowing power.

In the New Bedford balance sheet the authorized but unissued long-term loans are separated from the outstanding or fixed debts. On the debit side of the sheet, opposite to the authorized but unissued loans, are given the authorized but unpaid sinking fund provisions of the current year. The difference between the authorized but unissued loans and the authorized but unpaid sinking fund allowances measures the extent to which the legislation of the year will add to the outstanding fixed or funded debt, provided that the authorizations result in the acts authorized.

The fixed debt is separated in the balance sheet into four classes. The first of these is that of the indebtedness on account of the water-supply system. In Massachusetts, and in many other states, such debts are by law not included in the funded or fixed debts which affect the borrowing power of cities. The reason for this exclusion is that the water-supply systems are expected to be self-sustaining, and by their earning power to constitute an asset for meeting the debt incurred for their construction or acquisition. By this exemption the water-supply debt is constructively provided with a special asset equal to the excess of the water debt over the cash and investments of the water sinking fund. This practical recognition in the statutes of the earning power of the water-supply system is expressed in the accompanying balance sheet for New Bedford by making the water-supply system a constructive asset to the amount specified. This asset and the cash and investments of the water sinking fund balance the water debt. If there had been other fixed or funded debts subject to similar exemptions in the computation of net indebtedness, they would have been separated and shown in the same way in the same division of the balance sheet. In Massachusetts cities some five or six different classes of these exempted debts are met with, but so far as known only the one mentioned exists in New Bedford.

The fixed debt of New Bedford, exclusive of the bonds issued for the water-supply system, is separated in the balance sheet into three other classes, the first of which consists of all other funded debts; that is, all long-term bonds the amortization of which is provided for by sinking funds. On the debit side of the same sheet is shown the sinking fund assets already accumulated for the future amortization of these bonds. The other two classes of debts given in the second division of the balance sheet are (1) the obligations of the city of New Bedford to its public trust funds for governmental uses by reason of the conversion of the principal of such funds to general municipal purposes other than those for which the funds were created, and (2) the obligations of the city of New Bedford by reason of the acceptance of public trust funds for nongovernmental uses. The latter class is in part balanced by a special fund which represents the amount received and retained for the special purpose and the interest on which suffices to meet the current appropriations under the trust to the amount represented by the fund.

The balance between outstanding fixed debts and the sinking and cemetery funds measures the amount of the statutory net debt under the Massachusetts law, as understood by this Bureau, but it is possible that the debts mentioned above under (1) and (2) and the assets consisting of the cemetery funds should be omitted in computing the statutory net debt. The

excess of authorized but unissued loans over the authorized but unpaid sinking fund allowances measures the increase in net debt during the year, provided that the loans are issued and the sinking fund payments are made as contemplated.

Under the Massachusetts law the only resources or liabilities considered in the computation of net municipal indebtedness are those included in the second division of the New Bedford balance sheet, and hence the balance of the first division of the balance sheet is not carried into the second as it would be in the majority of cities, in which the computation of net indebtedness includes all the data given in the first division as well as in the second. In such cities the balance of division one, whether credit or debit, should be carried into division two, and thus add to or reduce the net indebtedness arbitrarily computed for New Bedford, as provided by statute law.

*The relation of indebtedness to governmental property and funds.*—Attention has already been called to the fact that under the laws the permanent property and public improvements of cities and other civil divisions do not bear the same legal relation to indebtedness as do the fixed properties of private enterprises. They are resources for certain governmental purposes, but not of the financial business of governments, and hence are not even constructively assets, except in the case of water-supply systems and other specified properties, where by reason of their character they are made a legal offset to the debts incurred in their acquisition. The same statement holds true of the principal of public trust funds for governmental uses, which are funds appropriated for the uses specified, as are the properties and public improvements. While, however, these properties, public improvements, and funds are not "assets" in the commercial sense of that term, they have an important relation from the standpoint of both business and accounting to the public debt. They have been acquired in part by the use of money obtained from these debts, and the administrative requirements of good government make it necessary that these properties and public improvements should be brought and kept under accounting control, and that the accounts should be so kept as to disclose the present and prospective relations between the values of properties, public improvements, and public funds and the public indebtedness. This relation is shown for New Bedford by the third division of the balance sheet, which is arranged primarily to show the condition existing at the close of the year, when all the authorized constructions and loans have materialized. It includes the amount of unappropriated assets brought forward from division one, the net indebtedness of division two, and the value of the property, public improvements, and funds not presented in these divisions. The balance is the net contribution to or the proprietary interest of

the taxpayer in the properties, improvements, and funds of the city at the close of the fiscal year on the basis of the authorizations stated in the balance sheet.

The balance sheet presented is not an accurate statement of the present or prospective financial condition of the city, since it makes no allowance for past or current depreciation in the value of public properties and improvements. It is, however, arranged so as to show how accounts with current depreciation should be treated in a balance sheet, and thus enable it to be prepared in such a form that it will become a true exhibit of the present and future financial condition of the city government.

*Incorrect statements of governmental financial condition.*—The present financial state or condition of a private enterprise is generally correctly indicated by a statement of its existing assets and debts, and hence such an enterprise seldom includes in its balance sheet statement any exhibit of outstanding contracts or orders of sale or purchase. One reason for this omission is found in the fact that any one of these orders or contracts, if stated fully in accounting terms, would call for a credit entry to balance every debit entry. The inclusion or exclusion of such orders or contracts will not affect the balance between assets and debts, but their inclusion will tend to confuse the statement by making it more complex than necessary. The accountant, however, realizes that if he should insert in his statements only the debit entries or the credit entries here referred to, the balance sheet would present a faulty picture of the state or condition of business; hence, to secure a correct statement of the condition of business, he must either include both or omit both.

Now, governmental current business is wholly one of authorizations and of the transactions which result from such authorizations and the assets and liabilities connected therewith. Accounting control can not be maintained over the business unless all authorizations, as well as all of the assets and liabilities resulting from or accompanying those authorizations, are embodied in accounts. The total credit authorizations should balance the total debit authorizations, and hence the statement which omits any one of the six classes of data referred to in the discussion of the New Bedford balance sheet is faulty to the amount of the omitted data.

When cities omit from the balance sheet the appropriation liabilities and the assets authorized but not accrued, twelve monthly statements will show the net outstanding debt and the net proprietary interests of the city as varying apparently in amount to the extent represented by the general property taxes for the year. Approximately the same variation would be met with in most cities if the statement omitted both the accrued but uncollected revenues and the appropriations. Such great variations do not reflect changes in the

actual financial condition of a city, and hence balance sheets constructed on any basis which gives rise to monthly statements so greatly at variance are not true exhibits of governmental financial condition. Such balance sheets provide little information of value either to the administrative officials of the city or to the taxpayers and purchasers of municipal securities. To secure correct monthly statements and provide information relating to the governmental financial condition that shall be of value to any one of the three classes of people just mentioned, the accounts and balance sheets of the city must provide for a proper presentation of all the facts whose records are summarized in the accompanying statement for New Bedford.

#### SUMMARIES OF THE RESULTS OF GOVERNMENTAL FINANCIAL BUSINESS.

*Results of private and governmental financial business.*—The results of the annual financial transactions of a private enterprise can never be known or stated at the beginning of a business year, and summaries of such results can therefore be prepared only at the close of the fiscal period. In marked contrast the nature of governmental business compels the preparation, at the beginning of a fiscal year, of a summary of the expected results of the authorized transactions of that year, which will differ from a summary showing results of actual transactions as compiled at the close of the year only to the extent of the small variations that may occur between anticipated and realized revenues and between authorized and accrued expenditures. A summary of the results, whether of private or of governmental financial business, to be of administrative value must be expressed in terms of the objects of the business, which are, as has already been pointed out, in the former case the making of money and in the latter case the raising and expending of money. In the one case the amounts of money made or profits secured must be measured and in the other the amounts raised and expended must be clearly stated. To be of the greatest administrative assistance summaries of results, whether for private or governmental business, must be so arranged as to afford all needed information with reference to the various administrative problems of the business. This information is secured in both cases by the classification and arrangement of the data properly included in the summaries. With the evolution of modern governments and the many great changes in the character and amounts of financial transactions which have accompanied that evolution, governmental summaries, such as are here referred to, have been prepared in many forms, in which their data have been analyzed with reference to the many specific administrative problems which have come into existence with the passage of time. Attention is here called to some of the different kinds of summaries of the results of governmental financial business that have

been employed in the past, or are being employed at the present time.

*Summaries of receipts and disbursements.*—The earlier governmental summaries of financial results were based on statements of the amounts received into and paid from the treasury, now generally spoken of as summaries of receipts and disbursements. Such summaries were devised and introduced by governments making few or no outlays for public buildings or other permanent improvements. As a rule, these governments had no public debts, in the modern meaning of that term, and no financial transactions of a nongovernmental nature. As a result, their receipts were almost wholly those derived from revenues and their disbursements were for current costs of government. The words *receipts* and *revenues* were used interchangeably in accounts and reports and with no resulting confusion, and the same was also true of the words *expenditures*, *expenses*, *disbursements*, and *payments*. Under such circumstances, summaries of the outcome of financial business in the form of statements of receipts and disbursements supplied all the accounting information that could be made of administrative assistance to officials and all that could be understood by the taxpayers or the general public. Similar summaries with receipts classified by source and disbursements by objects are, at the present time, well suited for the governments of smaller civil divisions which have no indebtedness, only small holdings of real property, and no transactions of a nongovernmental nature.

*Summaries of revenue receipts and payments for revenue expenditures.*—With the evolution of the modern nation, state, or municipality and the creation of modern public debts, the transactions of all the larger and many of the smaller governments become more varied in character than those outlined in the preceding paragraph. Receipts and disbursements extend until they involve transactions having widely different relations to or effects upon the financial condition of nations, states, or municipalities. With the perception of this economic fact governments began to classify their receipts and disbursements with reference to their relation to the public indebtedness. The receipts obtained by the issue of formal debt obligations were separated from other receipts, and in like manner the disbursements for the liquidation of the formal indebtedness were separated from all other disbursements. This was a practical classification of receipts into those derived from revenues and those obtained from the issue of governmental debt obligations, and a similar classification of disbursements into those for revenue expenditures and those for the payment of debt obligations. This classification of receipts and disbursements embodied in governmental summaries of financial results gave to them an added administrative value, since they disclosed the relation

of financial transactions to public credit and adapted the old forms to the new conditions that arose with the creation of modern governmental indebtedness.

The classification here referred to was first employed by governments which collected their revenues as soon as they accrued or became legally due, and which kept practically no account of expenditures until the payments were actually made for the costs of governments, which the expenditures generally represented. Under such circumstances this classification sufficed, at the time of its introduction, to disclose as well as could be done by any device the relation of governmental transactions to governmental indebtedness. Now, however, many governments, such as are here considered, often act as agents for other governments or otherwise engage in transactions involving private or *quasi* private trusts or public trusts for nongovernmental uses, and therefore receipts and disbursements must be so classified as to secure a complete separation of revenue receipts and payments for revenue expenditures from all other receipts and payments; otherwise the summary here referred to does not show the effect of current transactions upon public indebtedness.

*Summaries of revenues and revenue expenditures.*—Summaries of revenue receipts and of payments for revenue expenditures meet at the present time all the administrative requirements of governments whose revenues are collected as soon as they become legally due and whose bills are audited and paid at presentation. The relative number of governments whose financial transactions are of the character here described is, however, decreasing with the passage of years. The sources of revenue are constantly becoming greater in number and a steadily increasing proportion is entered of record long before cash is received therefor. In like manner the time elapsing between the dates when bills are presented for settlement and the date of their final audit and liquidation in cash tends to increase. Under such circumstances revenue accruals are no longer identical with revenue receipts, and the governmental costs for any period are very different from the payments for revenue expenditures. Summaries of revenue receipts and payments for revenue expenditures become less and less accurate statements of the additions to, or reductions in, net public indebtedness, and a correct summary of governmental financial transactions as affecting public indebtedness therefore can only be compiled on the basis of actual revenues and actual revenue expenditures.

But what is the actual revenue of a given government for a specified period? It is the amount which is finally collected from the revenue accruals or debits entered upon the books for that period. That amount is exactly determinable only when one or more years have elapsed after the close of the specified

period. It differs, as has been pointed out, from the revenue receipts of the period, and in the case of most American governments it differs even more from the current revenue accruals or debits. The actual revenue can be recorded in accounts and stated in summaries with approximate correctness only by entering in the accounts and including in the summaries estimates of the uncollectible portions of the current accruals. These estimates should be entered in the primary records as accounting credits in reserve accounts for uncollectible revenues and shown in balance sheets as offsets to uncollected revenues. When these estimates are made with good judgment and good faith, revenue accruals are brought under accounting and administrative control, so that the balance of revenue accounts will be an approximately correct statement of actual current revenues, and data will be provided for one division of a correct summary of the additions to or reductions in the public indebtedness as the result of financial transactions. But unless such estimates are made with good judgment and good faith, the employment of revenue receipts rather than of revenue accruals or estimates of current revenues is to be preferred in summaries of governmental business.

The actual revenue expenditures of a government for a given period are the costs of services and rents utilized, the costs of materials consumed, and the costs of permanent properties and improvements constructed or acquired during the period. When bills for all these are presented and paid in cash within the period in which the costs accrue, the cash payments are identical in amount with those costs. In all other cases they are not identical. When the cash payments for a fiscal period do not represent the current governmental costs, summaries of the results of financial transactions upon net governmental indebtedness will be more accurate if based upon statements either of audited or of warrant expenditures. In preparing such summaries the preference—other things being equal—should be given to that form of summary whose exhibit of revenue expenditures for a given period corresponds most fully with the current costs of governments for that period. For this reason audited expenditures, if recorded for all departments by the same system and included in the accounts by the same method year after year, are preferable to warrant expenditures as a basis in the preparation of summaries of financial results. In all other cases the use of warrant expenditures will enable a more accurate summary to be prepared.

Bills for revenue expenditures are presented to, audited, and paid by all American governments in substantially the same manner. Variations in this respect arise from the volume of business and the time elapsing between the presentation of the bills and their payment in cash. To this general rule there



is, however, one exception. The great majority of cities treat expenses for interest as they do all other expenses and make appropriations for and keep accounts with those amounts which become legally payable and are paid. A few cities have introduced accounts with accrued interest rather than with interest which has become payable and been paid. Such accounts eliminate an inaccuracy which exists in summaries of transactions based upon interest accounts of the character first described and which in the average city amounts to about one-half of 1 per cent of the actual interest charges and one-twentieth of 1 per cent of the total revenue expenditures. If annual appropriations are made on this basis of accrued interest rather than on that of interest payments, the accounts give an added exactness to the summaries to the extent indicated. But if such interest accounts are not properly adjusted to the appropriations they introduce confusion and errors into the accounts, which more than offset any advantages gained by their use.

*Summaries of revenues and expenses.*—Summaries of the outcome of governmental financial business expressed in terms of revenues and revenue expenditures, or of revenue receipts and payments for revenue expenditures, are required to disclose accurately or approximately the results of that business upon the net indebtedness of any nation, state, or municipality. Similar summaries expressed in terms of revenue receipts and payments for expenses, or of revenues and expenses, are required to disclose the extent to which the current contributions of the taxpayers are employed in adding to the value of the permanent properties, improvements, and funds of a nation, state, or municipality. The amount by which revenues are intended to exceed expenses is always a question of public policy. If that policy rests upon the concept that public debts are always public burdens, the aim of legislators and administrative officials will be to make this excess equal to the amount of all current outlays, and so authorize revenues equal to all revenue expenditures. If, however, the policy adopted by a nation, state, or municipality rests upon the concept that governmental property and public improvements, like interest earning securities, are investments and that they should be charged against revenue only as they are worn out, lost, or displaced, and at the time of their wearing out, loss, or displacement, then the aim of legislators and governmental officials will be, sooner or later, to have practically no excess of revenues over expenses. They will seek to have an equilibrium between revenues and expenses, in the same way that those adopting the first-mentioned policy strive to maintain a balance between revenues and revenue expenditures.

Summaries of governmental financial results expressed in terms of revenue receipts and payments for

expenses or of revenues and expenses are of the highest administrative value for those governments which seek to maintain an equilibrium between revenues and expenses, as they provide such governments with the data for determining how nearly current transactions are directed in accordance with the policy adopted. For governments adopting the other policy mentioned such summaries are of less value; they possess some usefulness, however, inasmuch as they, in combination with other accounting devices, furnish the means for securing accounting control over governmental properties. Such summaries are, however, of little value for administrative purposes, unless they give consideration to the depreciation which is taking place in governmental properties, improvements, and equipment through wear, decay, and obsolescence. Only as such allowances are included in expenses do the summaries of results disclose whether the taxpayers are meeting all the current costs of governmental maintenance on the theory or concept that governmental properties constitute investments. No such allowances for depreciation are desirable or even permissible in summaries stated in terms of revenues and revenue expenditures, since depreciation does not affect the net public debt as it does the value of public properties considered as investments. The conditions which determine whether summaries should be prepared on the basis of revenue receipts and payments for expenses or on the basis of accrued revenues and accrued expenses are substantially the same as those set forth in the paragraphs on summaries of revenues and revenue expenditures. The same statement is applicable with reference to the use of estimates of revenues and of audited or warrant expenditures.

*Summaries of revenues and budgetary revenue expenditures.*—A number of American cities prepare at the close of fiscal periods what they call statements of results on the basis of revenue receipts and payments for expenses or of revenues and expenses, but which include payments or charges other than those properly designated payments for expenses or expenses. These additional payments or charges do not represent actual costs of governmental maintenance; they are mainly payments for sinking and other reserve funds and amounts appropriated from revenues for purposes of constructing or acquiring permanent properties and public improvements. Such a summary is not a statement of revenues and expenses properly so called, but a statement of results expressed in terms of revenue and of the expenditures which the appropriation acts make payable from revenue. These expenditures, which embrace other things beside expenses and yet do not always include all outlays, may properly be called "budgetary revenue expenditures." The fact that summaries of financial results such as here mentioned are prepared by several cities demonstrates that they have administrative value. This value arises

from the fact that they show how far and in what respect the results of certain transactions of the year have differed from those expected when the budget was framed. Summaries of results stated in terms of revenue receipts and payments for budgetary revenue expenditures or of revenue and budgetary revenue expenditures are, however, but obscure and imperfect statements of the differences between the results of governmental financial operations as anticipated at the framing of the budget and those actually realized during the year. Perfect summaries of such differences can be obtained only when they are prepared under some appropriate designation and with the distinct recognition of all the facts that make governmental transactions yield results different from those anticipated.

*Summaries of anticipations and realizations.*—In order to meet the requirements indicated in the closing sentences of the last paragraph, all the financial data of governments must be brought under accounting control, the appropriations as well as the expenditures, and the authorizations as well as the revenues, must be recorded in accounts, and the results of the year's transactions must be shown by the summary of nominal accounts. From accounts arranged on this basis a summary of results in terms of anticipations and realizations may be derived, which will show how far the realized results of governmental transactions differ

from those anticipated, will disclose in detail how far the summary of results prepared at the beginning of the year on whatever basis differs from a summary prepared on the same basis at the close of the year, and will indicate the effects of administrative efficiency and inefficiency combined with varying financial conditions. Such a summary may be contained in an "excess and deficiency account" arranged to summarize the results of financial transactions, as a profit and loss account summarizes those of a private enterprise.

In closing governmental accounts preparatory to compiling such a summary, appropriation accounts should be debited with any amounts carried to the succeeding year, and the excess or deficiency of the several accounts should be closed into the "excess and deficiency account." All authorization accounts and all other accounts recording losses and gains which have not been carried into some summary or controlling account should be closed in like manner into the excess and deficiency account, and the differences of the credit and debit entries of this account will then disclose the results in terms of the increase or decrease of the net proprietary interest of the people for the year, as compared with that contemplated in the legislative authorizations at the beginning of the year. That account would assume something like the following form:

*Excess and deficiency account.*

To depreciation due to destruction of uninsured property by fire . . . \$ . . . . .	By excess revenue accrued . . . . . \$ . . . . .
To excess, or net addition to governmental interests over that expected . . . . .	By premiums on loans issued . . . . .
	By unused appropriations . . . . .
Total . . . . .	Total . . . . .

UNIFORM MUNICIPAL REPORTS.

*Need for improved city reports.*—As has been pointed out on a preceding page, the compilation of the Census statistics on municipal finance is made difficult by the great difference both in the accounting systems employed by the various municipalities and in the financial reports published by them. The differences and defects in the published reports in particular greatly impede the efforts of the Bureau of the Census to secure comparable statistics for the cities that come within the scope of its investigation. Some of the cities do not yet publish any statement of their financial transactions and condition; others present a meager summary of receipts and payments; while still others show their transactions in detail, but in such form that the figures either have little or no significance or else require much study before they can be understood. Reports in which such deficiencies occur are of little real value, as they afford but slight information about the financial transactions of the city and do not permit its financial condition to be compared with that of other cities of the same class.

It is evident, therefore, that there is a great need of improvement in municipal reports, both in order that they may be of greater service to the municipality itself and its citizens and for the purpose of facilitating comparisons between different cities. At the same time it must not be inferred that all such reports are defective at the present time; on the contrary, an increasing number of cities are publishing excellent reports. Accordingly in connection with the present report, which is the fifth annual report on the financial statistics of cities published by the Bureau of the Census, it has seemed appropriate to make a brief review of the progress made toward improving and standardizing municipal reports of financial transactions and conditions, particularly as such a review will help to answer the inquiries frequently received from those interested in this reform.

In the following discussion of municipal reports, frequent reference to accounts will be found. A consideration of the one carries with it to a certain extent a consideration of the other, because the reports are

compiled from the data recorded in the accounts, and because, as a rule, those who are working for improved reports are also striving for better accounts.

#### PROGRESS TOWARD UNIFORMITY IN MUNICIPAL REPORTS UP TO 1902.

In 1902, when the Census Office undertook the collection of financial statistics of cities, some progress had been made toward uniform municipal accounts and reports, but the records and published statements of only a few cities had been affected by this movement. Interest in this subject was being shown, however, by local officials, accountants, and economists, by such organizations as the National Municipal League, the League of American Municipalities, the American Economic Association, and the American Statistical Association, and by business men's organizations in a number of cities.

*Influence of the National Municipal League.*—At the annual meeting of the National Municipal League in 1896, uniform methods of municipal bookkeeping and of preparing statistics were considered in a paper on "state boards of municipal control." At later meetings of the league, a number of papers on city accounting and uniform statements were presented, and in 1901 the committee on uniform municipal accounting and statistics was appointed. This committee made an exhaustive study of the subject and its reports contain model schedules for showing receipts, expenditures, debts, and assets of cities.

The far reaching effect of the work of this committee had begun to be felt by 1902. At that time the schedules of the National Municipal League had been adopted, either in whole or in part, for the annual reports of the city comptroller of Baltimore, Md., the statistics department of Boston, Mass., the city auditor of Cambridge, Mass., and the city comptroller of Chicago, Ill., and had been used in special reports of expert accountants on the finances of certain cities. These schedules were also made the basis of the classification of payments and receipts adopted by the Bureau of the Census in its compilation of statistics of municipal finance.

*Other influences for improved reports.*—In addition to the influence of the National Municipal League many other forces were tending prior to 1902 toward improved city accounts and reports, and although the work done by these forces is not so directly apparent as that of the Municipal League, yet they played a large part in obtaining the results achieved. Papers and discussions by economists, students of political science, accountants, and others interested in municipal problems, together with the agitation by boards of trade and other organizations for better records and statistics, helped to forward the movement for uniform reports. Special mention may be made of

the League of American Municipalities, which at its annual meeting in 1898 adopted a resolution stating that the league "earnestly approves the enactment of state laws providing for a uniform system of accounting that will group all similar items under the same general headings," and providing for "the annual publication of a comparative statement showing the results of municipal administration by each municipality." The work of the United States Department of Labor on statistics of cities for the years 1898 to 1901 also contributed toward improved city reports.

*Ohio law for uniform public accounting.*—When the Bureau of the Census first undertook its work on municipal statistics, perhaps the most important advance which had been made toward uniform city accounts and reports was the passage, on May 10, 1902, of the Ohio uniform public accounting law. This law, which subjects the accounts and reports of all Ohio cities, towns, and counties to the supervision and control of the auditor of state, was enacted largely as the result of an agitation carried on for several years by the Ohio state board of commerce, the County Auditors' Association, and other influential bodies. The statute provides that the auditor of state shall be ex officio chief of the "bureau of inspection and supervision of public offices," and that he shall formulate and install a uniform system of accounting. The auditor "shall require from every taxing body and public institution financial reports covering the full period of each fiscal year, in accordance with the terms and methods prescribed by him, which shall be uniform for all accounts of the same class." Such reports are to be certified by an officer of the bureau, and their substance published by the state in an annual volume of comparative statistics. This annual report must summarize receipts from all sources, accounts due but not collected, and expenditures for every purpose, and must also state the costs of ownership and operation and all income of each public service industry owned and operated by a municipality, and the entire public debt of every taxing body that may incur a public debt, giving the purpose of each item and the provisions made for its payment. It is made the duty of every public officer and employee to keep all accounts of his office in the form prescribed. The inspectors and examiners are authorized to administer oaths to local officials, and to compel the production of their books. The general expense of the bureau is to be paid from county funds, each county contributing in proportion to its population, while the necessary expenses of audit are to be paid by each taxing body for its own account. The forms for the annual reports made by the local officials to the state auditor classify receipts and expenditures, and group departments and divisions, so as to agree in a general way with the classification and grouping which has been adopted by the



National Municipal League. The results of the operation of this law are stated on a following page.

*Virginia law for uniform municipal reports.*—Provisions for uniform annual reports by cities and counties in Virginia had already been made in a law passed by the state legislature at the session of 1897-98. The law provides that "the treasurers of the several counties and cities of the commonwealth shall, at the date of their annual settlements with the auditor of public accounts, \* \* \* furnish to the auditor a statement showing the amount of receipts and disbursements of the county or city, as the case may be, for the preceding year." Receipts from all sources must be given in detail; "disbursements shall show what amount was paid on account of judges, commonwealth attorneys, clerks, sheriffs, schools, roads, for support of the poor, and such other purposes as may be designated." The state auditor must furnish to the treasurers of the municipalities "thirty days prior to the date fixed for their annual settlements as required by law, proper forms for the statements required \* \* \* and the auditor in his discretion may add such items of receipts or disbursements in addition to those required \* \* \* as he may deem proper. The auditor at the time of publishing his annual report shall include in such report a statement or table of the receipts and disbursements of the several counties and cities." (Laws of 1897-98, page 940.) The classification used by the Virginia auditor of state was made with regard to local conditions only, and does not embody any of the features of the National Municipal League's schedule. The movement for improved reports in Virginia was apparently independent of similar work elsewhere, yet the adoption of this Virginia statute is none the less an important event in the history of municipal reports and has probably greatly benefited the municipalities affected.

*Uniform county accounts and reports.*—While in 1902 very few cities had as yet been affected by the movement for uniform accounts and reports, laws were in force in a number of states providing more or less definitely for such reports for counties. In several cases the effect of these laws had proved so beneficial as to furnish strong support for the advocate of uniform municipal accounts and reports. The following summary is therefore presented, showing the more important instances of such regulations:

(a) *Minnesota* in 1878 passed a law providing for the appointment of a "public examiner" who shall be a skillful accountant and have power to examine the accounts of state and county officials and to enforce a correct and uniform system of bookkeeping for counties. During the first ten years this law was in effect it is claimed that the cost of the examiner's office was less than the amount which this office saved for the counties by diverting revenues from private channels to the public treasury. Further saving and better county government were also effected by the public examiner as a result of the effacement of other evils.

(b) *Massachusetts* in 1879 placed the accounts of certain county officers under the supervision of the savings banks commissioner, and in 1887 created the office of controller of county accounts, who had powers similar to those provided by the above-described Minnesota law.

(c) The constitution of *Wyoming* provides that the accounts of state and county officers shall be subject to the supervision of a state examiner. The statutes of 1899 further provide that the state examiner "shall order and enforce a correct, and, as far as practicable, uniform system of bookkeeping by state, county, and municipal officers, so as to afford a suitable check on their mutual action, and insure the safety and a thorough supervision of the funds of the state and of the county and municipal corporations therein. He shall have full power to expose faults or erroneous systems of accounting and when necessary shall instruct state, county, and municipal officers in the proper mode of keeping such accounts." The introduction of business like methods diminished county expenditures from \$412,000 in 1892 to \$295,000 in 1899, although in the meantime the population had increased about 30 per cent, showing that the efficiency of county government had been greatly promoted. The cities of the state had also been greatly benefited by the work of the state examiner.

(d) *North Dakota* and *South Dakota* enacted laws similar to that of Minnesota.

(e) In *Indiana* the law declares that "it shall be the duty of the auditor of state to order and enforce a correct, and, as far as practicable, uniform system of bookkeeping by the county treasurers and auditors, so as to afford a suitable check upon their mutual action and insure the thorough supervision and safety of state, county, and other funds." The auditor of state is also directed "to frame and adopt a form" of book for township trustees "to be known as the financial record of the township."

In addition to Ohio and Virginia and the other states whose system of supervision of county accounts has been described in preceding paragraphs, a few more states had prior to 1902 made provision for the audit or examination of county accounts by state officers.

*Résumé of progress previous to 1902.*—From the foregoing statement of conditions in 1902, when the Bureau of the Census first undertook its work on municipal finance, it will be seen that a good deal of thought had already been given to the question of uniform public reports and accounts, and that a substantial beginning had been made. A few cities were cooperating with certain national and local organizations in an attempt to advance this work, public accountants had become interested, an extensive trial of uniform local accounts and reports under the supervision of a state official was about to be made in Ohio, and, finally, counties in several states had already been greatly benefited by using uniform records and statements subject to state supervision.

#### PROGRESS SINCE 1902 TOWARD UNIFORMITY IN MUNICIPAL REPORTS.

*Census conferences on uniform municipal accounts and reports.*—Soon after the Bureau of the Census began the collection of municipal statistics it became evident that an opportunity for city officials and others interested in municipal activities to discuss the subject with the officials of the Bureau would be of great bene-

fit. Accordingly arrangements were made for a conference to be held in Washington on November 19 and 20, 1903. This was attended by officials representing cities of each section of the country, by several prominent public accountants, and by representatives of mercantile associations and of state boards. The papers presented and the accompanying discussions were very instructive, and great interest was shown in each of the sessions. The conference greatly emphasized the need of improved reports and increased the cooperation of city officials in the work of the Bureau of the Census. The results of this first conference were so gratifying that it was decided to hold a second, and accordingly city accounting officials and others interested in uniform municipal accounts and reports were invited to meet in Washington on February 13 and 14, 1906. There was a large increase in the number of cities represented at this second conference, and the sessions were even more interesting and instructive than those held in 1903. One of the most important results of these conferences was the formation of the National Association of Comptrollers and Auditing Officers, which is composed of city officials from all parts of the United States. The influence of such an organization is certain to increase until it affects most of the cities throughout the country.

*Results of Ohio law for uniform public accounting.*—The uniform public accounting law passed by the Ohio legislature in 1902, which has already been described, had important effects on municipal accounts and reports in that state. The first task of the Ohio bureau of inspection and supervision was to perfect the system of accounting in the county offices. Following this, however, schedules for uniform municipal reports were formulated and the accounts of cities were taken up. One aim of these new accounts has been set forth as follows by an official of the Ohio bureau: "To enable the auditing departments of the 71 cities of the state to render promptly, and with as little additional labor as possible, accurate and trustworthy information in the detail desired for our use in compiling the comparative statistics required under the Ohio uniform accounting law, it was found necessary to install a system of accounting that would record the classifications of the schedules from day to day, and not defer their compilation until the close of the fiscal year, as was the common practice in most city auditing departments throughout the state. The principal feature of the system prescribed \* \* \* is that the classification is to be determined and the proper entry made in the appropriation account (the classification of which account exactly corresponds with the classification of the schedules) at the time the city auditor issues his warrant upon the city treasury." The present close relation between the accounts and reports of Ohio cities is clearly indicated by this statement. The practice of deferring the compilation of

the annual municipal reports until the close of the year still obtains in some states which now require annual statements from municipal fiscal officers. But judging from the experience of Ohio cities, it appears that the adoption of a system of accounts which corresponds to the classification used in the annual reports will surely produce more accurate statistics than the method of a deferred compilation.

As a result of the Ohio uniform accounting law, the several cities are now making excellent annual reports on a uniform and scientific basis, and the bureau of inspection and supervision of public offices is annually publishing a compilation of comparative statistics for all cities in the state. This compilation presents much accurate information on the financial transactions and conditions of the several cities, and the terms used are so defined that their meaning is clear. As has been stated, the classification of the National Municipal League is used for the Ohio report.

Besides furnishing excellent statistics, the bureau of inspection "has discovered discrepancies and irregularities amounting to several hundred thousands of dollars, and has been the means of recovering large sums for the taxpayers in various parts of the state, and of bringing to the bar of justice a number of dishonest officials."<sup>1</sup>

*New York law for uniform municipal reports.*—Between 1902 and 1906 important advances toward uniform accounts and reports were made in the states of New York, Iowa, and Massachusetts, by the adoption of laws providing for standard reports by local officials.

New York has passed two laws on this subject. The first law, which was adopted in 1903, provided that cities of the second and third classes should make annual reports of their financial transactions and condition to the secretary of state. The second law, passed in 1905, provides that "every county, other than those comprising the city of New York, every city of the second and third classes, and every village having a population of 3,000 or more, shall annually make a report of its financial condition to the comptroller" of the state. In the case of counties and villages, the annual reports are to be made by the treasurers, and in cities, by the comptrollers. The reports are to be in a form prescribed by the state comptroller and are to contain (1) a statement of the municipality's receipts from all sources and of all accounts or revenues uncollected at the close of the year; (2) a statement of disbursements for all branches of the government; (3) details of indebtedness at the close of the year, and the provisions made for its payment, together with purposes for which incurred; (4) a statement of costs of ownership and operation and of the income of each and every public service industry owned, maintained, or operated by any municipal corporation; (5) such further information in relation to the cost of any

<sup>1</sup> Attorney-General's Annual Report to the Governor, 1905.

branch of the municipal service or any improvement therein as may be required. The information contained in the reports of the local officials is to be arranged by the state comptroller in such form as shall indicate the comparative receipts from the various sources of revenue and the comparative costs of the several branches of government in the several municipal corporations, and is to be published in an annual statement at the expense of the state. In addition to supervising the annual reports, "the comptroller shall cause the accounts of all fiscal officers of each such municipal corporation to be inspected and examined by one or more examiners to be appointed by him, as soon as practicable," and thereafter as often as he shall deem necessary. The comptroller and his assistants have power to examine, administer oaths, and compel appearances of local officials and to exact the production of their books and papers. The expenses of examination are to be paid out of state appropriations.

In compliance with the law of 1905, the comptroller of state has published reports on the receipts, disbursements, and indebtedness of the counties and villages, and of the cities of the second and the third classes, together with a statement "of the costs of construction and operation and of the income of each and every public service industry owned, maintained, or operated by any such municipal corporation." In these reports, payments are presented in a classification by object which has a number of the subdivisions of the Census classification. The schedules used by the state comptroller in obtaining the local reports are similar to those of the National Municipal League and of the Bureau of the Census.

In 1907 the law of 1905 was amended to apply to every incorporated village, and a new section added which provides that "the comptroller may formulate and prescribe a system of keeping accounts, \* \* \* uniform for each class of municipal corporations specified," and "where he shall deem it necessary, direct the installation of such system by any one or more of the municipal corporations comprising such class." The refusal or willful neglect to adopt such a system constitutes a misdemeanor. The expense of installing new accounts is to be met by the state, as is the expense of examinations.

*Iowa law for uniform municipal reports.*—The thirty-first general assembly of the state of Iowa, by an act approved April 5, 1906 (chapter 34), provided for the publication of an annual report of the financial condition and transactions of each city and town. A certified copy is to be forwarded before the 1st of July to the auditor of state, who "shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets, and indebtedness and related data of all cities and towns in the state." To secure uniformity

the auditor was required to formulate and prescribe a system of accounts to be adopted by all cities and towns on and after April 1, 1907. This system was to embody "so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national Census Office."

The law also provides for examiners of municipal accounts who are "at least once in two years to examine into, audit, and report upon the financial condition and transactions of all cities having a population of 5,000 or more" and of all cities under special charters. Similar examinations of the accounts of cities and towns having less than 5,000 population are to be made on application.

The work in Iowa is now well organized, and the new city and state reports of municipal finance will be first presented for 1907. As above stated, the law prescribes that these reports shall embody, so far as practicable, the classifications of the Bureau of the Census.

*Massachusetts law for uniform municipal reports.*—The Massachusetts law requiring annual municipal reports was adopted in 1906, and provides that "the auditor or other accounting officer of each city and town in this commonwealth shall annually furnish to the chief of the bureau of statistics of labor, on blanks provided by him, a return for such city or town containing a summarized statement of all revenues and all expenses for the last fiscal year of that city or town; a detailed statement of all receipts and all disbursements of the last fiscal year, arranged upon uniform schedules prepared by the chief of the bureau of statistics of labor; statements of the income and expenses for each public industry maintained or operated by such city or town and of all the costs therefor, expenditures for construction and for maintenance and operation being separately stated; a statement of the public debt of said city or town, showing the purpose for which each item of the debt was created and the provisions made for the payment thereof; and a statement of all current assets and all current liabilities of such city or town at the close of its fiscal year." These returns are to be compiled and published annually by the state at its own expense; the statistics for 1906 have been compiled but are not yet in print. The Massachusetts bureau of labor in making up its schedules used those of the Bureau of the Census as a basis and adapted them to local conditions.

*Adoption of uniform reports by individual cities.*—In Ohio, New York, Iowa, and Massachusetts, the results above described were attained through the action of the state legislature. While this important legislative work was going on, a large number of cities, including several in the states mentioned above, have on their own initiative adopted improved methods of accounting, or reporting, or both. As has been al-

ready stated, the National Municipal League's classification had been adopted prior to or during 1902 for certain financial reports in Baltimore, Boston, Cambridge, and Chicago. Some of the cities which have improved their reports since that time are mentioned in the following statement, which is limited, however, to those cities included in the annual Census reports on statistics of cities, namely, cities of over 30,000 population.

*Atlanta, Ga.*—The comptroller changed his report in 1903 to conform in all essentials to the Census classification of payments and receipts. Since then further changes have been made so that the agreement is still closer.

*Birmingham, Ala.*—During 1907 the accounts of this city were wholly reorganized and a new form was adopted for the auditor's report, which now follows closely the Census scheme of classification.

*Camden, N. J.*—The records in the comptroller's office have been altered so that transactions may be readily classified on the Census basis.

*Charleston, S. C.*—The treasurer is greatly interested in the work for uniform reports and presents in his annual report a supplemental statement showing the city's payments and receipts classified on the Census basis.

*Denver, Colo.*—Beginning with the report for 1906, the auditor's report has presented a summary of financial transactions classified according to the main divisions of the Census schedules. In his 1906 report to the city council, the auditor says: "In so far as has been practicable we have followed the suggestions of that conference (Washington, D. C., February 13 and 14, 1906) and of the Bureau of the Census, and are endeavoring to so systemize our accounting department as to accomplish these purposes. Each year the Bureau of the Census sends a special agent to our office for the purpose of compiling these figures for the Census reports, and it is our pleasure to acknowledge from them material assistance and suggestions."

*Detroit, Mich.*—The annual report of the comptroller presents an exhibit of transactions classified according to the Census scheme, and a second exhibit on the basis called for by the city charter. Changes in certain accounts have also made them agree more closely with the Census classification.

*Duluth, Minn.*—The comptroller has added to his annual report a summary entitled "analysis of receipts and disbursements according to fundamental purposes." This analysis is on the same lines as that of the Bureau of the Census.

*Grand Rapids, Mich.*—In this city a supplemental record has been installed to show payments for the general city government, classified as on the Census schedule.

*Holyoke, Mass.*—The auditor, in his 1905 report and again in that for 1906, uses the National Municipal League's classification for reporting the city's transactions.

*Houston, Tex.*—In 1903 this city adopted a new system of accounting, together with a new classification for the comptroller's annual statement, which is now based on the classification of the National Municipal League.

*Kalamazoo, Mich.*—This city has adopted a new system of accounts and reports which went into effect January 1, 1907. The first report on the new basis will be for the period ending March 31, 1908, and will follow the Census classification of receipts and payments.

*Milwaukee, Wis.*—The school department of this city will follow the Census classification in its published report for 1907.

*Minneapolis, Minn.*—Beginning with the fiscal year 1902-3, the comptroller's report has classified financial transactions on the basis advocated by the National Municipal League. The change in the annual report followed a change in the accounting system.

*Montgomery, Ala.*—Changes in the accounting system and in the form of the published report were made in 1906. The city clerk now

presents a classification of disbursements which closely resembles that of the Census.

*New Bedford, Mass.*—A new accounting system was installed in this city during 1907, and a new form will be adopted for the auditor's report which will closely follow the Census classification.

*New York, N. Y.*—In his annual report the comptroller presents a special exhibit of receipts and expenditures based on the Census schedule for that city.

*Norfolk, Va.*—A new system of accounts, together with a new form of report, was adopted in 1907. The new classification closely follows that of the Bureau of the Census.

*Pawtucket, R. I.*—For several years the city auditor has used the Census classification in his annual reports. At present a city ordinance is in force which provides that the Census classification shall be used in the auditor's accounts and reports.

*Philadelphia, Pa.*—In his annual report of expenditures the city controller groups the departments according to function. The classification differs from that of the Bureau of the Census, but has the same basis, namely, an arrangement of departments by function.

*Rochester, N. Y.*—Since 1903 the comptroller's report has presented a classification of financial transactions which corresponds to that of the Bureau of the Census.

*St. Louis, Mo.*—In his reports for 1903, 1904, and 1905 the comptroller classified payments and receipts according to the main divisions of the Census schedules. In the report for 1906 further changes were made, which the comptroller described in his report to the municipal assembly as follows: "The statement which follows, although similar in many respects to corresponding statements submitted for your information in the three preceding annual reports, is greatly amplified and made to conform in detail, as nearly as possible, to the classifications employed by the United States Bureau of the Census. The form of the statement and the classification of items appear to offer a reasonable suggestion as to a uniform method of stating accounts which might be employed to advantage by the larger cities for the purpose of facilitating comparisons."

*Salt Lake City, Utah.*—During the past few years the auditor's report has been enlarged from a single sheet showing only a summary to a full report showing the details of financial transactions. Among other exhibits the report presents a "classification of receipts and disbursements," in which departments are grouped according to function and under main heads closely resembling those used by the Bureau of the Census.

*Utica, N. Y.*—A new system of accounts has just been installed in this city in which the classification will be based on that of the Bureau of the Census.

*Wilmington, Del.*—A new system of accounts, together with a new form of report, was adopted in 1907. The new classification closely follows that of the Bureau of the Census.

Some of the new systems above mentioned were established by the city officials themselves, while others were installed by public accountants, a number of whom have done much toward putting city accounts and reports on a uniform basis.

Besides such changes as have been described, many cities have made minor changes in their methods of bookkeeping, so that the records will give the data sought by the Census agents. In many cases supplemental records have been added, in order to show the transactions in detail; and in a few cases the form of the budget has been altered so that the appropriation accounts will more readily give the desired information. In fact, since the beginning of this investigation, the greater number of the cities visited by the Census agents have modified, to a small extent at least, their accounts or reports.

In addition to the larger cities here considered, some cities with a population of less than 30,000 have joined the movement for uniform city reports. An example is found in Middletown, N. Y., which has adopted the Census classification, and has reported its financial transactions for 1907 in accordance with that classification. The cities and towns of Wyoming have adopted, through the action of a state law, uniform methods of bookkeeping, as has already been stated in the paragraph on "uniform county accounts and reports." Many cities have improved the accounts and reports of their water departments through the influence of the New England and the American Waterworks associations, which are doing much toward the development of scientific and practical water-supply accounts and statistics.

*Conclusion.*—As more than one-fourth of the 158

cities included in the Census report for 1906 are in the states of Ohio, New York, Iowa, and Massachusetts, which have adopted laws requiring city fiscal officers to report to state officials, and as these state officials have adopted schedules which resemble those of the Bureau of the Census, it is clearly seen that these states are materially advancing the work of this Bureau for uniform city reports. Moreover, many cities have through their own initiative materially changed their annual reports so as to use, in whole or in part, the classification of the Bureau of the Census; and these changes have not been confined to cities in any one section, but are found throughout the whole country. It is evident, therefore, that since 1902 there has been a decided advance toward uniformity in the financial reports of municipalities, and further progress may be looked for in the future.

## DESCRIPTION OF GENERAL TABLES.

TABLE 1.

*Population and area.*—This table gives, for each of the 158 cities, the population enumerated at the Federal censuses of 1890 and 1900 and the estimated population for 1904, 1905, and 1906. 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 any 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.

In the case of Los Angeles, Cal., Seattle, Wash., and Fort Worth, Tex., 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; in the case of San Francisco, Cal., the population decreased because of the earthquake. For these 4 cities, no estimates are shown and no per capita figures are computed.

The area as given in Table 1 for each of the 158 cities is the number of acres included within the limits of the city on June 1, 1906, 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 of government and by funds.*—An examination of Table 2 discloses the fact that the organization and administration of municipal governments differ greatly—that in some cities all city functions are performed by a single corporation, while in others the same work is divided among several local governments. The table presents for the several cities a condensed summary of transactions and of the cash on hand at the beginning and at the close of the year of the city corporation and of those local governments which, though independent of the city corporation, perform city functions. Of such local governments the most important are the independent school districts, which are found in 67 cities; independent park districts are found in 3 cities, sanitary districts in 2 cities, poor districts in 2 cities, and a port improvement district in 1 city; there is also the county government in Denver, Colo. In seven instances, two or more different kinds of independent districts are found in one city.

In every case the independent local governments are shown under the name of the city as coordinate with the city corporation. Where there are several independent school districts within the limits of one city corporation a report was procured from each district, but such reports are consolidated on one line of Table 2. In some cities the school district maintains only a part of the public schools, the city corporation maintaining the rest. In such cases the payments shown in Table 2 as made by the school district do not necessarily constitute the total payments of the city for public schools. In the same way, the city corporation may expend money for sanitation, parks, or poor relief in addition to the payments by independent districts.

For each city corporation and each independent district are given subordinate divisions such as general treasury, special assessment fund, and library fund. In some cities all transactions are recorded in one or two sets of accounts, while in other cities there are fifteen or twenty separate accounting systems, from each of which the Census agent must procure data in order to make a full report on the financial transactions of the local governments. The items in the



table indicate the sources of the Census figures, except that sinking, investment, and trust funds are always shown on separate lines, whether the city officials merge the transactions of these funds with those of the general treasury or record them separately. The term "cash in transit" refers to a transfer of cash between departments or divisions of government which has been entered on the books of one department but not those of the other. This condition is frequently found when the transfer is made at the close of a fiscal year.

The table shows wide differences in the dates of close of fiscal years for the several cities. These differences complicate the work of collecting comparable statistics, especially in cities which have several independent divisions of government closing their accounts on different dates. In a few states, as Ohio, the statutes fix a uniform date for the close of fiscal years of all city corporations. Every state should have such a law.

For some cities the cash reported as on hand at the beginning of 1906 differs from that reported in the corresponding table of the report for 1905 as on hand at the close of that year. Such variations may be due to (1) changes in fiscal year, (2) changes in the functions of the several departments and funds of the city government, (3) inclusive of funds omitted from prior reports, or (4) errors on the part of the Census agents.

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, public service enterprises, and funds are classified as service transfers, interest and investment transfers, and general transfers. The significance of these terms is explained in the following paragraphs:

*Corporate payments and receipts.*—Corporate payments of cities are the net payments to the public to meet the costs of governmental functions, after making deductions for refunds and other duplications. Corporate receipts of cities are the net receipts from the public for purposes of government, after making deductions for refunds and other duplications.

The corporate payments and receipts of Table 3 are summaries of those given in Table 4, details of which are presented in tables following Table 4.

*Temporary payments and receipts.*—In the Census terminology, temporary payments and receipts are those which are not connected in a vital way with the aggregate activities of the various departments and public service enterprises. They are of three general classes:

(1) Those payments that are incident to, but represent no part of, the costs of governmental operation or maintenance; and those receipts which are

incident to, but constitute\* no part of, the contributions for meeting such costs. There are three subclasses—(a) payments and receipts 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 bonds of the municipality 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 cities, but merely change the form or evidences thereof. There are three subclasses—(a) payments and receipts for securities or other property purchased and sold on investment account by sinking, investment, and public trust funds; (b) receipts from the sale of bonds or other evidences of indebtedness of the city, 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 and receipts of a municipality acting as agent or trustee for private individuals or for other civil divisions, such as the payment and collection of taxes for other civil divisions, and all payments and receipts in a 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 city 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, as in those for former years, 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 the city government and the net costs of that government.

Table 1 summarizes the temporary payments and receipts reported, and gives the numbers of the general tables of this report in which the several classes of payments and receipts are presented.

TABLE I.—Summary of temporary payments and receipts: 1906.

CHARACTER OF PAYMENTS AND RECEIPTS	PAYMENTS.		RECEIPTS.	
	Table—	Amount.	Table—	Amount.
Total.....		\$303,066,804		\$299,379,832
On account of indebtedness.....	9	238,760,800	9	238,760,800
Agency, other civil divisions.....	17	21,680,311	17	21,356,391
Agency, private trusts.....	18	23,917,911	18	23,693,764
Investments, public trust funds.....	19	1,647,059	19	696,214
Investments, investment funds.....	20	1,179,878	20	742,523
Investments, sinking funds.....	21	7,799,944	21	6,048,854
Accrued interest.....	7	330,206		
	19	1,209	14	351,145
	21	19,345		
	5	1,289,782	10	1,178,295
	6	25,547	12	50,695
Errors.....	8	198,543	13	447,221
			14	1,931
			15	116,247
			17	11,860
Refunds.....	17	1,806,249	17	1,513,872
Sales of real property.....	17	4,410,020	17	4,410,020

<sup>1</sup> Indicated in footnotes.

*Transfer payments and receipts.*—Payments to and receipts from divisions, departments, enterprises, and funds of city governments are given the specific designation of *transfers*. Transfers are of four principal classes—service, investment, interest, and general.

*Service transfers* are transactions between divisions, departments, enterprises, or funds, in which some service is performed by one division, department, enterprise, or fund for another, and pay or credit is given therefor. They include all labor furnished by one enterprise or department to another, and all articles so furnished that are produced by such department or enterprise.

Sales of securities issued by a city to one of its sinking, investment, or public trust funds or sales of city or other securities by one of these funds to another, or to a department or enterprise of the city, are spoken of as *investment transfers*.

Payments of interest on securities issued by a city, made either by the city to one of its sinking, investment, or public trust funds, or by one of these funds to another fund or to a department or enterprise of the city, are called *interest transfers*.

All transfers of money, materials, or credit made between any two divisions, departments, enterprises, or accounts and not involving either the performance of a service, such as is associated with service transfers, or the payment of money on account of the principal of city securities or the interest thereon, as defined above for investment and interest transfers, are referred to by the Bureau of the Census as *general transfers*.

Table II summarizes the service transfers, and Table III the interest and investment transfers reported for 1906; the tables also give the numbers of the general tables of this report in which these transfers are shown.

TABLE II.—Summary of service transfers: 1906.

CLASS OF PAYMENTS.	Table—	Amount.	CLASS OF RECEIPTS.	Table—	Amount.
Total.....		\$3,339,298	Total.....		\$3,308,096
General and special service expenses.....	5	2,808,159	General revenues.....	10	1,152,957
Expenses of invested funds.....	6	158,201	Revenues from departmental services.....	12	2,015,387
Expenses of public service enterprises.....	6	173,880	Special assessments.....	13	5,445
Outlays.....	8	199,058	Interest.....	14	137,811
			Revenues from public service enterprises.....	15	1,096,496

<sup>1</sup> Indicated in footnotes.

TABLE III.—Summary of interest and investment transfers: 1906.

CLASS OF PAYMENTS AND RECEIPTS.	PAYMENTS.		RECEIPTS.	
	Table—	Amount.	Table—	Amount.
Total.....		\$92,377,110		\$92,317,900
Interest.....	7	{ 10,119,735 13,335 }	14	{ 10,119,735 12,950 }
Outlays.....	8	288,006		
On account of indebtedness.....	9	29,343,272	9	51,657,926
On account of public trust funds.....	19	1,650,037	19	1,619,168
On account of investment funds.....	20	47,000	20	64,389
On account of sinking funds.....	21	51,125,725	21	28,853,782

<sup>1</sup> Transfers between funds.<sup>2</sup> Indicated in footnotes.

It will be noted that the investment transfer payments and receipts on account of the public debt, reported in Table 9, are materially less than the corresponding receipts and payments on the public trust, investment, and sinking funds, given in Tables 19, 20, and 21. The difference 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 government of the city at the beginning and the close of the year, the total payments and receipts, and the aggregate of such payments and receipts and the cash on hand.

TABLE 4.

*Corporate payments and receipts, by principal classes.*—Although Table 4 contains all the corporate payments and receipts given in the detailed tables which follow, it is not intended for a summary table, as are Tables 2 and 3. Its purpose is to present for each city a brief statement of those financial transactions which vitally affect the city, and an analysis of the outcome of such transactions.

Table 4 differs from the corresponding table for 1905 in that it shows separately payments for interest and receipts from the three classes of commercial revenues, and also in showing the excess of payments over receipts or the reverse. In the 1905 report the interest payments were distributed, according to the



purposes for which the loans bearing the interest were made, among what are here classified as expenses for operation and maintenance. In the report for 1906 expenses for interest are treated as entirely distinct from expenses of operation and maintenance—the two differing radically in that current interest charges result in large part from the policies and activities of former administrations. The separate tabulation of interest payments gives greater significance to comparisons of payments for the maintenance of governmental functions in the several cities.

As the per cent distribution of corporate payments and receipts is given in Table 30, no discussion of this important analysis is needed here.

The text accompanying Table 3 describes corporate payments as the net payments to the public, after the elimination of all duplications. In computing the corporate payments of a city for outlays, deductions are made not only for the duplications due to erroneous payments later corrected by refund receipts and to interdepartmental transactions, but also for receipts from the sale of real property. Such receipts arise from the conversion into cash of a part of the city's permanent equipment, which had been acquired by means of outlays previously reported. These receipts correspond to those receipts of a commercial enterprise which result from the conversion of one form of capital asset into another, and hence must be deducted from gross payments for outlays to ascertain the net addition, during a given period, to the value of the city's permanent properties. The cost of this net addition must be met either from revenues or from loans.

The column of corporate payments on account of indebtedness shows that 53 of the 158 cities reported payments for reduction of debt in excess of receipts from new debt obligations incurred. In 1905, 63 out of 154 cities reported net payments for reduction of debt.

Corporate receipts from loans indicate the extent to which credit is employed in meeting the costs of municipal government. In nearly every city reporting net receipts from indebtedness, the debt was incurred in order to construct public improvements, for which the payments, as shown in the column for "outlays," are greatly in excess of the corporate receipts from debt. Very few cities show such receipts greatly in excess of 50 per cent of their payments for outlays. For each group of cities the corporate receipts on account of indebtedness are far in excess of the corporate payments. The great excess of receipts in Group I is due principally to New York city, which reported 66 per cent of the grand total.

*Excess of payments for revenue expenditures over receipts from revenues.*—Such an excess indicates that during 1906 payments for the costs of government exceeded receipts from revenues. This excess is frequently referred to in governmental finance as "rev-

enue deficit" or "net revenue expenditures;" a more accurate designation would be "deficit in revenue receipts."

For each group of cities the amount given as the excess of payments for revenue expenditures over revenue receipts is the sum of the several excesses reported, and not the excess of all revenue expenditures over all revenue receipts for the group; that is, in computing for each group of cities the excess of payments over receipts those cities with an excess of receipts over payments are excluded.

Of the 158 cities, 91, or 57.6 per cent, show an excess of payments for revenue expenditures over revenue receipts, while in 1905, 96 out of 154 cities, or 62.3 per cent, showed such an excess. The 91 cities showing revenue deficits in 1906 include 10 of the 15 in Group I, 16 of the 27 in Group II, 20 of the 48 in Group III, and 45 of the 68 in Group IV. If these cities be divided into two groups—those of over 100,000 population and those of 30,000 to 100,000 population—61.9 per cent of the cities in the first group and 56 per cent of those in the second will show a revenue deficit. These figures do not imply, however, that revenue deficits are apt to occur more frequently in the larger than in the smaller cities. Each of the 91 cities with a revenue deficit in 1906 had sufficient revenues to meet its expenses, so the deficits may be considered as due to payments for improvements and additions.

Excluding the expenditures and revenues of those cities showing an excess of revenue receipts over revenue expenditures, we find that the percentage of revenue expenditures not met from revenues was 20.9 for the cities of Group I, 6.1 for those of Group II, 16.5 for those of Group III, and 15.4 for those of Group IV. The percentages are materially affected, however, by exceptionally large excesses for New York city in Group I; for Reading, Pa., and Houston, Tex., in Group III; and for Galveston, Tex., and Pueblo, Colo., in Group IV. Excluding these cities, the percentages for Groups I, III, and IV were 8.6, 12.9, and 11.8, respectively. So far as the figures for a single year can be trusted, these percentages indicate that the proportion of costs of government not met from revenues does not vary materially with the size of the cities.

For the total of all cities and for each group of cities, the amount of the excess of payments for revenue expenditures over revenue receipts agrees rather closely with the excess of receipts over payments on account of indebtedness. But for many individual cities there is no such agreement between the two items. Quite a large number of cities report corporate receipts from debt, yet do not show revenue deficits. On the other hand, a smaller number of cities show revenue deficits, yet do not report corporate receipts from loans. It is evident, however, that the

excess of costs over revenues must be met either from loans or from accumulated revenues; and while a statement of corporate payments and receipts for one year will not indicate from which source such costs are met, a statement covering a series of years would unquestionably show that a majority of the cities are annually borrowing money to pay for the costs of government.

*Excess of receipts from revenues over payments for revenue expenditures.*—Such an excess is the converse of that discussed above and indicates that during 1906 receipts from revenues exceeded payments for the costs of government. This excess—frequently referred to in governmental finance as “revenue surplus”—is available for reducing present indebtedness, for meeting expenses of a later period, or for making improvements.

Of the 158 cities reported, 67 show an excess of revenue receipts over payments for revenue expenditures; in other words, these cities raised revenues sufficient not only to meet all current expenses, including interest on debt, and to pay for all new work, but to accumulate a surplus as well. In 1905, 58 out of 154 cities reported a similar revenue surplus. In order to determine whether the number of cities having an excess of revenue receipts is tending to increase or decrease, a statement covering a number of years is necessary.

While the columns of Table 4 indicating the relation between payments for expenditures and receipts from revenues show the outcome of the financial transactions of each city during the year 1906, they do not disclose whether the policy of the city is (1) to pay for the largest possible proportion of public improvements from current revenues or (2) to incur debt for such improvements, and thus leave the largest portion of their costs for future payments. This information would be disclosed, however, by a statement of revenue expenditures and revenue receipts for a series of years.

*Excess of receipts from revenues over payments for expenses.*—Such an excess is shown for each of the 158 cities. It must not, however, be considered as a “revenue surplus” as is the excess of the income or revenues of a commercial enterprise over its expenses, because wise municipal administration demands that at least part of the costs of new properties and improvements be paid from current revenues. But the amounts here shown may be considered as that portion of revenue receipts available for the acquisition of permanent properties or for the reduction of debt.

*Excess of payments for revenue expenditures over receipts from commercial revenues.*—The last column of Table 4 shows the amount of payments for government purposes paid or payable from general revenues—that is, from taxes and other contributions by the

citizens. With the exception of expenses of public service enterprises, which in most cities are chargeable against the revenues of such enterprises, it is impossible definitely to charge the several classes of expenditures against specified classes of revenues. But in a general way it may be assumed that general expenses, interest on funded debt other than that for enterprises, and the larger portion of outlays are paid or payable from general revenues, while special service expenses, expenses of invested funds and of public service enterprises, interest on indebtedness of such enterprises and on special assessment loans, and the smaller portion of outlays are paid or payable from commercial revenues. The outlays last referred to comprise (1) those to be met by special assessments, the receipts from which are included under “revenues from special services,” and (2) those outlays for public service enterprises which are paid, in accordance with local policy, out of the revenues of such enterprises.

*Comparative summary, 1902 to 1906.*—Appended to Table 4 is a summary of payments and receipts from 1902 to 1906 for those 148 cities of over 30,000 population in 1906 which have been included in Census reports on statistics of cities for all of the years named. In this summary the payments and receipts from 1902 to 1905 are adjusted to the classification of 1906, so that they may be comparable for the five years. The payments and receipts presented in this summary, with the exception of those on account of interest and indebtedness, include certain payments and receipts which are not “corporate,” but which could not be segregated for 1902, 1903, or 1904. The amount of these transactions, however, is too insignificant to affect any deductions drawn from the figures here presented.

The total payments for general and special service expenses, for interest, and for outlays have steadily increased from 1902 to 1906, while payments for expenses of invested funds and of public service enterprises, and those on account of indebtedness, have fluctuated. Receipts from each class of revenues have steadily increased during the five years, with the exception of a slight decrease in receipts from interest between 1903 and 1904, while receipts on account of indebtedness have fluctuated greatly. The extraordinarily large receipts on account of indebtedness in 1904 are due principally to debt incurred in that year by New York city.

Table iv presents the payments for expenses and outlays and the receipts from revenues for each year from 1902 to 1906, together with the percentages of increase over 1902. The fluctuations in payments and receipts on account of indebtedness are so great that no attempt is made to present percentages for these figures.

TABLE IV.—*Summary of payments for revenue expenditures and of receipts from revenues, 1902 to 1906, with per cent of increase over 1902.*

YEAR.	PAYMENTS FOR REVENUE EXPENDITURES.				RECEIPTS FROM REVENUES.	
	Expenses.		Outlays.		Amount.	Per cent. of increase over 1902.
	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.		
1906.....	\$408,248,833	21.9	\$192,601,828	50.4	\$527,298,653	25.5
1905.....	398,353,950	19.0	185,803,366	45.1	501,371,100	19.3
1904.....	383,476,809	14.5	183,450,119	43.2	469,520,550	11.7
1903.....	345,392,429	3.1	173,136,348	35.2	441,460,294	5.1
1902.....	334,888,692	.....	128,086,754	.....	420,177,674	.....

An increase over 1902 is shown for each year from 1903 to 1906 in all columns. For the four-year period the rate of increase for revenues is slightly greater than that for expenses, but not nearly so great as that for outlays. The percentages of increase, while remaining fairly constant for revenues, vary greatly for expenses and even more for outlays.

TABLE 5.

*Payments for general expenses and special service expenses.*—Table 5 presents for 1906 payments for general expenses and special service expenses under the broad classification as used in the report for 1905. General expenses are incurred in connection with the exercise of governmental functions which, as a rule, are performed for all citizens alike, without any attempt to measure relative amounts of benefit conferred upon individuals or to fix the compensation therefor. Special service expenses are incurred in connection with services performed or provided for individuals by any city department or office other than a public service enterprise. Since the benefits conferred by such services, together with the costs thereof, can be apportioned among those for whom the work is done, special service expenses are to be classed, theoretically, as commercial expenses—that is, in the same class with the expenses of invested funds and of public service enterprises; but the payments for such expenses—which form less than 5 per cent of the total included in Table 5—can not in practice be reported separately.

One decided difference between Table 5 as presented for 1906 and the corresponding table for 1905 is the omission of payments for general and special service expenses for interest, which in 1905 were shown separately as Division VIII of the classification “by departments, offices, and accounts.” Since the interest payments reported in Table 5 for 1905 formed about 10 per cent of the total of that table, it is important to remember this item in making any comparisons between the 1905 and 1906 figures. The reason for the omission is that interest properly constitutes a class of

expense entirely distinct from those given in Table 5. Current interest charges differ from the expenses of operating and maintaining the several branches of a local government, for which the current administration is responsible, in that they result from the policies of former administrations, which should accordingly be held responsible for such charges. The interest payments corresponding to those which in 1905 were included in Table 5 are shown in Table 7 for 1906 as paid on loans for general purposes and on special assessment loans; accordingly, any combination of interest and other expenses, comparable with those used in former Census reports, may be made if desired.

*Classification by division of the government of the city paying.*—In the columns “school districts” and “other divisions of the government of the city” are entered payments for expenses of local governments which are independent of the city corporation, but exercise some function commonly classed as one of a city government. The “other divisions of the government of the city” are as follows: Chicago, Ill., park and sanitary districts; Philadelphia, Pa., poor districts; Denver, Colo., county government; Scranton, Pa., poor district; Portland, Oreg., Port of Portland; Peoria and Springfield, Ill., pleasure, driveway, and park districts. The corresponding column of the Census report for 1905 erroneously includes for many cities accounts and funds which though belonging to the city corporation, were reported separately by the Census agent because not included in the city treasurer’s report.

Of the 67 cities with independent school districts, 45 reported payments, aggregating \$382,117, for expenses which were not classified as for education, and hence were tabulated not in Division VI, but under appropriate heads of Divisions I to V. Of the total amount, \$241,004 were for expenses of finance offices, law offices, and elections. The total was very unevenly divided among the cities—Chicago alone reporting \$255,147, or 66.8 per cent.

Of the total shown for “other divisions of the government of the city,” payments for the general administration of the local government amounted to \$672,734, distributed as follows: Chicago, park districts, \$71,712, and sanitary district, \$155,596; Philadelphia, \$1,720; Denver, \$424,736; Scranton, \$11,798; Portland, Oreg., \$5,201; Peoria, \$1,453; Springfield, Ill., \$518. The expenses shown for the “Port of Portland” in Table 5 represent only the general administrative expense which corresponds to the expense of the “general government” of an ordinary city corporation; the expenses for the operation of its dredges and dry dock are tabulated in Table 6 as expenses of a public service enterprise.

*Classification by departments, offices, and accounts.*—The omission of interest payments from Table 5 has already been discussed. Another change from 1905

is in the distribution of the expenses of the city engineer's office. In 1905 expenditures for engineering work on sewers were tabulated as far as possible in the columns for "supervision and engineering" for sewers under the head of health conservation and sanitation, the rest being included under "general administration" of highways. In 1906 there was a further subdivision of engineering costs, an effort being made to assign each item to that department or object for which the work was performed, as street construction, new paving, parks, or waterworks. This more careful classification of engineering costs explains the decrease, from 1905 to 1906, of \$509,463 in the total payments for general supervision of highways. But while the classification of engineering has been materially improved, it is still imperfect; for there are but few cities in which the officials, realizing that a segregation of payments for services according to line of work performed is essential to a correct analysis, assign the costs of engineering to the particular improvement or department for which the work was performed.

Many other difficulties have been encountered by Census agents in classifying items of expense, among which street curbing and snow removal may be mentioned as examples. On the books of some cities expenditures for curbing are carried as separate items; in other cities they are combined with street paving, sidewalks, or guttering. Expenses for snow removal are frequently combined with those for street cleaning or general street work, and occasionally with those for street paving. For these reasons, the Census figures on street curbing and snow removal are incomplete, and it must not be inferred that blanks indicate no expenses for these objects.

In Chicago the city corporation and two of the independent park districts operate electric light systems exclusively for lighting streets and park areas. For 1905 and prior years payments for the expenses of these systems were tabulated as "industrial expenses;" but for 1906 the cost of operating these enterprises is tabulated in Table 5 as general expenses for street lighting and for parks. This change in classification explains the indicated increase, from 1905 to 1906, of \$722,399 in the cost of street lighting in that city.

The term "municipal service enterprises" is applied by the Bureau of the Census to plants, such as these Chicago electric light systems, which are maintained wholly for public purposes and do not serve private consumers; other examples of "municipal service enterprises" are asphalt repair plants, gas works, workshops, and printing offices. Since some cities provide a given service, as street lighting, by operating a

"municipal service enterprise" of their own, while other cities purchase the service from private corporations, it is difficult to make any fair comparison of the cost of such services in the several cities. Most cities which operate enterprises consider payments for services, materials, and supplies as the cost of operation, but these payments only partially measure such cost. Allowances should be made for interest on the amount of capital invested by the city in the enterprise, and for depreciation—which is especially heavy in electrical enterprises, and which in the case of "municipal service enterprises" is not offset by any appreciation due to increased earning power. These factors constitute true costs, although only a few cities recognize them and make annual allowances therefor. In its statistics of cities, this Bureau attempts to present under heads indicative of the kind of service furnished the true costs of operating these plants—including, in addition to the value of services rendered and of materials and supplies consumed, allowances for depreciation and interest on the investment. The subject of municipal operation of plants for performing such municipal service is so much discussed that a correct basis of cost reckoning is of great importance.

Of the payments for health conservation, in the column "all other" under "health department" \$28,125 was for pensions and gratuities to employees. New York city expended \$21,205 of this amount, and Cleveland, Ohio, the remainder.

In all of its reports on the statistics of cities the Bureau of the Census has classified hospitals under "charities and corrections," because hospitals are placed in this division in most classifications of city departments and activities—thus reflecting the former common practice of hospital management by charity officers or boards. But a correct classification of hospitals according to their chief purpose and function would place them under "public health;" this classification is now found in a few cities which have placed hospital management in the hands of the health officials, and doubtless will eventually be adopted by the Census.

Of the payments for charities and corrections, the amount shown in the column "all other" under "lodging houses" includes \$3,017 paid to private institutions in the following cities: Baltimore, Md., \$937; Cleveland, Ohio, \$34; Minneapolis, Minn., \$735; Evansville, Ind., \$791; and Spokane, Wash., \$520. Under "insane in institutions," the column "all other" includes the following payments to other civil divisions and to private associations:

TABLE V.—*Payments to other civil divisions and to private associations on account of the insane: 1906.*

City number.	CITY.	Total.	To other civil divisions.	To private associations.
	Total.....	\$689,741	\$628,979	\$60,762
1	New York, N. Y.....	281	281	
3	Philadelphia, Pa.....	149,114	149,114	
5	Boston, Mass.....	951	951	
6	Baltimore, Md.....	149,531	112,189	37,342
9	Pittsburg, Pa.....	2,138	2,138	
10	San Francisco, Cal.....	1,219	1,219	
14	New Orleans, La.....	15,611		15,611
15	Washington, D. C.....	274,448	274,448	
23	Rochester, N. Y.....	234	234	
30	Worcester, Mass.....	619	619	
33	New Haven, Conn.....	23,746	20,449	3,297
34	Syracuse, N. Y.....	256	256	
35	Scranton, Pa.....	316	316	
39	Fall River, Mass.....	2,152	2,152	
46	Hartford, Conn.....	29,700	25,208	4,492
54	Bridgeport, Conn.....	14,650	14,650	
58	New Bedford, Mass.....	768	768	
67	Hoboken, N. J.....	2	2	
74	Elizabeth, N. J.....	250	250	
76	Waterbury, Conn.....	10,451	10,451	
84	Portland, Me.....	8,854	8,854	
127	Salem, Mass.....	183	183	
132	Newcastle, Pa.....	3,455	3,455	
142	New Britain, Conn.....	20		20
152	Taunton, Mass.....	193	193	
156	Everett, Mass.....	599	599	

In the column "miscellaneous" under "aggregate education" are included payments for school teachers' pensions in the following cities:

New York, N. Y.....	\$630,525	Detroit, Mich.....	\$8,952
Chicago, Ill.....	38,792	Providence, R. I.....	6,090
Philadelphia, Pa.....	10,000	Syracuse, N. Y.....	4,908
Boston, Mass.....	16,521	Trenton, N. J.....	2,180
Buffalo, N. Y.....	11,957	Troy, N. Y.....	58

In Philadelphia and Trenton the pensions and gratuities were paid from the general city treasury; in the other cities from trust funds. Table 5 shows payments for schools in all cities except Savannah, Augusta, and Macon, Ga.; Mobile, Ala.; and Jacksonville, Fla. In these cases the schools are under county control, and the expense of the city schools can not be shown separately. For Savannah, Augusta, and Mobile, however, the county payments for city schools have been estimated as follows:

TABLE VI.—*PAYMENTS FOR EXPENSES OF SCHOOLS IN SPECIFIED CITIES: 1906.*

City number.	CITY.	Total.	FOR EXPENSES of—							
			General supervision.		Elementary schools.			High schools.		
			Salaries and wages.	All other.	Salaries and wages—		All other.	Salaries and wages—		All other.
					Of teachers.	Of others.		Of teachers.	Of others.	
64	Savannah, Ga. ....	\$119,288	\$4,500	\$934	\$87,416	\$3,727	\$6,351	\$14,500	\$360	\$1,500
106	Augusta, Ga. ....	80,713	3,000	648	50,755	5,053	11,136	6,675	500	2,946
108	Mobile, Ala. ....	79,369	3,962	285	52,413	1,338	10,585	8,120	608	2,058

*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 this report, as in that for 1905, payments for the maintenance of the metropolitan sewer and park systems are included in Table 5, with other sewer and park expenses, and payments for the maintenance of the metropolitan water system in Table 6. All payments to the state for interest are tabulated as such in Table 7, and all payments on account of sinking funds are tabulated in Table 9, "Payments and receipts on account of indebtedness." The following table shows the amounts of these exceptional payments to the state:

TABLE VII.—*Payments by Massachusetts cities to the state on specified accounts: 1906.*

## ON ACCOUNT OF ARMORIES.

City number.	CITY.	Total.	For sinking fund.	For interest.
	Total.....	\$106,814	\$40,348	\$66,466
5	Boston.....	32,835	10,963	21,872
30	Worcester.....	12,181	4,151	8,030
39	Fall River.....	8,761	3,657	5,104
44	Cambridge.....	10,378	4,960	5,418
47	Lowell.....	4,702	1,512	3,190
55	Lynn.....	5,065	2,027	3,038
58	New Bedford.....	9,572	3,456	6,116
60	Springfield.....	6,611	2,874	3,737
62	Lawrence.....	4,549	1,815	2,734
63	Somerville.....	3,908	1,630	2,278
89	Holyoke.....	359	220	139
91	Brockton.....	2,888	1,116	1,772
128	Haverhill.....	2,097	882	1,215
143	Fitchburg.....	2,908	1,085	1,823

TABLE VII.—*Payments by Massachusetts cities to the state on specified accounts: 1906.*—Continued.

## ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.

City number.	CITY.	Total.	For sinking fund.	For interest.
	Total.....	\$247,016	\$209,201	\$37,815
5	Boston.....	155,762	134,430	21,332
39	Fall River.....	19,802	15,567	4,235
44	Cambridge.....	12,537	11,055	1,482
60	Springfield.....	4,581	4,457	124
91	Brockton.....	32,768	24,460	8,308
124	Malden.....	4,131	3,633	498
128	Haverhill.....	4,651	3,998	653
131	Newton.....	8,577	8,011	566
156	Everett.....	4,207	3,590	617

## ON ACCOUNT OF METROPOLITAN SEWERS.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$488,021	\$63,438	\$283,706	\$140,877
5	Boston.....	226,356	27,088	136,236	63,032
44	Cambridge.....	84,896	13,054	47,960	23,882
63	Somerville.....	49,320	6,919	25,421	16,980
124	Malden.....	27,531	3,895	14,311	9,325
129	Chelsea.....	22,722	2,906	10,676	9,140
131	Newton.....	58,373	7,075	39,913	11,385
156	Everett.....	18,823	2,501	9,189	7,133

## ON ACCOUNT OF METROPOLITAN PARKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	FOR MAINTENANCE.			
					Parks.	Boulevards.	Nantasket beach.	Wellington bridge.
	Total.....	\$811,908	\$140,260	\$314,913	\$293,744	\$34,327	\$22,667	\$5,997
5	Boston.....	620,045	89,850	248,952	236,988	23,084	18,480	2,691
44	Cambridge.....	47,502	6,381	18,344	19,153	1,974	1,416	234
55	Lynn.....	22,653	3,032	8,802	9,171	828	702	118
63	Somerville.....	31,129	7,491	11,689	8,733	1,359	652	1,205
124	Malden.....	43,280	27,318	8,506	3,933	1,747	274	1,602
129	Chelsea.....	13,062	1,900	5,403	3,669	1,764	274	52
131	Newton.....	17,132	1,547	5,727	8,851	232	625	150
156	Everett.....	17,105	2,741	7,490	3,246	3,339	244	45

## ON ACCOUNT OF METROPOLITAN WATERWORKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$2,061,308	\$474,071	\$1,217,819	\$369,418
5	Boston.....	1,822,556	419,163	1,076,764	326,629
63	Somerville.....	97,160	22,345	57,402	17,413
124	Malden.....	38,067	8,759	22,502	6,826
129	Chelsea.....	57,688	13,267	34,082	10,339
131	Newton.....	6,234	1,434	3,683	1,117
156	Everett.....	39,583	9,103	23,386	7,094

TABLE 6.

*Payments for expenses of invested funds.*—Under this head the Bureau of the Census tabulates the cost of the administration of sinking, investment, and public trust funds where such cost is reported separately; in former reports, these costs were designated "investment expenses." In most American cities the sinking

and investment funds are administered by the city treasurer or comptroller, and in such cases few expenses, if any, are charged to the account of their management; the same is true to a less extent of public trust funds. These facts explain the absence of payments for expenses of invested funds from the reports of many cities, and the small amounts reported for others.

*Payments for expenses of public service enterprises.*—Table 6 as presented for 1906 differs from the corresponding table in the special report for 1905 in that the payments for interest on loans for public service enterprises are omitted. They are shown, however, in Table 7, so that comparisons between 1906 and former years can be made on any basis desired. The reason for the change in the classification of interest is discussed in the text for Table 5.

In former Census reports, the term "municipal industries" was used in place of "public service enterprises," and "waterworks," "electric light works," etc., in place of "water-supply systems," "electric light systems," etc. It is believed that the changes bring the Census terms into agreement with the best present usage.

Many cities operate electric light systems and kindred enterprises for supplying street lights or some other article for the exclusive use of the government. To these the Bureau of the Census applies the term "municipal service enterprises;" for a more detailed description see the text for Table 5. The payments for the expenses of such enterprises are included in Table 5 rather than in Table 6, and the receipts are shown in Table 12 rather than in Table 15. Table 6 for 1905 included the payments for the expenses of electric light systems in Chicago which furnished lights for streets and parks only; for 1906 these expenses are given in Table 5 instead.

The details of the expenses for the enterprises reported under the head "all other public service enterprises" are shown in Table VIII.

The items shown in the column "miscellaneous" were for the following purposes: Boston, Mass., all for ferries except \$16,243 in the column "all other expenses," which was for rapid transit subways and tunnel; New Orleans, La., all for sugar sheds except \$5 in the column "all other expenses," which was for the Public Belt Railroad; Rochester, N. Y., milk station; Portland, Oreg., dredges; Salt Lake City, Utah, warm springs; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Dallas, Tex., fair park; Augusta, Ga., canal; Auburn, N. Y., stone quarry and crusher; Racine, Wis., artesian well.



# DESCRIPTION OF GENERAL TABLES.

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TABLE VIII.—PAYMENTS FOR EXPENSES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER PUBLIC SERVICE ENTERPRISES" IN TABLE 6: 1906.

City number.	CITY.	TOTAL.		General real estate. <sup>1</sup>	PUBLIC HALLS.		SUBWAYS FOR PIPES AND WIRES.		TOLL BRIDGES.		IRRIGATION WORKS.		SCHOOL LUNCH ROOMS.		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.
	Total.....	\$726,550	\$452,912	\$75,516	\$8,635	\$14,770	\$10,142	\$5,438	\$403,663	\$111,350	\$31,676	\$11,757	\$12,172	\$31,865	\$260,262	\$202,216
1	New York, N. Y.....	397,048	109,151						397,048	109,151						
2	Chicago, Ill.....		55,457	55,457												
4	St. Louis, Mo.....	9,143	20,636										9,143	20,636		
5	Boston, Mass.....	169,987	111,720												169,987	111,720
6	Baltimore, Md.....	8,641	4,547				8,641	4,547								
8	Buffalo, N. Y.....	2,934	6,118		2,934	6,118										
12	Cincinnati, Ohio.....		16,383	16,383												
14	New Orleans, La.....	5,160	1,428												5,160	1,428
18	Jersey City, N. J.....		1,885	1,885												
20	Indianapolis, Ind.....	2,467	2,097		2,467	2,097										
23	Rochester, N. Y.....	3,506	12,246													
26	Denver, Colo.....	4,343	268								4,343	268	3,029	11,229	477	1,017
35	Scranton, Pa.....		775	775												
38	Portland, Oreg.....	53,416	62,358												53,416	62,358
41	Seattle, Wash.....		714	714												
55	Lynn, Mass.....		145	145												
68	Peoria, Ill.....	1,149	3,044		1,149	3,044										
71	Yonkers, N. Y.....		97	97												
73	San Antonio, Tex.....	2,866	120								2,866	120				
75	Schenectady, N. Y.....		12	12												
77	Salt Lake City, Utah.....	24,467	11,831								24,467	11,369				462
79	Erie, Pa.....	182	62				182	62								
81	Charleston, S. C.....		30													30
84	Portland, Me.....	1,172	11,889												1,172	11,889
86	Dallas, Tex.....	7,623	7,957												7,623	7,957
97	Covington, Ky.....	1,841	859						1,841	859						
106	Augusta, Ga.....	15,897	3,977												15,897	3,977
112	Allentown, Pa.....		48	48												
125	Canton, Ohio.....	2,085	3,134		2,085	3,134										
132	Newcastle, Pa.....		421					421								
141	Chattanooga, Tenn.....		377			377										
142	New Britain, Conn.....	200	265				200	265								
145	Auburn, N. Y.....	7,499	1,521				1,119	143							6,380	1,378
146	Racine, Wis.....	150													150	
154	Newport, Ky.....	1,841	859						1,841	859						
157	La Crosse, Wis.....	2,933	481						2,933	481						

<sup>1</sup> No payments reported for salaries and wages.

TABLE 7.

*Payments for interest on debt obligations.*—The payments for interest included in Table 7 are limited to those charged to expenses. Payments for interest charged in the city accounts to outlays are included in Table 8, and are reported separately in the text for that table.

The aggregate of all interest payments charged to expenses was \$66,072,617. Of this amount, \$10,119,735 represents mere transfers, being paid by the various divisions of the government of the city as interest upon city securities held by the city sinking, investment, and public trust funds; the money remains in city funds devoted to municipal purposes and constituting municipal assets. Deducting this sum from the aggregate leaves \$55,952,882, the total amount paid to the public; and further deducting \$330,206 received during the year as accrued interest on city bonds sold, there remains \$55,622,676 as the net expenses for interest, all paid to outside holders of city securities, and free from duplication of payments and receipts.

In the classification of interest according to loans on which paid, 68.1 per cent of the total gross payments was interest on loans for general purposes; 4.8 per cent, on special assessment loans; and 27.1 per cent, on loans

for public service enterprises. As a rule the interest upon special assessment loans constitutes a burden not upon the entire municipality, but only upon the property affected by such loans; it is impracticable, however, to make a segregation showing the amount of such interest collected by the city from the owners of such property and paid to the holders of the bonds. In the case of loans for public service enterprises, the interest on the debt is often charged against revenues from the enterprises on account of which the debt was incurred.

Of the total amount of interest payments, 96.2 per cent was borne by the city corporations, 2.3 per cent by the school districts, and 1.5 per cent by other independent divisions.

TABLE 8.

*Payments for outlays.*—Under "outlays" the Bureau of the Census includes all costs, paid or payable, incurred by cities in the purchase of land and in the purchase or construction of buildings and other structures, equipments, improvements, and additions that are more or less permanent in character. Table 8 presents information such as was shown in Tables 8 and 9 of the special report for 1905. The classification of payments to the public by object is arranged to show,

approximately, to what extent outlays for permanent improvements and additions are made by contract work, and to what extent by day labor under the direction of city officials.

Of the amount reported for Chicago in the column "for all other purposes" under "receipts from special assessments," \$126,799 was for parks and \$91,270 for the water-supply system. The other items in this column were for the following purposes: Parks in Minneapolis, Minn., Kansas City, Mo., Denver, Colo., Omaha, Nebr., Tacoma, Wash., and Topeka, Kans.; water-supply systems in Milwaukee, Wis., St. Paul, Minn., Rochester, N. Y., Seattle, Wash., and Joliet, Ill.; and schools in Indianapolis, Indiana.

Of the amount reported for New York city in the column "miscellaneous" under the heading "groups

of departments, offices, and accounts," \$64,909 was for an electric light system furnishing light to the city only, and \$790 for interest paid on sundry bonds and charged to construction. The other items in this column were for the following purposes: Electric light systems furnishing light to the city only, in Chicago, Ill., Columbus, Ohio, St. Joseph, Mo., Grand Rapids, Mich., Nashville, Tenn., Lincoln, Nebr., Topeka, Kans., and Fort Worth, Tex.; asphalt repair plants, in Pittsburg, Pa., New Orleans, La., and Omaha, Nebr.; an artesian well, in Toledo, Ohio; city shops in Denver, Colo., and Worcester, Mass.; police court, jail, and emergency hospital, in Seattle, Wash.; clocks in churches, in Lynn, Mass.; city teams and stables, in Newton, Massachusetts.

TABLE IX.—PAYMENTS FOR OUTLAYS FOR SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER" IN TABLE 8: 1906.

City number.	CITY.	Total.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematoriums.	Institutional industries.	General real estate.	Subways for pipes and wires.	Rapid transit subways and tunnels.	Irrigation works.	Miscellaneous.
	Total.....	\$17,607,243	\$1,267,528	\$8,945,589	\$102,335	\$14,891	\$58,556	\$237,976	\$3,322,558	\$33,213	\$3,624,597
1	New York, N. Y.	13,800,999	818,074	7,941,709					1,733,825		3,307,391
3	Philadelphia, Pa.	14,511				14,511					
4	St. Louis, Mo.	21,530		21,150		380					
5	Boston, Mass.	1,613,733							1,588,733		25,000
6	Baltimore, Md.	1,418,143	367,608	844,778				205,757			
7	Cleveland, Ohio	90,813	7,500	74,485	8,828						
9	Pittsburg, Pa.	13,900	13,900								
13	Milwaukee, Wis.	3,943	3,943								
14	New Orleans, La.	141,791									141,791
15	Washington, D. C.	87			87						
17	Minneapolis, Minn.	204	204								
21	St. Paul, Minn.	130,036									130,036
23	Rochester, N. Y.	17,760	17,157								603
26	Denver, Colo.	19,516	18,516							1,000	
27	Columbus, Ohio	3,133	3,133								
36	St. Joseph, Mo.	9,548	9,548								
38	Portland, Oreg.	9,037		1,813							7,224
39	Fall River, Mass.	7,455		568	6,887						
40	Atlanta, Ga.	94			94						
43	Grand Rapids, Mich.	2,168			2,168						
46	Hartford, Conn.	250			250						
49	Richmond, Va.	39,258	2,793		960		35,505				
56	Des Moines, Iowa	10,961			10,961						
58	New Bedford, Mass.	1,758			1,758						
61	Oakland, Cal.	2,975		2,975							
62	Lawrence, Mass.	114			114						
66	Norfolk, Va.	8,145			8,145						
67	Hoboken, N. J.	403			403						
70	Manchester, N. H.	2,199			2,199						
71	Yonkers, N. Y.	4,300					4,300				
72	Evansville, Ind.	2,304			2,304						
73	San Antonio, Tex.	39			39						
74	Elizabeth, N. J.	5,236		5,236							
77	Salt Lake City, Utah	32,213								32,213	
79	Erie, Pa.	2,486						2,486			
84	Portland, Me.	2,322			2,322						
85	Terre Haute, Ind.	1,469			1,469						
86	Dallas, Tex.	10,157									10,157
92	Saginaw, Mich.	5,951	3,830		2,121						
96	Spokane, Wash.	1,160					1,160				
98	Birmingham, Ala.	16,506			4,915		11,591				
99	South Bend, Ind.	928	928								
100	Pawtucket, R. I.	8,128			8,128						
106	Augusta, Ga.	1,113									1,113
115	Montgomery, Ala.	1,172			1,172						
117	Bay City, Mich.	1,677			1,677						
118	Little Rock, Ark.	4,471			4,471						
122	Quincy, Ill.	6,000					6,000				
123	Springfield, Ill.	8,829			8,829						
130	Superior, Wis.	7,875		7,875							
132	Newcastle, Pa.	3,424						3,424			
137	Elmira, N. Y.	9,468			9,468						
138	Joplin, Mo.	1,861			1,861						
139	Wichita, Kans.	394	394								
141	Chattanooga, Tenn.	45,000		45,000							
142	New Britain, Conn.	750			750						
145	Auburn, N. Y.	27,857			266			26,309			1,282
146	Racine, Wis.	2,693			2,693						
148	Kalamazoo, Mich.	6,996			6,996						



A classification of the amounts reported in the column "all other" under the heading "public service enterprises" is presented in Table ix.

The outlays shown in the column "miscellaneous" were for the following purposes: New York, N. Y., toll bridges; Boston, Mass., ferries; New Orleans, La., sugar sheds, \$77,472, and Public Belt Railroad, \$64,319; St. Paul, Minn., auditorium; Rochester, N. Y., school lunch rooms; Portland, Oreg., dredges; Dallas, Tex., fair park; Augusta, Ga., canal; Auburn, N. Y., stone quarry and crusher.

Of the total payments for outlays, \$10,723,989 was paid by independent school districts, \$6,102,175 being paid in the cities of Group I, \$1,726,263 in those of Group II, \$1,376,489 in those of Group III, and \$1,519,062 in those of Group IV.

Where payments for interest on debts incurred for construction work are made before the completion of the work, they are classified as "outlays." Table 8 includes interest payments for outlays for the following cities: New York city, \$151,911, of which \$20,135 was on sewer bonds, \$67,010 on street bonds, \$63,976 on bonds for rapid transit subways, and \$790 on sundry bonds; Boston, Mass., \$126,759 on bonds for rapid transit subway; Detroit, Mich., \$1,125 on land contracts for water-supply system; Los Angeles, Cal., \$4,156 on deferred payments for land for water-supply system, and Portland, Oreg., \$3,561 on loans for bridge construction.

TABLE 9.

*Payments and receipts on account of indebtedness.*—Of the total payments for the redemption or cancellation of debt, \$6,887,283 was paid by independent school districts, \$4,880,613 being paid by cities of Group I, \$710,347 by those of Group II, \$495,734 by those of Group III, and \$800,589 by those of Group IV. The receipts of independent school districts on account of debt obligations issued aggregated \$11,641,137, of which \$6,398,722 was reported by cities of Group I, \$2,239,040 by those of Group II, \$1,286,407 by those of Group III, and \$1,716,968 by those of Group IV.

Investment transfer payments to the sinking, investment, and public trust funds of the several cities in payment of city debt obligations held by them amounted to \$29,343,272, or 10.7 per cent of the total debt payments. These funds purchased 13.8 per cent of the debt obligations issued by the several cities, the total of such purchases, \$51,657,926, being shown in the table as investment transfer receipts.

The column "to public" includes payments by Massachusetts cities to the state on account of sinking funds for redeeming metropolitan sewer, park, and water loans, armory loans, and grade crossing loans.

Of the 158 cities, 107 increased and 51 decreased their indebtedness during the fiscal year 1906. The

amount received from the issue of debt obligations was greater than the amount expended in their redemption and cancellation by \$101,022,583, this amount representing the net increase of debt for the cities reported in 1906.

In Table 8 it is shown that in 1906 the expenditures of the cities for outlays, exclusive of payments in error, aggregated \$195,778,606. This amount exceeds by \$94,756,023 the increase of debt for the 158 cities taken as a whole; in other words, of the aggregate expenditures made for improvements and additions of a more or less permanent character, 48.4 per cent was paid out of current revenues. A comparison of the details of Table 9 with those of Table 8 makes possible a division of the cities into three classes: (1) Those which paid for all their public improvements out of current revenues; (2) those which incurred debt to meet a part or all of the cost of public improvements; and (3) those which incurred debt in order to meet even ordinary expenses. It is probable, however, that in some cities of the third class a part of the debt was incurred in order to make improvements in the succeeding year. This comparison discloses the fact that it is not the fixed policy of American cities, taken as a whole, to finance permanent improvements by loans. In this respect the American cities offer a marked contrast to the cities of Great Britain.

TABLE 10.

*Receipts from general revenues.*—General revenues consist of those compulsory or voluntary contributions of private individuals or corporations which are levied or collected to defray the general cost of government, and are not conditional upon the performance of any specific service to the individual contributor. In Table 10 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. Column 3 shows the amount of general revenue receipts that were later refunded because erroneously collected. For three cities, however, with these receipts are included service transfer receipts by one division of the government of the city from another; the amounts of these transfers are shown separately in the table footnotes.

The greater portion of the general revenue receipts of cities are received by the "city corporation"—89.2 per cent being received by city corporations, 8.8 per cent by school districts, and 2 per cent by "other divisions of the government of the city." The local governments reported under the last-named head are as follows: Chicago, Ill., park and sanitary districts; Philadelphia, Pa., poor districts; Denver, Colo., county; Scranton, Pa., poor district; Portland, Oreg., Port of Portland; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure, driveway, and park districts.

*General property taxes.*—Receipts from general property taxes are reported in the table under the two heads "original levies" and "penalties and collectors' fees." Receipts from specific levies of general property taxes are not presented separately in this table, but are shown in the discussion of Table 27. In the column "penalties and collectors' fees" are included receipts from so-called penalties, and from interest in excess of the legal rate on deferred taxes.

*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 those for which the method of assessing the property or collecting the tax differs from the methods employed in the taxation of the property of the average individual. 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 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) are tabulated in Table 13 as receipts from public service privileges.

The cities of New York collected the largest proportion of the special property and business taxes, and the cities of Massachusetts the next largest proportion. The following is a brief statement of the character of the tax receipts reported under this head; the states are arranged alphabetically, and the cities in each state are in the descending order of their size.

*Connecticut.*—In Connecticut cities special property and business 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 levied 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 held in each. The amounts received in the cities reported were as follows: New Haven, \$43,366; Hartford, \$312,519; Bridgeport, \$19,450; Waterbury, \$6,820; New Britain, \$7,782.

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

*District of Columbia.*—In the city of Washington there was collected as business taxes the sum of \$550,469, as follows: From 4 per cent taxes on gross earnings of street railway companies \$149,920, of savings banks \$4,409, of telephone companies \$34,567, and of electric light companies \$36,612; from a 5 per cent tax on gross earnings of gas companies, \$89,742; from a 2 per cent tax on gross earnings of building and loan associations, \$15,653; from a 6 per cent tax on gross earnings of banks, \$155,541; and from a 1½ per cent tax on net premiums of life insurance companies, \$64,025.

*Georgia.*—Business taxes on net premiums of insurance companies were received by Georgia cities as follows: Atlanta, \$24,741, at 1 per cent; Augusta, \$9,225, at 1½ per cent; Macon, \$4,643, at 1½ per cent.

*Illinois.*—A 2 per cent tax on gross receipts of foreign insurance companies yielded \$191,100 in Chicago, \$6,252 in Peoria, \$4,729 in East St. Louis, \$1,652 in Springfield, \$788 in Rockford, and \$1,730 in Joliet.

*Maine.*—Portland received through the state \$51,546 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 to 4 per cent, and for telegraph and telephone companies from 1¼ to 4 per cent; of this tax the city receives an amount equal to 1 per cent of the assessed valuation of the stock of such corporations owned by its residents.

*Maryland.*—Baltimore received \$522,472 from special property and business taxes. The state levies taxes at three-tenths of 1 per cent on the assessed valuation 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 \$381,825; from the latter, \$138,213. Prior to April 7, 1904, the laws authorized the collection of a state mortgage tax of 8 per cent annually on all interest covenanted to be paid on debts secured by mortgage. Of this tax, the collectors remitted one-fourth to the state and three-fourths to the counties and the city of Baltimore in proportion to the amount collected in each, the latter receiving in 1906 the sum of \$2,434 as its share of receipts from back taxes of this character.

*Massachusetts.*—Table x shows for the several cities of Massachusetts the special property and business taxes received as city revenues in 1906. The taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each, the tax on shares held outside of the state falling to the state. The collection of the tax upon the whole issue of stock of a given bank 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 Massachusetts cities in which stock in this bank is owned. In Table x 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 Massachusetts cities. The taxes on the capital stock of street railways and of "other corporations" located in the state are collected by the state and apportioned to the cities—the street railway taxes on a mileage basis, and taxes on "other corporations" according to the residence of the stockholder. The law under which the tax on trading stamps was collected has been repealed; hence no receipts from such a tax are included in the report for 1906, with the exception of \$8 for Worcester.

TABLE X.—Specified classes of special property and business taxes in Massachusetts cities: 1906.

City number.	CITY.	Total.	TAXES ON CAPITAL STOCK OF—					Taxes on ships in foreign trade.
			National banks.		Street rail-ways.	Other cor-porations.		
			Located in city.	Located in other cities.				
	All cities.	\$3,635,659	\$370,660	\$159,352	\$793,714	\$2,311,708	\$225	
5	Boston.....	1,655,268	188,246	20,170	419,964	1,026,888		
30	Worcester.....	429,983	7,074	12,055	46,265	364,589		
39	Fall River.....	66,884	25,038	2,040	3,740	36,066		
44	Cambridge.....	247,548	3,089	19,057	132,220	93,182		
47	Lowell.....	89,754	17,750	4,223	8,384	59,397		
55	Lynn.....	62,613	13,823	4,250	9,197	35,343		
58	New Bedford.....	114,564	32,264	3,293	13,495	65,451	61	
60	Springfield.....	162,533	11,957	6,088	25,081	119,407		
62	Lawrence.....	31,371	7,424	1,360	3,552	19,035		
63	Somerville.....	77,190	1,116	3,340	48,329	24,405		
89	Holyoke.....	62,456	8,856	2,589	8,042	42,969		
91	Brockton.....	70,246	2,927	2,861	5,936	58,522		
124	Malden.....	91,846	1,793	10,454	23,573	56,026		
127	Salem.....	58,939	9,457	5,065	3,809	40,608		
128	Haverhill.....	43,226	12,930	4,039	4,914	21,343		
129	Chelsea.....	15,571	1,369	1,364	5,075	7,763		
131	Newton.....	217,745	2,695	46,624	4,676	163,586	164	
143	Fitchburg.....	52,194	6,235	2,150	3,615	40,194		
152	Taunton.....	52,585	16,617	3,156	3,575	29,237		
156	Everett.....	33,143		5,174	20,272	7,697		

<sup>1</sup> Exclusive of a tax of \$8 on trading stamps.

<sup>2</sup> Receipts for two years.

*Missouri.*—St. Louis was the only Missouri city reporting receipts from special property and business taxes. The amounts collected for city revenues were as follows:

Total.....	\$949,544
From merchants' and manufacturers' taxes.....	949,363
For city corporation.....	587,977
From special property tax of 20 cents on each \$100 of assessed valuation.....	131,412
From business tax of one-tenth of 1 per cent on sales.....	456,565
For school district:	
From special property tax of 55 cents on each \$100 of assessed valuation.....	361,384
From special property tax of one-tenth of 1 per cent of assessed valuation of steamboat property.....	181

The special property taxes were levied on the assessed valuation of the largest amount of all goods, wares, merchandise, tools, machinery, etc., on hand or under control at any one time during the year. The business tax—which, though locally called a license, does not conform to the Census definition of that term—was levied on the aggregate amount of sales during the preceding year. The tax on the assessed valuation of steamboat property was for the city corporation.

*New Hampshire.*—Manchester received \$130,240 as the city's share of special property and business taxes collected by the state. These receipts were from the following sources: Insurance tax, \$3,077, derived from 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, \$53,336, 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, \$73,827, being a tax of three-fourths of 1 per cent on the net amount of deposits in banks and trust companies and of 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 assessed 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 (when the local rate is not reported to the state board of assessors, at a rate not exceeding 1 per cent) upon real property, other than the main stem, in the several taxing districts through which the lines pass. From this special property tax, 10 cities received \$449,253, of which Jersey City received 74 per cent. The tax was of 1905 for all the cities except for Atlantic City, for which it was of 1904. The collections were made in accordance with the law of 1888, as amended to April, 1905; a further amendment, in April, 1906, affects the state but not the city receipts for that year. There is also a state tax of 2 per cent on the gross premium receipts of foreign fire insurance companies for the benefit of the firemen's pension and relief funds of the state; the cities receive one-half of this tax directly from the local agents of such companies for the benefit of the paid fire department pension funds. Table XI presents for the several cities the amounts received from these two kinds of taxes.

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TABLE XI.—Specified classes of special property and business taxes in New Jersey cities: 1906.

City number.	CITY.	Total.	Railroad and canal taxes.	Taxes on foreign fire insurance companies.
	All cities.....	\$475,015	\$449,253	\$25,762
16	Newark.....	26,230	13,654	12,576
18	Jersey City.....	340,328	332,410	7,918
37	Paterson.....	8,488	5,058	3,430
50	Trenton.....	3,968	3,968	
52	Camden.....	30,320	30,320	
67	Hoboken.....	31,043	31,043	
74	Elizabeth.....	22,915	21,077	1,838
101	Bayonne.....	6,750	6,750	
119	Passaic.....	1,237	1,237	
120	Atlantic City.....	3,736	3,736	

*New York.*—Table XII shows for the cities of New York the revenue derived in 1906 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 on the premium receipts of foreign insurance companies, and half of the tax on mortgages collected by the county clerk when the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax, half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

TABLE XII.—Specified classes of special property and business taxes in New York cities: 1906.

City number.	CITY.	Total.	Taxes on bank stock.	Taxes on fire insurance companies.	Mortgage taxes.
	All cities.....	\$4,701,269	\$3,194,854	\$302,912	\$1,203,503
1	New York.....	4,324,555	2,900,795	258,424	1,165,336
8	Buffalo.....	91,535	75,139		16,396
23	Rochester.....	55,378	40,921	12,181	2,276
34	Syracuse.....	38,034	26,552	6,951	4,531
45	Albany.....	51,882	45,687	5,526	669
59	Troy.....	33,096	26,726	5,090	1,280
69	Utica.....	48,029	44,530	3,499	
71	Yonkers.....	13,037	2,310	1,930	8,797
75	Schenectady.....	11,693	7,446	3,155	1,092
102	Binghamton.....	15,907	11,643	2,355	1,909
137	Elmira.....	9,269	6,753	2,429	87
145	Auburn.....	8,854	6,352	1,372	1,130

*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. Lancaster is the only city which did not report such receipts.

*Rhode Island.*—Providence received \$184, Pawtucket \$13, and Woonsocket \$3, from an auctioneers' tax of one-eightieth of 1 per cent on the amount of sales. This tax, which is known in the statutes as "auctioneers' duty," consists of one-tenth of 1 per cent of the amount of sales; auctioneers are required to pay one-eighth of this to the city and the remainder to the state.

*South Carolina.*—Charleston received \$21,125 from a tax, at the municipal rate, on gross earnings of insurance companies; \$20,402 was for the city corporation and \$723 for the school district.

*Virginia.*—Norfolk received \$92,212 from special property and business taxes. Of this amount, \$11,260 was derived from a tax of \$1.40 per \$100 of income in excess of \$600; \$24,037 from a tax of 80 cents per \$100 valuation of intangible personal property; \$37,100 from a tax of 80 cents per \$100 of bank stock valuations, assessed against the shareholders; and \$19,815 from a 5 per cent tax on the gross receipts of street railway companies.

*West Virginia.*—Wheeling received \$2,585 from a tax of one-half of 1 per cent on the gross amount of premiums received by foreign insurance companies. This tax is collected under authority of an act of the state legislature empowering the city of Wheeling to levy such a tax, and an ordinance of the city council providing therefor and fixing the rate. In addition to this tax, which is paid to the city by local agents, foreign insurance companies pay to the state a tax of 2 per cent on gross premium receipts.

*Wisconsin.*—The cities of Wisconsin levy a 2 per cent tax on premium receipts of fire insurance companies. This tax is paid to the city treasurers by local agents, and is for the benefit of the organized fire departments.

*Poll taxes.*—Poll taxes amounting to \$1,267,194 were reported for 1906 by 66 of the 158 cities. Of this amount, the 20 cities of Massachusetts received \$727,974, or 57.4 per cent; 9 cities in Pennsylvania, \$214,988, or 17 per cent; and 7 cities in New Jersey, 5.3 per cent. In the cities of some states poll taxes are collected at a fixed amount per capita, as \$1 or \$2; while in others the occupation of the individual is given a specified valuation, on which a tax is collected at the same rate as taxes on general property. All receipts from per capita taxes, whether uniform or graded, are included in the column "poll taxes."

*Liquor licenses and taxes.*—In the column "liquor licenses and taxes" of Table 10 are included all the revenue receipts of cities from the liquor traffic. Where no such receipts are reported, either none are collected, the cities being under general or local prohibition, or the revenue belongs to the state or some other civil division. A very small amount shown in this column indicates the same condition, since such amounts are receipts from druggists' licenses to sell liquors and alcohol for medicinal and mechanical purposes.

*Other business licenses.*—Under this head are reported receipts from all business licenses other than those derived from the liquor traffic. Receipts of this class include licenses collected from street railway, telegraph, telephone, and other corporations. Licenses are collected from such corporations by all cities in Alabama, Delaware, Florida, Georgia, Louisiana, Maryland, Montana, Oregon, South Carolina, Tennessee, Virginia, and Wisconsin. The amount of license receipts of each city from public service corporations will be found in Table I of Appendix A.

*General licenses.*—Receipts from "general licenses" were reported for 64 of the 158 cities. For some cities similar receipts are doubtless included in the column "other business licenses;" for example, it is probable that all of the 20 Massachusetts cities reported for 1906 had such receipts, yet 4 of them did not report any.

Of the different classes of general licenses, marriage licenses were reported by 27 cities, automobile licenses by 19, bicycle licenses by 9, "vehicle licenses" by 5, motorcycle licenses and hunters' licenses by 2 each, and boat licenses by 1. For 16 cities no classification of general licenses was secured.

*Permits.*—The permits for which receipts are given in Table 10 do not include permits issued by public service enterprises; receipts of the latter class are reported in Table 15. Of the 158 cities, 107 reported receipts from permits other than those issued by public service enterprises; of these cities, 68 stated for what purposes the permits were issued, 3 made a partial statement, and 36 failed to give any details. The details reported show that building permits, when measured by the number of cities issuing them, were more important than any other single class, being reported by 49 cities; somewhat allied to these are permits for plumbing, which were reported by 16 cities; for moving houses, by 9; and for elevator construction, by 1. Permits for opening streets were reported by 23 cities, and permits for making sewer and drain connections by 22; other classes of permits involving some use of streets or highways were for sidewalks, curbing, electric light, railings, erecting poles, and using the streets for storing building materials. Small numbers of cities reported permits for burial, disinterment and the removal of the dead; board of health permits, and permits for cesspools, cleaning vaults, and maintaining nuisances; and permits for miscellaneous purposes, such as storing gunpowder and carrying pistols.

From the point of view of revenues, permits for opening streets were the most important, producing, so far as reported, \$383,689, of which New York, N. Y., received \$265,516, and Philadelphia, Pa., \$86,236; building permits were second, producing \$335,201, of which San Francisco, Cal., received \$107,534, Philadelphia, Pa., \$50,886, and St. Louis, Mo., \$34,680; permits for making sewer and drain connections were third, producing \$216,131, of which New York, N. Y., received \$138,229, and Philadelphia, Pa., \$35,796.

*Fines and forfeits.*—Receipts from fines and forfeits were reported by all of the 158 cities except Joliet, Ill.; in that city the fines are retained by the police magistrate as his fees of office, and no report of their amount could be obtained. Besides fines imposed by courts, which in most cities constitute the greater part of such receipts, there are included in this column fines imposed on policemen and firemen for violation of rules or neglect of duty, and also forfeitures of bonds and deposits guaranteeing the performance of certain acts.

In some cases the receipts included in Table 10 as from fines imposed in criminal proceedings are very incomplete because of the fact that in the cities of many states the greater number of petty criminal cases

are tried in county or justices' courts instead of in the municipal courts.

Forfeitures of bonds and deposits, which are commercial rather than penal, were reported by 22 cities, and aggregated \$65,031. Classified according to the character of the bond or deposit involved, these forfeitures were as follows:

Contractors' deposits and bonds:		Bonds and deposits to secure performance of franchise stipulations:	
Chicago, Ill.....	\$2,717	Washington, D. C..	\$1,000
St. Louis, Mo.....	255	Tacoma, Wash.....	2,000
Omaha, Nebr.....	125	Mobile, Ala.....	5,000
New Haven, Conn..	12,407	Montgomery, Ala...	2,000
Grand Rapids, Mich.	50	Miscellaneous or un-	
Albany, N. Y.....	10,044	classified:	
Erie, Pa.....	66	San Francisco, Cal.	25,972
Houston, Tex.....	1,500	New Haven, Conn..	598
Newcastle, Pa.....	4	Somerville, Mass...	100
Joplin, Mo.....	50	Duluth, Minn.....	3
Deposits made with bids:		Utica, N. Y.....	65
Washington, D. C..	55	Birmingham, Ala...	200
Indianapolis, Ind...	710	Everett, Mass.....	100
Syracuse, N. Y.....	10		

Of the forfeitures given above as "miscellaneous or unclassified," the amount shown for San Francisco comprised the following deposits, which, having been held in private trust accounts of the city for over two years, were by resolution of the board of supervisors covered into the general city treasury: Deposits for tearing up streets, \$10,000; deposits in duplicate tax fund, \$10,000; in "overpayment personal tax fund," \$5,837; and in advertising fund, \$135. The amounts shown for Somerville and Everett represent forfeits by gas companies for failure to furnish gas of standard quality; that for Duluth, forfeit of deposit made with application for liquor license; and that for Birmingham, forfeit of liquor dealer's bond. The character of the forfeits in New Haven and Utica was not reported.

*Subventions, grants, and gifts.*—The total of subventions and grants received from other civil divisions amounted to \$22,940,960, of which \$15,443,263, or 67.3 per cent, was for schools. In comparing amounts in the column "for schools," it is essential that municipal organization in the several cities be taken into account. For example, Los Angeles, Cal., received nearly as much for this purpose as San Francisco, though the latter city is twice as large as the former; but the item for Los Angeles includes \$356,166 received from the state and \$330,241 from the county, while all of that for San Francisco, \$716,978, was received from the state—an amount corresponding to the county item of Los Angeles being received in San Francisco as original taxes, because the city and county governments are combined in the case of that city.

Of the 158 cities reported, there were only 21 which did not receive grants for schools. The facts for these cities are as follows: Of the grant of \$5,403,995 made by the United States Government to the District of

Columbia, and reported for the city of Washington in the column "for other purposes," \$945,476 was used for school purposes. In the cities of Savannah, Augusta, and Macon, Ga., Mobile, Ala., and Jacksonville, Fla., the schools are under county government, and no exact segregation of transactions for schools could be secured. The counties of Massachusetts distributed the surplus from dog taxes to the cities and towns, for the use of schools or libraries, or both. Of the 20 cities reported in that state, only New Bedford, Holyoke, Brockton, Salem, and Newton applied any part of such receipts to schools; the other 15 cities used this subvention for library purposes, and the amounts are included in the column "for other purposes."

TABLE 11.

*Receipts from commercial revenues.*—Commercial revenues of cities are those derived from the exercise of their commercial functions. These revenues are in the nature of recompense for services performed and of profits, earnings, rents, or interest in connection with productive enterprises, investments, or properties managed by the cities.

Table 11 differs from the corresponding table of former reports in that it classifies the total receipts from commercial revenues as received from the public or from departments, offices, public service enterprises, and funds. The amounts in the column "service transfers," with the exception of \$37,811 classified as income of the invested funds of three cities, are included either in the column for "revenues from public service enterprises" or in that for "revenues from special services." "Revenues from special services" comprise receipts from departmental services, from special assessments, and from privileges.

A study of Table 11 in connection with Table 10 shows that duplications on account of temporary transactions and transfers are much more common in receipts from commercial revenues than in those from general revenues, constituting in the former case about 10 per cent, and in the latter about one-third of 1 per cent of the total.

TABLE 12.

*Receipts from departmental services.*—With the exception of special assessments, all receipts for services or commodities furnished by departments, and offices other than public service enterprises are tabulated in Table 12.

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

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 are definitely established only upon completion of the work or service. Among the special services of cities 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 receipts 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.

Under *rents* are reported all receipts of cities corresponding to those commonly so designated in private finance. Under *privilege rentals* are included all receipts derived from privileges involving the use of city property and 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.

Under *sales* are tabulated receipts from the sale of discarded equipment and materials.

Of the amount included in the column "all other" under the heading "protection of life and property," \$1,034,586, or 96.7 per cent, was from fees of public administrators, registrars, recorders, and sheriffs in cities exercising combined city and county functions. The distribution was as follows:

New York, N. Y. ....	\$457, 718	New Orleans, La. ....	\$64, 297
Philadelphia, Pa. ....	285, 830	Washington, D. C. ....	36, 491
St. Louis, Mo. ....	65, 422	Providence, R. I. ....	9, 577
Boston, Mass. ....	29, 881	Denver Colo. ....	5, 439
San Francisco, Cal. ....	79, 931		

Washington, D. C., received \$15,103 as charges of the surveyor's office; 6 cities reported receipts of electrical departments; 8, from armories; 2, from levees; and 7 reported small items received from other sources.

Of the total amount shown in the column "all other" under "highways," \$1,329,267, or 95.3 per cent, represents departmental receipts for the abolition of grade crossings by the following cities:

Philadelphia, Pa. ....	\$246, 628	Atlanta, Ga. ....	\$2, 000
Boston, Mass. ....	503, 816	Hartford, Conn. ....	22, 421
Cleveland, Ohio. ....	55, 510	Springfield, Mass. ....	14, 574
Buffalo, N. Y. ....	200, 348	Schenectady, N. Y. ....	210
Washington, D. C. ....	27, 812	Akron, Ohio. ....	37, 834
Newark, N. J. ....	655	Haverhill, Mass. ....	9, 939
Columbus, Ohio. ....	12, 781	Newton, Mass. ....	161, 999
Fall River, Mass. ....	12, 740	Pueblo, Colo. ....	20, 000

Receipts for street lighting, amounting to \$36,962, were reported by 32 cities; and receipts from miscellaneous sources, amounting to \$28,643, were reported by 9 cities.

TABLE 13.

*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 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 "original assessments" were collected to meet outlays for permanent improvements and additions to streets, sewers, and water-supply systems; the amount representing services rendered by the departments was small. It is probable that for some cities the amounts reported under "penalties and collectors' fees" contain items of interest on deferred payments of special assessments, which should have been reported as receipts from interest. Wherever the separation was possible, the interest on deferred payments has been included with the other interest receipts, in Table 14.

*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 a street railway, subway, electric light, gas, telegraph, or telephone company. The amounts under this head are in the nature of receipts from rentals of public property. Receipts from such corporations for services rendered are included in the various columns of Table 12 as receipts from charges. Those receipts from the same corporations which are in the nature of taxes, as defined by the Census, are included in Table 10 as "general property taxes," as "special property and business taxes," or as "other business licenses," according to the method by which they were levied and collected. A complete exhibit of public service privilege receipts is shown, in connection with other classes of receipts from public service corporations, in Table II of Appendix A.

*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 12.

The difference between the "minor privileges" given in Table 13 and the "privilege rentals" given in Table 12 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; minor privilege receipts are collected, as stated above, without the issue of such papers. The following is a statement of the minor privilege receipts:

*Alabama.*—Birmingham received from warehouses, stores, etc., \$876 for street rents.

*Arkansas.*—Little Rock received \$200 for switches in streets and \$618 for leases of sidewalks and other public property.

*California.*—Los Angeles received \$200 for pipes in streets and \$2 for pipes across streets.

*Colorado.*—Denver received \$75 for sidetracks in streets and \$28 for billboards.

*Illinois.*—Chicago received \$115,034: For streets and alleys vacated by city, \$43,776; for use of space under sidewalks, \$25,864; for switches in streets, \$14,949; for bay windows, \$10,959; for bridges and tunnels, \$14,910; for pipes and conduits, \$4,470; for use of water from river, \$106.

*Iowa.*—Sioux City received \$38 for heating pipes under streets.

*Kentucky.*—Louisville received \$250 for street space for waste boxes.

*Louisiana.*—New Orleans received \$615: For private sewer, \$100; for pipes under streets, \$235; for pipes across streets, \$35; for overhead trolley, \$25; for overhead bridge, \$50; for basement under sidewalk, \$20; for laying wires of private detective agency, \$150.

*Maryland.*—Baltimore received \$54,138: For drains and closets, \$40,612; for areaways, \$3,294; for vaults, cellars, and doors, \$2,890; for pavement lights, \$1,175; for chutes, etc., \$181; for tanks, pits, etc., \$368; for windows, bay and show, \$1,966; for awnings, vestibules, and balconies, \$1,948; for superstructures, \$245; for signs, \$301; for poles, stacks, and cables, \$146; for electric lights and lamps, \$312; for railroad switches, \$363; for miscellaneous purposes, \$337.

*Massachusetts.*—Fall River received \$33 for fishing and the taking of oysters in city waters.

*Minnesota.*—St. Paul received \$661 for street ends vacated by city.

*Missouri.*—St. Louis received \$3,915 for pipe lines to conduct oil and water for distribution, and \$1,623 as a 5 per cent tax on the gross earnings of the Pneumatic Tube Company, serving the Post Office Department only.

*Nebraska.*—Omaha received \$108 for advertisements on waste paper boxes. Lincoln received \$225 for fruit stands on sidewalks. South Omaha received \$5 for use of street end for lumber.

*New Jersey.*—Camden received \$3 for awnings. Jersey City received \$500 for streets vacated by city.

*New York.*—New York received \$423,196: For vaults and tunnels, \$368,720; for bay windows, \$44,518; for ornamental projections, \$5,850; for temporary sheds, \$3,840; for bridge across street, \$268. Albany received \$2 for vaults, \$1 for conduit, \$1 for switch, and \$21 for streets vacated by city. Yonkers received \$1,046 for use of streets for storage.

*Ohio.*—Cleveland received \$550 for advertisements on waste paper boxes.

*Oregon.*—Portland received \$5 for sign on sidewalk.

*Pennsylvania.*—Philadelphia received \$10,357 for vaults under sidewalks and \$1,152 for awnings. Pittsburgh received \$29,157 for switches, sidings, and scales, and \$4,128 for streets vacated by city. Allegheny received \$2,267 for railroad switches in streets and \$750 for scales, superstructures, etc.

*Rhode Island.*—Providence received \$1,100 for rent of street space.

*Tennessee.*—Memphis received \$210 for advertisements placed on waste boxes maintained in streets by an advertising company.

*Texas.*—Dallas received \$274 for use of streets by ferry companies and individuals.

*Utah.*—Salt Lake City received \$200 for water pipes and \$142 as a 5 per cent tax on receipts from advertisements on waste paper boxes.

*Virginia.*—Richmond received \$3,299 as an annual tax, at 6 cents per square foot, on steps, railings, cellar doors, coal chutes, and other structures encroaching upon sidewalk.

TABLE 14.

*Receipts from interest.*—This table includes all interest received by the general treasury and the separate funds and accounts of cities, whether received on investments, on cash balances in banks, on taxes and special assessments, or as accrued interest on city securities sold. Where the amounts shown in city reports as receipts from interest on taxes or special assessments appear to be receipts for the use of city money or credit, they are included in this table, as receipts from interest; where the amounts so reported appear to be in the nature of penalties and fees for nonpayment of taxes or special assessments at the time prescribed by law, they are tabulated in Tables 10 and 13 as penalties and fees.

The column "temporary" includes receipts in error subsequently corrected by refund payments aggregating \$1,931, as follows: St. Louis, Mo., \$1,733; Newark, N. J., \$66; Denver, Colo., \$22; Worcester, Mass., \$51; Albany, N. Y., \$19; and Wheeling, W. Va., \$40.

The column of interest transfers between the municipality and the sinking, investment, and public trust funds includes \$37,811 received by St. Louis, Baltimore, and Providence from service transfers which closely resemble interest transfers, in that they consist of rents paid by a department for the use of real estate held by one of the invested funds. In St. Louis the school public trust funds received from the library \$11,044 in rents; in Baltimore the sinking funds received \$26,427 for rent of buildings and "ground rents" of lands used for school and other municipal purposes; in Providence a public trust fund received \$340 for rent of real estate occupied by the fire and school departments.

Of the aggregate receipts from the income of sinking, investment, and public trust funds, shown in column 6, \$10,160,496, or 66.3 per cent, were contributed by the governments of the cities, either as interest upon their own securities held by these funds as investments, or as service transfers for rent of real property; the remaining 33.7 per cent was derived from investments in securities other than those of the municipality in which the funds were held, and from cash balances deposited in banks. The interest upon general city cash is reported in column 7.

TABLE 15.

*Receipts from revenues of public service enterprises.*—The statistics of public service enterprises 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 enterprises for materials furnished or services rendered by them to the departments and to other enterprises; second, in those cities crediting their enterprises 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 enterprises for utilities furnished by them to the departments and to other enterprises. Those cities which in 1906 gave credit to their enterprises for such utilities are indicated in Table 15 by entries in the column "service transfers." On superficial study, the methods of accounting for enterprises in such cities seem to be superior to those in cities which make no record of the transactions between their enterprises and departments.

Service transfers formed only about 1.7 per cent of all receipts of public service enterprises reported in Table 15. In some cities, however, service transfer receipts formed a much larger percentage of the total. They formed 34.3 per cent in Fitchburg, Mass.; 25.4 per cent in Bay City, Mich.; 25.1 per cent in Woonsocket, R. I.; 21.3 per cent in Auburn, N. Y.; and more than 10 per cent in each of 10 other cities.

In the classification of revenues of public service enterprises by source, the receipts from charges, fees, rents, privilege rentals, and sales are the same in char-

acter as the departmental receipts shown under the same heads in Table 12. The greater part of the privilege rental receipts was reported as from markets and public scales and from docks, wharves, and landings. Under *rates* are reported the receipts derived from the furnishing of 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 by industries maintained in penal and charitable institutions, and receipts from the sale of like products of other industries.

Of all the public service enterprises, the water-supply systems are the most important. The total payments for expenses and receipts from revenues of these systems in the 148 cities reported for the years 1902 to 1906 were as follows:

YEAR.	Payments for expenses.	Receipts from revenues.
1906	\$19,707,584	\$50,406,039
1905	18,677,211	47,396,604
1904	16,357,447	44,974,037
1903	17,448,701	42,986,187
1902	14,850,566	41,210,322

From 1902 to 1906 the payments for expenses of water-supply systems increased 32.7 per cent, while the receipts from revenues increased only 22.3 per cent. The payments for expenses formed 36 per cent of the receipts from revenues in 1902, and 39.1 per cent in 1906.

The enterprises reported in the column "all other public service enterprises" are shown in Table XIII.

TABLE XIII.—RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER PUBLIC SERVICE ENTERPRISES" IN TABLE 15: 1906.

[illegible]



## DESCRIPTION OF GENERAL TABLES.

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TABLE XIII.—RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER PUBLIC SERVICE ENTERPRISES" IN TABLE 15: 1906—Continued.

City number.	CITY.	Total.	General real estate.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	School lunch rooms.	Rapid transit.	Ferries.	Stone quarries.	Miscellaneous.
49	Richmond, Va.	\$1,733	\$1,733									
51	Wilmington, Del.	500	500									
54	Bridgeport, Conn.	500	500									
55	Lynn, Mass.	492	492									
57	Kansas City, Kans.	425	425									
64	Savannah, Ga.	523	523									
66	Norfolk, Va.	3,278	3,278									
68	Peoria, Ill.	2,180		\$2,180								
69	Utica, N. Y.	2,603			\$2,603							
70	Manchester, N. H.	396	396									
71	Yonkers, N. Y.	220	220									
72	Evansville, Ind.	210	210									
73	San Antonio, Tex.	1,466	328				\$538				\$600	
75	Schenectady, N. Y.	263	263									
77	Salt Lake City, Utah	2,110	2,100				10					
79	Erie, Pa.	2,432			2,282							\$150
81	Charleston, S. C.	450										450
83	Tacoma, Wash.	300	300									
84	Portland, Me.	13,708										13,708
85	Terre Haute, Ind.	310	310									
86	Dallas, Tex.	12,940										12,940
87	Youngstown, Ohio	306	306									
88	Fort Wayne, Ind.	135	135									
95	Lancaster, Pa.	166	166									
97	Covington, Ky.	5,123				\$5,123						
102	Binghamton, N. Y.	130	130									
106	Augusta, Ga.	60,688										60,688
109	Sioux City, Iowa	1,162	1,162									
112	Allentown, Pa.	286	286									
115	Montgomery, Ala.	3,624	3,624									
122	Quincy, Ill.	351	351									
125	Canton, Ohio	6,841		6,841								
138	Joplin, Mo.	1,018										1,018
140	Galveston, Tex.	82	82									
141	Chattanooga, Tenn.	313		313								
142	New Britain, Conn.	3,254			3,254							
145	Auburn, N. Y.	17,173			5,585						11,588	
146	Racine, Wis.	119										119
150	Oshkosh, Wis.	60	60									
154	Newport, Ky.	5,123				5,123						
157	La Crosse, Wis.	5,824				5,824						
158	Fort Worth, Tex.	157	157									

The amounts shown in the column "miscellaneous" were received from the following enterprises: New Orleans, La., sugar sheds, \$6,966, and Public Belt Railroad, \$1,111; Rochester, N. Y., milk station; Scranton, Pa., viaduct; Portland, Oreg., dredges; Erie, Pa., billboard; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Dallas, Tex., fair park; Augusta, Ga., canal; Joplin, Mo., royalties on ore mined; Racine, Wis., artesian well.

TABLE 16.

*Accounting for water-supply systems.*—Table 16 presents, for those cities containing over 30,000 inhabitants in 1906 which owned or operated water-supply systems, an exhibit of the cost, the present value, the indebtedness, earnings, and costs of operation of such systems. The dates given under the heads "year built" and "year acquired by city" show that in some cities public service enterprises of this class have been in operation for more than a century. The number of cities owning or operating water-supply systems was 117, or about 74 per cent of the total number, and the total value of such systems was \$572,171,710, or about 68 per cent of the value of all public service

enterprises, which is given in Table 28 as \$836,522,737. For so large an interest it is very important that the methods of accounting should be exact, and that the information furnished should be so full and clear as to make possible ready comparisons between city and city, thus affording a test of different methods of construction and management; yet there is no such comparability to be found. It is even possible for an advocate of any particular policy with respect to the furnishing of 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 under public and under private ownership, without being subject to either verification or correction by reference to actual statistics. When cities can and do provide accounts that will furnish all the information needed by an accountant or political student for determining the measure of success attending the operation of municipal enterprises this will no longer be possible.

*Cost, present value, and outstanding indebtedness.*—The two adjacent columns of Table 16, giving the cost and the present value of water-supply systems, have been prepared with the utmost care, yet comparison

of the two yields nothing more significant than the fact that the different systems of accounting involve very diverse methods of treatment. Among such differences the following are conspicuous: (1) Many cities make no distinction between cost and present value. (2) In cities which have purchased water-supply systems, the value of the franchise is included in the reported cost in some cases, and in the reported cost and present value in other cases. (3) The allowance for depreciation, overlooked in the great majority of cities, is excessive in a few cases; similarly, the appreciation of real property values is usually ignored, but in a few cities furnishes an important addition to the present value.

In some cities the present value of the water-supply systems is much less than the cost. For example, the proportion the former bears to the latter is 76 per cent in Cleveland, Ohio, in Jersey City, N. J., and in New Bedford, Mass.; 66 per cent in Albany, N. Y.; 56 per cent in Everett, Mass.; and 53 per cent in New York, N. Y. On the other hand, in some cities the present value exceeds the cost—the proportion being 169 per cent in Fort Wayne, Ind.; 181 per cent in Newark, N. J., and in Harrisburg, Pa.; 196 per cent in Binghamton, N. Y.; 220 per cent in Altoona, Pa.; 228 per cent in Allegheny, Pa.; 232 per cent in Lincoln, Nebr.; and 407 per cent in Sacramento, Cal. In some of these cases the explanations already given undoubtedly apply; in others there is no way of explaining the wide differences shown.

For the grand total the cost is \$621,745,875, and the present value is \$572,171,710, or 8 per cent less. But among the totals for the four groups of cities this excess of cost is confined to that for Group I; in fact, the omission of the one city of New York changes the cost to \$476,538,620, and the present value to \$494,813,585, or 3.7 per cent excess of present value. It thus appears that on the average the two items may be expected to be somewhere near equality. For those cities where there is a large difference between cost and present value, indicating that one or the other is probably inaccurate, the columns of Table 16 showing the "relation between earnings and costs" may indicate which of the two is more probably in error; large deficiencies in earnings naturally suggest too high, and large excesses too low, a present valuation.

The column showing "outstanding indebtedness" includes floating as well as funded debt. For 4 cities—New Orleans (system not completed), Newark, Memphis, and Woonsocket—this amount slightly exceeds the reported cost. In each of the 3 cities last named there is a large waterworks sinking fund, among whose assets are bonds still included as part of the outstanding debt.

*Earnings.*—The "allowance for services to city" was computed on a per capita basis at 44 cents for

Group I, 46 cents for Group II, 48 cents for Group III, and 50 cents for Group IV, with adjustments where the water was furnished to only a part of the city, or for only a part of the year. This method produces allowances sometimes greater and sometimes less than should have been allowed on the basis of the payments made by private citizens; but it is suggested as a basis for investigation and discussion of the value of services rendered to the cities by their water-supply systems. The allowance for Washington, D. C., includes an estimated amount (16,000,000 gallons at the lowest city rate) used for the United States Government offices and grounds. The allowance for Salt Lake City should certainly be greatly increased—possibly trebled—on account of the exceptionally large quantities of water used in the city streets; but no satisfactory basis of calculation was discoverable. The total earnings reported for that city are but 3.1 per cent of the reported present value, while the corresponding proportion for the 117 cities was 10.5 per cent.

*Costs of operation.*—Under this head are presented two columns of allowances, one for interest on the present value of the plant, computed for each city at a rate equal to the mean rate of interest paid on its indebtedness for the water-supply system; and the other for annual depreciation, computed at the uniform rate of 2 per cent of present value, thus assuming the life of each system to be fifty years.

The "estimated amount of taxes" is computed by applying to the present value of the systems, as given in this table, the rates of general property taxes for city purposes on "reported true value," as given for the several cities in Table 27.

*Relation between earnings and costs.*—Under this head is given—for all cities except New Orleans, whose waterworks are not yet completed—the relation between earnings and costs on three different bases:

First, the relation between the total earnings and the total costs of operation, 64 cities showing an excess of earnings and 52, an excess of costs. For the several groups of cities, the number with an excess of earnings and the number with an excess of costs, respectively, are 7 and 6 in Group I, 10 and 12 in Group II, 24 and 11 in Group III, and 23 and 23 in Group IV.

Second, the relation between the total earnings and the total costs of operation with estimates for taxes—43 cities showing an excess of earnings and 73, an excess of costs with estimates for taxes. For the several groups, the number of cities with an excess of earnings and the number with an excess of costs, respectively, are 3 and 10 in Group I, 8 and 14 in Group II, 15 and 20 in Group III, and 17 and 29 in Group IV. The above figures indicate that the excess of earnings or of costs is not distributed according to the size of cities. Nor is the excess distributed according to states; for, out of

the 23 states represented by more than one city, only Rhode Island and Washington, with 3 cities each, show an excess of earnings in every city reported, and only Alabama, Missouri, Iowa, and Colorado, with 2 cities each, show an excess of costs in each city, the other 17 states showing an excess of earnings in some cities and an excess of costs in others. In general, there is a tendency toward excesses of earnings in the northeastern and extreme northwestern sections of the country, and toward excesses of costs in the Mississippi valley and the South.

Third, the relation between the collections for services to the public and the payments of expenses for water services—all but 3 of the 116 cities with completed water-supply systems—1 each in Groups II, III, and IV showing an excess of collections.

There are at least half a dozen policies followed by different cities in the management of their public service enterprises: For example, (1) that of seeking to realize a profit over all expenses, including interest on investment and other allowances such as would have to be made with private ownership; and (2) that of furnishing public utilities at cost—"cost" being understood sometimes (*a*) to mean expenses of water service only, and sometimes (*b*) to include also the allowances named. It is obvious, therefore, that three columns are not sufficient to determine, for all cities, whether the water-supply systems are on a paying basis according to local standards.

In many cities the term "water surplus" is applied to the excess of collections for services to the public over the sum of payments for expenses of water services and for interest on water debt; in other words, the "water surplus" is the amount in the last column of the table less the interest paid during the year on the outstanding indebtedness. Payments for interest on debt for water-supply systems were not reported separately, but the annual interest charges on such debt were ascertained, and may be assumed to be approximately equal to the payments. Deducting these interest charges from the figures given in the last column of the table the grand total would be reduced to \$19,208,254; that of Group I, to \$11,284,037; that of Group II, to \$3,718,300; that of Group III, to \$2,536,754; and that of Group IV, to \$1,669,163. The only cities showing an excess of payments for expenses of water service, with interest charges on water debt, over collections for services to the public, are 3 each in Groups II, III, and IV, as follows: Group II—Indianapolis, Ind.; Columbus, Ohio; Allegheny, Pa. Group III—Troy, N. Y.; Hoboken, N. J.; Yonkers, N. Y. Group IV—Dubuque, Iowa; Montgomery, Ala.; Joliet, Illinois.

Were it practicable, an allowance for appreciation in value of plant would be as important to make as one for depreciation. The practice of setting off the increase of real estate values in rapidly growing cities against the wear and tear of water-supply systems as being ap-

proximately the same, is at least an indication that appreciation is a factor worth considering and, if possible, determining. An allowance for appreciation would not only produce a considerable increase in the excess of total earnings, both over total costs of operation and over such costs with estimate for taxes, but would even show such an excess for some cities for which the table shows the reverse. Unfortunately, however, there are no data from which to make an exact computation. For the 113 cities reported as owning or operating water-supply systems in both 1905 and 1906, the total value of such systems was \$535,957,239 in the former year and \$568,530,662 in the latter, showing an increase of \$32,573,423. As the outlays in 1906 for water-supply systems in these same cities amounted to \$29,847,407, it may perhaps be assumed that there was a total appreciation of \$2,726,016—not quite one-fourth as great as the allowance for depreciation given in Table 16, but nevertheless sufficient to increase the aggregate excess of earnings over costs of operation by more than 51 per cent, and to convert an aggregate excess of costs of operation, with estimate for taxes, over earnings into an aggregate excess of earnings.

It is hoped that the comparisons presented in Table 16—notwithstanding their unavoidable defects, which are but too well understood—may be of interest and of some assistance in deciding the complex question, whether or not municipal water-supply systems are on a paying basis. The test generally applied by city officials and other citizens, in determining whether water-supply systems are or are not on a paying basis, is either that used in the last column of Table 16, or, more probably, that used in computing the "water surplus" described above as the excess of collections for services to the public over the sum of payments for expenses of water service and for interest on water debt. But an advocate of private ownership, desirous of proving municipal ownership of water-supply systems to be an economic blunder and a waste of the people's money, would be likely to apply some such test as is used in the next to the last column of the table, without taking into consideration the possibility of appreciation in the value of systems.

The Bureau of the Census has nothing to suggest with regard to the standard that should be adopted by any city, that being a question of local policy. But it must emphasize the importance of adopting some definite standard according to which the methods of management shall be regulated, and of publishing in detail the information needed to show the results of following the standard adopted. It must also emphasize the importance of attention, by all who would render a judgment on the success or failure of the policy of any city, to the standard adopted by that city, in order to avoid criticising the city for failure to do something it has never attempted.

TABLE 17.

*Temporary payments and receipts.*—Table 17 presents an exhibit of those temporary payments and receipts of cities which are not shown in other tables, either as incident to payments and receipts on account of municipal expenditures and revenues, or as temporary payments and receipts on account of sinking, investment, and trust funds. The refund payments shown in the table are payments in correction of erroneous receipts of municipal revenues, together with payments in correction of erroneous receipts given in footnotes to columns 3 and 9 of this table. The refund receipts are all in correction of erroneous payments for revenue expenditures. The items given in footnotes to columns 3 and 9 are erroneous collections of state revenues and erroneous receipts from the sale of real property, respectively. The general character of the other payments and receipts is sufficiently explained by the table itself.

TABLE 18.

*Private trust funds and accounts.*—In certain cases cities receive and hold money under such conditions as create implied private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special private trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts only by the method of caring for the cash held in trust. That of private trust funds is deposited subject to order in the name of the particular trust, while that of trust accounts is covered into the city treasury, and an individual account therefor is opened. In a number of cities, however, but little attention is given to the proper recording of transactions affecting private trusts, the receipts and payments frequently being entered upon the books as ordinary city revenues and expenses. The absence of a proper record of these temporary transactions, in which the municipality acts in the capacity of a trustee, leads not only to confusion and irregularity but sometimes even to defalcation.

Table 18 shows that 99 of the 158 cities carry private trust fund and account liabilities. Numerous other cities in fact incur similar liabilities, but, owing to lack of a proper method of accounting, no record thereof is available.

At the close of the fiscal year 1905 private trust funds and accounts were reported by 94 cities and involved in the aggregate \$6,205,014, while at the close of 1906 such liabilities were reported by 99 cities and involved in the aggregate \$12,382,258. Of the increase over 1905, 87.8 per cent was in New York

city, for which \$6,933,654 was reported in 1906, as against \$1,510,539 at the close of 1905.

In Table 18 the receipts and payments are not shown separately for funds and accounts, the transactions of these two forms of trusts being consolidated. The total cash credits of the private trust accounts are, however, shown separately, as well as the amount of investments and cash in the private trust funds.

TABLE 19.

*Public trust funds.*—American cities frequently receive money to be expended for what the English and American statutes and the court decisions since Henry VIII have denominated "charitable uses." When moneys are received by private individuals or corporations for such uses, they create what are technically known as "public trusts," and the one receiving the money becomes a "trustee." But the charters of and general statutes governing the great majority of American cities do not authorize them to act as technical trustees for any trust. All cities may, however, accept money or other forms of wealth to be employed for "charitable uses" which are also "municipal uses." The acceptance of such money or wealth by a city for the purposes or uses stated acts as an appropriation thereof, and the money or wealth so received, if properly accounted for, must be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations, they are usually set apart in special funds denominated "public trust funds." Wealth belonging to these funds constitutes a governmental asset, and the acceptance thereof creates no liability other than the liability involved in the ordinary governmental appropriation. Public trust funds most frequently met with in American cities are those established for objects of charity, education, pensions, and other public benefits. Only the income of the greater number of these funds is applicable for the purposes for which the funds were created. In the case of a few, however, both principal and income may be used for the purpose of the trust.

In Massachusetts and a few other states the cities are not only authorized but directed to accept money in trust to guarantee the care of specified monuments and graves in cemeteries. The acceptance of such moneys creates an express technical public trust and makes the city a trustee in the same way that a private individual or corporation becomes a trustee under corresponding circumstances. The acceptance of such a trust, unlike the acceptance of trusts of the first-mentioned type, creates a debt liability for the amount received, and such liabilities should be shown in accounts and reports. These trust funds, together with those first referred to, have always been reported by the Bureau of the Census under the designation "public trust funds," but good accounting calls for sepa-

rate reports, which will be made in future Census publications.

The best way of caring for all public trust moneys is by a "trust fund," as described in the text for Table 18. In some cities, however, the public trust fund transactions are not as clearly set forth as would seem essential to correct administration and accounting, and their cash has been merged with general city balances, although applicable only to the specific purposes of the trusts. In the majority of cities, however, the transactions are properly recorded and kept entirely distinct from ordinary municipal transactions and accounts.

Of the 158 cities having a population of over 30,000 in 1906, 102 reported an aggregate of 389 public trust funds, an increase of only one over the number reported for 1905. The aggregate assets of these funds, however, increased from \$56,324,566 in 1905 to \$59,526,897 in 1906. Of the assets in 1906, \$14,611,594 consisted of investments in securities of the city in which the funds were held, and \$41,466,066 was represented by investments in other securities and real estate, while \$3,449,237 was in cash. The investment securities are reported at their par value, but in most cases their market value is greater.

The receipts from interest or other earnings derived from investments were \$3,188,325, or an average of 5.4 per cent on the nominal or par value of the assets. When compared with the earnings of sinking funds, the average rate of income would seem rather high, but this is partly explained by the fact that the investments of public trust funds not infrequently embrace real estate holdings, the value and earning power of which increase from year to year. An example is furnished by the Girard trust funds of Philadelphia, the assets of which include much real estate, the income from which considerably affects the average rate as above given.

TABLE 20.

*Investment funds.*—Under this designation the Bureau of the Census reports all interest bearing securities and other productive investments of cities, with the exception of public service enterprises and the assets of sinking and trust funds; although the term "investment fund" is seldom, if ever, employed by city officials, it seems to describe appropriately the properties mentioned. In some instances the assets of these funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate not reserved for municipal uses but held as investments.

Of the 158 cities to which the investigation for 1906 was extended, 39 reported investment funds with assets amounting to \$35,116,249, an increase of \$107,205 over the amount reported for 1905. Of the aggregate assets, Cincinnati alone held \$31,000,000,

representing the city's investment in the Cincinnati and Southern Railway.

The increase in the number of funds, from 40 in 1905 to 47 in 1906, is due in part to the fact that some municipalities have undertaken to carry their own insurance upon public property. An amount equal to premiums goes into a special fund, out of which fire losses sustained on city property are met. Such funds are usually invested in profitable securities, and can therefore be classed properly as "investment funds."

In a majority of the cities reported in Table 20 the investment funds are comparatively small; in some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, after which the proceeds are usually covered into the general treasury.

A fund in Portland, Me., which was reported as an investment fund in 1905, is included with sinking funds for 1906 as it has been set aside for sinking fund purposes.

TABLE 21.

*Sinking funds.*—These are funds pledged for the redemption of bond issues at maturity, and occasionally for the payment of interest on the bonds as well. Periodical appropriations of city cash, together with interest on the investments of sinking funds, constitute the principal sources of receipts of such funds. In some cities certain classes of revenues other than taxes are specifically set apart for these funds. The term "sinking fund" is frequently applied to interest and redemption funds consisting of cash only. As the objects of the latter class of funds are similar to those of sinking funds proper, they are here treated as sinking funds whenever so designated upon the city books.

In some states municipalities are required by statute law to accumulate in sinking funds assets sufficient for the amortization of bonds at maturity, a separate fund being provided for each bond issue. In other states the maintenance of sinking funds, though not obligatory, seems to be the common practice except in those cities in which the bonded loans are confined strictly to serial issues, since 130 of the 158 cities covered by the investigation for 1906 reported such funds. Of the 28 cities without sinking funds, the majority reported no funded debt except serial bonds, which, being redeemed in annual installments from money directly appropriated therefor, do not require sinking fund provisions.

For the greater number of cities the sinking funds are prudently and economically administered, either by city officials, who act as ex officio trustees, or by independent commissioners appointed for the purpose. In a small number of cities, however, the cash accumulations in the funds have been diverted to current city expenses, with the result that the so-called assets of the funds are mere accounting credits, and therefore do not constitute true offsets to the bonded debt.



At the close of 1906 the aggregate assets of the sinking funds reported in Table 21 equaled 20 per cent of the total indebtedness of the 158 cities reported in Table 22 as compared with 19.8 per cent in 1905 for the 154 cities then reported. The percentage the sinking funds assets formed of the aggregate funded debt was 22.6 in 1906 as compared with 22.1 in 1905. The slight increases in the percentages for 1906 over those for 1905 are attributable largely to a change in the classification of a fund in Portland, Me., where securities formerly held for investment purposes are now held for sinking fund purposes.

Since Table 21 is confined to sinking fund transactions and assets and does not include the general city cash and other assets available at the close of the year for the redemption of special assessment, revenue, or other unfunded loans, the table should be compared with the funded debt statements rather than with those pertaining to the aggregate indebtedness.

TABLE 22.

*Debt obligations, classified by character.*—The total indebtedness of the 158 cities at the close of the fiscal year 1906 is first classified in Table 22 by character, under the heads "funded debt," "revenue loans," "special assessment loans," "outstanding warrants," and "all other."

(1) Funded debt. Under this head are reported all long-term debt obligations, known as "bonds," "corporation stock," "certificates," "serial notes," "special debt obligations to public trust funds," or by any other designation, except such as are issued under conditions or for purposes that call for their report as "special assessment loans" or as "all other" debt obligations. The special debt obligations to public trust funds are created when a city converts to 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 \$824,167, were reported by 14 cities, as follows:

Fall River, Mass.....	\$107,708	Manchester, N. H.....	\$50,000
Cambridge, Mass.....	25,000	Portland, Me.....	279,784
Hartford, Conn.....	23,481	York, Pa.....	7,710
Lowell, Mass.....	36,200	Malden, Mass.....	300
Bridgeport, Conn.....	1,000	Newton, Mass.....	3,500
New Bedford, Mass.....	143,835	Fitchburg, Mass.....	48,580
Lawrence, Mass.....	70,398	Taunton, Mass.....	26,671

(2) Revenue 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 be classified as "special assessment loans" or as "all other" debt obligations. The greater number of obligations 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 specified year. Among the debt obligations classified as "revenue loans" are all overdrafts by the treasurer upon banks.

(3) Special assessment loans. Under this designation are included all so-called bonds, certificates, outstanding warrants, and other long-term or short-term obligations 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. Short-term special assessment warrants, amounting to \$3,906,334, were reported by the following cities:

Chicago, Ill.....	\$1,007,923	Duluth, Minn.....	\$1,170
Buffalo, N. Y.....	417,724	Yonkers, N. Y.....	27,346
Pittsburg, Pa.....	1,035,846	Tacoma, Wash.....	48,074
Rochester, N. Y.....	6,383	Lincoln, Nebr.....	137,862
Columbus, Ohio.....	10,038	Butte, Mont.....	39,138
Syracuse, N. Y.....	2,905	Topeka, Kans.....	5,251
Portland, Oreg.....	261,177	Bay City, Mich.....	65,373
Seattle, Wash.....	677,160	Pueblo, Colo.....	27,869
Trenton, N. J.....	135,095		

(4) 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 to be paid from the proceeds of special assessments, which are included under special assessment loans. Warrants or orders against cash derived from special assessment loans are tabulated as "outstanding warrants" and not as "special assessment loans."

Some cities avoid reporting warrants outstanding at the close of the year by using one of the following accounting devices: (1) The treasurer keeps his accounts open for several weeks after the date of close of the fiscal year so as to charge to each year all warrants drawn in payment of the costs of that year; (2) at the end of the fiscal year the treasurer charges outstanding warrants to the proper appropriation accounts, opens up "suspense accounts" for such warrants, and sets aside cash for their redemption. A few cities do not have any outstanding warrants, because they issue warrants only when called for and thus when they may be immediately presented for redemption.

(5) Other debt obligations. In the column "all other" are tabulated judgments and miscellaneous debt obligations, as follows:

For the following cities these amounts represent only unpaid judgments: Chicago, Ill.; Milwaukee, Wis.; St. Paul, Minn.; Denver, Colo.; Syracuse, N. Y.; Scranton, Pa.; Des Moines, Iowa; Kansas City, Kans.; Lancaster, Pa.; East St. Louis, Ill.; Springfield, Ill.; Knoxville, Tenn.; Fitchburg, Massachusetts.

For the following cities these amounts represent only obligations secured by mortgages: Pittsburg, Pa.; Louisville, Ky.; Grand Rapids, Mich.; Bridgeport, Conn.; Erie, Pa.; Houston, Tex.; Altoona, Pa.; Sioux

City, Iowa; Allentown, Pa.; New Britain, Connecticut.

The remaining amounts in the column "all other" were as follows: Philadelphia, Pa., mortgages, \$10,000, and unclaimed interest coupons, \$14,000; New Orleans, La., unpaid judgments, \$126,044, and unpaid interest on premium bonds, \$5,647,054; Salt Lake City, Utah, water scrip; York, Pa., unpaid judgments, \$22,102, and widow's dowry, \$1,223; Rockford, Ill., unpaid judgments, \$603, debt for purchase of land, \$900, and debt for purchase of steam roller, \$1,323.

No unpaid interest is included with debt obligations, except for the cities of Philadelphia and New Orleans, above mentioned. The large amount reported for New Orleans results from the unusual conditions that determine the date on which certain bonds and interest become due. The issue, known as "premium bonds" amounted to \$5,000,000, the bonds being in amounts of \$50 to \$1,000, and drawing interest from July 15, 1875. At the time when these bonds were sold numbers corresponding to those of the bonds were placed in a lottery wheel; from this wheel 20 numbers are drawn four times each year, and the corresponding bonds, with interest thereon from date of issue, become due—no interest having been paid until the bonds have matured in this manner. The item \$5,647,054 is the amount of the interest on the bonds of this issue outstanding on December 31, 1906, that had accrued at that date; the amount of the bonds outstanding at that time was \$3,597,160.

*Debt obligations, classified by authority issuing the same.*—Of the debt obligations outstanding at the close of the fiscal year 1906, 96 per cent was issued by the city corporation, 2.3 per cent by independent school districts, and 1.7 per cent by other independent boards or authorities having power to incur local indebtedness in a territory practically coextensive with that of the city corporation. The debt shown in the column "other divisions of the government of the city" was reported by the following divisions or departments of government:

Chicago, Ill., park districts, \$10,535,485, and sanitary district, \$17,146,673; Philadelphia, Pa., poor districts; Denver, Colo., county government; Scranton, Pa., poor districts; Portland, Oreg., Port of Portland; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure, driveway, and park districts.

*Debt obligations, classified by holder.*—Of the debt obligations outstanding at the close of 1906, 18.4 per cent was held by sinking, investment, and public trust funds of the cities which issued them, and the remainder by the public.

*Debt obligations less sinking fund assets.*—Table 21 shows the sinking fund assets held for the specific purpose of redeeming municipal debt. The sinking fund assets equaled 20 per cent of the aggregate debt outstanding. The debt obligations less sinking fund

assets, shown in Table 22, aggregated \$1,385,841,497. This figure, however, does not represent accurately that part of the total debt which is unprovided for, since, in addition to the sinking funds set apart for the redemption of debt, there are certain other assets available for the same purpose. For example, specified tax levies are pledged for meeting the larger part of the revenue loans; special assessments, for meeting special assessment loans; and cash on hand, for taking up a large part of the outstanding warrants. Data for an exhibit of assets other than sinking funds are not available.

*Per capita debt obligations.*—Table 22 presents, for all cities for which estimates of population are given in Table 1, the per capita average of all debt and of debt less sinking fund assets. Before using these figures for comparative purposes the reader should note carefully what is stated in the text relating to Table 1 (page 42) with regard to the character of the population estimates. 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, though there are many very marked exceptions to this rule. The per capita averages both of the aggregate indebtedness and of the debt less sinking fund assets were largest in New York, and Boston was second in rank. Of the other cities in Group I, Detroit reported the smallest per capita in each case. Among the 158 cities, Joplin, Mo., reported the smallest per capita.

*Increase in par value of debt obligations outstanding.*—For some cities the increase or decrease during the year in the par value of outstanding municipal debt obligations, as given in Table 22, does not represent the difference between the par value of the total debt outstanding at the close of the year 1905, as given in Table 23 of the report for that year, and that shown in Table 22 of this report as outstanding at the close of 1906. The variations represent imperfections in the two tables, due largely to special methods of reporting certain debt obligations of the cities for which such variations are found.

Table 22 does not include any debt obligations of Massachusetts cities to the commonwealth by reason of the state loans on account of armories, metropolitan sewers, parks, and waterworks, and the abolition of grade crossings. As stated in the text relating to Table 5; payments to the state on account of the sinking fund requirements for these loans are included in Table 9 as payments on account of debt obligations. As a result of this method of tabulation, the amount of debt obligations outstanding at the close of 1905, given in Table 23 of the report for that year, plus the increase or minus the decrease given in Table 22 of this report, will differ from the amount of outstanding debt obligations reported in Table 22.



Another factor causing apparent discrepancy between the reported increase or decrease of debt as given in Table 22, and the increase or decrease indicated by a comparison of the debt shown in Table 22 as outstanding at the close of 1906 with that given for 1905 in Table 23 of the report for that year, arises from local methods of reporting city debts due but unpaid. According to the method in use in some cities, bonds for the redemption of which money has been deposited with fiscal agents are dropped from the bond reports at maturity; but when any part of such money is later turned back into the treasury, with the report that bonds to that amount have not yet been presented for redemption, these bonds are again included in the statement of debt outstanding.

The difference between the increase or decrease in outstanding debt obligations, shown in Table 22, and the excess of receipts or payments on account of the principal of the public debt, given in Table 9, in most cases represents the premiums secured and discounts allowed on debt obligations issued or redeemed.

*Increase in par value of sinking fund assets.*—The increase in the par value of sinking fund assets was 23.8 per cent of the increase in that of outstanding indebtedness, while, as has already been stated, the sinking fund assets themselves equaled 20 per cent of the total outstanding indebtedness. These percentages show that during the fiscal year 1906 the cities decreased the proportion of debt not provided for by sinking fund accumulations.

TABLE 23.

*Debt obligations, classified by purpose of issue.*—In Table 23 is presented an 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 public service enterprises. For water-supply systems and for electric light and gas-supply systems the classification is fairly correct, but for the column of "all other" public service enterprises it is defective.

To the term "local improvements" different cities give different meanings. 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 was not reported.

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 public service enterprises. 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 23 still shows a total of \$91,934,541 under the head "refunding," out of an aggregate of \$1,617,653,678.

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

An accurate classification of debt obligations by purpose of issue is much to be desired. From what has already been stated, however, it will be seen that there are many difficulties in the way of securing it. Table 23 is imperfect in that 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, some of the amounts classified under specific heads are, of course, too small, and the totals for the 158 cities are correspondingly affected.

TABLE 24.

*Debt obligations, classified by year of issue.*—Table 24 presents a classification of the funded debt and special assessment loans of cities by year of issue from 1886 to 1906. For \$803,404,357, or nearly one-half of the total amount of this debt, the year of issue was not reported; over three-fourths of the amount included in the column "not reported" being for the city of New York. Hence, although for a great number of cities the table is fairly satisfactory, the absence of data for some cities makes it far from satisfactory when taken as a whole.

TABLE 25.

*Debt obligations, classified by year of maturity.*—Table 25 presents a classification, so far as reports permit, of the funded debt and special assessment loans of cities by year of maturity from 1907 to 1926. For \$22,044,206, or 1.4 per cent of the total amount of this debt, the year of maturity was not reported. The column "not reported" includes \$3,597,160 for New Orleans, La., for which the date of maturity was undeterminable because of unusual conditions set

forth in the text relating to Table 22; a large part of the remainder consists of serial bonds for which the reports did not state the amounts maturing each year.

TABLE 26.

*Debt obligations, classified by rate of interest.*—Table 26 presents a classification of funded debt, revenue loans, and special assessment loans by reported rates of interest. For \$1,693,993,574, or 99.4 per cent of the total amount of such loans outstanding, there was a report as to rate of interest.

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 XIV.—Amount of loans reported at exceptional rates of interest: 1906.

RATE PER CENT.	Amount.	RATE PER CENT.	Amount.
Total.....	\$89,714,621	4.44.....	\$174,767
No interest.....	4,444,835	4.45.....	93,000
2.0.....	3,281,866	4.49.....	4,333
2.5.....	13,300,062	4.53.....	100,000
3.125.....	88,050	4.59.....	75,000
3.25.....	13,122,590	4.6.....	50,000
3.3.....	9,242,850	4.625.....	20,000
3.35.....	236,000	4.67.....	50,000
3.375.....	124,281	4.7.....	10,000
3.44.....	150,000	4.75.....	432,619
3.625.....	271,921	4.8.....	50,000
3.65.....	22,251,850	4.875.....	7,311,658
3.75.....	5,026,000	4.9.....	50,000
3.8.....	1,830	4.95.....	100,000
3.875.....	48,647	5.125.....	565,000
3.9.....	71,050	5.25.....	2,272,500
4.125.....	553,700	5.3125.....	2,000,000
4.25.....	648,971	5.75.....	432,000
4.35.....	200,000	5.85.....	100,000
4.375.....	1,350,000	7.3.....	10,000
4.4.....	81,000	8.0.....	1,317,241
		10.0.....	1,000

The debt obligations bearing no interest were those that were due but not yet presented for redemption and noninterest bearing warrants classified as

"special assessment loans." The interest bearing debt for which the rates were reported aggregated \$1,689,548,739.

The total interest charge on the interest bearing debt for which the rates were reported was \$65,105,482, and the average rate was 3.853 per cent. At this rate, the annual interest charge on the aggregate indebtedness outstanding at the close of 1906 would be \$66,763,609.

The interest payments reported in Table 7, plus the interest charged to outlays and reported in Table 8, was \$66,360,129. This was paid on a principal which may be roughly estimated as equal to the total par value of debt obligations at the beginning of the year, plus one-fourth of the increase during the year; deducting from the total indebtedness outstanding at the close of 1906 \$1,732,769,501, three-fourths of the increase during the year, \$103,262,179, leaves as an approximate principal \$1,655,322,867, and this, at the average rate for all cities, 3.853, gives an interest charge of \$63,779,590. The actual payments exceed this amount by \$2,580,539. The excess is explained partly by the interest, amounting to \$1,920,719, paid by the cities of Massachusetts on account of loans for armories, for abolition of grade crossings, and for metropolitan sewer, park, and water systems—obligations which could not be included in Tables 22 to 26, but which must aggregate more than \$60,000,000—and partly by interest payments on revenue loans which were both made and paid during the year, and the amounts of which, for many cities, far exceed those carried from one year to the next.

Table xv gives the average rates of interest paid by the several cities on those 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 from which the average rates were computed.

TABLE XV.—FUNDED DEBT, REVENUE LOANS, AND SPECIAL ASSESSMENT LOANS BEARING INTEREST AT KNOWN RATES, TOGETHER WITH THE AMOUNT OF INTEREST CHARGE AND THE AVERAGE RATE OF INTEREST ON SUCH LOANS: 1906.

City number.	CITY.	Amount.	Annual interest charge.	Average rate of interest.	City number.	CITY.	Amount.	Annual interest charge.	Average rate of interest.
	Total.....	\$1,689,548,739	\$65,105,482	3.85		Group II.....	\$235,187,521	\$9,895,227	4.21
	Group I.....	1,187,598,626	43,697,704	3.68		Group III.....	155,882,732	6,624,756	4.25
						Group IV.....	110,879,860	4,887,795	4.41

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$715,817,898	\$25,808,435	3.6	9	Pittsburg, Pa.....	\$24,192,302	\$970,706	4.0
2	Chicago, Ill.....	63,129,608	2,676,851	4.2	10	San Francisco, Cal.....	4,296,600	150,381	3.5
3	Philadelphia, Pa.....	67,745,000	2,278,853	3.4	11	Detroit, Mich.....	9,594,662	365,211	3.8
4	St. Louis, Mo.....	20,790,278	775,541	3.7	12	Cincinnati, Ohio.....	43,403,583	1,637,329	3.8
5	Boston, Mass.....	101,436,606	3,717,794	3.7	13	Milwaukee, Wis.....	8,104,500	330,710	4.1
6	Baltimore, Md.....	44,460,300	1,661,720	3.7	14	New Orleans, La.....	19,839,638	835,442	4.2
7	Cleveland, Ohio.....	30,613,818	1,250,798	4.1	15	Washington, D. C.....	14,381,616	470,844	3.3
8	Buffalo, N. Y.....	19,792,217	767,089	3.9					

## STATISTICS OF CITIES.

TABLE XV.—FUNDED DEBT, REVENUE LOANS, AND SPECIAL ASSESSMENT LOANS BEARING INTEREST AT KNOWN RATES, TOGETHER WITH THE AMOUNT OF INTEREST CHARGE AND THE AVERAGE RATE OF INTEREST ON SUCH LOANS: 1906—Continued.

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

City number.	CITY.	Amount.	Annual interest charge.	Average rate of interest.	City number.	CITY.	Amount.	Annual interest charge.	Average rate of interest.
16	Newark, N. J.	\$25,608,550	\$1,017,317	4.0	30	Worcester, Mass.	\$8,621,300	\$325,766	3.8
17	Minneapolis, Minn.	10,204,000	414,710	4.1	31	Memphis, Tenn.	6,594,849	318,652	4.8
18	Jersey City, N. J.	19,686,081	926,782	4.7	32	Omaha, Nebr.	6,497,500	292,912	4.5
19	Louisville, Ky.	9,082,311	366,762	4.0	33	New Haven, Conn.	3,538,000	130,920	3.7
20	Indianapolis, Ind.	4,114,800	158,888	3.9	34	Syracuse, N. Y.	8,053,476	299,553	3.7
21	St. Paul, Minn.	10,025,950	436,163	4.4	35	Seranton, Pa.	2,835,533	119,887	4.2
22	Providence, R. I.	18,159,176	661,582	3.6	36	St. Joseph, Mo.	2,110,050	82,781	3.9
23	Rochester, N. Y.	11,920,333	451,424	3.8	37	Paterson, N. J.	4,932,306	210,014	4.3
24	Kansas City, Mo.	8,158,762	348,170	4.3	38	Portland, Oreg.	7,731,699	389,152	5.0
25	Toledo, Ohio	8,846,230	368,152	4.2	39	Fall River, Mass.	5,888,208	229,249	3.9
26	Denver, Colo.	4,004,600	213,490	5.3	40	Atlanta, Ga.	3,605,975	149,241	4.1
27	Columbus, Ohio.	13,238,069	568,315	4.3	41	Seattle, Wash.	10,949,000	585,503	5.3
28	Allegheny, Pa.	8,762,913	343,379	3.9	42	Dayton, Ohio.	4,222,100	181,589	4.3
29	Los Angeles, Cal.	7,795,750	304,894	3.9					

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.	\$2,335,600	\$99,614	4.3	67	Hoboken, N. J.	\$1,760,494	\$71,436	4.1
44	Cambridge, Mass.	10,553,950	395,644	3.7	68	Peoria, Ill.	1,170,950	51,338	4.4
45	Albany, N. Y.	4,213,248	182,008	4.3	69	Utica, N. Y.	1,361,852	54,345	4.0
46	Hartford, Conn.	7,812,400	279,818	3.6	70	Manchester, N. H.	1,775,000	71,850	4.0
47	Lowell, Mass.	3,528,031	136,601	3.9	71	Yonkers, N. Y.	4,918,682	210,927	4.3
48	Reading, Pa.	2,455,600	111,896	4.6	72	Evansville, Ind.	1,886,000	95,840	4.8
49	Richmond, Va.	7,716,097	344,942	4.5	73	San Antonio, Tex.	2,489,500	121,825	4.9
50	Trenton, N. J.	4,947,353	201,370	4.1	74	Elizabeth, N. J.	3,028,526	121,141	4.0
51	Wilmington, Del.	2,555,550	102,172	4.0	75	Schenectady, N. Y.	2,754,282	113,826	4.1
52	Oakden, N. J.	3,842,504	157,792	4.1	76	Waterbury, Conn.	1,825,000	69,100	3.8
53	Nashville, Tenn.	3,713,000	167,705	4.5	77	Salt Lake City, Utah.	4,618,918	205,765	4.5
54	Bridgeport, Conn.	2,070,000	79,215	3.8	78	Wilkesbarre, Pa.	939,000	38,018	4.0
55	Lynn, Mass.	4,985,700	196,394	3.9	79	Elie, Pa.	886,853	39,250	4.0
56	Des Moines, Iowa.	1,339,500	53,050	4.0	80	Houston, Tex.	3,919,000	207,190	5.3
57	Kansas City, Kans.	2,894,894	143,958	5.0	81	Charleston, S. C.	3,788,200	155,393	4.1
58	New Bedford, Mass.	4,909,835	193,100	3.9	82	Harrisburg, Pa.	2,315,000	96,937	3.8
59	Troy, N. Y.	4,027,359	152,951	3.7	83	Tacoma, Wash.	5,071,443	274,441	5.4
60	Springfield, Mass.	2,542,900	92,924	3.7	84	Portland, Me.	2,842,834	130,129	4.6
61	Oakland, Cal.	2,029,750	85,540	4.2	85	Terre Haute, Ind.	434,000	17,570	4.0
62	Lawrence, Mass.	2,275,197	91,194	4.0	86	Dallas, Tex.	2,220,337	110,380	5.0
63	Somerville, Mass.	1,814,500	72,745	4.0	87	Youngstown, Ohio.	1,399,967	67,039	4.8
64	Savannah, Ga.	3,116,213	155,811	5.0	88	Fort Wayne, Ind.	810,413	36,890	4.1
65	Duluth, Minn.	6,600,750	302,670	4.6	89	Holyoke, Mass.	3,002,700	112,930	3.8
66	Norfolk, Va.	6,732,252	303,533	4.5	90	Akron, Ohio.	1,351,498	59,749	4.4

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,883,050	\$109,271	3.8	125	Canton, Ohio.	\$1,728,904	\$76,452	4.4
92	Saginaw, Mich.	2,249,216	89,201	4.0	126	Chester, Pa.	961,700	37,200	3.9
93	Lincoln, Nebr.	1,618,622	69,648	4.3	127	Salem, Mass.	933,000	34,796	3.7
94	Altoona, Pa.	1,960,500	78,420	4.0	128	Haverhill, Mass.	1,705,000	67,572	4.0
95	Lancaster, Pa.	1,184,500	44,905	3.8	129	Chelsea, Mass.	2,089,174	84,063	4.0
96	Spokane, Wash.	3,478,940	191,136	5.5	130	Superior, Wis.	1,132,610	48,822	4.3
97	Covington, Ky.	2,020,924	83,711	4.1	131	Newton, Mass.	5,628,200	219,302	3.9
98	Birmingham, Ala.	2,883,814	173,126	6.0	132	Newcastle, Pa.	495,106	20,681	4.2
99	South Bend, Ind.	705,600	29,190	4.2	133	South Omaha, Nebr.	1,073,188	53,373	5.0
100	Pawtucket, R. I.	5,829,503	235,006	4.0	134	Jacksonville, Fla.	1,768,000	88,400	5.0
101	Bayonne, N. J.	2,454,750	110,935	4.5	135	Rockford, Ill.	725,936	31,785	4.4
102	Binghamton, N. Y.	744,571	27,159	3.6	136	Knoxville, Tenn.	1,400,117	71,068	5.1
103	Butte, Mont.	789,137	35,098	4.4	137	Elmira, N. Y.	1,164,500	42,609	3.7
104	McKeesport, Pa.	1,646,260	74,264	4.5	138	Joplin, Mo.	277,000	12,735	4.6
105	Johnstown, Pa.	616,700	24,650	4.0	139	Wichita, Kans.	1,262,732	62,395	4.9
106	Augusta, Ga.	1,733,500	75,998	4.4	140	Galveston, Tex.	3,747,038	185,462	4.9
107	Dubuque, Iowa.	1,340,652	56,879	4.2	141	Chattanooga, Tenn.	1,364,943	68,320	5.0
108	Mobile, Ala.	3,824,559	182,471	4.8	142	New Britain, Conn.	1,988,500	77,304	3.9
109	Sioux City, Iowa.	1,805,100	80,248	4.4	143	Fitchburg, Mass.	1,698,255	64,868	3.8
110	Springfield, Ohio.	1,123,827	52,240	4.6	144	Woonsocket, R. I.	2,995,000	118,400	4.0
111	Topeka, Kans.	2,310,085	106,255	4.6	145	Auburn, N. Y.	598,271	23,487	3.9
112	Allentown, Pa.	1,066,300	39,864	3.7	146	Racine, Wis.	603,000	25,590	4.2
113	Wheeling, W. Va.	496,440	23,543	4.7	147	Macon, Ga.	904,100	46,926	5.2
114	East St. Louis, Ill.	1,381,500	68,385	5.0	148	Kalamazoo, Mich.	883,661	36,328	4.1
115	Montgomery, Ala.	2,550,485	129,388	5.1	149	Joliet, Ill.	546,698	27,253	5.0
116	Davenport, Iowa.	625,000	26,375	4.2	150	Oshkosh, Wis.	519,500	20,180	3.9
117	Bay City, Mich.	1,478,973	67,218	4.5	151	Sacramento, Cal.	521,100	23,186	4.4
118	Little Rock, Ark.	351,915	19,174	5.4	152	Taunton, Mass.	2,239,221	86,854	3.9
119	Passaic, N. J.	800,274	33,955	4.2	153	Pueblo, Colo.	3,080,846	156,196	5.1
120	Atlantic City, N. J.	3,037,475	132,434	4.4	154	Newport, Ky.	1,240,500	52,755	4.3
121	York, Pa.	1,126,810	43,144	3.8	155	West Hoboken, N. J.	837,530	37,321	4.5
122	Quincy, Ill.	940,667	41,418	4.4	156	Everett, Mass.	1,664,803	66,544	4.0
123	Springfield, Ill.	1,349,106	57,501	4.3	157	La Crosse, Wis.	841,036	34,769	4.1
124	Malden, Mass.	2,032,300	79,604	3.9	158	Fort Worth, Tex.	1,819,636	92,685	5.1

TABLE 27.

*Assessed valuation.*—The valuations given in Table 27 are those of property which is subject to taxation for purposes of municipal government; in certain states—notably in Pennsylvania and New York—these differ somewhat from the valuations on which taxes for state and county purposes are levied. Where the territory covered by an independent division of the government of a city, such as school or park districts, differs somewhat from that of the city corporation, for such division the valuation subject to taxation differs from that given in the table. The table gives separately the valuations subject to general property taxes and those subject to special property taxes. The character of the property for which the valuations are shown in the table as subject to “special property 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 an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. The figures for both real and personal property are subject to possible error, but the former are the more trustworthy. Yet even in the case of real property, only a critical investigation, involving a comparison between the assessed valuations of lands sold and the considerations allowed at such sales, will afford data for a true statement of the basis of assessment in practice.

For real property, the percentages in the table are all undoubtedly made on the same basis. For personal property, however, there are probably two different bases, the ratio being in one case that of the assessed valuation of the personal property included in the tax list to the true value of the same property, while in the other case it is that of the assessed valuation of the personal property reported to the assessor for taxation to the true value of all personal property; one includes only property that is taxed, while the other takes into consideration also that which escapes taxation. There is greater uniformity in the reports for this class of property than formerly, but undoubtedly in a few instances there is given the ratio of the assessed valuation of personal property taxed to the true value of all taxable personal property.

*Property taxes.*—Under the head of “general property taxes” are included, with certain exceptions noted in the discussion of “special methods of assessment and taxation,” all general property taxes levied for all divisions of the governments of cities, together with the rates of levy per \$1,000 both of assessed valuation and of reported true value. In certain cases the result obtained by applying the former rate to the assessed valuation differs from the amount of levy reported, 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, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to taxes and the difficulty of securing accuracy in all details.

The rates of levy for general property taxes per \$1,000 of assessed valuation and of reported true value are the average rates for all municipal purposes. Specific rates of levy are given in the discussion of “special methods of assessment and taxation.” The rates based on the reported true value are subject to all the possible errors of the estimates given in the column “reported basis of assessment in practice.”

Special property taxes are reported in Table 27 for all New York cities; for all the cities of Massachusetts except Everett; for Baltimore, Md.; for St. Louis, Mo.; and for Norfolk, Va. The rates of levy for these taxes are given in the discussion of “special methods of assessment and taxation.”

*Special methods of assessment and taxation.*—In the paragraphs which follow, the exceptional facts relating to assessed valuations for municipal purposes, the specific levies of general property taxes in the different districts of cities, and the rates of levy for the taxes included in the column “special property taxes,” are given by states, the cities in each state being arranged in the order of the city numbers.

*Alabama.*—Birmingham: The valuations of real property include \$1,236,917 of railroad property. The personal property valuations include railroad property amounting to \$1,070,670 and merchants' stock amounting to \$3,462,480. Mobile: Personal property valuations include \$1,008,740 of railroad property. There was a levy for general city purposes at the rate of \$6, and for “old city” funded debt at the rate of \$7.50. The levy for the “old city” debt was extended to property outside the present limits of the city, but the levy reported in the table is that on city property only. Montgomery: The valuations of personal property include railroad property amounting to \$341,231.

*Arkansas.*—Little Rock: The valuations of real property include real property of railroads amounting to \$356,158; the personal property valuations of railroads were not reported separately. The rate for general city purposes was \$6 and that for schools \$5.

*California.*—San Francisco: The valuations of personal property include railroad property amounting to \$170,568. Los Angeles: The valuations of personal property include railroad property amounting to \$458,578 and franchises amounting to \$3,900,000. There was a general levy of \$10.80 on a valuation of \$203,441,028—the valuation for the entire city. In addition to this, there were levies of \$0.80 for the “old city debt and interest,” on a valuation of \$174,181,602; of \$0.20 for “annex of 1896 debt and interest,” on a valuation of \$26,425,355; of \$0.40 on “old city unsecured personal property,” with a valuation of \$12,346,709; of \$0.20 on “annex of 1896 unsecured personal property,” with a valuation of \$228,035; and of \$0.20 on “annex of 1899 unsecured personal property,” with a valuation of \$50,500. The average rate for the city was \$11.53. For reasons unknown to this Office, the sum of the valuations for the subdivisions of this city is greater than the valuation of all property. Oakland: The valuations of personal property include railroad property amounting to \$229,275 and franchises amounting to \$1,705,800.

There were levies of \$12.80 on the "former city," with a valuation of \$49,810,304; of \$12.60 on the "annex of 1891," with a valuation of \$3,108,602; of \$12 on the "annex of 1897," with a valuation of \$7,909,195; of \$1.60 on the Golden Gate sanitary district, with a valuation of \$1,565,580; and of \$1.60 on the Adaline sanitary district, with a valuation of \$357,500. The average rate for the city was \$12.74. Sacramento: The valuations of personal property include railroad property amounting to \$1,052,050 and franchises amounting to \$399,000. The rate of the general levy was \$15. The rate for schools was \$4, based on a valuation made by the county and differing from the city valuation. The average rate for the city was \$18.68.

*Colorado.*—Denver: The valuations of personal property include railroad property amounting to \$657,214, telegraph and telephone property amounting to \$776,006, and franchises amounting to \$43,590. On the total valuation for city purposes, \$115,052,910, there was a general rate of \$14.60, and a rate of \$7.50 for school purposes. For the purposes of payment of debt in old school districts, levies were made as follows: On a valuation of \$11,659,030, at the rate of \$3; on a valuation of \$1,764,275, at the rate of \$4.40; on a valuation of \$7,978,870, at the rate of \$3; and on a valuation of \$1,712,975, at the rate of \$4. There was also a levy of \$6.50 for county purposes on the total valuation—the county being practically coextensive with and included in the government of the city. The average rate for the city was \$29.24. Pueblo: The valuations of personal property include railroad property amounting to \$166,985, telegraph property amounting to \$2,440, telephone property amounting to \$91,500, and franchises amounting to \$75,000. Taxes were levied for general city purposes, on the city's full valuation of \$16,090,978, at the rate of \$18; on the "former city," with a valuation of \$8,525,807, at the rate of \$0.75; on the former city of South Pueblo, with a valuation of \$4,163,511, at the rate of \$1.15; and on the former city of Bessemer, with a valuation of \$3,401,660, at the rate of \$0.75. There were also the following levies for park districts: On a valuation of \$6,180,063, at the rate of \$1.60; on a valuation of \$6,552,920, at the rate of \$1.20; and on a valuation of \$831,271, at the rate of \$0.50. The independent school district levied a tax of \$12 on the total valuation. The average rate for all purposes was \$31.98.

*Connecticut.*—New Haven: There were four rates within the city. In the older portion a levy of \$13.50 for all purposes, on a valuation of \$106,453,065, and one of \$9 for general purposes other than for schools, on a valuation of \$285,615; in the later additions to the city, a levy of \$2.25 for general purposes, on a valuation of \$5,518,230, and one of \$4.50 for school purposes, on a valuation of \$3,972,828, which formed a part of the \$5,518,230 just given. The average rate for the city was \$13.01. Hartford: Of the valuations in this city, \$631,485 was for farm property, on which the levy was \$6. The remainder of the city had a rate of \$18, on a valuation of \$67,809,605. There were also nine school districts, having a total valuation of \$68,785,002, each with a specific rate of levy. This higher valuation of school districts is explained partly by the fact that the insane asylum is exempt from taxation for city purposes, but is included in the valuation on which school levies are based, and partly by the fact that the tax list for school purposes was compiled before the final adjustments were made. The average rate for the school districts was \$4.02, and the average rate for all purposes was \$21.93. Bridgeport: The city valuation was subject to a general tax rate of \$6.50. Property valued at \$67,441,914 was subject to an additional tax rate of \$9.10. The average rate for the city was \$15.22. Waterbury: The valuation for the entire city was \$53,193,784, subject to a general rate of \$3.60. There were two taxing districts in which additional levies were made—one at the rate of \$11.10, on a valuation of \$45,170,062, and the other at the rate of \$8.70, on a valuation of \$3,170,753. The average rate for the city was \$13.50. New Britain: There were two rates for this city, one of \$6, on the property in the central part of the city, with a valuation of \$23,669,519, and one of \$10 for the entire city, on a valuation of \$24,124,225. The average rate for the city was \$15.89.

*Delaware.*—Wilmington: Personal property was not taxed. In the thickly settled part of the city there was a rate of \$10 for general purposes, on a valuation of \$45,635,999, and one of \$5 for school purposes, on a valuation of \$45,135,179. Property belonging to "colored owners" is not taxed by the city for school purposes, as the county supports the schools for negroes. Suburban property, with a valuation of \$2,366,118, was taxed at \$5 for general purposes and \$2.50 for school purposes. The average rate for the city was \$14.58.

*Florida.*—Jacksonville: Real property valuations include \$1,789,960, and personal property valuations include \$338,000 of railroad property. Taxes were levied on the total valuation of \$20,087,070 at the rate of \$12.10, and on a valuation of \$18,611,760 at the rate of \$4; the latter valuation is that of fire districts, including only a portion of the city. The average rate for the city was \$15.81.

*Georgia.*—Atlanta: Real property valuations include \$592,490 of telegraph and telephone property and \$3,481,325 of railroad property. Personal property valuations include franchises amounting to \$1,880,317. Savannah: Real property valuations include \$234,406 of telegraph and telephone property and \$2,468,214 of railroad property. Personal property valuations include franchises amounting to \$915,890. Augusta: Real property valuations include \$61,418 of telegraph and telephone property and \$798,788 of railroad property. Personal property valuations include franchises amounting to \$299,908. Macon: Real property valuations include \$35,000 of telephone property and \$869,085 of railroad property. Personal property valuations include railroad property amounting to \$366,732 and franchises amounting to \$396,744.

*Illinois.*—In all the cities of this state the legal basis of assessment is 20 per cent of the true value. In Peoria, Quincy, and Joliet the legal rate was reported as the basis in practice for all property. In Chicago and Rockford the basis in practice was 15 per cent for all property; in East St. Louis it was 13 per cent for real and 10 per cent for personal property; in Springfield it was 12 per cent for all property. Chicago: Personal property valuations include \$21,977,325 of railroad property. Seven levies were made, as follows: A levy of \$18 for general purposes, one of \$22.22 for schools, one of \$0.65 for the library, and one of \$4.75 for that portion of the sanitary district within the city limits, all on the total valuation; a levy of \$7.30 for South Park, on a valuation of \$260,124,085; one of \$11.15 for West Park, on a valuation of \$95,179,532; and one of \$8.70 for Lincoln Park, on a valuation of \$57,703,563. The average rate for the city was \$53.76. Peoria: Personal property valuations include \$490,710 of railroad property. There was a levy of \$24.30 for general purposes, one of \$20 for schools, and one of \$6.70 for the park district. East St. Louis: Personal property valuations include \$1,133,077 of railroad property. There was a levy of \$31 for general purposes and one of \$4.80 for interest on bonds. There was also a levy of \$33.20 for schools, based on the general city valuation. Quincy: Personal property valuations include \$143,438 of railroad property. The rate for general city purposes was \$21.80, that for the school district was \$21.80, and that for bonds and interest was \$19. The total of all levies does not agree with the amount indicated by the valuation and rates given. Springfield: Personal property valuations include railroad property amounting to \$233,543 and franchises amounting to \$25,500. The rate for general city purposes was \$21, with an additional \$7.50 for bonds and interest. The school rate was \$25 and the park district rate was \$6.70—both based on the total valuation. Rockford: Personal property valuations include \$275,054 of railroad property. Joliet: Personal property valuations include \$179,866 of railroad property. In addition to the \$29 levy for general city purposes there was a levy of \$10 for high schools and one of \$24 for graded schools. The amount of levy reported for general city purposes was slightly in excess of the amount indicated by the valuation and rate given.

*Indiana.*—Indianapolis: Personal property valuations include \$14,460,655 of railroad property. The tax rate for general city purposes was \$8.80; for schools, \$5.30; for the library, \$0.40. Evans-



ville: The value of railroad property was not reported separately. There was a rate of \$12 for general city purposes and one of \$7 for schools. Terre Haute: Personal property valuations include \$1,052,180 of railroad, express, sleeping car, pipe line, telegraph, and telephone property. The general city rate was \$10 and the school rate \$9. Fort Wayne: Personal property valuations include \$1,283,460 of railroad property. The tax rate for general purposes was \$10 and for schools and library \$5.30. South Bend: Personal property valuations include \$1,012,870 of railroad property. The tax rate for general city purposes was \$12.50 and for schools and library \$7.10.

Iowa.—The valuations for school purposes in this state are made by the counties, and differ very largely from the valuations made by the cities. Des Moines: Personal property valuations include \$668,680 of railroad property. There was a levy of \$5 for road districts, on a valuation of \$550,000; one of \$4 for parks, on a valuation of \$16,963,240; one of \$3 for water, on a valuation of \$15,134,600, one of \$4.20 for light, on a valuation of \$15,184,460; one of \$1.50 for "old debt," on a valuation of \$12,193,900; one of \$31 for "other city" purposes, on a valuation of \$14,700,645; and one of \$29.20 for school purposes, on a valuation of \$16,963,240. The average rate for all purposes was \$67.74. Dubuque: The general city levy was \$12, on a valuation of \$23,852,028, and the school levy was \$15, on a valuation of \$7,276,489. Sioux City: The personal property valuations include \$322,225 of railroad property. The total assessed valuations of property within the city limits was \$6,942,437, but only \$6,659,832 was taxable for general purposes, and this was taxed at the rate of \$37.80. There was a levy of \$3.40 for health and bridges, on the total valuation; one of \$2 for lighting, on a valuation of \$6,320,780; one of \$5 for roads, on a valuation of \$282,605; one of \$4 for waterworks, on a valuation of \$6,837,270; and one of \$40 for schools, on the total valuation. Davenport: Personal property valuations include \$211,725 of railroad property. A general city tax of \$14.50 was levied, on a valuation of \$20,124,945, and a water tax of \$1.50, on a valuation of \$20,019,105; a levy of \$5 was made on agricultural lands, with a valuation of \$186,345, and a school levy of \$18.50, on a valuation of \$10,199,992. The average rate for all purposes was \$25.27.

Kansas.—Kansas City: Personal property valuations include \$946,445 of railroad property. The rate of taxation was \$31 for general city purposes and \$17.80 for schools. Topeka: Personal property valuations include \$619,566 of railroad property. The rate of taxation was \$20.50 for general city purposes and \$18 for schools. The fact that the amount of levy shown is in excess of the amount indicated by the rate and valuation is not explained. Wichita: Personal property valuations include \$299,626 of railroad property. The rate of taxation was \$24 for general city purposes and \$16 for schools.

Kentucky.—Louisville: Personal property valuations include railroad property amounting to \$6,114,437 and railroad franchises amounting to \$1,396,652, both of which are assessed by the state. Covington: Personal property valuations include \$853,375 of railroad property. Newport: Personal property valuations include \$1,978,328 of railroad property. The rate of taxation for general city purposes was \$15, on a valuation of \$13,045,457. In addition, there were five sewer districts, with levies as follows: One of \$3.60, on a valuation of \$1,225,500; one of \$1.80, on a valuation of \$3,180,040; one of \$3, on a valuation of \$2,475,895; one of \$2.60, on a valuation of \$2,699,600, and one of \$6.40, on a valuation of \$297,000. The average rate for all purposes was \$17.03.

Louisiana.—New Orleans: Personal property valuations include \$11,334,756 of railroad property.

Maine.—Portland: The straight tax rate of \$21.20 covers the amount for city, county, and state taxes; the rate given in the table, \$17.87, is that for city purposes exclusively.

Maryland.—Baltimore: Property is subject to different rates of taxation, according to its location and character. There was a tax of \$20 on property with a valuation of \$346,806,868, and one of \$6 on property with a valuation of \$32,973,592. The average rate for

general property taxes for all purposes was \$18.78. There were special property taxes on savings bank deposits to the amount of \$75,417,413, at the rate of \$1.88, and on "other securities" to the amount of \$129,457,355, at the rate of \$3.

Massachusetts.—The tax rates in Massachusetts cities cover the amounts for city, county, and state taxes. The rates used in Table 27 are those for city purposes exclusively, but they include, in addition to levies generally spoken of as for city purposes, levies for payments to the state on account of armories, metropolitan sewer, park, and water-supply systems, and the abolition of grade crossings. The special property taxes shown for Massachusetts cities in Table 27 were levied on shares of Massachusetts national bank stock held by residents of the several cities. The tax rolls include the valuation of all such stock, whether held by residents or by nonresidents; but the column "valuations subject to special property taxes," in Table 27, includes only those shares which were owned by residents of the several cities. All national bank stock is taxed at the total rate for city, county, and state purposes; this rate, together with the assessed valuation of stock held by residents and by nonresidents, is given for each city in the following table:

TABLE XVI.—Assessed valuation of Massachusetts national bank stock, together with local rates of levy: 1906.

City number.	CITY.	ASSESSED VALUATION OF MASSACHUSETTS NATIONAL BANK STOCK			Rate per \$1,000 of assessed valuation.
		Total.	Held by residents.	Held by non-residents.	
	Total.....	\$67,717,869	\$22,011,636	\$45,706,233	-----
5	Boston.....	46,110,000	11,925,987	34,184,013	\$15.90
30	Worcester.....	1,548,500	426,151	1,122,349	16.60
39	Fall River.....	2,813,500	1,346,100	1,467,400	18.40
44	Cambridge.....	400,000	180,235	219,765	18.60
47	Lowell.....	1,525,500	905,635	619,865	19.60
55	Lynn.....	1,241,000	802,984	438,016	17.00
58	New Bedford.....	3,778,000	1,598,831	2,179,169	18.40
60	Springfield.....	2,571,000	779,231	1,791,769	15.00
62	Lawrence.....	875,500	461,409	414,091	16.00
63	Somerville.....	160,000	64,160	95,840	17.40
89	Holyoke.....	1,425,000	517,380	907,620	17.00
91	Brockton.....	315,604	148,604	167,000	19.70
124	Malden.....	150,000	104,250	45,750	17.20
127	Salem.....	1,204,000	535,872	668,128	17.50
128	Haverhill.....	1,139,400	739,849	399,551	17.40
129	Chelsea.....	166,885	116,225	50,660	19.60
131	Newton.....	255,000	163,440	91,560	16.40
143	Fitchburg.....	569,000	318,093	250,907	19.60
152	Taunton.....	1,470,000	877,200	592,800	19.00

Michigan.—Saginaw: The rate of taxation was \$12.59 for general city purposes and \$5.18 for schools. Bay City: The amount reported as taxes is considerably less than that indicated by the valuation and rate, and no explanation of the discrepancy is given. Kalamazoo: The rate for general city purposes was \$10 on the total valuation of \$18,001,000, and that for schools—made five months later—was \$6.20 on a valuation of \$17,964,360. The average rate for all purposes was \$16.19.

Minnesota.—Minneapolis: There was a rate of \$18.49 for general purposes. In addition, the different wards levied taxes for street purposes, the rates ranging from \$0.85 to \$2.50, with an average of \$1.42. The average rate for all purposes was \$19.91. St. Paul: The rate of taxation for general city purposes was \$18.77. In ten separate districts of the city there were levies for interest on the bonded debt, the rates ranging from \$2.08 to \$2.68. The average rate for all purposes was \$21.41. Duluth: The rate of taxation was \$14.78 for general city purposes and \$10.12 for school purposes.

Missouri.—St. Louis: Personal property valuations include property of the following: Street railways, \$19,546,320; steam railways, \$9,587,294; telegraph and telephone companies, \$1,713,431; and bridges, \$2,600,000. Property of quasi public corporations was not included in the assessed valuation for city purposes. The rate for general city purposes was \$13.80 and that for school pur-

poses was \$5.50. The amount of the levy reported for schools was based on the total valuation subject to general property taxes. Valuations subject to special property taxes were reported as follows: Steamboats, \$180,980, at the rate of \$1; merchants' stock, \$31,076,390, and merchants' stock and machinery, \$34,439,924, both at the rate of \$2; merchants' stock, \$31,076,390, and manufacturers' stock, \$34,439,924, both taxed for school purposes at the rate of \$5.50. Kansas City: The real property valuations include \$1,069,510, and the personal property valuations include \$537,430, of railroad property, assessed locally. The rate of levy for general city purposes was \$12.50, on the total valuation. The levy for park maintenance, at the rate of \$3, was on land (exclusive of improvements) valued at \$53,130,450. There was also a rate of \$10 for school purposes, on a valuation of \$132,743,700. The average rate for all purposes was \$23.22. In addition to the levies included in Table 27, there was a special school levy on the personal property of railroads and of telegraph and telephone companies, assessed by the state board of education, at the rate of \$5.36 on a valuation of \$11,804,341. St. Joseph: The personal property valuations include railroad, bridge, and telephone property amounting to \$1,932,004, and franchises amounting to \$633,200. Joplin: The personal property valuations include \$425,602 of railroad, telegraph, and telephone property. The rate for general city purposes was \$13.10 and that for schools \$15.

*Montana.*—Butte: There was no separation on the tax rolls between real and personal property, only the total valuation being given. The rate for general city purposes was \$12 and that for schools \$6.50.

*Nebraska.*—Omaha: The personal property valuations include \$446,991 of railroad property. Both city and school taxes were levied by the county on 20 per cent of the true value of property. The rate for general city purposes was \$40 and that for schools \$16. Lincoln: Personal property valuations include \$154,150 of railroad property. The assessment was on 15 per cent of the true value of real property and 20 per cent of that of personal property. The rate for general city purposes was \$39.25 and that for schools \$17. South Omaha: Railroad property was not reported separately. No school levy was reported.

*New Hampshire.*—Manchester: Real property valuations include \$6,128,294 of factories and machinery. The straight rate of \$19.10 covers the amount for city, county, and state taxes; the rate given in the table, \$14.91, is that for city purposes exclusively. There was a valuation of polls, amounting to \$1,548,000, not included in Table 27, which was taxed at the rate of \$19.10.

*New Jersey.*—Paterson: In this city there was a straight rate of \$17.80, covering taxes for city, county, and state purposes; the rate used in the table, \$14.23, is that for city purposes exclusively. Hoboken: In this city there were two rates, both covering the amount for city, county, and state taxes—one of \$20.90, on a valuation of \$8,872,700, and one of \$22, on a valuation of \$31,756,656. The average rate for all city purposes was \$15.53. Passaic: The amount of levy was slightly less than indicated by the rate and valuation, but no explanation was given.

*New York.*—In the cities of this state franchises of public service corporations are assessed as real property. These values were as follows:

New York.....	\$361,479,300	Utica.....	\$1,609,000
Buffalo.....	17,827,550	Yonkers.....	1,795,100
Rochester.....	8,298,675	Schenectady.....	943,700
Syracuse.....	5,027,225	Binghamton.....	573,000
Albany.....	3,258,350	Elmira.....	1,036,300
Troy.....	1,992,950	Auburn.....	618,000

The special property taxes reported in Table 27 for New York cities were levied on bank stock and on mortgages recorded in 1906, and were collected by the counties. The tax on bank stock is at the rate of 1 per cent. That on mortgages is at the rate of one-half of 1 per cent, and the county, after deducting the cost of collection,

distributes the proceeds, one-half to the state and the other half to the taxing district in which the mortgaged property is situated. Utica did not receive any mortgage tax in 1906, the amount credited to that city being held up by the county pending a court decision. The valuations on which the special property taxes reported by the several cities for 1906 were levied are as follows:

TABLE XVII.—Assessed valuation of bank stock and of mortgages in New York cities: 1906.

City number.	CITY.	Total.	Bank stock.	Mortgages.
	Total.....	\$795,241,621	\$320,336,937	\$474,904,684
1	New York.....	749,961,395	290,156,643	459,804,752
8	Buffalo.....	14,072,425	7,513,865	6,558,560
23	Rochester.....	5,002,454	4,092,134	910,320
34	Syracuse.....	4,662,496	2,850,000	1,812,496
45	Albany.....	4,985,215	4,717,563	267,652
59	Troy.....	3,133,027	2,671,059	511,968
69	Utica.....	5,126,141	5,126,141	.....
71	Yonkers.....	3,582,822	230,998	3,351,824
75	Schenectady.....	940,445	503,745	436,700
102	Binghamton.....	1,927,870	1,164,286	763,584
137	Elmira.....	710,051	675,303	34,748
145	Auburn.....	1,087,280	635,200	452,080

New York: For New York county the tax rate was \$0.60, on a valuation of \$4,926,345,290; for Kings county it was \$1.19, on a valuation of \$1,159,729,982; for Queens county it was \$1.36, on a valuation of \$169,140,633; for Richmond county it was \$1.35, on a valuation of \$50,578,280. The average rate for the city was \$14.81. Rochester: The average rate for municipal purposes was \$19.81, including a levy of \$0.50 made by the county for the city's poor. Syracuse: The average rate for municipal purposes was \$17.42, including a levy of \$0.04 made by the county on account of the city's poor. Albany: There were two rates of taxation, one of \$15, on a valuation of \$73,909,020, which covered all of the city except parts of two wards, and one of \$7.86, on a valuation of \$142,885, covering those parts of two wards which were outside of police and fire protection. Troy: On the total valuation subject to general property taxes, \$54,713,005, there was a levy of \$10.89 for general city purposes, and one of \$0.89 made by the county, on account of the city's poor. There were also levies on account of old debts, as follows: For the old city of Troy, at \$2.66, on a valuation of \$46,855,612; for the former village of Lansingburg, at \$0.89, on a valuation of \$7,066,253; and for Sycaway, at \$1.49, on a valuation of \$194,150. In addition, for school purposes there was a levy of \$6.67 for what was formerly Lansingburg, on a valuation of \$7,066,253, and one of \$4.11 for the rest of the city, on a valuation of \$47,646,752. The average rate for all purposes was \$18.62. Utica: The average rate for municipal purposes was \$21.27, including a levy of \$1.49 made by the county on account of the city's poor. Yonkers: The average rate for municipal purposes was \$17.19, including a levy of \$0.50 made by the county on account of the city's poor. Schenectady: This city was divided into two sections, one coinciding with the "lamp district," with a valuation of \$36,298,911, taxed at the rate of \$13.90, and the other outside the "lamp district," with a valuation of \$157,811, taxed at the rate of \$12.60. In addition, there was a levy of \$3 on real property, with a valuation of \$33,519,147. The rate of levy by the county for the city's poor was not reported separately, but is included in the average city rate of \$16.65. Binghamton: The average rate for municipal purposes was \$19.31, including a levy of \$1.71 made by the county for the city's poor. Elmira: The average rate for municipal purposes was \$23.60, including a levy of \$1.59 made by the county for the city's poor. Auburn: The rate for general city purposes was \$18.11, including a levy of \$0.41 made by the county for the city's poor. There was also a rate of \$5.75 for school purposes. The average rate for all purposes was \$23.86.

*Ohio.*—The school districts of nearly all the Ohio cities are greater in area than the cities themselves; the levies reported in Table 27



are based upon the city valuations. Cleveland: The rate for general city purposes was \$13.80, that for schools \$10.70, and that for the library \$1. In addition, there was a levy of \$2.30 for the sewer district, on a valuation of \$116,404,695. The average rate for all purposes was \$27.18. Cincinnati: The rate for general city purposes was \$10.42 and that for schools was \$7.50. Toledo: The rate for general city purposes was \$16.39 and that for schools was \$9.70. Columbus: The rate for general city purposes was \$14.50 and that for schools was \$8.76. Dayton: The rate for general city purposes was \$13 and that for schools was \$10.40. Youngstown: Railroad property valued at \$1,169,570 is included in the personal property valuation. The rate of taxation for general city purposes was \$12.30 and that for schools was \$9.20. Akron: The rate for general city purposes was \$13.80 and that for school purposes was \$9. Springfield: The rate for general city purposes was \$12.66 and that for school purposes was \$7.90. Canton: The rate for general city purposes was \$13.90 and that for the poor was \$0.50, both on the total valuation. There was also a school rate of \$10, on a valuation of \$16,185,370. The average rate for all purposes was \$24.31.

Oregon.—Portland: With respect to both valuations and rates, there is a marked difference between the figures reported for 1905 and those reported for 1906, evidently because of a change in the method of assessment. The total valuation for 1905 was \$50,898,491 and that for 1906 was \$131,431,516; for the latter year it was impossible to obtain the value of personal apart from that of real property. The differences between the rates of levy for the two years are shown by the following comparison:

PURPOSE OF LEVY.	1906	1905
Average levy.....	\$8.48	\$19.52
General purposes.....	5.20	9.62
School district.....	2.50	7.20
Port of Portland.....	0.80	2.70

Of the above rates for 1906, those for general purposes and for the Port of Portland were on the total valuation, and that for the school district on a valuation of \$130,432,776. The rates for 1905 were all on the total valuation. In 1906 the basis of assessment in practice was reported as 70 per cent for real property and 25 per cent for personal property, while in 1905 it was reported as 50 per cent of the true value of all property.

Pennsylvania.—In this state the personal property which was subject to taxation for city purposes, and which is reported in Table 27, consisted of horses and cattle. The following cities assessed occupations, the data for which are not included in Table 27: Scranton, on a valuation of \$1,377,875, at the rate of \$4.50 for the poor district; Wilkesbarre, on a valuation of \$2,247,365, at the rate of \$6.50 for general city purposes and \$1.50 for schools; Harrisburg, on an estimated valuation of \$1,700,000, at the rate of \$9 for general city purposes and \$6.25 for schools; Johnstown, on a valuation of \$301,890, at the rate of \$11 for general city purposes and \$9.70 for schools; York, on a valuation of \$825,525, at the rate of \$8.50 for general city purposes and \$7 for schools; Newcastle, on a valuation of \$762,082, at the rate of \$10.50 for general city purposes and \$8 for schools. In many cities the poll tax has been substituted for the occupation tax. Philadelphia: In this city property may be subject to a number of different rates, according to character and location. All property is classified as "city," "suburban," or "farm," according to its location and use. For "city" property there was a valuation of \$1,168,727,525, taxed at the rate of \$15, including \$0.50 for the poor district; for "suburban" property there was a valuation of \$69,962,020, taxed at the rate of \$10, including \$0.33 for the poor district; and for "farm" property there was a valuation of \$28,937,230, taxed at the rate of \$7.50, including \$0.25 for the poor district. The average rate for all purposes was \$14.55. Pittsburg: Real property is classified as "city," "suburban," or "farm." The first, with a valuation of \$278,512,472, was assessed at its full

value; the second, with a valuation of \$124,095,043, at two-thirds its value; and the third, with a valuation of \$4,203,627, at one-half its value. All personal property was assessed at its full value. The general rate for the city was \$15. In addition, there were levies for certain annexed territory—one at \$1.25 on a valuation of \$1,156,707, and three at \$5, on valuations of \$924,921, \$566,353, and \$417,266. There are a large number of school districts in the city, and the rates for these districts varied from a fraction of a dollar to \$10, the average rate being \$1.92. The average rate for all purposes was \$16.91. Allegheny: Real property is classified as "full," "suburban," or "agricultural." The first, with a valuation of \$71,041,600, was assessed at its full value; the second, with a valuation of \$14,751,250, at two-thirds its value; and the third, with a valuation of \$428,650, at one-half its value. All personal property was assessed at its full value. The general rate of the city was \$14. In addition, there was a levy for sewers, on a valuation of \$43,386,875, at the rate of \$0.30. There was also a levy of \$4.50 for general school purposes and one of \$2.87 for school buildings, based on the total city valuation. Each ward had a different rate of levy for schools and the above rates are averages for the entire city. The average rate for all purposes was \$21.52. Scranton: All property is divided into three classes, "city," "suburban," and "farm." The variations were in the rates, instead of in the basis of valuation, as in other cities of this class in Pennsylvania. The first class, with a valuation of \$50,147,050, was taxed at the rate of \$5.08; the second, with a valuation of \$8,682,225, at the rate of \$3.39; and the third, with a valuation of \$6,539,905, at the rate of \$2.54. In addition to the above, there was a school tax on the total valuation, \$65,369,180, at the rate of \$6; and a tax for the poor district, on a valuation assessed by the county, \$22,994,890, at the rate of \$4.50. The average rate for all purposes was \$12.19. Reading: The rate for general city purposes was \$10 and that for schools \$4. Wilkesbarre: The rate for general city purposes was \$5.92 and that for schools \$5. Erie: The assessed valuations of personal property and of occupations are included with the valuation of real property, as they were not reported separately. The levy for general city purposes was at the rate of \$14.25 and that for school purposes was at the rate of \$8. Harrisburg: The valuation of personal property, if assessed, was included with that of real property. The rate for general city purposes was \$9 and that for school purposes \$6.25. Altoona: Personal property was not assessed. The rate of taxation for general city purposes was \$10 and that for school purposes \$7. Lancaster: The rate of taxation for general city purposes was \$8 and that for school purposes \$5. McKeesport: No report was made as to personal property, nor as to the special tax on certain railroad property mentioned in 1905. The rate for general city purposes was \$10.75 and that for school purposes \$10. Johnstown: Such personal property as may have been assessed in this city was included with the real property. The rate for general city purposes was \$11 and that for schools \$9.70. In addition, there were four levies for schools, one at \$0.50, on a valuation of \$14,409,645; one at \$1, on a valuation of \$383,735; one at \$2, on a valuation of \$936,450; and one at \$3, on a valuation of \$194,455. The total of the valuations for these school levies exceeds the total valuation of the city by \$383,735, that amount being the valuation for Ward 11, which has two specific levies, one by itself and one in connection with the levy on Wards 1 to 17. Allentown: The valuation of personal property, if assessed, was included with that of real property. The rate for general city purposes was \$6.44 and that for schools \$5. York: The rate for general city purposes was \$8.50 and that for schools \$7. Chester: The rate for general city purposes was \$10 and that for schools \$6. Newcastle: Personal property valuations are included with those of real property. The rate for general city purposes was \$10.50 and that for schools \$8.

South Carolina.—Charleston: Real property valuations include \$646,550, and personal property valuations include \$272,880, of railroad property. The rate for general city purposes was \$27.50 and that for schools \$1.

*Tennessee.*—Memphis: Personal property valuations include \$2,475,987 of railroad, telegraph, and telephone property. Nashville: Personal property valuations include \$593,665 of railroad property. Knoxville: Personal property valuations include \$750,304 of railroad property. Chattanooga: Personal property valuations include \$1,208,052 of railroad property.

*Texas.*—San Antonio: The general levy for the city was at \$16.70, on a valuation of \$38,307,875. There were additional levies, at rates ranging from \$0.50 to \$2.50, in nine improvement districts, with an aggregate valuation of \$20,713,380, which is included in the city valuation. The average rate, including the improvement districts, was \$17.66. Galveston: The rate for general city purposes was \$16 and that for schools \$2. The school levy given in Table 27 is based on the city valuation.

*Utah.*—Salt Lake City: Real property valuations include \$596,250, and personal property valuations include \$1,293,300, of railroad property. The rate of taxation for general city purposes was \$12 and that for schools \$8.10.

*Virginia.*—Norfolk: In addition to the general property tax of \$16.50, there were two kinds of special property taxes, each at the rate of \$8, one on bank stock, which was valued at \$4,637,501, and the other on "intangible" property, valued at \$3,253,410. There was also a tax of \$14 on incomes, with a valuation of \$962,434, which is not included in Table 27.

*Washington.*—Seattle: The large increase in valuations since 1905 is accounted for by a new method of assessment. There was a general city levy of \$14, on a valuation of \$115,165,884. There were two specific levies, one for the "new city limits," at the rate of \$13.25, on a valuation of \$9,913,816; and the other for "South Seattle," at the rate of \$11.50, on a valuation of \$694,808. In addition, there was a school levy, at the rate of \$6, on the total valuation of \$125,774,508. Tacoma: Personal property valuations include \$837,012 of railroad property. The general city levy was at the rate of \$15, on a valuation of \$33,464,897; there was also a specific levy of \$13.99, on a valuation of \$3,247,518. The school levy was at the rate of \$7.75, on a valuation of \$36,712,415. Spokane: There was a general levy of \$12 and a school levy of \$7.50, both on the total city valuation.

*West Virginia.*—Wheeling: The large increase in the valuations of 1906 over those of 1905 is due to the fact that the new law requires property to be assessed at its full value. The rate of taxation for general city purposes was \$3.40 and that for schools \$1.85.

*Wisconsin.*—The so-called county school tax of Wisconsin is not a county tax but a local tax. In Table 27 such taxes are included among the city taxes of Milwaukee and Superior; for Oshkosh, La Crosse, and Racine the amount of such taxes was not reported. Milwaukee: The tax rate for general city purposes was \$16.35. In addition, taxes were levied in each ward for street improvements, at varying rates, the average being \$1.63; and also on sewer districts, the average rate being \$0.72. The average rate for all purposes was \$18.70. Superior: The tax rate for general city purposes was \$15.80; that for the sewer district, \$0.40; that for city schools, \$10.73; and that for county schools, \$1.03. The average rate for all purposes was \$27.96.

TABLE 28.

*Character of principal permanent properties of cities.*—The adequate discharge of what in most civilized communities have come to be considered governmental functions requires the accumulation of many kinds of property of a more or less permanent character. Of such city property there are three classes: (1) That which, in addition to being salable, is productive, in that it directly provides an income, as a water or light supply system or investments at interest; (2) that which is salable, like the first class, but is not income producing, as a public building or a park; and (3) that

which is not salable, having a value in use but not in exchange, as sewers and paved streets.

The assets of sinking, investment, and public trust funds, which belong to the first of the three classes mentioned above, are shown in Tables 20, 19, and 18, respectively. The value of all other city properties which are of such a nature that their value can be definitely ascertained is given in Table 28, in two parts, the first corresponding to the first class, and the second to the second class described above, together with "bridges other than toll" from the third class. The rest of the third class is not included in the table, because only a few cities can give trustworthy figures for the value of such property, based on either the aggregate net cost or the estimated cost of replacement.

*Need of systematic accounting for permanent properties.*—In most cities the importance of careful and systematic accounting for the cost and the present value of public improvements is very imperfectly appreciated. The cost affects the future as well as the present, being largely transferred to the future by means of bond issues; accordingly, the public improvements should provide for future as well as for present needs. Further, the cost and value of public improvements affect the statistics of expenses; for no statement of the operating costs of a public utility, such as water or light supply, is complete unless it takes into consideration the cost and the present value of the plant. Finally, accurate knowledge of such cost is necessary as a safeguard to honest and prudent administration of the public resources.

The neglect to keep careful and systematic accounts is easier to explain than to remedy. First, since governmental permanent properties are not available for meeting debts, as are the corresponding properties of private enterprises, there is not the same necessity for determining their value. Second, the important differences frequently existing between cost and value—the latter being greatly diminished by some causes, or increased by other causes, the action of which may be fluctuating and uncertain—result in varying practices, excessive depreciation allowance being made in some cities and none at all in others. Third, some cities include, in their stated valuations, the franchise value of public utility supply systems—perhaps because such value formed part of the purchase price of the plant and equipment—while other cities leave that factor of cost and value out of consideration; this difference occurs notwithstanding the fact that the proper valuation of properties of public service enterprises has received more care from city officials than that of any other class of public property and improvements.

All these factors of difficulty and uncertainty in determining valuations necessarily affect both the published statements of the cities and the data collected by this Office; so that for some cities Table 28 must, despite the pains that have been taken in its prepara-

tion, contain figures that are more or less noncomparable with similar figures for other cities; and the same criticism must continue to apply to all figures so collected until fiscal officers agree upon some common method of reporting such data.

*Comparison of increase in values with outlays.*—The costs of providing, improving, and extending governmental properties, by purchase or construction, give rise to payments for outlays, which appear in Table 8. The "corporate outlays" there tabulated exceed by \$66,850,550 the apparent increase in the aggregate values shown in Table 28 over the corresponding values for the close of the year 1905. This difference is due to several factors, among which the following may be noted: (1) Table 8 includes outlays for sewers and for highways, while Table 28 does not include the values of any such properties except "bridges other than toll;" (2) the table of the 1905 report showing values of permanent properties includes for Cincinnati an investment fund of \$30,000,000, which in the report for 1906 is shown in Table 20 for investment funds; (3) in the 1905 valuation of park property in the city of Buffalo, \$56,900,000 was included erroneously, and is omitted from Table 28 for 1906. The valuations for 1905 and for 1906 would become more nearly comparable if the amount mentioned in (2) were subtracted from the value of productive properties and that mentioned in (3) from the value of unproductive properties, as tabulated for 1905. Allowing for the factors enumerated, the increase in valuations between 1905 and 1906 exceeds the outlays reported in Table 8; but, in view of the irregularities in the valuations of city property, no very close agreement can be expected.

*Comparison of values with indebtedness.*—The costs of providing, improving, and extending governmental properties are frequently met from loans. The amount of funded debt and special assessment loans in each city is classified by purpose of issue in Table 23. A comparison of Tables 23 and 28 shows that water-supply systems worth \$572,171,710 were charged with a debt of \$276,829,682 outstanding in 1906, representing somewhat more than 48 per cent of their total value; so that, so far as may be judged from these tables, the water-supply systems of the larger cities in this country have been more than half paid for. The proportion of debt appears to be larger for the total of all other public service enterprises, \$264,351,027 of value being charged with \$192,649,573 of debt outstanding, representing about 73 per cent of their total value. If it were possible to segregate that part of the debt "issued for refunding" which was originally issued for public service enterprises, these percentages would be slightly increased.

A comparison of the values of specified classes of unproductive permanent properties, as given in Table 28, with the corresponding debts for general purposes

as given in Table 23, indicates that the indebtedness in most cases represents far less than half the value. Since considerable debt for these purposes must be included in the columns "all other" and "issued for refunding," ratios so formed can hardly be considered as trustworthy. However, a comparison may be made between total value of unproductive permanent properties reported in Table 28, and the corresponding debt for general purposes, after deducting from the total debt for general purposes as given in Table 23, debts for "sewers," "general street improvements," "street paving," "local improvements," and "general improvements," for which there are no corresponding values in Table 28. The total value reported for unproductive properties was \$1,592,322,238, and the corresponding debt was \$642,011,449, representing about 40 per cent of the value. It thus appears, so far as this comparison may be trusted, that in the larger cities of the United States public improvements for nonremunerative purposes are paid for largely out of current revenues.

*Value of productive permanent properties.*—Of the total value reported for public service enterprises, more than 68 per cent belongs to the water-supply systems, which are reported by 117 of the 158 cities. Next in importance are docks, wharves, and landings, for which is reported about 10 per cent of the total; but 94 per cent of this value belongs to 10 cities of Group I, and nearly 77 per cent to New York city alone.

Although no other class of municipal property is increasing in amount and value more rapidly than electric light systems, these show a total reported value of only \$6,024,715, as compared with \$10,429,354 in 1905. This decrease is due to a change in classification—the light systems of 12 cities which were for the supply of street and park lamps exclusively, and had an aggregate value of \$8,582,989, being included, in this report, with "sewer and highway departments" in the second part of Table 28. The values of these 12 systems are given in detail on page 89.

The column "all other" productive permanent properties consists of the following items:

Public halls.....	\$1,017,499
St. Paul, Minn.....	425,000
Toledo, Ohio.....	201,849
Denver, Colo.....	105,000
Peoria, Ill.....	70,650
Canton, Ohio.....	185,000
Chattanooga, Tenn.....	30,000
Subways for pipes and wires.....	1,531,294
Baltimore, Md.....	1,378,794
Utica, N. Y.....	18,495
Erie, Pa.....	26,005
Newcastle, Pa.....	58,000
New Britain, Conn.....	50,000

Toll bridges.....	\$27,663,249
New York, N. Y.....	27,409,042
Covington, Ky.....	33,000
Newport, Ky.....	46,000
La Crosse, Wis.....	175,207
Irrigation works.....	413,023
Denver, Colo.....	275,000
San Antonio, Tex.....	58
Salt Lake City, Utah.....	137,965
Rapid transit subways.....	61,358,049
New York, N. Y.....	47,712,549
Boston, Mass.....	13,645,500
Stores.....	22,000
Charleston, S. C.....	7,000
Montgomery, Ala.....	15,000
Ferries:	
Boston, Mass.....	573,400
Dredges:	
Portland, Oreg.....	350,000
Storage warehouse:	
Richmond, Va.....	27,000
Warm springs:	
Salt Lake City, Utah.....	250,000
Fair park:	
Dallas, Tex.....	250,000
Canal:	
Augusta, Ga.....	2,090,263
Stone quarry and crusher:	
Auburn, N. Y.....	9,500

It will be observed that the rapid transit subways, though found in two cities only, show a total valuation of \$61,358,049, or about 64 per cent of the total for the column "all other."

*Value of principal unproductive permanent properties.*—The column headed "sewer and highway departments" includes the values of sewer pumping stations, sewage disposal plants, street lighting properties, and the general equipment of these departments, together with those of city yards and city stables, for the greater part of which no separation between highways and sewers is possible. The values of two classes of municipal service enterprises are tabulated in this column—electric lighting plants and asphalt repair plants. The electric lighting plants had a total value of \$8,582,989, distributed as follows:

Chicago, Ill.....	\$6,886,319	Topeka, Kans.....	\$66,000
Columbus, Ohio....	500,000	Wheeling, W. Va.....	130,000
St. Joseph, Mo.....	180,000	Little Rock, Ark.....	68,045
Grand Rapids, Mich..	192,000	Springfield, Ill.....	75,000
Nashville, Tenn....	275,000	Galveston, Tex.....	65,000
Lincoln, Nebr.....	90,000	Fort Worth, Tex.....	55,625

The asphalt repair plants had a total value of \$73,200, distributed as follows: New Orleans, La., \$60,000; Omaha, Nebr., \$12,500; St. Joseph, Mo., \$700.

The column headed "miscellaneous" includes armories, as follows: New York, N. Y., \$9,481,753; Balti-

more, Md., \$60,000; Minneapolis, Minn., \$172,600; St. Paul, Minn., \$185,000; Portland, Me., \$72,000; Augusta Ga., \$18,000; Boston, Mass., \$622,000; and 14 other Massachusetts cities, \$392,310—total, \$11,003,663. It also includes engineers' equipment, \$246,467; polling houses and voting machines, \$295,047; electric alarm systems and telegraph and telephone lines, \$1,270,283; miscellaneous health department property, \$1,451,440; refuse disposal crematories and equipment, \$1,342,923; bath houses and bathing beaches, \$1,316,014; equipment of other offices, city clocks, miscellaneous public buildings, vacant and other real property not rented, and all undescribed property, \$10,501,562—total, \$27,427,399.

Intelligent criticism, by fiscal officers of cities and other experts, of the imperfections in the values 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 cities of accurate and comparable exhibits of costs and present values of all public properties and improvements.

TABLE 29.

*Per capita corporate payments and receipts.*—The payments and receipts for which per capita averages are presented in this table are exclusive of transfers between departments or funds and of all other duplications. For reasons given in the text for Table 4, the proceeds from sales of real estate are eliminated from receipts and the same amount deducted from payments for outlays.

The per capita computations are based upon the population of the 158 cities, as given in Table 1. Because of the absence of trustworthy data, the estimates for 4 of these cities are so defective that per capita payments and receipts computed from them would not reflect actual conditions or afford a true basis for comparisons; for these 4 cities, therefore, no per capita averages are given. But the estimates of their population, although faulty; are used in computing per capita averages for the aggregate of the 158 cities and for the totals of the three groups of cities affected—the errors of individual cases being so far neutralized in the totals as to reduce the percentage of error to a minimum.

The table shows that the cities included in Group I have the highest per capita averages both of corporate payments and of corporate receipts, those of Groups II, III, and IV following in order. In other words, when each group of cities is considered as a whole, per capita expenditures and receipts show a tendency to increase with population. The figures for the individual cities, however, show many marked exceptions.

Among the per capita receipts on account of indebtedness, those for Group I largely exceed those

of any other group, being \$5.16, as compared with \$1.06 for Group II, \$2.24 for Group III, and \$2.79 for Group IV. But the excess in Group I is due solely to the increase in the indebtedness of 3 cities of that group, the average for each of the 12 other cities therein falling below the general average for all cities, while the average for the 12 combined falls far below that for any other group. In fact, the average for 14 cities of Group I, leaving out New York alone, is only \$1.09.

TABLE 30.

*Per cent distribution of corporate payments and receipts.*—The percentages presented in this table are based on the amounts reported in Table 4, which shows the payments and receipts remaining after the elimination of all transfers between departments and of other duplications.

For the four groups of cities the percentages show but little variation in the relative proportions of outlays and of "all expenses." Among the individual cities, however, the variations are considerable; in many of the newer cities of the country, and also in a few of the older ones, the corporate payments for outlays constituted from 33.9 to 52.2 per cent of all revenue expenditures, as compared with an average of only 31.4 for all cities.

Under the head of "receipts on account of indebtedness," Table 30 shows for Group I exceptionally large percentages, corresponding to the high per capita averages shown in Table 29.

The percentages for the individual cities indicate several cases of a comparatively large revenue from interest and other income on investments. Cincinnati, Ohio, derived 11.1 per cent of its total revenue from this source—principally from an investment in the Cincinnati and Southern Railway. Other cities with large percentages for interest are Philadelphia, 6.4; Portland, Me., 4.7; Malden, Mass., 4.8; and Haverhill, Mass., 4.3. The general percentage of interest receipts for all cities was only 1.4.

In Malden, Mass., and Macon, Ga., receipts from the sale of real property exceeded payments for outlays. As it is the Census practice to deduct such receipts from payments for outlays in computing the net cost of new properties and improvements, Table 4, upon which Table 30 is based, shows for these two cities, in the column "for outlays," the excess of receipts from the sale of real property over outlays. In computing the "total corporate payments" for these two cities, as shown in Table 4, this excess is deducted from corporate payments for "all expenses." The effect of this method of tabulation upon the per cent distribution as shown in Table 30 is to magnify the figures in the several columns for expenses.

TABLE 31.

*Payments for general and special service expenses, total and per capita.*—In this table are presented the total and per capita payments for general and special service expenses, arranged in most cases according to the main groups of departments, offices, and accounts given in Table 5, but in a few cases showing separately the more important municipal departments, such as police and fire departments, and schools.

The cities of Group I show the highest per capita average of aggregate expenses, those for Groups II, III, and IV following in order. The same order appears in all per capita figures for groups of cities in Table 31, except that in the case of payments for "highways" and for "miscellaneous" expenses the per capita averages for cities of Group IV are relatively rather high. But the figures for individual cities in Table 31, like those in Table 29, form striking exceptions to the tendency noted for groups of cities, indicating that there are other factors, calling for special investigation and study of local conditions.

*Comparative statistics, 1902 to 1906.*—In the comparative summary presented in connection with Table 31 the figures for 1902 to 1905 have been adjusted to the classification used for 1906, thus securing approximately comparable statistics for the five years. This summary of general and special service expenses by groups of departments is substituted for the summary for Table 5 in the report for 1905, because it is believed that the more condensed form will show all significant changes during the series of years.

In the five years from 1902 to 1906 the per capita payments by the 148 cities for all general and special service expenses increased \$1.24, or 9.3 per cent. The highest per capita increase, amounting to \$1.49, is shown by the cities of Group II, while the smallest, \$0.65, is shown by those of Group III. There is no uniform annual increase; in fact, both the grand total and Group I show a slight decrease from 1902 to 1903. The groups of departments contributing to the annual increases in per capita averages for the 148 cities are protection of life and property, sanitation, charities and corrections, education, and "miscellaneous;" the figures for health conservation remain nearly constant, those for highways fluctuate without showing any decided tendency, and those for general government and for recreation at first decrease and later increase. As a rule, the annual changes for each group of cities agree with those for the 148 cities; the only important exceptions appear in the figures for charities and corrections, which decrease from year to year in Groups III and IV while increasing in Groups I and II, and in those for recreation, which increase in Groups II, III, and IV while first decreasing and then increasing in Group I.



TABLE 32.

*Per cent distribution of payments for general and special service expenses.*—Table 32 shows the distribution, by object of payment, of general and special service expenses. This table brings out in strong relief the relative importance, in the several cities and groups of cities, of the expenses for a number of purposes.

The expenses for general government were relatively greatest for the cities of Group I, constituting 11.2 per cent of the total expenses for the group; while they constituted 8.9 per cent of the total for Group II, 8.7 per cent of that for Group III, and 8.3 per cent of that for Group IV. Among individual cities the highest percentage of expenses for general government, 22.4, was reported for Denver, Colo., and the lowest, 4, for Indianapolis, Indiana.

The percentages for police department expenses decreased in like manner from Group I to Group IV, being 15.1, 11.5, 11.1, and 10.1, respectively; for this class of expenses Macon, Ga., shows the largest percentage, 22.9, and Racine, Wis., the smallest, 4.3. For the fire departments, the corresponding proportion was largest for the cities of Group III, 12.8 per cent, and smallest for those of Group I, 9.2 per cent, while for the cities of Groups II and IV they were 12.3 and 12.6, respectively; the highest percentage for any city was 27.3, reported for Macon, Ga., and the lowest 5.3, reported for Harrisburg, Pennsylvania.

The percentages of expenses for health conservation, those for libraries, art galleries, and museums, and those under the head "miscellaneous" vary but little for the different groups. Among individual cities, the largest percentage for health conservation, 6.5, was reported for Montgomery, Ala., and the smallest, three-tenths of 1 per cent, for Bay City, Mich., and Quincy, Ill. For libraries, art galleries, and museums the largest percentage, 3.5, was reported for Pittsburg, Pa., while for 19 cities no such expenses were reported. The data in the column "miscellaneous" represent expenses that are not comparable, and no particular significance can be attached to the variations there shown.

The percentages of expenses for sanitation, for charities and corrections, and for recreation were all largest for Group I and smallest for Group IV, the percentages being, for sanitation, 8.6, 7.2, 7.5, and 6.3; for charities and corrections, 7.2, 4.6, 4.7, and 3.9; and for recreation, 3.9, 2.9, 2.5, and 1.7. For sanitation the largest percentage of expenses, 21, was reported for Jacksonville, Fla., while one city, Johnstown, Pa., reported no expenses for that purpose. For charities and corrections the largest percentage, 14.9, was reported for Charleston, S. C., and Salem, Mass., while 12 cities reported no expenses for such purposes. For recreation the largest percentage, 7.6, was reported for Chicago and Springfield, Ill., while one city, McKeesport, Pa., reported no such expenses.

On the other hand, the percentages of expenses for highways and for schools were all smallest for Group I and largest for Group IV—being, respectively, for highways, 10.2, 14.6, 14.6, and 16.5; and for schools, 26.9, 33, 33.1, and 35. For highways, Augusta, Ga., shows the largest percentage of expenses, 28.5, and Hoboken, N. J., the lowest, 3.8. For schools, the largest percentage of expenses, 51.8, was reported for Altoona, Pa., and the smallest, 15.2, for Charleston, S. C. In the five cities for which no data for schools are given in the table, the schools are managed directly by the counties. For all cities except these 5 and the cities of San Francisco, Cal., Charleston, S. C., Birmingham, Ala., and Atlantic City, N. J., the percentages of expenses are greater for schools than for any other one purpose reported in the table. Although the per capita expenses for schools, shown in Table 31, increase with the size of the cities, they do not increase so rapidly as other per capita expenses; hence the percentage of school expenses, given in Table 32, is relatively greater for the cities of Group IV than for those of Group I.

TABLE 33.

*Payments for outlays, total and per capita.*—In this table per capita payments for outlays are presented separately for those groups of departments and offices reporting the largest outlays in Table 8, and for all public service enterprises. The groups of departments included in the column "all other" are general government, protection of life and property, charities and corrections, and "miscellaneous." No corresponding table was presented in the report for 1905, but Table 30 of that report gave per capita outlays for health conservation and sanitation, for highways, and for recreation.

To a limited extent these per capita figures are a measure of the relative progressiveness of cities with approximately the same population. But in making comparisons between individual cities these per capita figures must be used with caution, because they pertain to extraordinary transactions. In all comparisons due allowance must be made for the conditions and circumstances which necessitated the outlays; for example, the newer and more rapidly growing cities must make relatively greater outlays than those older cities with a normal annual growth, because the latter are more adequately provided with permanent public improvements.

The table shows that the per capita average of the total payments for outlays for all cities is \$8.56; the average for Group I is \$10.36, or considerably greater, while the average for each of the remaining three groups is materially smaller. In like manner, for each class of outlays, with the exception of those for health conservation and sanitation, Group I shows a larger per capita payment than does any one of the other

three groups. The per capita payments for outlays by the several groups of cities do not, however, increase with the size of the cities as uniformly as do the per capita payments for expenses. The differences in per capita total outlays for individual cities are very great, for reasons stated in the preceding paragraph and call for even more careful study than do the differences in per capita general and special service expenses, referred to in the text for Table 31.

The per capita average of the total payments for outlays for the 154 cities reported in 1905 was \$8.42, while for the 158 cities reported in 1906 it was \$8.56, thus showing an increase of 14 cents per capita. But this increase was not uniformly distributed; Group I showed a decrease of 16 cents per capita, as compared with an increase of 66 cents for Group IV. The increase in the average for Group II is due largely to the influence of Seattle, which advanced from Group III in 1905 to Group II in 1906.

TABLE 34.

*Receipts from general revenues, total and per capita.*—In this table are presented the total and per capita receipts from general revenues under the most important of the heads shown in Table 10. These receipts include amounts received by the city in error and subsequently refunded, and also, for a few cities, small receipts from service transfers; but the exaggeration of the group totals resulting from the inclusion of such receipts is less than one-third of 1 per cent. The column "all other general revenues" includes receipts from fines and forfeits and from subventions, grants, and gifts.

In Table XVIII, which is based upon the data given in Table 34, the relative importance of the several classes of receipts from general revenues is shown by groups of cities.

TABLE XVIII.—Per cent distribution of receipts from general revenues: 1906.

GROUP OF CITIES.	TAXES.			LICENSES AND PERMITS.		All other general revenues.
	General property taxes.	Special property and business taxes.	Poll taxes.	Liquor licenses and taxes.	All other licenses and permits.	
Grand total...	78.6	2.9	0.3	9.1	2.1	7.0
Group I.....	79.0	3.2	0.1	9.5	1.7	6.4
Group II.....	78.7	1.6	0.4	9.3	2.5	7.6
Group III.....	78.2	3.7	0.9	7.4	2.5	7.4
Group IV.....	75.7	2.2	0.8	8.2	3.7	9.4

The above table indicates that the proportion general property taxes form of all general revenues increases with the size of cities, rising progressively from 75.7 for Group IV to 79 for Group I. A progression is shown in the proportion for liquor licenses which increases from 8.2 per cent for Group IV to 9.5 per cent

for Group I. The increase in the proportion for Group I from 7.4 in 1905 to 9.5 in 1906 is due chiefly to the fact that in Chicago the receipts from liquor licenses increased from \$3,931,010 in 1905 to \$8,717,994 in 1906. This order is reversed for "all other licenses and permits" and for "all other general revenues." The latter consist largely of subventions and grants, from which, as stated in the text for Table 35, the larger cities derive proportionately less than do the cities of smaller size.

Comparison of Table XVIII with a similar table in the 1905 report indicates a tendency in all cities to increase their revenues from sources other than property taxes, and shows especially the effect of higher license in Chicago and in Ohio cities.

*Comparative summary, 1902 to 1906.*—The comparative summary appended to Table 34 shows that from 1902 to 1903 there was practically no change in the per capita averages for the 148 cities reported; but that from 1903 to 1906 there was an increase, at a rate approaching uniformity, in the per capita averages for "all general revenues"—from \$16.11 in 1903, by successive steps of 62, 63, and 45 cents, to \$17.81 in 1906. For the years 1903 to 1905 practically all of this increase was in general property taxes, the main class of revenue; these increased from \$12.97 in 1903, by successive steps of 44 and 57 cents, to \$13.98 in 1905, while the changes for other general revenues, though generally upward, were comparatively inconsiderable. From 1905 to 1906, however, taxes showed almost no change, while all other classes of general revenues increased, nearly two-thirds of this increase being due to liquor licenses, for which the average was \$1.34 in 1905 and \$1.63 in 1906.

Comparison of the four groups of cities shows that the increases above noted for "all general revenues," and particularly for revenues from general property taxes, apply to almost the same extent in all groups; but that the lack of increase for taxes from 1905 to 1906 is due entirely to Group I, and that Groups I and II show practically all of the marked increase in liquor license receipts between the same years. The per capita figures for all revenues, influenced mainly by general property tax receipts, increase regularly and decidedly, with increase of population, from Group IV to Group I; and the same will be true for liquor licenses, but that the Group III figures are a few cents lower than those for Group IV. This last-named irregularity, and the relatively low per capita averages for Group III under "all other licenses and permits," for Group II under "special property and business taxes," and for Groups I and II under "poll taxes," doubtless can all be explained by the influence of exceptional local conditions.



TABLE 35.

*Costs of school maintenance.*—In Table 5 there are presented statistics of the costs of maintaining schools, so far as such costs are shown by payments for salaries of teachers and other employees and by payments for supplies and materials used. These payments, however, do not include all the costs of school maintenance; for the interest on the large amounts of money expended by the cities for grounds, buildings, and equipment for school purposes is as truly a cost of school maintenance as are the current payments for salaries and for supplies and materials. But the interest on the outstanding indebtedness on account of schools can not be used to represent the interest costs just mentioned in compiling, for the several cities, comparable statistics of costs of school maintenance; because, while for some cities the amount of such debt approximates the total cost of school properties, for others no such debt is reported. The only way of securing comparable statistics of the costs of school maintenance is by adopting the principles of commercial cost accounting, and taking into consideration, for each city, the interest on the total value of the lands, buildings, etc., used for school purposes. This is done in Table 35, which presents payments for salaries of teachers and for all other school expenses, together with 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 xv, page 69.

In computing the per capita figures for the groups of cities and for the 158 cities as a whole, the population figures for Savannah, Augusta, and Macon, Ga., Jacksonville, Fla., and Mobile, Ala., were omitted because no accurate statistics for schools could be obtained in these cities, since the schools are operated as parts of the school systems of the counties in which the cities are located. Estimates for the expenses of schools in Savannah, Augusta, and Mobile are presented in the text for Table 5.

The per capita for the total costs of school maintenance was \$4.92 for the 158 cities as a whole, and increased progressively from \$4.19 in Group IV to \$5.32 in Group I. Among the cities the per capita costs ranged from \$1.71 in Charleston, S. O., \$2.08

in Knoxville, Tenn., and \$2.11 in Montgomery, Ala., to \$7.59 in Salt Lake City, Utah, \$8.13 in Newton, Mass., \$8.50 in Spokane, Wash., and \$8.76 in Pueblo, Colorado.

For the four groups of cities the per capita amount of interest on the value of school buildings, grounds, and equipment shows practically no variation. For individual cities, however, the variations are marked. Among all cities the range is from 21 cents in Atlanta, Ga., to \$1.56 in Spokane, Wash.; in Group I, from 27 cents in New Orleans, La., to \$1.08 in Boston, Mass.; in Group II, from 21 cents in Atlanta, Ga., to \$1.45 in Denver, Colo.; in Group III, from 24 cents in Charleston, S. C., to \$1.41 in Tacoma, Wash.; and in Group IV, from 26 cents in Knoxville, Tenn., to \$1.56 in Spokane, Wash. The extreme variations for individual cities emphasize the truth of the statement, made in this and former Census reports on statistics of cities, that few cities have trustworthy records of the cost or value of any of their public properties. Any truly comparable statistics of governmental costs must be based upon fairly correct statements of the costs of governmental properties.

*Receipts from school subventions.*—The per capita receipts for schools from subventions, grants, charges, etc., for the 158 cities was 70 cents. These receipts differed considerably in the several groups, being 96 cents for the cities of Group II and only 54 cents for those of Group I. As a rule, the larger cities have a smaller proportion of children per 1,000 of population, and hence receive relatively less from subventions, than the smaller cities. The small amount for Group I is due largely to the fact that the cities of that group are in states whose cities received subventions smaller than the average for all cities; the per capita average for all cities in those states having one or more cities in Group I was but 60 cents, while for all other cities the average was \$1.01. Another cause tending still further to reduce the per capita receipts of the larger cities is found in the dual system of city and county government: Boston, Mass., and San Francisco, Cal., levy and collect city taxes, and St. Louis, Mo., receives trust fund income corresponding to what, in the other cities of the same states, is received from the counties as subventions. Furthermore, Washington, D. C., received no subvention.

## DESCRIPTION OF GENERAL TABLES.

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## 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, 1906. For conven-

ience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states and territories, and the city number assigned to each being indicated:

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
<b>Alabama:</b>		<b>Kansas:</b>		<b>Montana:</b>		<b>Pennsylvania—Continued.</b>	
Birmingham.....	98	Kansas City.....	57	Butte.....	103	Erie.....	79
Mobile.....	108	Topeka.....	111	Nebraska:		Harrisburg.....	82
Montgomery.....	115	Wichita.....	139	Lincoln.....	93	Johnstown.....	105
<b>Arkansas:</b>		<b>Kentucky:</b>		Omaha.....	32	Lancaster.....	95
Little Rock.....	118	Covington.....	97	South Omaha.....	133	McKeesport.....	104
<b>California:</b>		Louisville.....	19	New Hampshire:		Newcastle.....	132
Los Angeles.....	29	Newport.....	154	Manchester.....	70	Philadelphia.....	3
Oakland.....	61	<b>Louisiana:</b>		New Jersey:		Pittsburg.....	9
Sacramento.....	151	New Orleans.....	14	Atlantic City.....	120	Reading.....	48
San Francisco.....	10	<b>Maine:</b>		Bayonne.....	101	Scranton.....	35
<b>Colorado:</b>		Portland.....	84	Camden.....	52	Wilkesbarre.....	78
Denver.....	26	<b>Maryland:</b>		Elizabeth.....	74	York.....	121
Pueblo.....	153	Baltimore.....	6	Hoboken.....	67	<b>Rhode Island:</b>	
<b>Connecticut:</b>		<b>Massachusetts:</b>		Jersey City.....	18	Pawtucket.....	100
Bridgeport.....	54	Boston.....	5	Newark.....	16	Providence.....	22
Hartford.....	46	Brockton.....	91	Passaic.....	119	Woonsocket.....	144
New Britain.....	142	Cambridge.....	44	Paterson.....	37	<b>South Carolina:</b>	
New Haven.....	33	Chelsea.....	129	Trenton.....	50	Charleston.....	81
Waterbury.....	76	Everett.....	156	West Hoboken.....	155	<b>Tennessee:</b>	
<b>Delaware:</b>		Fall River.....	39	<b>New York:</b>		Chattanooga.....	141
Wilmington.....	51	Fitchburg.....	143	Albany.....	45	Knoxville.....	136
<b>District of Columbia:</b>		Haverhill.....	128	Auburn.....	145	Memphis.....	31
Washington.....	15	Holyoke.....	89	Binghamton.....	102	Nashville.....	53
<b>Florida:</b>		Lawrence.....	62	Ruffalo.....	8	<b>Texas:</b>	
Jacksonville.....	134	Lowell.....	47	Elmira.....	137	Dallas.....	86
<b>Georgia:</b>		Lynn.....	55	New York.....	1	Fort Worth.....	158
Atlanta.....	40	Malden.....	124	Rochester.....	23	Galveston.....	140
Augusta.....	106	New Bedford.....	58	Schenectady.....	75	Houston.....	80
Macon.....	147	Newton.....	131	Syracuse.....	34	San Antonio.....	73
Savannah.....	64	Salem.....	127	Troy.....	59	<b>Utah:</b>	
<b>Illinois:</b>		Somerville.....	63	Utica.....	69	Salt Lake City.....	77
Chicago.....	2	Springfield.....	60	Yonkers.....	71	<b>Virginia:</b>	
East St. Louis.....	114	Taunton.....	152	<b>Ohio:</b>		Norfolk.....	66
Joliet.....	149	Worcester.....	30	Akron.....	90	Richmond.....	49
Peoria.....	68	<b>Michigan:</b>		Canton.....	125	<b>Washington:</b>	
Quincy.....	122	Bay City.....	117	Cincinnati.....	12	Seattle.....	41
Rockford.....	135	Detroit.....	11	Cleveland.....	7	Spokane.....	96
Springfield.....	123	Grand Rapids.....	43	Columbus.....	27	Tacoma.....	83
<b>Indiana:</b>		Kalamazoo.....	148	Dayton.....	42	<b>West Virginia:</b>	
Evansville.....	72	Saginaw.....	92	Springfield.....	110	Wheeling.....	113
Fort Wayne.....	88	<b>Minnesota:</b>		Toledo.....	25	<b>Wisconsin:</b>	
Indianapolis.....	20	Duluth.....	65	Youngstown.....	87	La Crosse.....	157
South Bend.....	99	Minneapolis.....	17	<b>Oregon:</b>		Milwaukee.....	13
Terre Haute.....	85	St. Paul.....	21	Portland.....	38	Osbkosh.....	150
<b>Iowa:</b>		<b>Missouri:</b>		<b>Pennsylvania:</b>		Racine.....	146
Davenport.....	116	Joplin.....	138	Allegheny.....	28	Superior.....	130
Des Moines.....	56	Kansas City.....	24	Allentown.....	112		
Dubuque.....	107	St. Joseph.....	36	Altoona.....	94		
Sioux City.....	109	St. Louis.....	4	Chester.....	126		



# GENERAL TABLES



## GENERAL TABLES.

87

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1, 1906.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1906	1905	1904	1900	1890						
	Grand total.....		22,892,869	22,319,718	21,773,528	19,687,771	14,758,555	12,217,907	2,091,654	2101,868	87,925	87,434	491
	Group I.....		12,634,044	12,324,021	12,045,689	10,935,857	8,223,228	1,835,696	818,251	17,445	14,226	14,226	-----
	Group II.....		4,249,391	4,145,794	4,036,830	3,618,792	2,621,415	469,824	428,490	41,334	25,353	25,157	196
	Group III.....		3,387,149	3,298,542	3,205,592	2,894,916	2,252,069	1476,037	2448,866	221,321	32,628	32,228	400
	Group IV.....		2,622,285	2,551,361	2,485,417	2,238,206	1,661,903	1436,350	2396,047	221,768	15,718	15,823	105

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	1901	4,113,043	4,000,403	3,887,762	3,437,202	2,507,414	(?)	209,218	(?)	-----	-----	-----
2	Chicago, Ill.....	1875	2,049,185	1,990,750	1,932,315	1,698,575	1,099,850	119,493	114,932	4,561	-----	-----	-----
3	Philadelphia, Pa.....	1854	1,441,735	1,417,062	1,392,389	1,293,697	1,046,964	82,933	81,828	1,105	-----	-----	-----
4	St. Louis, Mo.....	1876	549,320	636,973	624,626	575,238	451,770	39,276	39,276	-----	-----	-----	-----
5	Boston, Mass.....	1854	460,278	505,380	588,482	560,892	448,477	27,300	24,613	2,687	-----	-----	-----
6	Baltimore, Md.....	1898	553,669	546,217	538,765	508,957	434,439	20,255	19,290	965	-----	-----	-----
7	Cleveland, Ohio.....	1836	460,327	437,114	425,632	381,768	261,353	25,620	25,378	242	3,773	3,773	-----
8	Buffalo, N. Y.....	1832	438,119	417,062	372,008	352,387	255,664	27,272	26,884	388	-----	-----	-----
9	Pittsburg, Pa.....	1901	375,082	364,161	352,852	321,616	238,617	20,073	18,826	1,247	640	640	-----
10	San Francisco, Cal.....	1900	(*)	(*)	360,298	342,782	298,997	(?)	29,760	(?)	-----	-----	-----
11	Detroit, Mich.....	1883	353,535	325,563	317,591	285,704	205,876	22,976	22,976	-----	4,423	4,423	-----
12	Cincinnati, Ohio.....	1819	345,230	343,337	341,444	325,902	296,908	27,200	27,183	17	4,544	4,544	-----
13	Milwaukee, Wis.....	1874	317,903	312,948	308,343	285,315	204,468	14,405	14,081	324	846	846	-----
14	New Orleans, La.....	1896	314,146	309,639	305,132	287,104	242,039	(?)	125,600	(?)	-----	-----	-----
15	Washington, D. C.....	1878	307,716	302,883	298,050	278,718	230,392	44,315	38,406	5,909	-----	-----	-----

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	1836	289,634	283,289	272,950	246,070	181,830	14,976	10,679	10,4297	2,124	2,124	-----
17	Minneapolis, Minn.....	1881	273,825	261,974	250,122	202,718	164,738	34,106	31,622	2,484	-----	-----	-----
18	Jersey City, N. J.....	1871	237,952	232,699	227,445	206,433	163,003	13,131	9,163	3,968	-----	-----	-----
19	Louisville, Ky.....	1893	226,129	222,660	219,191	204,731	161,129	15,647	13,094	2,553	362	362	-----
20	Indianapolis, Ind.....	1905	219,154	212,198	204,772	169,164	105,436	19,485	19,165	320	2,071	2,071	-----
21	St. Paul, Minn.....	1854	203,815	197,023	190,231	163,065	133,156	35,483	33,388	2,095	-----	-----	-----
22	Providence, R. I.....	1832	203,243	198,635	194,027	175,597	132,146	11,703	11,355	1,348	-----	-----	-----
23	Rochester, N. Y.....	1834	185,703	182,022	177,223	162,508	133,896	12,627	11,993	634	955	949	6
24	Kansas City, Mo.....	1889	182,376	179,272	176,168	163,752	132,716	16,743	16,743	25	-----	-----	-----
25	Toledo, Ohio.....	1836	159,980	155,287	150,594	131,822	81,434	18,285	16,450	1,835	-----	-----	-----
26	Denver, Colo.....	1904	151,920	150,317	148,714	133,859	106,713	37,920	37,348	572	6,720	6,680	40
27	Columbus, Ohio.....	1834	145,414	142,105	138,796	125,560	88,150	10,400	10,176	224	-----	-----	-----
28	Allegheny, Pa.....	1840	145,240	142,848	140,456	129,896	105,287	5,126	4,726	400	161	161	-----
29	Los Angeles, Cal.....	1889	(*)	(*)	(*)	102,479	50,395	27,697	27,399	298	-----	-----	-----
30	Worcester, Mass.....	1894	130,078	126,135	126,192	118,421	84,655	24,586	23,683	903	-----	-----	-----
31	Memphis, Tenn.....	1879	125,018	121,235	117,452	102,320	64,495	9,822	9,772	50	-----	-----	-----
32	Omaha, Nebr.....	1897	124,167	120,565	116,963	102,555	106,536	15,680	15,380	300	-----	-----	-----
33	New Haven, Conn.....	1784	121,227	119,027	116,827	108,027	81,298	14,340	11,460	2,880	-----	-----	-----
34	Syracuse, N. Y.....	1847	118,880	117,129	115,378	108,374	88,143	10,948	10,639	309	-----	-----	-----
35	Scranton, Pa.....	1866	118,692	116,111	112,334	102,026	75,215	12,509	12,362	147	-----	-----	-----
36	St. Joseph, Mo.....	1885	118,004	115,479	112,979	102,979	52,324	6,240	6,240	-----	-----	-----	-----
37	Paterson, N. J.....	1871	112,801	111,529	110,257	105,171	78,347	5,357	5,157	200	-----	-----	-----
38	Portland, Oreg.....	1903	109,884	104,141	101,398	90,426	46,385	25,230	23,836	1,394	950	950	-----
39	Fall River, Mass.....	1903	105,942	105,762	105,582	104,863	74,398	25,515	21,722	3,793	140	140	-----
40	Atlanta, Ga.....	1874	104,984	102,702	98,776	89,872	65,533	7,680	7,680	-----	800	800	-----
41	Seattle, Wash.....	1890	(*)	(*)	(*)	80,671	42,837	31,292	20,412	10,880	9,770	9,770	-----
42	Dayton, Ohio.....	1903	100,799	98,350	95,133	85,333	61,220	7,271	6,846	425	1,300	1,150	150

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	1905	99,794	97,756	95,718	87,565	60,278	11,040	10,703	337	-----	-----	-----
44	Cambridge, Mass.....	1891	98,544	97,434	96,324	91,886	70,028	4,181	4,014	167	-----	-----	-----
45	Albany, N. Y.....	1900	98,537	97,806	97,075	94,151	94,923	7,197	6,914	283	-----	-----	-----
46	Hartford, Conn.....	1884	95,822	93,160	90,498	79,850	53,230	11,102	10,992	110	-----	-----	-----
47	Lowell, Mass.....	1836	95,173	94,889	94,905	94,969	77,696	9,098	8,308	790	-----	-----	-----
48	Reading, Pa.....	1847	91,141	89,111	87,081	78,961	58,661	3,965	3,965	-----	-----	-----	-----
49	Richmond, Va.....	1742	87,246	86,880	86,214	85,050	81,388	3,523	3,123	400	-----	-----	-----
50	Trenton, N. J.....	1874	86,355	84,180	82,005	73,307	57,458	4,451	4,068	413	-----	-----	-----
51	Wilmington, Del.....	1832	85,140	83,860	82,580	76,508	61,431	6,515	4,026	12,489	-----	-----	-----
52	Camden, N. J.....	1828	84,849	83,363	81,877	75,935	63,018	5,030	4,475	555	-----	-----	-----

\* Including land area of cities for which total area was not reported.

\* Not including area in cities for which the land and water areas were not reported separately.

\* Detached.

\* Based on Federal census of 1900 and state census of 1905.

\* State census.

\* Estimated.

\* Not reported.

\* Estimate not shown, but included in totals.

\* Based on Federal census of 1900 and state census of 1904.

\* Including 4,147 acres of meadow land.

\* Not including harbor area.

\* Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.

\* Including 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, 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1, 1906.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1906	1905	1904	1900	1890						
53	Nashville, Tenn.	1883	84,703	84,227	83,751	80,865	76,168	6,304	6,124	180	337	337	-----
54	Bridgeport, Conn.	1895	84,274	82,061	79,848	70,996	48,866	6,372	6,257	115	-----	-----	-----
55	Lynn, Mass.	1850	78,748	77,042	75,336	68,513	55,727	7,248	6,943	305	-----	-----	-----
56	Des Moines, Iowa	1890	78,323	75,626	72,928	62,139	50,093	35,309	34,549	760	-----	-----	-----
57	Kansas City, Kans.	1886	77,912	67,614	57,710	51,418	38,316	6,760	6,460	300	20	20	-----
58	New Bedford, Mass.	1847	76,746	74,862	71,978	62,442	40,733	12,373	12,173	203	-----	-----	-----
59	Troy, N. Y.	1816	76,513	76,271	76,026	75,057	73,860	5,964	5,021	948	2,637	2,547	90
60	Springfield, Mass.	1852	75,836	73,540	71,243	62,059	44,179	24,662	23,964	698	-----	-----	-----
61	Oakland, Cal.	1889	73,812	72,670	71,628	66,960	48,682	8,914	8,750	164	-----	-----	-----
62	Lawrence, Mass.	1863	71,548	70,050	68,551	62,559	44,654	4,435	4,185	250	-----	-----	-----
63	Somerville, Mass.	1900	70,798	69,272	67,746	61,643	40,152	2,700	2,600	100	-----	-----	-----
64	Savannah, Ga.	1789	68,596	67,311	66,026	54,244	43,189	4,320	4,042	278	1,056	1,056	-----
65	Duluth, Minn.	1900	67,337	64,942	62,547	52,969	33,115	43,317	40,556	2,761	-----	-----	-----
66	Norfolk, Va.	1884	66,981	68,006	66,662	46,624	34,871	4,274	3,568	706	1,852	1,606	246
67	Hoboken, N. J.	1855	66,689	65,468	64,247	59,364	43,648	1,220	825	395	-----	-----	-----
68	Peoria, Ill.	1892	66,365	65,026	63,687	56,100	41,024	5,471	5,471	-----	2,102	2,102	-----
69	Utica, N. Y.	1832	65,099	63,647	62,194	56,383	44,007	5,982	5,932	50	811	811	-----
70	Manchester, N. H.	1846	64,703	63,417	62,131	56,987	44,126	21,700	21,065	635	-----	-----	-----
71	Yonkers, N. Y.	1895	64,110	61,414	58,717	47,931	32,033	13,440	12,700	740	-----	-----	-----
72	Evansville, Ind.	1893	63,957	63,132	62,307	59,007	50,756	3,840	3,810	30	-----	-----	-----
73	San Antonio, Tex.	1903	62,711	61,146	59,581	53,321	37,673	23,040	22,905	135	-----	-----	-----
74	Elizabeth, N. J.	1863	62,185	60,509	58,833	52,130	37,764	5,850	( <sup>9</sup> )	( <sup>9</sup> )	-----	-----	-----
75	Schenectady, N. Y.	1798	61,919	58,213	54,506	31,682	19,902	5,021	4,966	55	2,136	2,122	14
76	Waterbury, Conn.	1853	61,903	60,109	58,315	51,139	33,202	18,048	17,981	67	14,433	14,433	-----
77	Salt Lake City, Utah	1888	61,202	58,914	58,026	53,531	44,843	29,788	29,243	545	2,650	2,650	-----
78	Wilkesbarre, Pa.	1898	60,121	58,721	57,321	51,721	37,718	3,565	3,117	448	-----	-----	-----
79	Erie, Pa.	1851	59,993	58,783	57,573	52,733	40,634	4,920	4,414	506	-----	-----	-----
80	Houston, Tex.	1905	58,132	56,300	54,468	44,633	27,557	10,162	10,036	126	4,403	4,403	-----
81	Charleston, S. C.	1783	56,317	56,232	56,147	55,807	54,955	3,276	2,406	870	-----	-----	-----
82	Harrisburg, Pa.	1860	55,735	54,807	53,879	50,167	39,385	4,963	2,871	2,092	-----	-----	-----
83	Tacoma, Wash.	1890	55,392	51,962	48,532	37,714	36,006	19,599	19,439	160	-----	-----	-----
84	Portland, Me.	1863	55,167	54,330	53,493	50,145	38,425	13,551	13,791	60	-----	-----	-----
85	Terre Haute, Ind.	1905	52,805	51,903	39,257	36,673	30,217	( <sup>9</sup> )	5,780	( <sup>9</sup> )	858	858	-----
86	Dallas, Tex.	1905	52,793	52,248	49,793	42,638	38,067	9,500	9,200	-----	3,034	3,034	-----
87	Youngstown, Ohio	1867	52,710	51,516	50,081	44,885	33,220	6,412	6,262	150	272	272	-----
88	Fort Wayne, Ind.	1894	50,947	49,975	49,008	45,115	35,393	4,092	3,842	250	1,305	1,255	50
89	Holyoke, Mass.	1897	50,778	49,984	49,089	45,712	35,687	10,464	9,849	615	-----	-----	-----
90	Akron, Ohio	1865	50,738	49,403	48,068	42,728	27,601	7,469	7,381	88	22	22	-----

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	1881	49,340	47,794	46,247	40,063	27,294	13,790	13,770	20	-----	-----	-----
92	Saginaw, Mich.	1890	48,742	47,676	46,610	42,345	46,322	8,710	( <sup>9</sup> )	( <sup>9</sup> )	-----	-----	-----
93	Lincoln, Nebr.	1887	48,232	46,874	45,516	40,169	26,586	4,683	4,683	-----	7561	7561	-----
94	Altoona, Pa.	1868	47,910	45,557	42,686	38,973	30,337	2,085	2,084	1	24	24	-----
95	Lancaster, Pa.	1818	47,129	46,184	45,239	41,459	32,011	2,680	2,630	30	-----	-----	-----
96	Spokane, Wash.	1891	47,006	45,313	43,620	36,848	19,922	12,960	12,660	300	-----	-----	-----
97	Covington, Ky.	1894	46,436	45,877	45,318	42,938	37,371	1,497	1,496	1	14	14	-----
98	Birmingham, Ala.	1871	45,869	44,640	43,411	38,415	26,178	4,173	4,173	-----	-----	-----	-----
99	South Bend, Ind.	1901	44,605	43,204	41,778	35,999	21,819	5,251	3,978	1,273	1,310	1,310	-----
100	Pawtucket, R. I.	1885	44,211	43,381	42,551	39,231	27,633	5,721	5,494	227	-----	-----	-----
101	Bayonne, N. J.	1869	44,170	42,262	40,354	32,722	19,033	3,770	2,530	1,240	-----	-----	-----
102	Binghamton, N. Y.	1867	43,785	43,096	42,406	39,647	35,005	6,724	6,400	324	-----	-----	-----
103	Butte, Mont.	1888	43,624	41,757	39,890	30,470	10,723	1,610	( <sup>9</sup> )	( <sup>9</sup> )	320	320	-----
104	McKeesport, Pa.	1891	43,438	42,024	40,423	34,227	20,741	1,926	1,907	19	110	110	-----
105	Johnstown, Pa.	1889	43,250	42,180	41,070	35,936	21,805	2,941	2,741	200	262	262	-----
106	Augusta, Ga.	1798	43,125	42,511	41,897	39,441	33,300	3,042	2,846	196	-----	-----	-----
107	Dubuque, Iowa	1837	43,070	41,941	40,812	36,297	30,311	7,680	7,290	390	-----	-----	-----
108	Mobile, Ala.	1901	42,903	42,164	41,425	38,469	31,076	4,510	3,635	875	-----	-----	-----
109	Sioux City, Iowa	1886	42,520	40,932	39,383	33,111	37,806	28,645	28,020	625	-----	-----	-----
110	Springfield, Ohio	1850	42,069	41,483	40,797	38,253	31,895	5,760	5,660	100	-----	-----	-----
111	Topeka, Kans.	1903	41,886	37,641	39,149	33,608	31,007	4,455	4,230	225	667	667	-----
112	Allentown, Pa.	1889	41,595	40,571	39,552	35,416	25,228	2,253	2,193	60	248	248	-----
113	Wheeling, W. Va.	1836	41,494	41,058	40,622	38,878	34,522	2,050	1,345	705	-----	-----	-----
114	East St. Louis, Ill.	1898	40,958	39,385	37,812	29,655	15,169	5,200	5,170	30	2,161	2,161	-----
115	Montgomery, Ala.	1905	40,808	39,769	38,730	30,346	21,883	4,319	4,319	-----	2,496	2,496	-----

<sup>1</sup> Based on Federal census of 1900 and state census of 1905.<sup>2</sup> State census.<sup>3</sup> Including population of territory annexed in 1901.<sup>4</sup> Estimated.<sup>5</sup> Not reported separately.<sup>6</sup> Population of Waterbury town. Town and city made coextensive in 1902.<sup>7</sup> Detached.<sup>8</sup> Not reported.<sup>9</sup> Based on Federal census of 1900 and state census of 1904.<sup>10</sup> Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.



TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1, 1906.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1906	1905	1904	1900	1890						
116	Davenport, Iowa.....	1851	<sup>1</sup> 40,706	<sup>2</sup> 39,797	<sup>1</sup> 38,888	35,254	26,872	( <sup>3</sup> )	5,052	( <sup>3</sup> )			
117	Bay City, Mich.....	1906	<sup>5</sup> 40,587	<sup>6</sup> 40,614	<sup>2</sup> 40,641	40,747	40,820	6,812	5,878	934			
118	Little Rock, Ark.....	1875	39,959	38,716	37,684	38,307	25,874	( <sup>3</sup> )	6,048	( <sup>3</sup> ) 29	<sup>6</sup> 848	<sup>6</sup> 740	<sup>6</sup> 108
119	Passaic, N. J.....	1873	<sup>1</sup> 39,799	<sup>2</sup> 37,837	<sup>1</sup> 35,875	27,777	13,028	2,099	2,070		15	15	
120	Atlantic City, N. J.....	1902	<sup>1</sup> 39,544	<sup>2</sup> 37,593	<sup>1</sup> 35,642	27,838	13,055	2,775	( <sup>7</sup> )	( <sup>7</sup> )			
121	York, Pa.....	1887	39,168	38,258	37,348	33,708	20,793	2,250	2,220	30			
122	Quincy, Ill.....	1895	39,108	38,632	38,156	36,252	31,494	3,715	3,715		131	131	
123	Springfield, Ill.....	1889	38,933	38,234	37,495	34,159	24,963	4,525	4,525		267	267	
124	Malden, Mass.....	1882	<sup>1</sup> 38,912	<sup>2</sup> 38,037	<sup>1</sup> 37,162	33,664	23,031	3,072	3,062	10			
125	Canton, Ohio.....	1854	38,440	37,907	32,459	30,667	26,189	5,840	5,760	80	1,600	1,600	
126	Chester, Pa.....	1889	38,002	37,333	36,664	33,988	<sup>8</sup> 27,302	( <sup>3</sup> )	2,862	( <sup>3</sup> )			
127	Salem, Mass.....	1836	<sup>1</sup> 37,961	<sup>2</sup> 37,627	<sup>1</sup> 37,202	35,956	30,801	5,213	4,600	613			
128	Haverhill, Mass.....	1870	<sup>1</sup> 37,961	<sup>2</sup> 37,830	<sup>1</sup> 37,699	37,175	27,412	22,000	20,400	1,600			
129	Chelsea, Mass.....	1857	<sup>1</sup> 37,932	<sup>2</sup> 37,289	<sup>1</sup> 36,645	34,072	27,909	( <sup>3</sup> )	1,441	( <sup>3</sup> )			
130	Superior, Wis.....	1891	<sup>1</sup> 37,643	<sup>2</sup> 36,551	<sup>1</sup> 35,459	31,091	11,983	27,000	23,400	3,600			
131	Newton, Mass.....	1897	<sup>1</sup> 37,475	<sup>2</sup> 36,827	<sup>1</sup> 36,179	33,587	24,379	11,410	11,110	300			
132	Newcastle, Pa.....	1875	36,847	35,429	34,011	28,339	11,600	4,503	4,353	150			
133	South Omaha, Nebr.....	1903	36,765	34,971	33,177	26,001	8,062	3,960	3,760	200			
134	Jacksonville, Fla.....	1887	<sup>1</sup> 36,675	<sup>2</sup> 35,301	<sup>1</sup> 33,926	28,429	17,201	( <sup>3</sup> )	4,864	( <sup>3</sup> )			
135	Rockford, Ill.....	1880	36,051	34,621	33,991	31,051	23,584	5,702	5,510	192	518	518	
136	Knoxville, Tenn.....	1891	36,051	35,482	34,913	32,637	22,535	2,600	2,590	10			
137	Elmira, N. Y.....	1864	<sup>1</sup> 35,734	<sup>2</sup> 35,724	<sup>1</sup> 35,713	35,672	30,893	4,746	4,546	200			
138	Joplin, Mo.....	1900	35,671	34,063	32,455	26,023	9,943	6,520	6,520				
139	Wichita, Kans.....	1886	<sup>2</sup> 35,541	<sup>2</sup> 31,110	<sup>2</sup> 31,857	24,671	23,853	23,512	21,376	2,136			
140	Galveston, Tex.....	1903	34,355	33,484	32,613	37,789	29,084	( <sup>3</sup> )	4,989	( <sup>3</sup> )			
141	Chattanooga, Tenn.....	1852	34,297	34,179	30,574	30,154	29,100	3,724	3,304	420			
142	New Britain, Conn.....	1905	33,722	30,178	29,342	25,998	16,519	8,378	8,375	3	4,858	4,855	3
143	Fitchburg, Mass.....	1872	<sup>1</sup> 33,319	<sup>2</sup> 33,021	<sup>1</sup> 32,723	31,531	22,037	17,728	17,528	200			
144	Woonsocket, R. I.....	1888	<sup>1</sup> 32,994	<sup>2</sup> 32,196	<sup>1</sup> 31,397	28,204	20,830	5,632	5,532	100			
145	Auburn, N. Y.....	1848	<sup>1</sup> 32,963	<sup>2</sup> 32,527	<sup>1</sup> 32,090	30,345	25,858	5,440	( <sup>7</sup> )	( <sup>7</sup> )			
146	Racine, Wis.....	1848	<sup>1</sup> 32,928	<sup>2</sup> 32,290	<sup>1</sup> 31,652	29,102	21,014	2,960	2,860	100			
147	Macon, Ga.....	1893	32,692	32,618	32,544	23,272	22,746	3,099	3,005	94			
148	Kalamazoo, Mich.....	1905	<sup>5</sup> 32,472	<sup>6</sup> 31,127	<sup>2</sup> 29,782	24,404	17,853	5,122	5,031	91			
149	Joliet, Ill.....	1876	32,185	31,713	31,241	29,853	23,264	2,520	2,472	48			
150	Oshkosh, Wis.....	1853	<sup>1</sup> 31,033	<sup>2</sup> 30,575	<sup>1</sup> 30,116	28,284	22,536	5,328	5,040	288	20	20	
151	Sacramento, Cal.....	1893	31,022	30,732	30,442	29,282	26,386	2,891	2,872	19			
152	Taunton, Mass.....	1864	<sup>1</sup> 30,953	<sup>2</sup> 30,967	<sup>1</sup> 30,981	31,036	25,448	31,264	28,320	2,944			
153	Pueblo, Colo.....	1873	30,824	30,457	29,597	28,157	24,558	7,997	7,997		314	314	
154	Newport, Ky.....	1894	30,329	29,991	29,653	28,301	24,918	730	730				
155	West Hoboken, N. J.....	1888	<sup>1</sup> 30,280	<sup>2</sup> 29,082	<sup>1</sup> 27,884	23,094	11,665	546	546				
156	Everett, Mass.....	1892	<sup>1</sup> 30,066	<sup>2</sup> 29,111	<sup>1</sup> 28,156	24,336	11,068	1,893	1,893				
157	La Crosse, Wis.....	1856	<sup>1</sup> 29,115	<sup>2</sup> 29,078	<sup>1</sup> 28,041	28,895	25,090	5,867	5,331	536			
158	Fort Worth, Tex.....	1901	( <sup>9</sup> )	( <sup>9</sup> )	( <sup>9</sup> )	26,688	23,076	5,306	5,306		960	960	

<sup>1</sup> Based on Federal census of 1900 and state census of 1905.<sup>2</sup> State census.<sup>3</sup> Not reported.<sup>4</sup> Including West Bay City, consolidated, April 1, 1905.<sup>6</sup> Based on Federal census of 1900 and state census of 1904.<sup>5</sup> Detached.<sup>7</sup> Not reported separately.<sup>8</sup> Estimated.<sup>9</sup> Estimate not shown, but included in totals.

## STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
	Grand total.....		\$910,744,646	\$177,954,748	\$149,148,902	\$1,237,848,296	\$144,595,829	\$914,720,019	\$178,496,042
	Group I.....		614,226,029	120,149,023	92,866,650	\$827,240,702	93,947,710	612,764,124	120,492,462
	Group II.....		136,246,166	33,749,720	27,013,009	197,008,895	25,317,825	137,937,049	33,754,021
	Group III.....		91,354,621	13,966,144	17,173,737	122,494,502	14,299,282	94,027,509	14,167,711
	Group IV.....		68,917,830	10,089,861	12,096,506	91,104,197	11,031,012	69,991,337	10,081,848

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....		\$328,270,887	\$67,540,206	\$17,846,741	\$413,657,834	\$16,909,019	\$329,208,609	\$67,540,206
	General treasury.....	Dec. 31, 1906.....	312,576,496	26,210,196	9,588,509	348,355,201	10,659,765	303,043,179	34,652,267
	Cash in transit.....	Dec. 31, 1906.....			299,259	299,259			299,259
	Sinking funds.....	Dec. 31, 1906.....	2,798,556	40,511,256	3,077,514	46,387,326	1,605,362	14,771,068	30,010,866
	Investment funds.....	Dec. 31, 1906.....	356,633	18,205		374,838		374,838	
	Public trust funds.....	Dec. 31, 1906.....	2,793,548	800,549	517,053	4,111,150	348,418	1,184,908	2,577,824
	Private trust funds.....	Dec. 31, 1906.....	9,745,654		4,384,406	14,130,060	4,295,474	9,834,586	
2	Chicago, Ill.....		66,812,208	3,573,517	11,576,983	81,962,708	13,326,562	65,063,047	3,573,109
	City corporation.....		39,929,147	2,346,534	6,344,810	48,620,491	7,372,256	39,063,012	2,185,223
	General treasury.....	Dec. 31, 1906.....	39,496,118	1,779,073	3,451,627	44,726,818	5,389,306	38,984,975	352,537
	Street lighting, special account.....	Dec. 31, 1906.....		521,072		521,072			521,072
	Sinking funds.....	Dec. 31, 1906.....			2,392,906	2,392,906	1,710,400		682,506
	Investment funds.....	Dec. 31, 1906.....		18,889		18,889			18,889
	Public trust funds.....	Oct. 1, Dec. 31, 1906; May 31, 1907.....	430,767	27,500	499,194	957,461	271,630	75,612	610,219
	Private trust funds.....	Dec. 31, 1906; May 31, 1907.....	2,262		1,083	3,345	920	2,425	
	School district.....		17,258,837	1,027,369	667,020	18,952,726	1,757,596	16,002,940	1,192,190
	General treasury.....	June 30, 1907.....	16,139,790	26,979	371,960	16,588,729	1,278,402	14,309,937	1,000,390
	Sinking fund.....	Dec. 31, 1906.....			266,689	266,689	221,939		44,750
	Public trust funds.....	June 30, 1907.....	245,714	1,000,390	14,410	1,260,614	117,027	996,487	147,050
	Private trust funds.....	Dec. 31, 1906; June 30, 1907.....	822,833		13,961	836,794	140,228	696,566	
	Park commissions.....		4,840,540	199,614	3,977,139	9,017,293	2,656,442	6,165,155	195,696
	General treasury.....	Nov. 30, Dec. 31, 1906.....	4,840,540	104,808	3,544,776	8,490,124	2,332,128	6,155,835	2,161
	Street lighting, special account.....	Dec. 31, 1906.....		92,645		92,645			92,645
	Sinking funds.....	Dec. 31, 1906.....			349,780	349,780	264,641	7,739	77,400
	Investment fund.....	Nov. 30, 1906.....		2,161	82,583	84,744	59,673	1,581	23,490
	Sanitary district.....		4,784,184		588,014	5,372,198	1,540,258	3,831,940	
	General treasury.....	Dec. 31, 1906.....	4,784,184		588,014	5,372,198	1,540,258	3,831,940	
3	Philadelphia, Pa.....		39,010,944	5,586,028	18,206,053	62,803,025	19,431,995	37,785,002	5,586,028
	City corporation.....		38,930,336	5,583,778	18,193,678	62,707,792	19,420,130	37,706,134	5,581,528
	General treasury.....	Dec. 31, 1906.....	33,170,740	4,013,886	17,777,195	54,961,821	18,857,057	35,208,039	896,725
	Special assessment fund.....	Dec. 31, 1906.....	339,397			339,397		339,397	
	Library fund.....	Dec. 31, 1906.....	188,095		1,903	189,998	1,508	14,973	173,517
	Museum fund.....	Dec. 31, 1906.....	163,074		19,987	183,061	6,425	89,816	86,820
	Sinking funds.....	Dec. 31, 1906.....	2,648,838	1,411,417	85,145	4,145,400	98,912	29,598	4,016,890
	Investment fund.....	Dec. 31, 1906.....	200,000			200,000			200,000
	Public trust funds.....	Dec. 31, 1906.....	2,000,392	158,475	153,913	2,312,780	114,293	1,990,911	207,576
	Private trust fund.....	Dec. 31, 1906.....	219,800		155,535	375,335	341,935	33,400	
	Poor districts.....		80,608	2,250	12,375	95,233	11,865	78,868	4,500
	General treasury.....	Mar. 27, 28; Apr. 19, 1907.....	80,608	2,250	12,375	95,233	11,865	78,868	4,500
4	St. Louis, Mo.....		18,476,946	2,232,858	8,867,014	29,576,818	7,642,438	19,701,322	2,233,058
	City corporation.....		15,216,602	2,059,294	7,872,872	25,148,768	6,971,454	16,105,114	2,072,200
	General treasury.....	Apr. 8, 1907.....	13,422,769	1,163,421	5,428,918	20,015,108	6,007,221	13,723,792	284,095
	Clerk of court's fee fund.....	Dec. 31, 1906.....	92,559	1,012		93,571		85,617	7,954
	Collectors' commissions fund.....	Mar. 2, 1907.....	87,554	4,121	35,663	127,338		127,338	
	Board of public improvement fund.....	Apr. 8, 1907.....	1,418,969			1,418,969		1,347,799	71,170
	Library fund.....	Apr. 8, 1907.....	192,674	11,273	830,118	1,034,065	86,562	166,113	781,390
	Sinking funds.....	Apr. 8, 1907.....		222,868	1,566,810	1,789,678	862,087		927,591
	Investment funds.....	Apr. 8, 1907.....	2,077	656,599	8,850	667,526	13,326	654,200	
	Private trust funds.....	Apr. 8, 1907.....			2,513	2,513	2,258		
	School district.....		3,260,344	173,564	994,142	4,428,050	670,984	3,596,208	160,858
	General treasury.....	June 30, 1907.....	3,251,076	91,336	653,306	3,995,718	431,743	3,477,626	86,349
	Investment funds.....	June 30, 1907.....	9,268		2,255	11,523	7,179	1,344	3,000
	Public trust funds.....	June 30, 1907.....		82,228	338,581	420,809	232,062	117,238	71,509

<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 \$36,406, on account of an incomplete sinking fund report for Pittsburgh, Pa.

## GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
5	Boston, Mass.		\$39,791,185	\$14,460,403	\$5,179,915	\$59,431,503	\$6,454,722	\$38,516,378	\$14,460,403
	General treasury	Jan. 31, 1907	37,150,342	7,660,521	2,467,210	47,278,073	2,394,610	37,956,294	6,927,169
	County fund	Jan. 31, 1907	1,350,786	45,114		1,395,900		244,451	1,151,449
	Marriage license fund	Jan. 31, 1907	3,824		1,498	5,322	1,116	4,206	
	Overseers of poor fund	Jan. 31, 1907	130,958	59,190	7,223	197,371	5,111	59,004	133,256
	Sinking funds	Jan. 31, 1907	988,216	6,623,662	2,242,668	9,854,546	3,655,023	58,913	6,140,610
	Public trust funds	Jan. 31, 1907	126,811	71,916	311,429	510,156	262,886	139,351	107,919
	Private trust funds	Jan. 31, 1907	20,248		149,887	190,135	135,976	54,159	
6	Baltimore, Md.		12,266,196	2,782,768	607,218	15,656,182	1,907,525	10,965,889	2,782,768
	General treasury	Dec. 31, 1906	12,049,477	1,232,096	598,335	13,879,908	1,826,603	10,475,355	1,577,950
	Sinking funds	Dec. 31, 1906	162,564	1,550,565	8,220	1,721,349	80,363	486,821	1,154,165
	Investment funds	Dec. 31, 1906		107		107		107	
	Public trust funds	Dec. 31, 1906	50,655		376	51,031	378		50,653
	Private trust funds	Dec. 31, 1906	3,500		287	3,787	181	3,606	
7	Cleveland, Ohio		14,499,781	3,429,808	8,573,991	26,503,580	7,235,626	15,838,146	3,429,808
	City corporation		11,484,519	3,014,131	6,836,243	21,334,893	5,725,556	12,595,479	3,013,858
	General treasury	Dec. 31, 1906	7,362,047	2,600,460	5,811,392	15,773,899	4,776,488	10,658,248	339,163
	Sinking funds	Dec. 31, 1906	3,882,403	413,671	550,165	4,846,239	546,004	1,793,557	2,506,078
	Public trust funds	Dec. 31, 1906	160,874		106,556	267,430	58,049	41,364	168,017
	Private trust funds	Dec. 31, 1906	79,195		368,130	447,325	345,015	102,810	
	School district		3,015,262	415,677	1,737,748	5,168,687	1,510,070	3,242,667	415,950
	General treasury	Aug. 31, 1906	2,756,552	159,184	1,432,806	4,348,542	1,163,889	2,965,426	219,227
	Library fund	Dec. 31, 1906	240,701	23,711	286,396	550,808	280,686	256,567	13,555
	Annexed territory	Aug. 31, 1906		20,282		20,282	20,282		
	Sinking fund	Aug. 3, 1906	18,009	212,500	18,546	249,055	45,213	20,674	183,168
8	Buffalo, N. Y.		17,063,162	2,646,828	2,818,477	22,528,467	2,052,132	17,835,931	2,640,404
	General treasury	June 30, 1907	10,026,182	1,809,072	920,666	12,755,920	295,870	11,508,509	951,541
	Library fund	Dec. 31, 1906; June 30, 1907	104,302		17,881	122,183	11,881	8,089	102,213
	Buffalo Historical Society fund	Dec. 31, 1906	8,185	23	5,985	14,193	5,293		8,900
	Sinking funds	June 30, 1907	2,374	765,180	936,728	1,704,282	15,418	120,413	1,568,451
	Investment fund	June 30, 1907			1,667	1,667	1,599	68	
	Public trust funds	June 30, 1907	81,125	72,553	93,971	247,649	144,616	93,834	9,299
	Private trust funds	June 30, 1907	6,840,994		841,579	7,682,573	1,577,555	6,105,018	
9	Pittsburg, Pa.		13,081,300	4,837,634	3,410,301	\$21,329,235	4,214,317	12,240,878	4,837,634
	City corporation		10,699,879	4,836,384	2,469,965	\$18,006,228	3,379,785	11,293,653	3,296,384
	General treasury	Jan. 31, 1907	10,097,464	3,132,024	2,170,600	15,400,088	3,127,555	11,250,478	1,022,055
	Asphalt repair, special account	Jan. 31, 1907		5,705		5,705			5,705
	Library fund	Jan. 31, 1907	254,604		17,441	272,045	15,765	33,958	222,322
	Annexed territory	Jan. 31, 1907		7,055		7,055			
	Sinking funds	Jan. 31, 1907	346,912	1,691,600	281,241	\$2,319,753	229,170	7,875	2,046,302
	Public trust funds	Jan. 31, 1907	899		683	1,582	240	1,342	
	School districts		2,381,421	1,250	940,336	3,323,007	834,532	947,225	1,541,250
	General treasury	Jan. 31, 1907	2,381,421		940,336	3,321,757	833,282	947,225	1,541,250
	Annexed territory	Jan. 31, 1907		1,250		1,250			
10	San Francisco, Cal.		11,663,698	75,973	5,165,975	16,905,646	5,348,605	11,481,068	75,973
	General treasury	June 30, 1907	11,384,476	75,658	5,027,742	16,487,876	5,259,116	11,224,977	3,783
	Sinking funds	June 30, 1907		315		315			
	Public trust funds	June 30, 1907	90,135		33,484	123,619	11,887	39,542	72,190
	Private trust fund	June 30, 1907	189,087		104,749	293,836	77,287	216,549	
11	Detroit, Mich.		8,253,557	1,064,127	2,376,501	11,694,185	2,502,551	8,117,203	1,074,431
	General treasury	June 30, 1907	6,455,735	459,601	1,574,477	8,489,813	1,619,919	6,320,358	549,526
	Local improvements fund	June 30, 1907	449,266			449,266		449,266	
	House of correction fund	Dec. 31, 1906	206,360	25,000	69,961	301,321	48,363	252,958	
	Hurlburt fund	June 30, 1907	3,723		29	3,752	720	3,032	
	Waterworks fund	June 30, 1907	624,691	65,000	35,393	725,084	28,346	621,738	75,000
	Annexed territory	June 30, 1907		65,260		65,260			
	Sinking funds	June 30, 1907	504,762	449,266	662,524	1,616,552	718,021	454,737	443,794
	Public trust funds	June 30, 1907	9,020		34,117	43,137	21,922	15,104	6,111

<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 \$36,406, 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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
12	Cincinnati, Ohio.....		\$16,239,245	\$4,637,063	\$4,246,264	\$25,122,572	\$3,373,785	\$17,112,023	\$4,636,764
	City corporation.....	Dec. 31, 1906.....	14,632,280	4,567,099	3,711,378	22,910,757	3,079,133	15,273,451	4,558,173
	General treasury.....	Dec. 31, 1906.....	7,512,571	1,242,960	3,142,197	11,897,728	2,176,891	8,627,168	1,093,669
	University fund.....	Dec. 31, 1906.....	162,531	7,400	15,329	185,260	22,609	130,131	32,520
	Sinking funds.....	Dec. 31, 1906.....	6,265,554	2,059,061	475,773	8,800,388	794,613	4,642,948	3,362,827
	Investment funds.....	Dec. 31, 1906.....	500,000	1,208,650		1,708,650		1,708,650	
	Public trust funds.....	Dec. 31, 1906.....	100,522	49,028	8,548	158,098	16,906	72,035	69,157
	Private trust funds.....	Dec. 31, 1906.....	91,102		69,531	160,633	68,114	92,519	
	School district.....		1,605,965	69,964	534,885	2,211,815	294,652	1,838,572	78,591
	General treasury.....	Aug. 31, 1906.....	1,536,046	58,300	487,633	2,081,979	243,888	1,826,726	11,365
	Sinking fund.....	Aug. 31, 1906.....	70,334		46,610	116,944	50,249	147	66,548
	Public trust fund.....	Aug. 31, Dec. 31, 1906.....	585	11,664	643	12,892	515	11,699	678
13	Milwaukee, Wis.....		8,239,441	1,340,303	1,232,940	10,812,684	799,433	8,332,882	1,680,369
	General treasury.....	Dec. 31, 1906.....	5,688,014	1,310,146	123,033	8,121,193	133,259	7,916,864	71,070
	City service fund.....	Dec. 31, 1906.....	4,016		859	4,875	540	335	4,000
	School fund.....	June 30, 1907.....	1,269,557	11,852	1,008,920	2,290,329	586,196	370,452	1,333,681
	Library fund.....	Aug. 31, 1906.....	69,191	18,114	9,440	96,745	9,753	8,099	83,893
	Museum fund.....	Aug. 31, 1906.....	30,686	66	46,763	77,515	10,186	1,631	65,698
	Park fund.....	Dec. 31, 1906.....	114,211		32,521	146,732	15,394	10,711	120,627
	Public trust funds.....	Aug. 31, 1906; Apr. 30, 1907.....	63,766	125	11,404	75,295	44,105	29,790	1,400
14	New Orleans, La.....		7,952,625	4,271,653	1,987,129	14,211,407	2,166,217	7,773,537	4,271,653
	General treasury.....	Dec. 31, 1906.....	2,919,123	3,514,200	385,148	6,818,471	652,287	6,165,184	
	Board of liquidation fund.....	Dec. 31, 1906.....	3,073,724	655,461	1,269,122	4,998,307	1,391,885	1,017,030	2,589,392
	Courthouse fund.....	Dec. 31, 1906.....	215,414		15,019	230,433	17,037	213,396	
	Police department fund.....	Jan. 12, 14, 1907.....	288,675		4,567	293,242	5,222	20,520	267,500
	Receiver for board of police fund.....	Dec. 31, 1906.....	98		2,844	2,942	2,852		90
	Fire department fund.....	Dec. 31, 1906.....	328,314		5,477	333,791	2,785	64	330,942
	Health department fund.....	Dec. 31, 1906.....	104,145		3,279	107,424	5,237	41,657	60,530
	Carrollton avenue fund.....	Dec. 31, 1906.....	1,833		137	2,000			2,000
	Frenchman street fund.....	Dec. 31, 1906.....	1,460		1,540	3,000			3,000
	Asphalt repair, special account.....	Dec. 31, 1906.....		44,902		44,902			44,902
	Alms-house fund.....	Dec. 31, 1906.....	10,620		1	10,621	727	1,572	8,322
	School fund.....	Dec. 31, 1906.....	786,734		84,818	871,552		194,819	676,733
	Library fund.....	Dec. 31, 1906.....	18,043		15,341	33,384	5,608	4,776	23,000
	Park fund.....	Sept. 3, Dec. 31, 1906.....	61,008		28,060	89,068	8,545	24,254	56,269
	Public belt railroad fund.....	Jan. 18, 1907.....	64,326		13,788	78,114	8,093	52,544	17,477
	Cash in transit.....	Dec. 31, 1906.....		54,938	130,008	184,946	54,938		130,008
	Public trust funds.....	Dec. 31, 1906.....	79,078	2,152	27,980	109,210	11,001	36,721	61,488
15	Washington, D. C.....		12,604,854	1,669,854	770,148	15,044,856	582,793	12,792,209	1,669,854
	General treasury.....	June 30, 1907.....	10,098,995	1,602,622	317,402	12,019,019	182,851	11,788,974	47,194
	Register of wills fund.....	June 30, 1907.....	31,048	311	3	31,862	310	31,052	
	Recorder of deeds fund.....	June 30, 1907.....	26,257	8,615	9,745	44,617	8,615	35,543	459
	Militia fund.....	June 30, 1907.....	77,356	7,027	2,206	86,589	2,137	3,850	80,602
	Public buildings and grounds fund.....	June 30, 1907.....	146,536	988	22,516	170,040		1,003	169,037
	Contractors' guarantee fund.....	June 30, 1907.....	2,637			2,637		2,637	
	Improvements from private trust fund.....	June 30, 1907.....	177,462	459		177,921		177,921	
	Bridge fund.....	June 30, 1907.....	127,599	101	29,826	157,526	27,425		130,100
	Reform schools fund.....	June 30, 1907.....	27,988	665	2,377	31,030	665		30,365
	Workhouse labor account.....	June 30, 1907.....		23,045		23,045			23,045
	Library construction fund.....	June 30, 1907.....	997		918	1,915			
	Library incidental fund.....	June 30, 1907.....	5,694		1,150	6,844	1,915		
	Zoological park fund.....	June 30, 1907.....	91,195	139	3,272	94,606	2,042	4,802	
	Aqueduct fund.....	June 30, 1907.....	31,489	32	3,725	35,246	3,512		90,794
	Filtration plant fund.....	June 30, 1907.....	144,271	25,000	21,995	191,266	2,246		33,000
	Interest fund (city auditor).....	June 30, 1907.....	59,810			59,810	102,266		89,000
	Interest fund (sinking fund).....	June 30, 1907.....	406,772	850	1,357	408,979	1,357		407,622
	Incidental bond fund.....	June 30, 1907.....			764	764	764		
	Contingent fund.....	June 30, 1907.....			361	361	361		
	Collections for United States Government fund.....	June 30, 1907.....	20,789			20,789		20,789	
	Sinking funds.....	June 30, 1907.....	567,142		4,274	571,416	3,630		567,786
	Public trust funds.....	June 30, 1907.....	2,474		709	3,183		1,449	850
	Private trust funds.....	June 30, 1907.....	558,343		347,548	905,891	241,512	664,379	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
16	Newark, N. J.		\$11,760,070	\$10,387,264	\$1,016,029	\$23,163,363	\$910,619	\$11,891,122	\$10,361,622
	General treasury	Dec. 31, 1906.	7,597,507	7,208,345	486,576	15,292,428	309,675	11,799,757	3,182,996
	Court fees fund	Dec. 31, 1906.	6,515	31,842		35,357		38,357	
	School fund	Dec. 31, 1906.	2,124,129	5,027	602,752	2,631,908	437,545		2,194,363
	Library fund	Dec. 31, 1906.	125,275	300	2,675	128,250	3,695	7,337	117,218
	Sinking funds	Nov. 30, 1906.	1,857,086	3,013,750	17,750	4,888,586	138,633	14,648	4,735,305
	Public trust funds	Dec. 31, 1906; Apr. 30, 1907	49,558	128,000	6,276	183,834	21,071	31,023	131,740
17	Minneapolis, Minn.		5,677,149	388,000	598,076	6,663,225	567,862	5,707,363	388,000
	General treasury	Dec. 31, 1906.	5,543,843	238,000	592,910	6,374,753	560,100	5,662,550	152,103
	Sinking funds	Dec. 31, 1906.	130,416	150,000	2,576	282,992	7,762	44,176	231,054
	Public trust fund	Dec. 31, 1906.	2,890		2,590	5,480		637	4,843
18	Jersey City, N. J.		7,397,031	2,545,238	1,490,929	11,433,198	1,336,235	7,551,537	2,545,426
	General treasury	Nov. 30, 1906.	7,130,096	1,334,545	1,415,790	9,890,431	1,212,203	7,457,535	1,210,693
	Library fund	Nov. 30, 1906.	30,884		9,775	40,659	9,052	1,507	30,100
	Sinking funds	Nov. 30, 1906.	197,778	1,173,598	31,489	1,402,865	56,184	77,067	1,269,614
	Public trust funds	Nov. 30, Dec. 31, 1906.	38,273	37,095	33,875	109,243	58,796	15,428	35,019
19	Louisville, Ky.		7,685,661	1,434,780	1,018,140	10,138,581	808,999	7,874,042	1,455,640
	General treasury	Aug. 31, 1906.	1,947,477	1,284,693	439,470	3,671,640	253,414	3,358,101	60,125
	Special assessment funds	Aug. 31, 1906.	214,922			214,922		214,922	
	Children's guardians' fund	Dec. 31, 1906.	8,166		8,444	16,610	5,157	7,664	3,789
	House of refuge fund	Aug. 31, 1906.	56,047		24,611	80,658	12,826	2,913	64,919
	School fund	June 30, 1906.	687,083		184,085	871,168	117,345	266,224	487,599
	Library fund	Aug. 31, 1906.	148,546		11,362	159,910	7,206	109,968	42,736
	Park fund	Nov. 30, 1906.	121,167			121,167		31,757	89,410
	Waterworks fund	Dec. 31, 1906.	2,963,380	67,462		3,030,842	2,223	3,006,119	22,500
	Sinking funds	Dec. 31, 1906.	1,527,827	22,500	324,022	1,874,349	396,830	810,071	667,448
	Investment funds	Aug. 31, 1906.		60,125		60,125		60,125	
	Public trust funds	July 31, 1906.	11,044		26,146	37,190	13,998	6,178	17,014
20	Indianapolis, Ind.		4,198,678	1,665	1,158,718	5,359,061	743,393	4,614,003	1,665
	City corporation		3,138,610	1,320	880,087	4,020,017	537,082	3,482,935	
	General treasury	Dec. 31, 1906.	2,115,003	1,320	816,012	2,932,335	433,611	2,498,724	
	Special assessment improvement fund	Dec. 31, 1906.	899,446		45,009	944,455	77,815	866,640	
	Sinking funds	Dec. 31, 1906.	32,610		2,343	34,953	4,533	30,420	
	Public trust funds	Dec. 31, 1906.	55,108		16,723	71,831	21,123	50,708	
	Private trust funds	Dec. 31, 1906.	36,443			36,443		36,443	
	School district		1,060,068	345	278,631	1,339,044	206,311	1,131,068	1,665
	General treasury	June 30, 1907.	986,971	345	263,855	1,251,171	184,809	1,066,362	
	Library fund	June 30, 1907.	71,087		13,734	84,821	20,977	63,844	
	Public trust funds	June 30, 1907.	2,010		1,042	3,052	525	862	1,665
21	St. Paul, Minn.		5,579,377	228,662	578,379	6,386,418	543,766	5,613,990	228,662
	General treasury	Dec. 31, 1906.	5,535,542	136,337	551,163	6,223,042	514,778	5,583,590	124,674
	Poor farm fund	Dec. 31, 1906.	1,051			1,051		1,051	
	Current judgments account	Dec. 31, 1906.	17,656			17,656		17,656	
	Sinking funds	Dec. 31, 1906.	23,609	92,325	27,079	143,013	28,753	10,772	103,488
	Public trust funds	Dec. 31, 1906.	1,519		137	1,656	235	921	500
22	Providence, R. I.		6,268,141	3,785,454	438,952	10,492,547	786,725	5,920,368	3,785,454
	General treasury	Sept. 30, 1906.	5,851,870	1,676,688	281,204	7,809,762	259,265	5,528,235	2,022,262
	Sinking funds	Sept. 30, 1906.	346,731	1,775,785	83,656	2,206,172	458,058	278,404	1,469,710
	Public trust funds	Sept. 30, Nov. 30, Dec. 12, 31, 1906.	69,540	332,981	74,092	476,613	69,402	113,729	293,482
23	Rochester, N. Y.		8,996,541	302,992	1,895,282	11,194,815	1,834,272	9,057,551	302,992
	General treasury	Dec. 31, 1906.	8,574,763	292,971	1,031,742	9,899,476	1,027,984	8,864,688	6,804
	County supervisors' fund	Dec. 31, 1906.	119,887			119,887		67,792	52,095
	Mt. Hope cemetery fund	Dec. 31, 1906.	42,318		62,866	105,184	59,230	41,934	4,020
	Sinking funds	Sept. 30, Dec. 31, 1906.	204,494	6,000	535,406	745,900	524,314	16,902	204,684
	Investment funds	Dec. 31, 1906.		1,963	50,000	51,963	50,000	1,963	
	Public trust funds	Dec. 31, 1906.	65,079	2,058	215,268	272,405	172,744	64,272	35,389
24	Kansas City, Mo.		8,994,488	412,615	1,374,295	10,781,398	1,809,302	8,559,481	412,615
	City corporation		7,131,076	386,376	1,046,553	8,564,005	1,420,176	6,731,214	412,615
	General treasury	Apr. 15, 1907.	4,543,257	277,997	1,027,487	5,848,741	1,392,641	4,420,822	35,278
	Special tax fund	Apr. 15, 1907.	1,958,479			1,958,479		1,855,856	102,623
	Workhouse account	Apr. 15, 1907.		18,392		18,392			18,392
	Park fund	Apr. 15, 1907.	282,116	89,987	10,875	382,978	24,275	134,589	224,114
	Sinking funds	Apr. 15, 1907.	347,224		8,191	355,415	3,260	319,947	32,208
	School district		1,863,412	26,239	327,742	2,217,393	389,126	1,823,267	
	General treasury	June 30, 1907.	1,659,809	26,239	253,763	1,939,811	233,004	1,706,807	
	Sinking fund	June 30, 1907.	203,603		73,979	277,582	156,122	121,460	

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
25	Toledo, Ohio.....		\$3,545,765	\$1,639,057	\$1,516,453	\$6,701,275	\$1,375,330	\$3,685,796	\$1,640,149
	City corporation.....		2,890,539	1,583,241	1,171,100	5,644,880	1,002,671	3,043,262	1,598,947
	General treasury.....	Dec. 31, 1906	1,930,052	1,096,509	1,078,118	4,104,679	961,026	2,663,267	480,386
	Sinking funds.....	Dec. 31, 1906	938,345	473,677	83,068	1,495,090	35,183	371,848	1,088,059
	Investment funds.....	Dec. 31, 1906		3,765		3,765		3,765	
	Public trust funds.....	Dec. 31, 1906	22,142	9,290	9,914	41,346	6,462	4,382	30,502
	School district.....		655,226	55,816	345,353	1,056,395	372,659	642,534	41,202
	General treasury.....	Aug. 31, 1906	637,373	24,002	331,008	992,383	350,064	642,319	
	Sinking fund.....	Aug. 31, 1906	17,853	31,814	14,345	64,012	22,595	215	41,202
26	Denver, Colo.....		7,064,654	1,339,361	1,291,618	8,695,633	1,499,028	6,809,775	1,386,830
	City corporation.....		4,286,046	184,746	1,037,095	5,507,887	1,161,317	4,175,022	171,548
	General treasury.....	Dec. 31, 1906	3,965,973	56,988	901,902	4,924,863	867,512	3,908,712	148,639
	Street lighting fund.....	Dec. 31, 1906		9,102	5,898	15,000			15,000
	Library building fund.....	Dec. 31, 1906		2,875	48,625	51,500	50,000	1,500	
	Sinking fund.....	Dec. 31, 1906	153,800	80,669	41,732	276,261	208,705	67,556	
	Public trust funds.....	Dec. 31, 1906	4,898	35,112	12,804	52,814	22,973	21,932	7,909
	Private trust fund.....	Dec. 31, 1906	161,375		26,074	187,449	12,127	175,322	
	County.....		1,619,852	1,154,390	180,369	2,954,611	233,888	2,613,577	107,146
	General treasury.....	Dec. 31, 1906	1,160,347	1,131,184	104,020	2,395,551	155,078	2,229,100	11,373
	Sheriff's fee fund.....	Dec. 31, 1906	17,549		1,000	18,549		5,440	13,109
	Justices' fees and costs fund.....	Dec. 31, 1906	10,863		1,556	12,419	234	12,185	
	District court earnings fund.....	Dec. 31, 1906	28,118			28,118		17,545	10,573
	County court earnings fund.....	Dec. 31, 1906	24,188		3,430	27,618	5,822	21,796	
	County treasurer's fee fund.....	Dec. 31, 1906	41,606	10,603		52,209		7,550	44,659
	County clerk's fee fund.....	Dec. 31, 1906	56,850	770	563	58,183	771	29,980	27,432
	Interest and sinking fund.....	Dec. 31, 1906		11,833	10,473	22,306		22,306	
	Private trust fund.....	Dec. 31, 1906	280,331		59,327	339,658	71,983	267,675	
	School district.....		1,158,756	225	74,154	1,233,135	103,823	21,176	1,108,136
	General treasury.....	June 30, 1907	1,158,756	225	74,154	1,233,135	103,823	21,176	1,108,136
27	Columbus, Ohio.....		4,298,867	3,857,414	1,178,328	9,334,609	800,504	4,737,993	3,796,112
	City corporation.....		3,403,448	3,796,002	816,302	8,015,752	598,678	3,668,679	3,748,395
	General treasury.....	Dec. 31, 1906	2,293,810	1,729,246	634,264	4,637,320	469,738	2,057,035	2,130,547
	Library building fund.....	Dec. 31, 1906	55,781			55,781	49,614	6,167	
	Sinking funds.....	Dec. 31, 1906	950,056	2,066,252	176,145	3,192,453	52,593	1,527,672	1,612,188
	Public trust funds.....	Dec. 31, 1906	8,781	504	2,267	11,562	2,465	3,437	5,660
	Private trust funds.....	Dec. 31, 1906	95,010		3,626	98,636	24,268	74,368	
	School district.....		895,419	61,412	362,026	1,318,857	201,826	1,069,314	47,717
	General treasury.....	Aug. 31, 1906	866,310	42,396	321,899	1,230,605	161,281	1,069,314	
	Sinking fund.....	Aug. 31, 1906	29,109	19,016	40,127	88,252	40,535		47,717
28	Allegheny, Pa.....		3,258,774	420,951	635,534	4,315,259	982,234	2,912,074	420,951
	City corporation.....		2,388,663	419,451	339,555	3,147,669	679,481	2,072,684	395,504
	General treasury.....	Feb. 28, 1907	2,180,663	286,451	257,355	2,724,469	523,962	2,066,008	124,499
	Sinking funds.....	Feb. 28, 1907	208,000	133,000	82,200	423,200	155,519	6,676	261,005
	School districts.....		870,111	1,500	295,979	1,167,590	302,753	839,390	25,447
	General treasury.....	June 1, 1907	870,111	1,500	295,979	1,167,590	302,753	839,390	25,447
29	Los Angeles, Cal.....		7,084,421	300,165	3,407,667	10,792,253	3,448,068	7,046,238	297,947
	General treasury.....	Nov. 30, 1906	4,895,282	300,165	2,487,477	7,682,924	3,286,619	4,346,852	49,453
	Special assessment improvement fund.....	Nov. 30, 1906	998,626			998,626		984,796	13,830
	School fund.....	June 30, 1906	962,752		851,456	1,814,208	101,371	1,479,532	233,305
	Public trust funds.....	Nov. 30, 1906	7,920		5,052	12,972	6,150	5,463	1,359
	Private trust funds.....	Nov. 30, 1906	219,841		63,682	283,523	53,928	229,595	
30	Worcester, Mass.....		4,822,127	1,672,520	586,165	7,080,812	867,360	4,540,932	1,672,520
	General treasury.....	Nov. 30, 1906	4,130,755	1,011,851	465,733	5,608,339	453,598	4,555,721	699,020
	County dog tax fund.....	Nov. 30, 1906	8,037			8,037		8,037	
	Sinking fund.....	Nov. 30, 1906	628,037	647,127	101,064	1,376,228	396,229	6,999	973,000
	Public trust funds.....	Nov. 30, 1906	53,326	13,542	17,957	84,825	16,673	67,652	500
	Private trust funds.....	Aug. 31, 1906	1,972		1,411	3,383	860	2,523	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
31	Memphis, Tenn.		\$2,795,125	\$373,118	\$475,739	\$5,643,982	\$672,334	\$2,670,030	\$301,618
	General treasury	Dec. 31, 1906	1,480,219	325,997	212,653	2,018,869	299,559	1,715,141	4,169
	School fund	June 30, 1907	269,461	1,286	1,416	272,162	41,537	185,625	45,000
	Library fund	Dec. 31, 1906	34,037		4,834	38,871	17,354	21,517	
	Park fund	Dec. 31, 1906	195,347			195,347	39,324	22,150	133,903
	Waterworks fund	Dec. 31, 1906	585,572	41,667	171,349	798,588	50,843	721,459	26,286
	Sinking funds	Dec. 31, 1906	230,489	4,168	85,488	320,145	223,717	4,168	92,260
32	Omaha, Nebr.		3,072,839	1,043,794	1,034,113	5,150,746	734,191	3,272,806	1,143,749
	City corporation		2,408,384	964,249	895,494	4,268,127	641,541	3,216,757	409,829
	General treasury	Dec. 31, 1906	1,622,660	957,249	635,637	3,215,546	376,497	2,826,981	12,068
	Asphalt repair, special account.	Dec. 31, 1906	32,024			32,024			32,024
	Sinking funds	Dec. 31, 1906	514,006	7,000	59,385	580,391	94,169	121,485	364,737
	Public trust funds	Dec. 31, 1906	2,165		4,623	6,788	4,782	1,006	1,000
	Private trust fund	Dec. 31, 1906	237,529		195,849	433,378	166,093	267,285	
	School district		664,465	79,545	138,619	882,619	92,650	56,049	733,920
	General treasury	June 30, 1907	559,012	79,545	133,897	772,454	40,190	56,049	676,215
	Sinking fund	June 30, 1907	101,293		1,326	102,619	46,384		56,235
	Investment funds	June 30, 1907	4,150		3,396	7,546			1,470
33	New Haven, Conn.		2,417,461	709,743	282,365	3,409,569	295,437	2,404,381	709,751
	City corporation		2,390,251	707,286	281,449	3,378,986	294,215	2,377,724	707,047
	General treasury	Dec. 31, 1906	1,591,741	680,768	241,269	2,513,778	221,455	2,266,164	26,159
	Court fees fund	Dec. 31, 1906	7,512	13,823		21,335	474	20,861	
	School fund	Dec. 31, 1906	564,969	113	13,342	578,424	47,328		531,096
	Library fund	Dec. 31, 1906	23,530		184	23,714	442	1,569	21,703
	Park fund	Dec. 31, 1906	34,053		181	34,234	1,060	3,824	29,350
	Cash in transit	Dec. 31, 1906			684	684			684
	Sinking funds	Dec. 31, 1906	119,618		118	119,736	254	24,307	95,175
	Public trust funds	Dec. 31, 1906	48,815	12,582	24,839	86,236	22,484	60,872	2,880
	Private trust fund	July 15, 1906	13		832	845	718	127	
	School district		27,210	2,457	916	30,583	1,222	26,657	2,704
	General treasury	July 15, 1906	27,210	2,457	916	30,583	1,222	26,657	2,704
34	Syracuse, N. Y.		4,808,697	266,962	814,834	5,890,493	418,748	5,204,783	266,962
	General treasury	Dec. 31, 1906	4,318,391	238,462	729,617	5,286,470	372,678	4,886,088	27,704
	County supervisors' fund	Dec. 31, 1906	48,676			48,676		3,456	45,220
	Library incidental fund	Dec. 31, 1906	330		29	359	21	338	
	Sinking funds	Dec. 31, 1906	100,950		43,876	144,826	9,527	494	134,805
	Public trust funds	Dec. 31, 1906	31,502	28,500	32,968	92,970	19,868	13,869	59,233
	Private trust funds	Dec. 31, 1906	308,848		8,344	317,192	16,654	300,538	
35	Scranton, Pa.		1,776,085	378,377	625,343	2,779,805	461,283	1,940,145	378,377
	City corporation		850,211	155,944	336,012	1,342,167	325,074	813,224	203,869
	General treasury	Mar. 31, 1907	740,164	152,324	187,183	1,079,671	219,260	810,411	50,000
	Library fund	Dec. 31, 1906	14,403		2,826	17,229	1,527	743	14,959
	Cash in transit	Mar. 31, 1907		3,540	3,780	7,320	3,540		3,780
	Sinking fund	Mar. 28, 1907	95,644		133,241	228,885	91,735	2,020	135,136
	Public trust fund	Dec. 31, 1906		80	133	213	163	50	
	Private trust fund	Apr. 1, 1907			8,849	8,849	8,849		
	School district		745,831	158,389	211,152	1,115,372	77,097	927,811	110,464
	General treasury	June 30, 1907	745,831	68,856	150,809	965,496		925,963	39,533
	Sinking fund	June 30, 1907		89,533	60,343	149,876	77,097	1,848	70,931
	Poor district		180,043	64,044	78,179	322,266	59,112	199,110	64,044
	General treasury	Dec. 31, 1906	180,043	40,344	61,535	281,922	59,112	199,110	23,700
	Sinking fund	Dec. 31, 1906		23,700	16,644	40,344			40,344
36	St. Joseph, Mo.		1,396,939	213,575	501,097	2,111,611	333,677	1,564,446	213,488
	City corporation		1,017,135	181,590	183,276	1,382,001	267,107	934,276	180,619
	General treasury	Apr. 14, 1907	860,469	140,319	140,339	1,141,127	208,479	932,148	500
	Police department fund	Apr. 14, 1907	77,255		91	77,346	131	105	77,110
	Street lighting, special account.	June 30, 1907		38,195		38,195			38,195
	Asphalt repair, special account.	June 30, 1907		2,576		2,576			2,576
	Library donation fund	Apr. 30, 1907	673	500	555	1,728	570	1,158	49,265
	Sinking funds	Apr. 14, 1907	77,913		27,979	105,892	56,627		12,973
	Public trust funds	Dec. 31, 1906	825		14,312	15,137	1,300	864	
	School district		379,804	31,985	317,821	729,610	66,570	630,171	32,869
	General treasury	June 30, 1907	328,404	31,985	309,465	669,854	39,043	629,927	884
	Sinking fund	June 30, 1907	51,400		8,356	59,756	27,527	244	31,985

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
37	Paterson, N. J.		\$4,041,290	\$587,377	\$588,883	\$5,217,550	\$423,406	\$4,211,189	\$582,955
	General treasury	Mar. 20, 1907	3,910,833	347,377	91,172	4,349,382	25,775	4,083,607	240,000
	Manual training school fund.	Mar. 20, 1907	8,381		2,451	10,832	832		10,000
	Library fund	Jan. 31, 1907	19,068		1,460	20,528	4,813	715	15,000
	Park fund	Mar. 20, 1907	30,249		12	30,261	41	220	30,000
	Sinking funds	Mar. 20, 1907	72,127	240,000	482,455	794,582	386,943	121,526	286,113
	Public trust funds	Mar. 20, 31, 1907	632		11,333	11,965	5,002	5,121	1,842
38	Portland, Ore.		3,709,858	75,066	799,706	4,584,630	864,724	3,644,840	75,066
	City corporation		2,832,581	65,828	725,864	3,624,273	770,948	2,781,738	71,587
	General treasury	Dec. 31, 1906	2,771,976	32,454	539,887	3,344,317	589,262	2,715,913	39,142
	Sinking funds	Dec. 31, 1906	58,802	33,374	182,025	274,201	181,002	60,754	32,445
	Public trust funds	Dec. 31, 1906	1,803		3,952	5,755	684	5,071	
	School district		662,248	9,238	39,137	710,623	42,489	664,655	3,479
	General treasury	Dec. 27, 1906	662,248	5,759	39,137	707,144	39,010	664,655	3,479
	Annexed territory	Dec. 27, 1906		3,479		3,479			
	Port of Portland		215,029		34,705	249,734	51,287	198,447	
	General treasury	Sept. 30, 1906	215,029		34,705	249,734	51,287	198,447	
39	Fall River, Mass.		3,159,581	820,644	277,500	4,257,725	359,703	3,077,378	820,644
	General treasury	Dec. 31, 1906	2,670,118	478,655	72,634	3,221,407	60,722	2,819,855	340,830
	County dog tax fund	Dec. 31, 1906	6,078			6,078		6,078	
	Liquor license advertising fund.	Dec. 31, 1906	549		89	638	72	566	
	Cash in transit	Dec. 31, 1906		8,709	20,422	24,131	3,709		20,422
	Sinking funds	Dec. 31, 1906	480,166	330,000	183,007	993,233	293,863	245,674	453,696
	Public trust funds	Dec. 31, 1906	2,670	8,280	1,238	12,238	1,337	5,205	5,696
40	Atlanta, Ga.		1,803,982	179,082	469,102	2,452,166	321,559	1,951,525	179,082
	General treasury	Dec. 31, 1906	1,787,236	129,034	354,590	2,270,860	320,588	1,950,272	
	Convict labor account	Dec. 31, 1906		50,048		50,048			50,048
	Library account	Dec. 31, 1906	16,746		133	16,879	26	1,253	15,600
	Sinking funds	Dec. 31, 1906			114,379	114,379	945		113,434
41	Seattle, Wash.		8,495,929	115,246	2,145,213	10,755,388	1,536,670	9,104,472	115,246
	City corporation		7,415,971	108,453	1,547,560	9,071,984	1,228,154	7,728,584	115,246
	General treasury	Dec. 31, 1906	7,415,971	108,333	1,547,560	9,071,864	1,228,154	7,728,464	115,246
	Investment funds	Dec. 31, 1906		120		120			
	School district		1,079,958	6,793	597,653	1,684,404	308,516	1,375,888	
	General treasury	June 30, 1907	1,079,661	6,793	449,424	1,535,878	217,397	1,318,481	
	Sinking fund	June 30, 1907	297		148,229	148,526	91,119	57,407	
42	Dayton, Ohio.		2,136,636	270,598	814,549	3,221,783	582,396	2,368,789	270,598
	City corporation		1,644,713	245,981	438,999	2,329,693	236,779	1,820,011	266,903
	General treasury	Dec. 31, 1906	1,260,964	105,182	392,846	1,758,992	210,593	1,419,799	128,600
	Library and museum fund.	Aug. 31, 1906	20,636		11,581	32,217	315	31,902	
	Cash in transit	Dec. 31, 1906		86		86	86		
	Sinking fund	Dec. 31, 1906	356,040	128,600	34,503	519,143	23,667	368,543	126,933
	Public trust funds	Dec. 31, 1906	7,073	12,113	69	19,255	2,118	5,767	11,370
	School district		491,923	24,617	375,550	892,090	345,617	542,778	3,695
	General treasury	Aug. 31, 1906	437,484		347,281	784,765	311,903	472,862	
	Sinking fund	Aug. 31, 1906	54,439	24,617	28,269	107,325	33,714	69,916	3,695

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.		\$2,595,093	\$489,807	\$910,822	\$3,995,722	\$529,018	\$2,970,590	\$496,114
	General treasury	Mar. 31, 1907	1,918,590	384,746	584,544	2,887,880	374,406	2,478,921	34,553
	Street lighting, special account.	Mar. 31, 1907	38,642			38,642			38,642
	School fund	June 30, 1907	479,212	74,961	239,181	793,354	131,555	356,984	304,815
	Library rental fund	Mar. 31, 1907	164	100	90	354	95	259	
	Sinking funds	Mar. 31, 1907	138,168	30,000	58,461	226,629	21,695	89,279	115,655
	Public trust funds	Mar. 31, 1907	13,943		28,511	42,454	19	39,986	2,449
	Private trust fund	Mar. 31, 1907	6,374		35	6,409	1,248	5,161	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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 department, offices, public service enterprises, and funds. <sup>1</sup>				From the public.	From department, offices, public service enterprises, and funds. <sup>1</sup>
44	Cambridge, Mass.		\$4,054,273	\$388,701	\$177,003	\$4,619,977	\$178,603	\$4,052,673	\$388,701
	General treasury	Nov. 30, 1906	3,628,838	324,213	163,090	4,116,141	166,708	3,881,032	68,401
	County dog tax fund	Nov. 30, 1906	6,390			6,390		6,390	
	Sinking fund	Nov. 30, 1906	413,667	49,000	6,749	469,416	2,413	158,646	308,357
	Public trust funds	Nov. 30, Dec. 8 1906; Jan. 19, 1907.	5,378	15,488	7,164	28,030	9,482	6,605	11,943
45	Albany, N. Y.		2,952,954	630,669	677,129	4,260,752	406,309	3,223,774	630,669
	General treasury	Dec. 31, 1906	2,855,877	310,410	430,338	3,596,625	211,616	3,064,750	320,259
	Sinking fund	Dec. 31, 1906	84,028	320,259	173,298	577,585	124,724	149,521	303,340
	Investment funds	Dec. 31, 1906		718		718		718	
	Public trust funds	Dec. 31, 1906	13,049		72,775	85,824	69,969	8,785	7,070
46	Hartford, Conn.		3,408,172	819,983	768,867	4,997,022	1,230,268	2,657,145	1,109,609
	City corporation		2,734,519	812,883	671,826	4,219,228	1,093,020	2,178,087	948,121
	General treasury	Mar. 31, 1907	1,382,670	697,213	86,236	2,166,119	439,287	1,676,326	50,506
	Connecticut river bridge fund	Aug. 31, 1906	778,953	1,027	62,242	842,222	147,503	41,438	653,281
	High school fund	Mar. 31, 1907	86,864	568	1,005	88,437	2,258	199	85,980
	Park fund	Mar. 31, 1907	58,889	626	6,413	65,928	18,263	2,865	44,800
	Waterworks fund	Feb. 28, 1907	167,141	112,000	51,811	330,952	55,512	275,440	
	Sinking funds	Feb. 28, Mar. 31, 1907	246,680		404,970	651,650	371,944	174,590	105,116
	Public trust funds	Mar. 31, 1907	13,322	1,449	59,149	73,920	58,253	7,229	8,438
	School districts		673,653	7,100	97,041	777,794	137,248	479,058	161,488
	General treasury	June 1, 3, 4, 8, 10, 11, 14, 25, 1907	643,596	7,100	41,517	692,213	81,115	454,680	156,418
	Sinking fund	June 4, 8, 10, 14, 1907	30,057		55,524	85,581	56,133	24,378	5,070
47	Lowell, Mass.		3,788,677	68,884	300,785	4,158,346	403,114	3,686,348	68,884
	General treasury	Dec. 31, 1906	3,683,967	67,161	287,400	4,038,528	392,189	3,629,954	16,385
	County dog tax fund	Dec. 31, 1906	4,398			4,398		4,398	
	Health department, garbage fund	Dec. 31, 1906	1,976			1,976		1,976	
	Library fund	Dec. 31, 1906	13,335	17	10	13,362	2	360	13,000
	Sinking funds	Dec. 31, 1906	74,299		9,926	84,225	9,793	39,369	35,063
	Public trust funds	Dec. 31, 1906	10,702	1,706	3,449	15,857	1,130	10,291	4,436
48	Reading, Pa.		2,070,260	151,798	358,013	2,580,071	402,635	2,025,638	151,798
	City corporation		1,662,060	136,226	326,014	2,124,300	349,345	1,639,928	135,027
	General treasury	Apr. 1, 1907	1,512,260	124,283	223,070	1,859,613	208,443	1,639,226	11,944
	Sinking fund	Apr. 1, 1907	149,800	11,943	102,944	264,687	140,902	702	123,083
	School district		408,200	15,572	31,999	455,771	53,290	385,710	16,771
	General treasury	Feb. 21, 1907	391,400	15,572	22,381	429,353	43,643	385,710	
	Sinking fund	Feb. 21, 1907	16,800		9,618	26,418	9,647		16,771
49	Richmond, Va.		3,114,760	1,254,491	506,852	4,876,103	367,030	3,252,366	1,256,707
	General treasury	Dec. 31, 1906	1,786,279	1,139,824	436,468	3,362,571	40,099	3,202,336	120,136
	School fund	July 31, 1906	201,518	1,341	1,689	204,548	103	42,968	161,477
	Annexed territory	Dec. 31, 1906	1,521	4,552		6,073	4,552		1,521
	Sinking fund	Dec. 31, 1906	1,125,442	108,594	68,545	1,302,581	322,176	7,062	973,343
	Public trust funds	Dec. 31, 1906		180	150	330	100		230
50	Trenton, N. J.		2,244,184	757,742	600,582	3,602,508	564,591	2,266,892	771,025
	General treasury	Feb. 28, 1907	1,471,867	596,249	151,604	2,219,220	175,341	1,923,500	120,379
	Health fund	Feb. 28, 1907	10,534	750	207	11,491	611	3,480	7,400
	School fund	June 30, 1907	305,978		4,133	310,111	11,951	126,964	171,196
	School of industrial arts fund	June 30, 1907	12,493		57	12,550	12	6,471	6,067
	Library fund	Feb. 28, 1907	23,174		5,787	28,961	9,989	1,408	17,564
	Waterworks fund	Jan. 31, 1907	129,118	66,400	38,907	234,425	14,857	193,457	26,111
	Sinking fund	Feb. 28, 1907	291,520	93,029	399,887	784,436	351,830	10,298	422,308
	Public trust fund	Feb. 28, 1907		1,314		1,314		1,314	
51	Wilmington, Del.		1,317,197	498,677	299,245	2,115,119	73,778	1,527,664	513,677
	General treasury	June 30, 1907	445,103	400,822	246,263	1,092,188	34,627	969,374	98,187
	Health fund	Dec. 31, 1906	1,315		831	2,146	960	186	1,000
	Street and sewer fund	June 30, 1907	188,117	7,240	3,378	198,735	9,571	81,924	107,240
	School fund	June 30, 1907	289,657		36,009	325,666	19,876	100,442	205,348
	Park fund	Dec. 31, 1906	35,557		7,412	42,969	8,693	4,276	30,000
	Waterworks fund	June 30, 1907	314,848	90,513	5,299	410,660		381,360	29,300
	Sinking fund	June 30, 1907	42,600		53	42,653	51		42,602
	Public trust fund	June 30, 1907		102		102		102	

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
52	Camden, N. J.		\$1,834,128	\$871,426	\$367,995	\$3,073,549	\$180,508	\$2,021,615	\$871,426
	General treasury	June 30, 1907	1,228,755	671,926	108,178	2,008,859	52,327	1,764,032	192,500
	Delinquent tax commission account.	June 30, 1907	138			138		138	
	Health fund	June 30, 1907	10,570		164	10,734	492	3,242	7,000
	School fund	June 30, 1907	540,968	5,000	146,622	692,590	9,471	247,845	435,274
	Library fund	June 30, 1907	13,446		7,278	20,724	7,512	1,212	12,000
	Park fund	June 30, 1907	14,120		9,779	23,899	82	317	23,500
	Cemetery fund	June 30, 1907	2,116	2,000	510	4,626	947	3,679	
	Sinking fund	June 30, 1907	24,015	192,500	95,464	311,979	109,677	1,150	201,152
53	Nashville, Tenn.		1,343,016	197,040	535,284	2,075,340	414,030	1,464,270	197,040
	General treasury	Dec. 31, 1906	1,247,931	128,468	501,218	1,877,617	413,767	1,463,850	
	Library fund	Dec. 31, 1906	10,085		598	10,683	263	420	10,000
	Electric light, special account.	Dec. 31, 1906		68,572		68,572			68,572
	Sinking fund	Dec. 31, 1906	85,000		33,468	118,468			118,468
54	Bridgeport, Conn.		1,378,292	287,935	156,259	1,822,486	126,600	1,400,760	295,126
	General treasury	Mar. 31, 1907	1,078,788	287,837	151,070	1,517,695	122,542	1,395,055	98
	School fund	June 30, 1907	252,578			252,578			252,578
	Library fund	May 31, 1907	5,603		1,753	7,356	1,831	5,525	
	Sinking fund	Mar. 31, 1907	41,273		3,436	44,709	2,227	82	42,400
	Public trust funds	Mar. 31, 1907	50	98		148		98	50
55	Lynn, Mass.		2,402,764	1,194,919	565,241	4,162,924	500,604	2,467,401	1,194,919
	General treasury	Dec. 19, 1906	1,936,310	682,944	236,212	2,855,466	177,777	2,310,525	367,164
	County dog tax fund	Dec. 19, 1906	5,127			5,127		5,127	
	Sinking fund	Dec. 19, 1906	460,898	506,221	154,286	1,121,405	157,828	136,222	827,355
	Public trust funds	Dec. 19, 1906	429	5,754	174,743	180,926	164,999	15,527	400
56	Des Moines, Iowa		1,471,573		344,731	1,816,304	343,286	1,473,018	
	City corporation		960,728		204,696	1,165,424	197,057	968,367	
	General treasury	Mar. 31, 1907	583,283		97,440	780,723	88,003	692,720	
	Special assessment fund.	Mar. 31, 1907	149,083			149,083		149,083	
	Library fund	Dec. 31, 1906	51,128		7,607	58,735	9,032	49,703	
	Park fund	Apr. 1, 1907	77,234		9,190	86,424	13,003	73,421	
	Investment funds	Mar. 31, 1907			90,459	90,459	87,019	3,440	
	School district		510,845		140,035	650,880	146,229	504,651	
	General treasury	June 30, 1907	510,845		140,035	650,880	146,229	504,651	
57	Kansas City, Kans.		1,139,691	3,647	290,208	1,433,546	182,891	1,247,008	3,647
	City corporation		802,218	397	179,653	982,268	118,623	863,248	397
	General treasury	Mar. 31, 1907	395,937		122,967	518,904	96,472	422,035	397
	Sinking funds	Mar. 31, 1907	406,041	397	44,716	451,154	15,487	435,667	
	Public trust fund	Mar. 31, 1907	240		11,970	12,210	6,664	5,546	
	School district		337,473	3,250	110,555	451,278	64,268	383,760	3,250
	General treasury	June 30, 1907	310,473	3,250	104,362	418,085	57,518	360,567	
	Sinking fund	June 30, 1907	27,000		6,193	33,193	6,750	23,193	3,250
58	New Bedford, Mass.		2,983,916	280,452	240,396	3,504,764	119,483	3,104,829	280,452
	General treasury	Dec. 3, 1906	2,719,102	209,423	193,544	3,122,069	102,137	2,936,558	83,374
	County dog tax fund	Nov. 30, 1906	5,370			5,370		5,370	
	Library incidental fund	Dec. 3, 1906	395		55	950	487	463	
	Sinking fund	Dec. 31, 1906	248,214	60,000	42,411	350,625	12,115	149,613	188,897
	Public trust fund	Dec. 3, 1906; May 1, 1907	10,335	11,029	4,386	25,750	4,744	12,825	8,181
59	Troy, N. Y.		2,808,928	97,078	461,390	3,367,396	224,612	3,045,706	97,078
	City corporation		2,748,156	97,078	458,789	3,304,023	221,200	2,985,745	97,078
	General treasury	Dec. 31, 1906	2,661,233	74,448	299,555	3,035,236	119,864	2,892,742	22,630
	County supervisors' fund.	Nov. 30, 1906	72,075			72,075		72,075	
	Sinking fund	Dec. 31, 1906		22,620	127,741	150,361	85,267	1,546	63,448
	Public trust funds	Dec. 31, 1906	10,623	10	24,404	35,037	9,422	14,815	11,000
	Private trust funds	Dec. 31, 1906	4,225		7,089	11,314	6,647	4,607	
	School district		60,772		2,601	63,373	3,412	59,961	
	General treasury	July 31, 1906	60,772		2,601	63,373	3,412	59,961	
60	Springfield, Mass.		2,937,124	455,187	460,733	3,853,044	418,120	2,979,737	455,187
	General treasury	Dec. 10, 1906	2,802,626	190,952	451,432	3,445,010	351,213	2,873,646	220,151
	County dog tax fund	Nov. 30, 1906	5,987			5,987		5,987	
	Forest Park animal fund	Dec. 10, 1906	256		169	425	100	325	
	Water department income value fund.	Dec. 10, 1906	839	52,023		52,862		839	52,023
	Sinking fund	Nov. 16, 1906	127,416	212,212	9,132	348,760	66,807	98,940	183,013

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
61	Oakland, Cal.		\$2,102,563	\$140,188	\$1,415,745	\$3,658,496	\$677,178	\$2,841,130	\$140,188
	City corporation		1,380,818	140,188	761,179	2,272,185	128,551	2,121,462	22,172
	General treasury	June 30, 1907	1,043,703	138,783	727,297	1,909,783	115,745	1,792,632	1,406
	Street improvement fund.	June 30, 1907	328,830			328,830		328,830	
	Public trust funds	June 30, 1907	8,285	1,405	23,882	33,572	12,806		20,766
	School district		718,655		661,282	1,379,937	545,223	716,698	118,016
	General treasury	June 30, 1907	718,655		649,616	1,368,271	533,757	716,498	118,016
	Public trust fund	June 30, 1907			11,666	11,666	11,466	200	
	Sanitary districts		3,090		3,284	6,374	3,404	2,970	
	General treasury	June 30, 1907	3,090		3,284	6,374	3,404	2,970	
62	Lawrence, Mass.		2,183,848	58,770	96,910	2,339,528	72,377	2,208,881	58,770
	General treasury	Dec. 31, 1906	2,081,306	41,245	91,712	2,214,263	71,398	2,121,276	21,589
	County dog tax fund	Dec. 31, 1906	2,400			2,400		2,400	
	Sinking fund	Dec. 31, 1906	100,000	11,000	5,107	116,107	888	78,358	36,861
	Public trust funds	Dec. 31, 1906	142	6,525	91	6,758	91	6,347	320
63	Somerville, Mass.		2,409,568	170,179	93,191	2,672,938	116,799	2,385,960	170,179
	General treasury	Dec. 31, 1906	2,404,639	169,963	92,876	2,667,478	116,484	2,380,815	170,179
	County dog tax fund	Dec. 31, 1906	4,929			4,929		4,929	
	Public trust fund	Dec. 31, 1906		216	315	531	315	216	
64	Savannah, Ga.		1,126,567	3,500	21,065	1,151,132	44,176	1,103,456	3,500
	General treasury	Dec. 31, 1906	1,009,608	3,500	20,756	1,033,864	43,876	989,988	
	Street opening, park, and fair grounds fund.	Dec. 31, 1906	112,300			112,300		112,300	
	Library fund	Dec. 31, 1906	4,659		309	4,968	300	1,168	3,500
65	Duluth, Minn.		2,114,859	261,088	315,608	2,691,555	569,981	1,860,486	261,088
	City corporation		1,741,816	259,719	238,881	2,240,416	473,766	1,505,562	261,088
	General treasury	Dec. 31, 1906	1,736,771	97,052	177,035	2,010,858	326,770	1,473,084	211,004
	Sinking fund	Dec. 31, 1906	5,045	162,667	61,846	229,558	146,996	32,478	50,084
	School district		373,043	1,369	76,727	451,139	96,215	354,924	
	General treasury	July 31, 1906	308,449	1,369	76,673	386,401	95,632	290,859	
	Sinking fund	July 31, 1906	64,594		54	64,648	583	64,065	
66	Norfolk, Va.		1,621,853	306,212	345,696	2,273,761	263,483	1,704,066	306,212
	General treasury	June 30, 1907	1,621,853	149,888	305,465	2,077,206	216,816	1,704,066	156,324
	Sinking fund	June 30, 1907		156,324	40,231	196,555	46,667		149,888
67	Hoboken, N. J.		1,811,143	648,401	264,982	2,724,526	88,191	1,987,934	648,401
	General treasury	May 6, 1907	987,682	628,248	210,913	1,826,843	46,622	1,761,635	18,586
	Police department fund	Apr. 30, 1907	132,320		527	132,847	300		132,547
	Fire department fund	May 6, 1907	101,463		3,628	105,091			105,091
	Board of health fund	Apr. 30, 1907	7,512		7,991		733	3,985	3,273
	School fund	Apr. 30, 1907	274,860	1,581	1,336	277,727	1,707	1,322	274,698
	Industrial school fund	June 30, 1907	10,989	11	520	11,520		6,020	5,500
	Number 9 school building fund.	May 6, 1907	14,056	16,586	20,192	50,834			50,834
	Library fund	Apr. 30, 1907	11,914	25	1,950	13,899	23	296	13,670
	Water department fund	Dec. 31, 1906	237,700		13,176	250,876	30,773	214,326	5,777
	Cash in transit	May 6, 1907			731	731			731
	Sinking fund	May 6, 1907	32,297	2,000	11,530	45,827	8,033		37,794
	Public trust fund	May 6, 1907	350			350		350	
68	Peoria, Ill.		1,282,275	61,292	474,531	1,818,098	111,583	1,644,603	61,912
	City corporation		889,630	61,009	245,050	1,195,689	27,629	1,106,148	61,912
	General treasury	Dec. 31, 1906	788,225	44,614	234,475	1,067,314	18,118	1,033,318	15,878
	Examining engineers' fund.	Dec. 31, 1906	255	95	225	575	39	536	
	Flagmen at railway crossings account.	Dec. 31, 1906	22,770			22,770		22,770	
	Library fund	May 31, 1907	19,411	800	12	20,223	24	1,541	18,658
	House of correction fund.	Sept. 30, Dec. 31, 1906	36,399	10,005	4,493	50,897	6,058	28,301	16,538
	Coliseum fund	Dec. 31, 1906	4,254	113	295	4,662	1,482	2,180	1,000
	Public trust funds	Dec. 31, 1906	17,324	5,382	5,550	28,256	1,908	17,310	9,038
	Investment fund	May 31, 1907	992			992		192	990
	School district		266,305	283	166,186	432,774	17,335	415,439	
	General treasury	June 30, 1907	266,305	283	166,186	432,774	17,335	415,439	
	Pleasure, driveway, and park district.		126,340		63,295	189,635	66,619	123,016	
	General treasury	May 31, 1907	126,340		63,295	189,635	66,619	123,016	

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
69	Utica, N. Y.		\$2,153,661	\$68,200	\$104,638	\$2,326,499	\$58,875	\$2,199,424	\$68,200
	General treasury	Sept. 30, 1906	2,065,976	50,389	64,713	2,181,078	36,129	2,127,794	17,155
	County supervisors' fund.	Mar. 1, 1907	77,178	7,167		84,345	20,976	17,972	45,397
	Board of charities incidental fund.	Mar. 1, 1907	1,431	111	124	1,666	33	1,633	
	Library incidental fund.	Sept. 30, 1906	513		3,893	4,406	1,187	2,674	545
	Investment fund.	Sept. 30, 1906		9,988	550	10,538	550	9,988	
	Public trust funds.	Sept. 30, 1906	8,663	545	35,358	44,466		39,363	5,103
70	Manchester, N. H.		1,341,763	109,105	129,267	1,580,135	144,628	1,326,402	109,105
	General treasury	Dec. 31, 1906	1,234,073	106,014	128,779	1,468,866	143,943	1,297,228	27,695
	Library fund.	Dec. 31, 1906	1,486		488	1,974	497	327	1,150
	Sinking fund.	Dec. 31, 1906	77,697			77,697		1,832	75,805
	Investment fund.	Dec. 31, 1906							
	Public trust funds.	Dec. 31, 1906	28,507	3,091		31,598	188	26,955	4,455
71	Yonkers, N. Y.		3,199,967	766,559	357,408	4,323,934	119,859	3,562,592	641,483
	General treasury	Feb. 28, 1907	2,117,817	583,782	167,574	2,869,173	15,504	2,722,892	130,777
	Town fund.	Oct. 31, 1906	26,580			26,580	1,689	4,077	20,814
	Police department special fund.	Feb. 28, 1907	226		916	1,142	1,054	88	
	School fund.	Aug. 31, 1906	747,183	1,471	146,776	895,430	35,863	479,017	380,550
	Library fund.	Dec. 31, 1906	14,133	22	1,071	15,226	781	4,445	10,000
	Waterworks fund.	Nov. 30, 1906	229,142	112,784	2,212	344,138		344,138	
	Sinking fund.	Nov. 30, 1906	58,190	50,000	30,779	138,969	45,358		93,611
	Public trust funds.	Feb. 28, Apr. 12, 1907	6,696	18,500	8,080	33,276	19,610	7,935	5,731
72	Evansville, Ind.		1,112,584	66,926	137,507	1,317,017	97,386	1,152,705	66,926
	City corporation		843,607	66,926	137,507	1,048,040	97,386	883,728	66,926
	General treasury	Dec. 31, 1906	446,655	63,310	77,758	587,723	39,275	548,448	
	Street sprinkling fund.	Dec. 31, 1906	4,997			4,997		4,997	
	Public improvement fund.	Dec. 31, 1906	161,698			161,698		161,698	
	Waterworks account.	Dec. 31, 1906	96,865		23,339	120,204	17,059	103,145	
	Locust Hill cemetery fund.	Dec. 31, 1906	2,717		3,839	6,556	2,724	3,832	
	Oak Hill cemetery fund	Dec. 31, 1906	5,715	3,616	31	9,362	209	9,153	
	Sinking fund.	Dec. 31, 1906	54,113		6,107	60,220	13,705	305	46,210
	Investment funds.	Dec. 31, 1906	54,389		14,599	68,988	3,717	49,076	16,195
	Public trust funds.	Feb. 11, 1907	16,458		10,300	26,758	20,697	1,540	4,521
	Private trust fund	Dec. 31, 1906			1,534	1,534		1,534	
	School district		268,977			268,977		268,977	
	General treasury	July 31, 1906	268,977			268,977		268,977	
73	San Antonio, Tex.		1,249,422	137,136	475,470	1,862,028	414,818	1,317,841	129,369
	General treasury	May 31, 1907	569,873	130,074	75,641	775,588	29,092	746,496	
	School fund.	Aug. 31, 1906	199,136	7,062	26,320	232,518	43,117	75,618	113,783
	Library fund.	May 31, 1907	7,746		4,793	12,539	4,687	498	7,354
	Sinking fund.	Aug. 31, 1906; May 31, 1907	472,567		368,716	841,283	337,922	495,129	8,232
	Private trust fund.	May 31, 1907	100			100		100	
74	Elizabeth, N. J.		1,238,639	152,532	265,076	1,656,247	315,565	1,188,150	152,532
	General treasury	June 30, 1907	1,060,172	113,922	236,668	1,410,762	189,475	1,182,677	38,610
	Charity incidental fund.	June 30, 1907	690		88	778	33	745	
	Sinking fund.	June 30, 1907	172,404	38,560	28,230	239,224	123,763	1,939	113,522
	Investment fund.	June 30, 1907		20		20		20	
	Public trust fund.	June 30, 1907	5,373		90	5,463	2,294	2,769	400
75	Schenectady, N. Y.		1,485,976	122,559	288,871	1,897,406	167,496	1,607,351	122,559
	General treasury	Dec. 31, 1906	1,468,711	54,147	248,928	1,771,786	102,988	1,600,396	68,412
	County supervisors' fund.	Nov. 30, 1906	13,512			13,512		1,544	11,968
	Sinking fund.	Dec. 31, 1906		68,412	37,121	105,533	61,519	1,835	42,179
	Public trust fund.	Dec. 31, 1906	3,763		2,822	6,575	2,989	3,586	
76	Waterbury, Conn.		1,183,509	50,453	343,765	1,577,727	208,362	1,323,912	50,453
	General treasury	Dec. 31, 1906	1,150,987	31,108	303,735	1,485,830	181,203	1,288,282	19,343
	Court fees fund.	Dec. 31, 1906	5,043	13,311		18,354	2,585	15,769	
	Sinking funds.	Dec. 31, 1906	2,087	6,034	30,006	38,127	12,814	968	24,345
	Public trust funds.	Sept. 30, Dec. 31, 1906	25,392		10,024	35,416	6,760	21,893	6,763
	Salt Lake City, Utah.		2,443,396	31,851	629,090	3,104,337	1,160,684	1,911,802	31,851
	City corporation		1,908,532	31,851	626,787	2,567,170	1,135,562	1,399,757	31,851
	General treasury	Dec. 31, 1906	1,908,532	31,851	601,266	2,541,649	1,135,562	1,399,757	6,330
	Sinking funds.	Dec. 31, 1906			25,521	25,521			25,521
	School district		534,864		2,303	537,167	25,122	512,045	
	General treasury	June 30, 1907	522,167		1,861	524,028	24,983	499,045	
	Sinking fund.	June 30, 1907	12,697		442	13,139	139	13,000	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
78	Wilkesbarre, Pa.		\$809,541	\$31,335	\$69,502	\$910,378	\$82,269	\$796,774	\$31,335
	City corporation		405,307	31,335	51,558	488,200	78,506	378,359	31,335
	General treasury	Apr. 1, 1907	405,307	15,135	51,376	471,818	77,259	378,359	16,200
	Sinking fund	Apr. 1, 1907		16,200	182	16,382	1,247		15,135
	School district		404,234		17,944	422,178	3,763	418,415	
	General treasury	June 3, 1907	354,665		17,944	372,609	3,763	368,846	
	Temporary loan and tax commission fund	June 3, 1907	49,569			49,569		49,569	
79	Erie, Pa.		793,528	387,808	253,662	1,434,998	165,934	881,256	387,808
	City corporation		567,820	387,808	248,984	1,204,612	161,275	655,529	387,808
	General treasury	Apr. 1, 1907	143,175	327,808	58,344	529,327	39,625	449,702	40,000
	Paving certificate fund	Apr. 1, 1907	18,939			18,939		18,939	
	Waterworks fund	Dec. 31, 1906	147,186	20,000	94,258	261,444	76,866	184,578	
	Sinking fund	Apr. 1, 1907	258,520	40,000	96,382	394,902	44,784	2,310	347,808
	School districts		225,708		4,678	230,386	4,659	225,727	
	General treasury	June 3, 1907	217,848		4,599	222,447	4,612	217,835	
	Library contingent fund	May 31, 1907	511		79	590	47	543	
	Tax commissions funds	June 3, 1907	7,349			7,349		7,349	
80	Houston, Tex.		2,072,968	213,350	174,459	2,460,777	156,456	2,090,804	213,517
	General treasury	Feb. 28, 1907	1,355,886	213,350	93,346	2,162,582	72,586	2,089,996	
	Board of liquidation fund	Feb. 28, 1907	211,203		80,763	292,066	83,716		208,350
	Library and lyceum fund	May 1, 1907	5,779		350	6,129	154	808	5,167
81	Charleston, S. C.		754,046	59,660	125,851	939,547	124,628	755,269	59,660
	City corporation		683,888	59,660	104,582	848,120	104,877	683,593	59,660
	General treasury	Dec. 31, 1906	666,563	43,708	65,333	775,604	82,271	676,570	16,763
	Colonial Commons fund	Dec. 31, 1906	750		1,859	2,609	1,245	1,364	
	Chicora Park fund	Dec. 31, 1906	10,232			10,232	4,232		6,000
	Sewerage extension fund	Dec. 31, 1906			17,634	17,634			17,634
	Sinking funds	Dec. 31, 1906	717		3,303	4,020	3,423	567	30
	Public trust funds	Dec. 31, 1906	5,626	15,942	11,453	33,021	8,706	5,092	19,223
	Private trust funds	Dec. 31, 1906			5,000	5,000	5,000		
	School district		70,158		21,269	91,427	19,751	71,676	
	General treasury	June 30, 1907	70,158		21,269	91,427	19,751	71,676	
82	Harrisburg, Pa.		968,270	184,537	322,715	1,475,522	290,257	1,000,728	184,537
	City corporation		653,257	98,319	302,901	1,054,477	239,783	661,375	153,319
	General treasury	Apr. 2, 1907	646,973	98,319	89,564	834,856	124,923	654,933	55,000
	Band concert fund	Apr. 2, 1907	1,951		127	1,699	379	1,699	
	Sinking funds	Apr. 2, 1907			182,208	182,208	87,850	2,507	91,851
	Investment fund	Apr. 2, 1907	4,333		31,002	35,335	26,631	2,236	6,468
	School district		315,013	86,218	19,814	421,045	50,474	339,353	31,218
	General treasury	June 3, 1907	305,908	30,677	5,055	341,640	2,287	338,812	541
	Sinking fund	June 3, 1907	9,105	55,541	14,759	79,405	48,187	541	30,677
83	Tacoma, Wash.		2,877,160	49,283	283,104	3,209,547	221,785	2,938,479	49,283
	City corporation		2,271,557	45,878	257,351	2,574,786	194,984	2,332,743	47,059
	General treasury	Dec. 31, 1906	2,203,121	45,878	257,345	2,506,344	194,983	2,290,044	21,317
	Sinking fund	Dec. 31, 1906	23,840		6	23,846	1	17,431	6,414
	Investment fund	Dec. 31, 1906	44,596			44,596		25,268	19,328
	School district		605,603	3,405	25,753	634,761	26,801	605,736	2,224
	General treasury	June 30, 1907	567,307	2,293	19,567	589,167	22,858	565,197	1,112
	Sinking fund	June 30, 1907	38,296	1,112	6,186	45,594	3,943	40,539	1,112
84	Portland, Me.		1,725,326	122,724	78,857	1,826,907	33,747	1,770,436	122,724
	General treasury	Dec. 31, 1906	1,687,683	50,712	73,447	1,811,842	32,443	1,708,012	71,387
	Library fund	Dec. 31, 1906	13,213		772	13,985	1,235	1,282	11,468
	Congress street paving fund	Dec. 31, 1906			4,500	4,500			4,500
	Sinking fund	Dec. 31, 1906	23,029	48,402		71,431		48,372	23,059
	Investment fund	Dec. 31, 1906		21		21		21	
	Public trust funds	Dec. 31, 1906	1,401	23,589	138	25,128	69	12,749	12,310

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
85	Terre Haute, Ind.		\$953,902	\$27,872	\$268,037	\$1,255,811	\$241,556	\$986,383	\$27,872
	City corporation.		636,976	27,872	125,983	790,831	154,813	608,146	27,872
	General treasury	Dec. 31, 1906.	449,532	27,872	74,363	551,767	103,343	448,424	
	Public improvement fund.	Dec. 31, 1906.	158,207			158,207		158,207	
	Library fund.	July 31, 1906.	6,367		11,948	18,315	5,186	158	12,971
	Sinking fund.	Dec. 31, 1906.	20,539		32,171	52,710	41,446		11,264
	Public trust fund.	Dec. 31, 1906.	2,331		7,501	9,832	4,838	1,357	3,657
	School district.		322,926		142,054	464,980	86,743	378,237	
	General treasury	July 31, 1906.	322,926		142,054	464,980	86,743	378,237	
86	Dallas, Tex.		1,276,369	33,182	230,885	1,540,436	202,595	1,304,659	33,182
	General treasury	Apr. 30, 1907.	1,063,158	32,642	63,120	1,158,920	55,880	1,103,040	
	Library fund.	Apr. 30, 1907.	5,565	102	2,411	8,078	2,444	1,196	4,438
	Sinking fund.	Apr. 30, 1907.	207,544		164,861	372,405	143,778	199,985	28,642
	Investment fund.	Apr. 30, 1907.	102	438		540		438	102
	Private trust fund.	Apr. 30, 1907.			493	493	493		
87	Youngstown, Ohio		1,246,705	363,997	546,369	2,157,071	367,450	1,425,624	363,997
	City corporation.		978,599	363,997	339,286	1,681,882	164,148	1,153,737	363,997
	General treasury	Dec. 31, 1906.	757,925	260,227	315,038	1,333,191	152,842	1,076,580	103,769
	Sinking fund.	Dec. 31, 1906.	211,580	90,075	8,821	310,476	10,106	65,806	234,564
	Public trust funds.	Dec. 31, 1906.	9,093	13,695	15,427	38,215	1,200	11,351	25,664
	School district.		268,106		207,083	475,189	203,302	271,887	
	General treasury	Aug. 31, 1906.	263,298		202,473	465,771	202,714	263,057	
	Public trust funds.	Oct. 31, 1906.	4,808		4,610	9,418	588	8,830	
88	Fort Wayne, Ind.		823,367	39,966	474,629	1,337,962	448,548	849,448	39,966
	City corporation.		545,443	39,966	305,627	831,036	231,678	619,392	39,966
	General treasury	Dec. 31, 1906.	270,390	39,966	115,546	425,902	105,645	320,257	
	Special assessments, improvement fund.	Dec. 31, 1906.	102,264			102,264		102,264	
	Library fund.	July 31, 1906.	11,107		6,090	17,197	7,785	9,412	
	Waterworks fund.	Dec. 31, 1906.	73,625		17,124	90,749	134	90,615	
	Sinking fund.	Dec. 31, 1906.	5,000		52,340	57,340	42,982		14,358
	Investment fund.	Dec. 31, 1906.			66,679	66,679	34,011	12,451	20,217
	Public trust funds.	Dec. 31, 1906.	8,222		6,235	14,457	4,179	4,887	5,391
	Private trust funds.	Dec. 31, 1906.	74,835		41,613	116,448	36,942	79,506	
	School district.		277,924		169,002	446,926	216,870	230,056	
	General treasury	July 31, 1906.	277,924		169,002	446,926	216,870	230,056	
89	Holyoke, Mass.		2,086,822	409,421	302,572	2,798,815	319,255	2,070,139	409,421
	General treasury	Nov. 30, 1906.	1,969,347	155,275	140,049	2,264,671	152,761	1,838,010	273,900
	County dog tax fund.	Nov. 30, 1906.	3,052			3,052		3,052	
	Waterworks fund.	Dec. 31, 1906.	78,636	45,848	2,689	127,073	3,865	123,208	
	Cash in transit.	Nov. 30, 1906.		10,648		10,648			
	Sinking fund.	Nov. 30, Dec. 31, 1906.	35,730	175,000	159,134	369,864	151,981	82,362	135,521
	Investment funds.	Nov. 30, 1906.		22,650		22,650		22,650	
	Private trust fund.	Nov. 30, 1906.	57		800	857		857	
90	Akron, Ohio.		1,054,022	439,632	262,740	1,756,394	352,881	963,881	439,632
	City corporation.		760,981	439,632	202,392	1,403,005	184,956	778,417	439,632
	General treasury	Dec. 31, 1906.	449,488	329,866	174,365	953,719	159,618	693,183	100,918
	Library account.	Dec. 31, 1906.	186		58	244	37	207	
	Sinking funds.	Dec. 31, 1906.	287,727	100,918	24,727	413,372	24,613	83,374	305,385
	Public trust funds.	Dec. 31, 1906.	23,580	8,848	3,242	35,670	688	1,653	33,329
	School district.		293,041		60,348	353,389	167,925	185,464	
	General treasury	Aug. 31, 1906.	293,041		60,348	353,389	167,925	185,464	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.		\$1,832,684	\$925,109	\$87,813	\$2,845,606	\$43,994	\$1,876,503	\$925,109
	General treasury	Nov. 30, 1906.	1,775,698	44,473	71,649	1,891,820	35,760	966,344	889,716
	County dog tax fund.	Nov. 30, 1906.	6,259			6,259		6,259	
	Tax collectors' fund.	Nov. 30, 1906.		851,027	3,095	854,122	2,759	851,363	
	Sinking fund.	Nov. 30, 1906.	50,000	29,504	13,066	92,570	5,449	51,833	35,288
	Public trust funds.	Nov. 30, 1906.	727	105	3	835	26	704	105

<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.



TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
92	Saginaw, Mich.....		\$1,466,283	\$495,736	\$132,995	\$2,095,014	\$153,877	\$1,445,337	\$495,800
	General treasury.....	June 30, 1907.....	926,301	354,951	88,625	1,369,877	100,704	1,125,762	143,411
	School funds.....	May 22, June 30, 1907.....	428,198	1,594	38,560	468,352	23,411	187,612	257,329
	Sinking funds.....	June 30, 1907.....	111,279	123,314		234,593	19,278	125,510	89,805
	Public trust funds.....	June 30, 1907.....	505	15,877	5,810	22,192	10,484	6,453	5,255
93	Lincoln, Nebr.....		930,335	28,198	236,335	1,194,868	252,035	914,635	28,198
	City corporation.....		685,766	27,175	215,731	928,672	219,225	681,249	28,198
	General treasury.....	Mar. 31, 1907.....	676,112	40	202,750	878,902	214,543	663,124	1,235
	Street lighting, special fund.....	Mar. 31, 1907.....		26,885		26,885			26,885
	Library account.....	May 31, 1907.....	9,654		3,933	13,587	4,512	9,037	38
	Sinking funds.....	Mar. 31, 1907.....		212	9,048	9,260	170	9,050	40
	Investment fund.....	May 31, 1907.....		38		38		38	
	School district.....		244,569	1,023	20,604	266,196	32,810	233,386	
	General treasury.....	June 30, 1907.....	244,569	1,023	20,604	266,196	32,810	233,386	
94	Altoona, Pa.....		909,456	282,133	657,134	1,938,723	126,432	1,530,158	282,133
	City corporation.....		653,429	259,268	581,273	1,493,970	105,349	1,128,538	260,083
	General treasury.....	Apr. 1, 1907.....	568,969	217,570	426,905	1,213,444	48,788	1,122,143	42,513
	Sinking fund.....	Apr. 1, 1907.....	84,460	41,698	154,368	280,526	56,561	6,395	217,570
	School district.....		346,027	22,865	75,861	444,753	21,083	401,620	22,050
	General treasury.....	June 3, 1907.....	323,907	22,865	75,182	421,954	20,334	401,620	
	Sinking funds.....	June 3, 1907.....	22,120		679	22,799	749		22,050
95	Lancaster, Pa.....		584,265	1,924	150,998	737,187	128,773	606,490	1,924
	City corporation.....		399,797	1,541	128,044	529,382	116,789	410,669	1,924
	General treasury.....	May 31, 1907.....	398,178	1,541	127,543	527,262	116,300	410,579	383
	Public trust funds.....	May 31, 1907.....	1,619		501	2,120	489	90	1,541
	School district.....		184,468	383	22,954	207,805	11,984	195,821	
	General treasury.....	June 1, 1907.....	184,468	383	22,954	207,805	11,984	195,821	
96	Spokane, Wash.....		2,561,886	12,885	138,295	2,713,066	452,051	2,248,130	12,885
	City corporation.....		2,062,484	12,885	107,789	2,183,158	430,197	1,740,076	12,885
	General treasury.....	Dec. 31, 1906.....	2,057,383	12,135	106,982	2,176,500	429,209	1,735,743	11,548
	Investment funds.....	Dec. 31, 1906.....		750		750			750
	Public trust fund.....	Dec. 31, 1906.....	5,101		807	5,908	988	4,333	587
	School district.....		499,402		30,506	529,908	21,854	508,054	
	General treasury.....	June 30, 1907.....	499,402		30,506	529,908	21,854	508,054	
97	Covington, Ky.....		723,205	114,238	174,563	1,012,006	143,208	749,412	119,386
	General treasury.....	Dec. 31, 1906.....	360,651	72,003	133,588	566,242	124,406	399,601	42,235
	Special improvement fund.....	Dec. 31, 1906.....	46,175			46,175		46,175	
	Newport and Covington bridge fund.....	Dec. 31, 1906.....	2,701	1,850	821	5,372	249	5,123	
	School fund.....	June 30, 1907.....	143,992	385	10,605	154,982	2,415	82,552	70,015
	Library fund.....	Dec. 31, 1906.....	8,825			8,825	523	1,166	7,136
	Waterworks fund.....	Dec. 31, 1906.....	51,007	40,000	15,235	106,242		106,242	
	Sinking fund.....	Dec. 31, 1906.....	109,854		14,314	124,168	15,615	108,553	
98	Birmingham, Ala.....		1,430,654	57,003	181,692	1,669,349	237,591	1,375,755	56,003
	General treasury.....	Dec. 31, 1906.....	748,012	54,843	2,661	805,516	18,565	764,948	22,003
	Public improvement bond fund.....	Dec. 31, 1906.....	538,727	272	175,300	714,299	181,304	532,995	
	School accounts.....	Dec. 31, 1906.....	143,915	1,888	3,731	149,534	37,722	77,812	34,000
99	South Bend, Ind.....		1,038,661	9,444	181,561	1,220,666	182,130	1,038,092	9,444
	City corporation.....		659,384	8,476	117,283	785,143	104,398	671,301	9,444
	General treasury.....	Dec. 31, 1906.....	570,801	7,478	57,916	636,193	45,122	589,104	1,967
	Sinking fund.....	Dec. 31, 1906.....		1,000	28,958	29,958	22,010	471	7,477
	Investment fund.....	Dec. 31, 1906.....							
	Private trust fund.....	Dec. 31, 1906.....	88,583		30,409	118,992	37,266	81,726	
	School district.....		379,277	968	64,278	444,523	77,732	366,791	
	General treasury.....	July 31, 1906.....	374,042	968	61,343	436,353	75,835	361,018	
	Library fund.....	July 31, 1906.....	5,235		2,935	8,170	2,397	5,773	

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
100	Pawtucket, R. I.		\$2,436,225	\$227,577	\$389,735	\$3,115,537	\$489,033	\$2,398,927	\$227,577
	General treasury	Sept. 30, 1906	2,183,696	226,478	52,553	2,462,727	67,602	2,378,625	16,600
	Sinking fund	Sept. 30, 1906	311,792	330	310,076	622,198	396,161	14,960	211,077
	Public trust funds	Sept. 30, 1906	2,737	769	27,106	30,612	25,270	5,342	
101	Bayonne, N. J.		1,251,289	492,714	161,401	1,905,404	129,609	1,283,081	492,714
	General treasury	Apr. 30, 1907	886,717	336,827	60,266	1,283,810	67,850	1,060,073	155,887
	Custodian of school moneys fund	Apr. 30, 1907	55,257		15,379	70,636		58,636	12,000
	Public library fund	Apr. 30, 1907	5,848		1,580	7,428	3,823	383	3,222
	Sinking fund	Apr. 30, 1907	303,467	155,887	84,176	543,530	57,936	163,989	321,605
102	Binghamton, N. Y.		909,455	70,626	138,832	1,118,913	67,659	981,628	69,626
	General treasury	June 30, 1907	709,222	70,626	76,286	856,134	45,598	810,536	
	County supervisors' fund	Oct. 31, 1906	80,187		3,374	83,561	1,298	41,492	40,771
	City hospital fund	Mar. 31, 1907	18,016		1,200	19,216	854	5,862	12,500
	Library fund	June 30, 1907	10,870		76	10,946	107	839	10,000
	Park fund	Dec. 31, 1906	5,541		787	6,328	1,488	840	4,000
	Waterworks fund	Dec. 31, 1906	79,140		51,273	130,413	9,589	120,824	
	Public trust fund	Sept. 30, 1906	6,479		5,836	12,315	8,725	1,235	2,355
103	Butte, Mont.		1,028,505		245,089	1,273,594	146,407	1,127,187	
	City corporation		732,319		95,634	827,953	121,856	706,097	
	General treasury	Apr. 30, 1907	731,288		92,574	823,862	117,965	705,897	
	Public trust fund	Apr. 30, 1907	1,031		3,060	4,091	3,891	200	
	School district		296,186		149,455	445,641	24,551	421,090	
	General treasury	Aug. 31, 1906	296,186		149,455	445,641	24,551	421,090	
104	McKeesport, Pa.		839,494	66,205	555,834	1,461,533	465,624	929,704	66,205
	City corporation		484,450	30,326	387,232	902,008	169,219	702,463	30,326
	General treasury	Apr. 1, 1907	368,748	30,326	362,565	761,639	60,538	701,101	
	Library fund	Apr. 30, 1907	4,102		158	4,260	260		4,000
	Sinking fund	Apr. 1, 1907	111,600		24,509	136,109	108,421	1,362	26,326
	School districts		355,044	35,879	168,602	559,525	296,405	227,241	35,879
	General treasury	June 6, 1907	352,044	18,908	27,381	398,333	158,231	223,133	16,969
	Sinking fund	June 6, 1907	3,000	16,971	141,221	161,192	138,174	4,108	18,910
105	Johnstown, Pa.		538,893	43,999	179,360	762,252	89,615	628,638	43,999
	City corporation		276,166	25,967	96,472	398,605	57,835	325,912	14,858
	General treasury	Apr. 1, 1907	265,191	25,967	78,684	369,842	44,999	324,843	
	Sinking fund	Apr. 1, 1907	10,975		17,788	28,763	12,836	1,069	14,858
	School district		262,727	18,032	82,888	363,647	31,780	302,726	29,141
	General treasury	June 3, 1907	231,727	17,507	74,088	323,322	20,071	302,726	525
	Sinking fund	June 3, 1907	31,000		8,800	39,800	11,709		28,091
	Investment fund	June 3, 1907		525		525			525
106	Augusta, Ga.		719,335	33,809	25,924	779,068	47,321	697,938	33,809
	General treasury	Dec. 31, 1906	685,173	19,000	22,782	726,955	44,989	681,966	
	City hospital fund	Dec. 31, 1906	27,168		2,886	30,054	2,173	13,881	14,000
	Lamar hospital fund	Dec. 31, 1906	6,994		256	7,250	159	2,091	5,000
	Convict labor account	Dec. 31, 1906		14,809		14,809			14,809
107	Dubuque, Iowa		721,041	458	132,888	854,387	91,979	761,950	458
	City corporation		479,411		109,958	589,369	91,184	497,727	458
	General treasury	Feb. 28, 1907	393,167		94,721	487,888	78,161	409,269	458
	Library incidental fund	Dec. 31, 1906	398		36	434	77	357	
	Waterworks fund	May 31, 1907	46,046		1,890	47,936	201	47,736	
	Sinking fund	Feb. 28, 1907	39,800		13,311	53,111	12,745	40,366	
	School district		241,630	458	22,930	265,018	795	264,223	
	General treasury	June 30, 1907	241,630	458	22,930	265,018	795	264,223	
108	Mobile, Ala.		1,148,807	222,555	378,435	1,749,797	263,472	1,261,670	224,655
	General treasury	Feb. 28, 1907	813,797	50,548	29,048	893,393	23,035	868,599	1,759
	Special tax fund	Apr. 30, 1907	7,878	157,821	5,442	171,141	3,154	167,987	
	Street improvement fund	Mar. 15, 1907	86,066	1,595	185,166	272,827	17,332	203,012	52,483
	Prison labor account	Feb. 28, 1907		2,100		2,100			2,100
	Wharfage fund	Apr. 30, 1907	10,901	10,491	339	21,731		21,731	
	Sinking fund	Apr. 30, 1907	230,165		158,440	388,605	219,951	341	168,313

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 60,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
109	Sioux City, Iowa.....		\$838,840	\$2,281	\$113,765	\$964,886	\$119,662	\$832,943	\$2,281
	City corporation.....		593,409		53,680	647,089	70,927	573,881	2,281
	General treasury.....	Mar. 31, 1907.....	500,198		28,557	528,755	56,483	469,991	2,281
	Library fund.....	Mar. 31, 1907.....	6,225		831	7,056	1,328	5,728	
	Waterworks fund.....	Mar. 31, 1907.....	66,422		22,282	88,704	12,505	76,199	
	Sinking fund.....	Mar. 31, 1907.....	20,481		1,514	21,995	32	21,963	
	Private trust fund.....	Mar. 31, 1907.....	83		496	579			
	School district.....		245,431	2,281	60,085	307,797	48,735	259,062	
	General treasury.....	June 30, 1907.....	245,431	2,281	60,085	307,797	48,735	259,062	
110	Springfield, Ohio.....		638,089	158,538	235,988	1,032,615	121,960	752,639	158,616
	City corporation.....		473,051	158,538	166,379	797,968	73,150	566,202	158,616
	General treasury.....	Dec. 31, 1906.....	264,771	90,843	87,057	442,671	16,293	413,378	13,000
	Library fund.....	Apr. 30, 1907.....	6,961		2,443	9,404	2,908	237	6,259
	Park fund.....	Dec. 31, 1906.....	10,447		7,313	17,760	5,449	136	12,176
	Waterworks fund.....	Dec. 31, 1906.....	34,518	42,520	6,087	83,125	20,621	62,504	
	Sinking fund.....	Dec. 31, 1906.....	108,867	13,000	1,751	123,618	4,655	1,989	116,974
	Public trust funds.....	Dec. 31, 1906.....	47,487	12,175	61,728	121,390	23,224	87,958	10,208
	School district.....		165,038		69,609	234,647	48,810	185,837	
	General treasury.....	Aug. 31, 1906.....	165,038		69,609	234,647	48,810	185,837	
111	Topeka, Kans.....		849,983	21,807	250,644	1,122,434	225,788	874,509	21,837
	City corporation.....		598,288	21,807	237,275	857,370	215,996	619,537	21,837
	General treasury.....	Mar. 31, 1907.....	564,108	5,890	208,987	778,985	191,910	587,075	
	Street lighting, special account.....	Mar. 31, 1907.....		15,917		15,917			15,917
	Library fund.....	Dec. 31, 1906.....	5,336		1,269	6,605		685	5,920
	Waterworks, special account.....	Mar. 31, 1907.....	1,824		877	2,701	325	2,376	
	Sinking fund.....	Mar. 31, 1907.....	26,027		4,488	30,515	5,110	25,405	
	Public trust funds.....	Dec. 31, 1906; Mar. 31, 1907.....	993		21,654	22,647	18,651	3,996	
	School district.....		251,695		13,369	265,064	9,792	255,272	
	General treasury.....	June 30, 1907.....	251,695		13,369	265,064	9,792	255,272	
112	Allentown, Pa.....		612,827	36,963	215,140	864,930	189,724	638,243	36,963
	City corporation.....		288,553	36,963	198,505	524,021	173,955	315,763	34,303
	General treasury.....	Apr. 1, 1907.....	243,724	36,963	78,557	359,244	70,226	289,018	
	Sinking fund.....	Apr. 1, 1907.....	44,829		119,948	164,777	103,729	26,745	34,303
	School district.....		324,274		16,635	340,909	15,769	322,480	2,660
	General treasury.....	June 30, 1907.....	285,587		3,188	288,775	1,866	286,909	
	Sinking fund.....	June 30, 1907.....	38,687		13,447	52,134	13,903	35,571	2,660
113	Wheeling, W. Va.....		778,332	122,122	94,353	994,807	117,573	755,112	122,122
	City corporation.....		614,008	122,122	73,796	809,926	88,738	599,066	122,122
	General treasury.....	May 31, 1907.....	234,193	81,731	17,890	333,814	43,594	289,101	1,119
	Gas and light fund.....	May 31, 1907.....	134,484		27,708	162,192	23,215	107,517	31,460
	Street lighting, special account.....	May 31, 1907.....		38,922		38,922			38,922
	Workhouse labor account.....	May 31, 1907.....		350		350			350
	Waterworks fund.....	May 31, 1907.....	200,254			200,254		200,254	
	Sinking fund.....	May 31, 1907.....	44,907		28,198	73,105	21,929	906	50,271
	Public trust fund.....	May 31, 1907.....	170	1,119		1,289		1,289	
	School district.....		164,324		20,557	184,881	28,835	156,046	
	General treasury.....	July 31, 1906.....	156,916		15,806	172,722	24,095	148,627	
	Library fund.....	July 31, 1906.....	7,408		4,751	12,159	4,740	7,419	
114	East St. Louis, Ill.....		965,298	27,918	270,698	1,263,914	247,395	988,601	27,918
	City corporation.....		703,833		175,157	878,990	174,680	704,069	241
	General treasury.....	Feb. 28, 1907.....	671,508		172,520	844,028	171,432	672,355	241
	Interest fund.....	Feb. 28, 1907.....	32,325		2,637	34,962		31,714	
	School district.....		261,465	27,918	95,541	384,924	72,715	284,532	27,677
	General treasury.....	June 30, 1907.....	261,465	27,918	851	290,234	5,702	284,532	
	Sinking fund.....	June 30, 1907.....			94,690	94,690	67,013		27,677

<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.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 38.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
115	Montgomery, Ala.		\$768,907	\$18,748	\$34,902	\$822,557	\$179,468	\$624,341	\$18,748
	General treasury	Sept. 30, 1906	763,607	18,748	34,687	817,042	178,972	619,322	18,748
	Library fund	Sept. 30, 1906	5,300		215	5,515	496	5,019	
116	Davenport, Iowa		1,172,061	701	346,515	1,519,277	329,071	1,189,505	701
	City corporation		846,002		229,637	1,075,639	214,286	860,652	701
	General treasury	Feb. 28, 1907	793,600		188,558	982,158	174,025	807,432	701
	Library fund	Feb. 28, 1907	13,819		6,492	20,311	9,841	10,470	
	Park fund	Apr. 1, 1907	31,894		13,776	45,580	15,935	29,645	
	Private trust funds	Feb. 28, 1907	6,779		20,811	27,590	14,485	13,105	
	School district		326,059	701	116,878	443,638	114,785	328,853	
	General treasury	June 30, 1907	326,059	701	116,878	443,638	114,785	328,853	
117	Bay City, Mich.		982,561	27,501	183,638	1,193,700	79,679	1,086,520	27,501
	General treasury	Apr. 30, 1907	900,425	27,501	130,266	1,058,192	19,270	1,015,068	23,854
	Sinking fund	Apr. 30, 1907	82,136		52,229	134,365	59,266	71,452	3,647
	Public trust fund	Apr. 30, 1907			1,143	1,143			
118	Little Rock, Ark.		568,885	29,951	67,785	666,621	54,688	581,982	29,951
	City corporation		351,885	29,951	61,224	443,060	54,688	358,421	29,951
	General treasury	Dec. 31, 1906	222,696	29,698	16,011	268,405	21,414	239,600	7,391
	Sewer improvement fund	Dec. 31, 1906	23,512	80	5,687	29,279		26,350	
	Street improvement fund	Dec. 31, 1906	79,541	65	4,578	84,184	2,532	78,190	3,462
	Street lighting, special account	Dec. 31, 1906	15,516			15,516		4,423	11,093
	Prison labor account	Dec. 31, 1906	2,715			2,715		2,715	
	Cemetery fund	Dec. 31, 1906; Apr. 15, 1907	7,040		2,439	9,479	4,076	5,403	
	Sinking fund	Dec. 31, 1906		108	31,775	31,883	22,870	1,008	8,005
	Investment fund	Jan. 1, 1907	668		234	893	467	432	
	Private trust fund	Dec. 31, 1906	200		500	700	400	300	
	School district		217,000		6,561	223,561		223,561	
	General treasury	June 30, 1907	217,000		6,561	223,561		223,561	
119	Passaic, N. J.		721,555	646,555	97,066	1,465,176	87,727	730,894	646,555
	General treasury	June 30, 1907	524,510	194,466	92,590	811,566	83,973	275,539	452,054
	Collector of taxes fund	June 30, 1907		447,600	160	447,760	1,666	446,094	
	Criminal court fund	June 30, 1907	5	2,872	289	3,106	190	2,976	
	District court fund	June 30, 1907	637	1,617	94	2,348	140	2,208	
	Board of health fund	June 30, 1907	7,256		768	8,024	542	1,447	6,035
	School fund	June 30, 1907	176,620		2,927	179,547	894	1,133	177,520
	Library fund	June 30, 1907	7,813		114	7,927	246	1,491	6,196
	Tree commission fund	June 30, 1907	1,086			1,086	82	4	1,000
	Sinking fund	June 30, 1907	3,628		124	3,752		2	3,750
120	Atlantic City, N. J.		1,604,885	317,095	308,231	2,230,211	416,754	1,499,432	314,025
	General treasury	Aug. 31, 1906	1,174,386	208,026	257,999	1,640,411	264,825	1,266,017	109,569
	Board of health fund	Aug. 31, 1906	8,892		2,891	11,783	1,783		10,000
	School fund	June 30, 1906	259,239		20,502	279,741	11,686	205,173	62,882
	Library account	Dec. 31, 1906	10,695		399	11,094	559	535	10,000
	Sinking fund	Aug. 31, 1906	151,673	109,069	26,440	287,182	137,901	27,707	121,574
121	York, Pa.		515,241	1,757	170,938	687,936	197,912	488,267	1,757
	City corporation		269,786	1,757	135,355	406,898	163,465	241,676	1,757
	General treasury	Apr. 1, 1907	230,335	1,757	82,887	314,979	109,093	205,886	
	Sinking fund	Apr. 1, 1907	38,649		52,468	91,117	54,372	35,637	1,108
	Public trust fund	Apr. 1, 1907	729			729		80	649
	Private trust fund	Apr. 1, 1907	73			73		73	
	School district		245,455		35,583	281,038	34,447	246,591	
	General treasury	June 11, 1907	210,168		31,121	241,289	23,592	217,697	
	Sinking fund	June 11, 1907	35,287		4,462	39,749	10,855	28,894	
122	Quincy, Ill.		631,383	16,689	95,753	743,825	117,022	610,013	16,790
	City corporation		433,508	16,659	95,059	545,226	112,215	416,251	16,760
	General treasury	Apr. 30, 1907	295,936	16,659	63,497	376,092	67,780	308,312	
	Library fund	May 31, 1907	5,201		149	5,350	430	249	4,671
	Boulevard and park fund	Mar. 24, 1907	17,530		143	17,673	32	5,552	12,089
	Sinking fund	Apr. 30, 1907	101,716		9,538	111,254	22,534	88,720	
	Investment fund	Apr. 30, 1907	13,125		20,991	34,116	20,732	13,384	
	Public trust funds	May 31, 1907			741		707	34	
	School district		197,875	30	694	198,599	4,807	193,762	30
	General treasury	June 30, 1907	197,875		694	198,569	4,807	193,732	30
	Public trust fund	June 30, 1907		30		30		30	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
123	Springfield, Ill.		\$1,138,279	\$10,847	\$110,076	\$1,259,202	\$91,654	\$1,156,781	\$10,767
	City corporation.		785,674	9,536	69,132	864,342	52,763	800,812	10,767
	General treasury	Feb. 28, 1907.	677,416		67,245	744,661	47,320	696,110	1,231
	Street lighting, special account.	Feb. 28, 1907.		9,536		9,536			9,536
	Registered bond fund.	Feb. 28, 1907.	107,976		1,467	109,443	4,915	104,528	
	Investment fund.	Feb. 28, 1907.							
	Public trust fund.	Feb. 28, 1907.	282		420	702	528	174	
	School district.		224,405	560	23,564	248,529	38,891	209,638	
	General treasury	Aug. 31, 1906.	224,405	560	23,564	248,529	38,891	209,638	
	Pleasure, driveway, and park district.		128,200	751	17,380	146,331		146,331	
	General treasury	May 31, 1907.	128,200	751	17,380	146,331		146,331	
124	Malden, Mass.		1,666,547	226,879	152,080	2,045,506	44,717	1,773,910	226,879
	General treasury	Dec. 31, 1906.	1,399,430	218,351	125,519	1,743,300	16,637	1,724,775	1,888
	County dog tax fund.	Dec. 31, 1906.	3,359			3,359		3,359	7,238
	Library fund.	Dec. 31, 1906.	16,030		1,105	17,135	827	503	15,805
	Pine Bank Park corporation fund.	Dec. 31, 1906.	1,180		154	1,334	184	150	1,000
	Sinking fund.	Dec. 31, 1906.	228,732		18,229	246,961	15,045	23,890	208,026
	Public trust funds.	Dec. 31, 1906.	17,816	8,528	7,073	33,417	12,024	21,233	160
125	Canton, Ohio		706,328	157,331	359,145	1,222,804	252,987	812,486	157,331
	City corporation.		537,894	157,331	284,119	979,344	186,349	635,664	157,331
	General treasury	Dec. 31, 1906.	407,314	152,986	212,708	773,008	138,856	632,220	1,932
	Library fund.	Feb. 6, 1907.	8,194		135	8,329	882	209	7,238
	Sinking fund.	Dec. 31, 1906.	117,507	931	66,588	185,026	42,729		142,297
	Public trust fund.	Dec. 31, 1906; Feb. 1, Apr. 10, 1907.	4,879	3,414	4,688	12,981	3,882	3,235	5,864
	School district.		168,434		75,026	243,460	66,638	176,822	
	General treasury	Aug. 31, 1906.	168,434		75,026	243,460	66,638	176,822	
126	Chester, Pa.		428,420	60,268	45,833	534,521	84,273	389,980	60,268
	City corporation.		248,006	47,111	9,604	304,721	34,550	223,060	47,111
	General treasury	Mar. 31, 1907.	184,047	47,111	8,849	240,007	17,472	222,535	
	Sinking fund.	Mar. 31, 1907.	63,959		755	64,714	17,078	525	47,111
	School district.		180,414	13,157	36,229	229,800	49,723	166,920	13,157
	General treasury	June 14, 1907.	167,039	13,157	486	180,682	15,437	165,245	
	Sinking fund.	June 14, 1907.	13,375		35,743	49,118	34,286	1,675	13,157
127	Salem, Mass.		1,471,976	4,809	189,173	1,665,958	107,131	1,554,018	4,809
	General treasury	Nov. 30, 1906.	1,407,583	3,772	142,749	1,554,104	66,014	1,488,090	
	County dog tax fund.	Nov. 30, 1906.	2,800			2,800		2,800	
	Library fund.	Nov. 30, 1906.	611	437	660	1,708	660	448	600
	Sinking fund.	Nov. 30, 1906.	2,020		853	2,873	483	668	1,722
	Investment fund.	Nov. 30, 1906.	2,108		3,309	5,417	3,034	446	1,937
	Public trust funds.	Nov. 30, 1906.	56,436	600	41,314	98,350	36,874	60,926	550
	Private trust fund.	Nov. 30, 1906.	418		288	706	66	640	
128	Haverhill, Mass.		1,288,418	280,829	64,655	1,603,902	66,826	1,286,247	280,829
	General treasury	Dec. 31, 1906.	1,125,644	124,292	22,512	1,272,448	27,215	1,130,250	114,983
	County dog tax fund.	Nov. 1, 1906.	4,031			4,031		4,031	
	Waterworks fund.	Nov. 30, 1906.	56,764	57,240	39,569	153,573	36,686	116,351	536
	Sinking fund.	Dec. 31, 1906.	101,278	65,000	2,574	168,852	2,925	34,187	131,740
	Investment funds.	Dec. 31, 1906.	633			2,891		321	2,570
	Public trust funds.	Dec. 31, 1906.	68	2,039		2,107		1,107	1,000
129	Chelsea, Mass.		1,052,283	407,328	27,558	1,487,169	96,495	983,346	407,328
	General treasury	Dec. 31, 1906.	1,051,665	208,856	25,073	1,285,594	94,364	982,948	208,282
	Sinking fund.	Dec. 31, 1906.		183,446		183,446			183,446
	Public trust funds.	Dec. 31, 1906.	618	15,026	2,485	18,129	2,131	398	15,600
130	Superior, Wis.		923,073	401,208	206,777	1,531,058	191,111	926,239	413,708
	General treasury	Sept. 30, 1906.	523,123	400,979	99,414	1,023,516	116,283	907,004	229
	School fund.	June 30, 1906.	200,469	229		222,600	17,945	18,149	186,506
	Library fund.	June 30, 1906.	5,765		4,233	9,998	3,808	190	6,000
	Sinking funds.	Sept. 30, 1906.	193,716		81,228	274,944	53,075	896	220,973
131	Newton, Mass.		2,567,679	1,055,321	160,859	3,783,859	148,909	2,579,629	1,055,321
	General treasury	Dec. 31, 1906.	2,453,133	592,389	130,465	3,175,987	111,882	2,558,320	505,785
	County dog tax fund.	Dec. 31, 1906.	4,590			4,590		4,590	
	Library incidental fund.	Dec. 31, 1906.	679		141	820	42	778	
	Sinking funds.	Dec. 31, 1906.	107,158	462,932	25,612	595,702	33,026	14,904	547,772
	Public trust funds.	Dec. 31, 1906.	2,119		4,641	6,760	3,959	1,037	1,764

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
132	Newcastle, Pa.		\$476,618		\$151,050	\$627,668	\$100,003	\$527,665	
	City corporation		311,998		98,406	410,404	45,797	364,607	
	General treasury	Apr. 1, 1907	311,998		98,406	410,404	45,797	364,607	
	School district		164,620		52,644	217,264	54,206	163,058	
	General treasury	May 31, 1907	164,620		52,644	217,264	54,206	163,058	
133	South Omaha, Nebr.		543,407	\$591	325,559	869,557	177,167	691,799	\$591
	City corporation		357,825		267,144	624,969	93,250	531,719	
	General treasury	July 31, 1906	357,825		267,144	624,969	93,250	531,719	
	School district		185,582	591	58,415	244,588	83,917	160,080	591
	General treasury	June 30, 1906	185,582	591	58,415	244,588	83,917	160,080	591
134	Jacksonville, Fla.		812,128	61,937	372,835	1,246,900	68,380	1,116,583	61,937
	General treasury	Dec. 31, 1906	812,128	54,437	372,835	1,239,400	68,380	1,116,583	54,437
	Convict labor account	Dec. 31, 1906		7,500		7,500			7,500
135	Rockford, Ill.		910,068	13,892	32,259	956,219	37,390	905,528	13,801
	General treasury	Dec. 31, 1906	895,452	13,892	31,579	940,923	36,975	903,948	
	Library fund	May 31, 1907	14,254		368	14,622	309	1,024	13,289
	Public trust fund	Dec. 31, 1906	362		312	674	106	556	12
136	Knoxville, Tenn.		483,330	68,787	72,903	625,020	16,415	537,430	71,175
	General treasury	Jan. 23, 1907	393,311	67,877	58,775	519,963	2,520	517,443	
	Hospital fund	Nov. 30, 1906	16,364		4,818	21,182	5,259	8,532	7,391
	School fund	June 30, 1907	63,829		7	63,836		52	63,784
	Current judgments account	Jan. 23, 1907	9,826			9,826		9,826	
	Sinking fund	Jan. 23, 1907			9,092	9,092	8,515	577	
	Public trust fund	Dec. 1, 1906		910	211	1,121	121	1,000	
137	Elmira, N. Y.		859,861	221,978	89,719	1,171,558	61,223	888,357	221,978
	General treasury	Dec. 31, 1906	767,747	118,772	72,534	959,053	35,562	843,128	80,363
	County supervisors' fund	Dec. 31, 1906	11,826			11,826		5,100	6,726
	City board of audits fund	Dec. 31, 1906	49,198		1,288	50,486	1,136	24,373	24,977
	Cemetery fund	Dec. 31, 1906	18,613	10,000	4,330	32,943	13,562	8,428	10,953
	Cash in transit	Dec. 31, 1906		1,891		1,891			
	Investment funds	Dec. 31, 1906		90,491		90,491			90,491
	Public trust funds	Dec. 31, 1906	12,477	824	6,951	20,252	4,456	7,328	8,468
	Private trust funds	Dec. 31, 1906			4,616	4,616			
138	Joplin, Mo.		422,607	33,523	96,716	552,846	59,393	459,930	33,523
	City corporation		271,680	17,993	26,420	316,093	43,345	254,756	17,992
	General treasury	June 30, 1907	251,843	17,368	17,518	286,729	37,435	248,669	625
	Library incidental fund	Apr. 30, 1907	144		39	183	28	155	
	Sinking fund	June 30, 1907	15,566	625	3,806	19,997	1,698	932	17,367
	Private trust funds	June 30, 1907	4,127		5,057	9,184	4,184	5,000	
	School district		150,927	15,530	70,296	236,753	16,048	205,174	15,531
	General treasury	June 30, 1907	135,927	15,530	68,917	220,374	15,200	205,174	
	Sinking fund	June 30, 1907	15,000		1,379	16,379	848		15,531
139	Wichita, Kans.		708,524	550	51,681	760,755	56,338	703,817	600
	City corporation		539,187	550	43,122	582,859	50,159	532,700	
	General treasury	Mar. 31, 1907	536,560	550	40,938	578,048	47,734	530,314	
	Public trust fund	Mar. 31, 1907	2,627		2,184	4,811	2,425	2,386	
	School district		169,337		8,559	177,896	6,179	171,117	600
	General treasury	June 30, 1907	169,337		8,559	177,896	6,179	171,117	600
140	Galveston, Tex.		1,852,907	447,485	489,116	2,789,508	595,868	1,746,155	447,485
	City corporation		1,770,624	446,613	462,248	2,679,485	568,079	1,664,793	446,613
	General treasury	Feb. 28, 1907	1,355,024	389,900	389,540	2,134,464	496,849	1,593,683	43,932
	Street lighting, special account	Feb. 28, 1907		25,553		25,553			25,553
	Fiscal agents' fund	Feb. 28, 1907	84,950	50	9,463	94,463	2,263		92,200
	Sinking funds	Feb. 28, 1907	330,650		63,245	393,895	68,967	40,000	284,928
	Investment fund	Feb. 28, 1907		31,110		31,110		31,110	
	School district		82,283	872	26,868	110,023	27,789	81,362	872
	General treasury	Aug. 31, 1906	82,283		26,868	109,151	27,789	80,490	872
	Public trust funds	Aug. 31, 1906		872		872		872	

<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.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
141	Chattanooga, Tenn.		\$641,558	\$23,155	\$82,667	\$747,380	\$221,708	\$504,017	\$21,655
	General treasury	Sept. 30, 1906.	538,722	18,250	75,932	630,904	217,307	413,597	
	City hall, wharf, and fire hall fund.	Sept. 30, 1906.	69,869			69,869		69,869	
	Baroness Erlanger hospital fund.	June 30, 1906.	22,696		2,313	25,008	1,855	17,403	5,750
	Convict labor account.	Sept. 30, 1906.		4,905		4,905			4,905
	Library fund.	Sept. 30, 1906.	5,514		3,725	9,239	2,399	1,840	5,000
	Sinking fund.	Sept. 30, 1906.	6,758		697	7,455	147	1,308	6,000
142	New Britain, Conn.		930,168	20,057	230,129	1,180,354	190,620	969,677	20,057
	General treasury	Mar. 31, 1907.	920,168	18,720	75,859	1,014,747	49,865	963,022	1,859
	Sinking funds.	Mar. 31, 1907.	10,000		137,366	147,366	125,195	5,171	17,000
	Public trust funds.	Mar. 31, 1907.		1,337	16,904	18,241	15,559	1,484	1,198
143	Fitchburg, Mass.		1,578,921	298,154	62,569	1,939,644	122,877	1,518,613	298,154
	General treasury	Nov. 30, 1906.	1,524,850	152,768	54,515	1,732,133	56,689	1,505,380	170,058
	County dog tax fund.	Nov. 30, 1906.	2,546			2,546		2,546	
	Burbank hospital fund.	Nov. 30, 1906.	21,593	16	1,555	23,154	1,081	6,255	15,228
	Sinking funds.	Nov. 30, 1906.	28,000	143,495	3,303	174,798	63,046	803	110,949
	Public trust funds.	Nov. 30, 1906.	1,932	1,875	3,196	7,003	1,461	3,023	1,919
144	Woonsocket, R. I.		2,241,834	167,893	57,062	2,466,789	92,419	2,206,477	167,893
	General treasury	Nov. 30, 1906.	2,186,174	115,881	3,431	2,305,486	23,289	2,205,722	76,475
	Library incidental fund.	Nov. 30, 1906.	321		255	576	280	283	13
	Sinking fund.	Nov. 30, 1906.	55,339	52,000	53,138	160,477	68,648	424	91,405
	Public trust fund.	Nov. 30, 1906.		12	238	250	202	48	
145	Auburn, N. Y.		697,794	143,841	58,449	900,084	70,333	700,004	129,747
	General treasury	June 30, 1907.	475,220	143,494	15,786	634,500	37,485	582,918	14,097
	Contingent audit fund.	Nov. 1, 1906.	14,163			14,163		6,926	7,237
	School fund.	July 31, 1906.	109,517	347	6,436	116,100	4,608	19,462	92,030
	Waterworks fund.	Dec. 31, 1906.	89,067		21,418	110,485	11,807	84,950	13,728
	Cemetery fund.	June 1, 1907.	1,866		4,085	5,951	4,329	1,622	
	Sinking fund.	Dec. 31, 1906.			283	283			283
	Public trust funds.	June 30, 1907.	8,161		10,441	18,602	12,104	4,126	2,372
146	Racine, Wis.		686,373	7,500	223,836	917,709	103,603	801,606	12,500
	General treasury	Aug. 31, 1906.	622,778	7,500	188,721	818,999	88,858	730,141	
	Library fund.	May 31, 1906.	6,095		5,854	11,949	4,895	554	6,500
	Park fund.	Sept. 30, 1906.	5,500		6,241	11,741		5,741	6,000
	Sinking fund.	Aug. 31, 1906.	52,000		23,020	75,020	9,850	65,170	
147	Macon, Ga.		436,369	65,375	25,864	527,608	48,811	413,422	65,375
	General treasury	Dec. 17, 1906.	366,520	59,750		426,270	23,671	402,599	
	Convict labor account.	Dec. 17, 1906.		5,625		5,625			5,625
	Sinking fund.	Nov. 1, 1906.	69,849		25,864	95,713	25,140	10,823	59,750
148	Kalamazoo, Mich.		1,106,523	110,663	97,595	1,314,781	11,667	1,192,314	110,800
	General treasury	Mar. 31, 1907.	690,965	110,663	68,115	869,743	10,471	859,272	
	School fund.	May 31, 1907.	287,342		29,280	316,622	637	205,185	110,800
	Sinking fund.	Mar. 31, 1907.	127,949			127,949	559	127,390	
	Public trust fund.	Mar. 31, 1907.			200	200		200	
	Private trust fund.	Mar. 31, 1907.	267			267		267	
149	Joliet, Ill.		529,695	800	128,156	658,651	105,125	552,726	800
	City corporation.		334,358		98,210	432,568	89,094	342,674	800
	General treasury	Dec. 31, 1906.	301,951		95,422	397,373	87,595	309,778	
	Library fund.	May 31, 1907.	32,407		2,788	35,195	1,499	32,896	800
	School district.		195,337	800	29,946	226,083	16,031	210,052	
	General treasury.	June 30, 1907.	195,337	800	29,946	226,083	16,031	210,052	
150	Oshkosh, Wis.		583,459	6,640	30,342	620,441	85,079	528,722	6,640
	General treasury.	Sept. 30, 1906.	583,459	3,320	28,791	615,570	83,566	528,684	3,320
	Public trust fund.	Sept. 30, 1906.		3,320	1,551	4,871	1,513	38	3,320
151	Sacramento, Cal.		906,345	74,781	640,903	1,622,029	694,786	871,731	55,512
	City corporation.		670,245	74,781	586,999	1,332,025	644,561	686,936	528
	General treasury.	Jan. 6, 1907.	587,108	74,781	586,029	1,257,918	644,135	613,783	
	Special assessment fund.	Jan. 6, 1907.	72,727			72,727		72,727	
	Library incidental fund.	June 30, 1907.	410		33	443	17	426	
	Public trust fund.	Jan. 6, 1907.			937	937	409		528
	School district.		236,100		53,904	290,004	50,225	184,795	54,984
	General treasury.	June 30, 1907.	236,100		53,904	290,004	50,225	184,795	54,984

<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: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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, public service enterprises, and funds. <sup>1</sup>				From the public.	From departments, offices, public service enterprises, and funds. <sup>1</sup>
152	Taunton, Mass.		\$1,018,132	\$537,706	\$98,046	\$1,653,884	\$121,362	\$994,816	\$537,706
	General treasury	Nov. 30, 1906	948,356	218,304	83,699	1,250,359	69,774	902,933	277,652
	County dog tax fund	Nov. 30, 1906	2,579	370		2,949		2,949	
	Light department fund	Nov. 30, 1906		52,121	1,767	53,888		51,958	1,930
	Library incidental fund	Nov. 30, 1906	325		55	380	29	351	
	Sinking funds	Nov. 30, 1906	66,872	263,119	12,525	342,516	51,559	33,775	287,182
	Public trust funds	Nov. 30, 1906		3,792		3,792		2,850	942
153	Pueblo, Colo.		2,721,793	100,109	124,653	2,946,555	136,441	2,709,506	100,608
	City corporation		2,348,478	99,609	89,744	2,537,831	65,047	2,372,176	100,608
	General treasury	Dec. 31, 1906	2,096,716	75,038	42,052	2,213,806	48,140	2,137,587	28,109
	Library fund	Dec. 31, 1906	7,032	550	837	8,419	933	486	7,000
	North Side waterworks fund	Mar. 31, 1907	87,382		24,364	111,746	12,694	78,656	20,396
	South Side waterworks fund	Dec. 31, 1906	500		1,500	2,000		500	1,500
	Mountain View cemetery fund	Apr. 15, 1907	2,650		550	3,200	223	1,574	1,403
	Sinking funds	Dec. 31, 1906	153,616	24,021	20,416	198,053	3,017	153,336	41,700
	Investment fund	Dec. 31, 1906	582		25	607	40	67	500
	School district		373,315	500	34,909	408,724	71,394	337,330	
	General treasury	June 30, 1907	369,043	500	29,143	398,686	71,001	327,685	
	Sinking funds	June 30, 1907	4,272		5,766	10,038	393	9,645	
154	Newport, Ky.		489,422	81,152	93,696	664,270	119,725	463,393	81,152
	General treasury	Dec. 31, 1906	176,596	44,127	34,017	254,740	38,085	179,630	37,025
	Newport and Covington bridge fund	Dec. 31, 1906	2,700	1,850	822	5,372	249	5,123	
	School fund	Dec. 31, 1906	113,205		7,851	121,056	10,386	76,069	34,601
	Library fund	Dec. 31, 1906	4,157		1,678	5,835	1,764	87	4,034
	Waterworks fund	Dec. 31, 1906	28,568	33,000	143	61,711	547	61,164	
	Sinking fund	Dec. 31, 1906	164,196	2,175	49,185	215,556	68,694	141,370	5,492
155	West Hoboken, N. J.		584,500	10,011	44,594	639,105	126,251	502,843	10,011
	General treasury	Dec. 31, 1906	583,189	10,011	27,155	620,355	117,638	502,717	
	Tax collectors' incidental fund	Dec. 31, 1906			67	67	67		
	Board of health fund	Dec. 31, 1906	1,311		226	1,537	137		1,400
	Sinking fund	Dec. 31, 1906			17,146	17,146	8,409	126	8,611
156	Everett, Mass.		954,069	318,276	60,096	1,332,441	98,147	916,018	318,276
	General treasury	Dec. 31, 1906	951,027	162,880	22,319	1,136,226	65,752	912,224	158,250
	County dog tax fund	Dec. 31, 1906	3,042			3,042		3,042	
	Sinking funds	Dec. 31, 1906		150,000	34,871	184,871	25,424	467	158,980
	Public trust fund	Dec. 31, 1906		5,396	2,906	8,302	6,971	285	1,046
157	La Crosse, Wis.		623,685	41,233	293,008	957,926	350,637	566,056	41,233
	General treasury	Dec. 31, 1906	623,685	41,233	188,642	853,560	290,112	563,448	
	Sinking fund	Dec. 31, 1906			79,891	79,891	38,069	2,089	39,733
	Investment fund	Dec. 31, 1906			24,475	24,475	22,456	519	1,500
158	Fort Worth, Tex.		1,003,417	145,713	112,547	1,261,677	79,908	1,031,560	150,209
	General treasury	Mar. 21, 1907	882,069	4,232	60,281	946,582	48,363	763,943	134,276
	Street lighting, special account	Feb. 23, 1907		11,933		11,933			11,933
	Library fund	Mar. 1, 1907	6,035		144	6,179	784	1,395	4,000
	Waterworks fund	Apr. 1, 1907		127,788	5,252	133,040	3,017	130,023	
	Sinking fund	Mar. 21, 1907	115,213		46,870	162,183	27,744	134,439	
	Investment fund	Mar. 21, 1907		1,760		1,760		1,760	

<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,

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

City num- ber.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To departments, offices, public service enterprises, 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.....	\$1,088,699,394	\$910,744,646	\$607,677,842	\$303,066,804	\$177,954,748	\$3,339,298	\$92,377,110	\$82,238,340
	Group I.....	734,375,052	614,226,029	396,700,480	217,525,549	120,149,023	1,721,437	69,397,997	49,029,589
	Group II.....	169,995,886	136,246,166	95,453,175	40,792,991	33,749,720	603,342	15,783,197	17,363,181
	Group III.....	105,320,765	91,354,621	66,293,396	25,061,225	13,966,144	479,295	4,000,689	9,486,160
	Group IV.....	79,007,691	68,917,830	49,230,791	19,687,039	10,089,861	535,224	3,195,227	6,359,410

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$395,811,093	\$328,270,887	\$178,447,153	\$149,823,734	\$67,540,206	\$68,443	\$52,318,382	\$15,153,381
2	Chicago, Ill.....	70,385,725	66,812,208	45,893,861	20,918,347	3,573,517	889,128	161,228	2,523,161
3	Philadelphia, Pa.....	44,596,972	39,010,944	31,931,008	7,079,936	5,566,028	160,725	1,090,063	4,335,240
4	St. Louis, Mo.....	20,709,804	18,476,946	16,409,206	2,067,740	2,232,858	63,380	60,465	2,109,013
5	Boston, Mass.....	54,251,588	39,791,185	29,223,985	10,567,200	14,460,403	225,940	7,129,640	7,104,823
6	Baltimore, Md.....	15,048,964	12,266,196	12,031,094	235,102	2,782,768	53,706	1,723,186	1,005,876
7	Cleveland, Ohio.....	17,929,589	14,499,781	13,480,225	1,019,556	3,429,808	9,702	686,051	2,734,055
8	Buffalo, N. Y.....	19,709,990	17,063,162	7,609,061	9,454,101	2,646,828	117,713	1,341,761	1,187,354
9	Pittsburg, Pa.....	17,918,334	13,081,300	10,935,773	2,145,527	4,837,634	5,705	1,972,376	2,859,553
10	San Francisco, Cal.....	11,739,671	11,663,698	8,448,856	3,214,842	75,973	3,467	.....	72,506
11	Detroit, Mich.....	9,317,684	8,253,557	7,846,805	406,752	1,064,127	.....	780,015	284,112
12	Cincinnati, Ohio.....	20,876,308	16,239,245	10,676,482	5,562,763	4,637,063	.....	2,075,565	2,561,498
13	Milwaukee, Wis.....	9,579,744	8,239,441	5,548,143	2,691,298	1,340,303	46,160	1,400	1,292,743
14	New Orleans, La.....	12,224,278	7,952,625	6,575,945	1,376,680	4,271,653	49,548	57,015	4,165,090
15	Washington, D. C.....	14,274,708	12,604,854	11,642,883	961,971	1,669,854	27,820	850	1,641,184

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$22,147,334	\$11,760,070	\$6,833,198	\$4,926,872	\$10,387,264	\$9,104	\$6,705,993	\$3,672,167
17	Minneapolis, Minn.....	6,065,149	5,677,149	5,021,530	655,619	388,000	2,103	71,938	313,959
18	Jersey City, N. J.....	9,942,269	7,397,031	4,582,159	2,814,872	2,545,238	.....	1,462,612	1,082,626
19	Louisville, Ky.....	9,120,441	7,685,661	4,529,751	3,155,910	1,434,780	.....	338,884	1,095,896
20	Indianapolis, Ind.....	4,200,343	4,198,678	3,648,289	550,389	1,665	.....	1,320	345
21	St. Paul, Minn.....	5,808,039	5,579,377	3,700,108	1,879,269	228,662	32,349	32,999	163,314
22	Providence, R. I.....	10,053,595	6,268,141	5,037,783	1,230,358	3,785,454	50,189	2,378,428	1,356,837
23	Rochester, N. Y.....	9,299,533	8,996,541	4,747,817	4,248,724	302,992	6,804	12,125	284,063
24	Kansas City, Mo.....	9,407,108	8,994,488	6,692,532	2,301,956	412,615	25,541	32,208	354,866
25	Toledo, Ohio.....	5,184,822	3,545,765	2,740,196	805,569	1,639,057	707	680,406	957,944
26	Denver, Colo.....	8,404,015	7,064,654	4,972,453	2,092,201	1,339,361	4,761	115,000	1,219,600
27	Columbus, Ohio.....	8,156,281	4,298,867	3,583,574	715,293	3,857,414	109,581	1,728,708	2,019,125
28	Allegheny, Pa.....	3,679,725	3,258,774	3,147,950	110,824	420,951	1,500	238,540	180,911
29	Los Angeles, Cal.....	7,384,586	7,084,421	6,434,995	649,426	300,165	49,865	.....	260,500
30	Worcester, Mass.....	6,494,647	4,822,127	2,706,972	2,115,155	1,672,520	38,351	767,571	866,598
31	Memphis, Tenn.....	3,168,243	2,795,125	2,430,618	364,507	373,118	26,286	13,093	333,739
32	Omaha, Nebr.....	4,116,633	3,072,839	1,948,164	1,124,675	1,043,794	32,047	16,705	995,042
33	New Haven, Conn.....	3,127,204	2,417,461	2,034,365	383,096	709,743	2,570	3,056	704,118
34	Syracuse, N. Y.....	5,075,659	4,808,697	2,546,709	2,261,988	266,962	204	74,829	191,929
35	Scranton, Pa.....	2,154,462	1,776,085	1,443,525	332,560	378,377	.....	60,330	318,047
36	St. Joseph, Mo.....	1,610,514	1,396,339	1,093,048	303,891	213,575	41,655	11,828	160,092
37	Paterson, N. J.....	4,628,667	4,041,290	1,549,967	2,491,321	587,377	.....	482,453	104,924
38	Portland, Oreg.....	3,784,924	3,709,858	3,174,870	534,988	75,066	2,002	34,819	38,745
39	Fall River, Mass.....	3,980,225	3,159,581	1,829,802	1,329,779	820,644	2,549	303,176	514,919
40	Atlanta, Ga.....	1,983,064	1,803,982	1,786,803	17,179	179,082	50,048	.....	129,034
41	Seattle, Wash.....	8,611,175	8,405,929	5,335,897	3,160,032	115,246	115,126	.....	120
42	Dayton, Ohio.....	2,407,234	2,136,636	1,900,098	236,538	270,598	.....	216,677	53,921

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$3,084,900	\$2,595,093	\$1,920,744	\$674,349	\$489,807	\$69,045	\$60,297	\$360,465
44	Cambridge, Mass.....	4,442,974	4,054,273	2,893,178	1,161,095	388,701	3,913	46,147	338,641
45	Albany, N. Y.....	3,583,623	2,952,954	1,812,811	1,140,143	630,669	.....	144,446	486,223
46	Hartford, Conn.....	4,228,155	3,408,172	3,049,717	358,455	819,983	22,097	21,595	776,291
47	Lowell, Mass.....	3,857,561	3,788,677	1,916,949	1,871,728	68,884	14,680	4,923	49,281
48	Reading, Pa.....	2,222,058	2,070,260	1,881,279	188,981	151,798	.....	27,360	124,438
49	Richmond, Va.....	4,369,251	3,114,700	2,132,281	982,479	1,254,491	6,809	458,015	789,667
50	Trenton, N. J.....	3,001,926	2,244,184	1,359,719	884,465	757,742	.....	190,186	567,556
51	Wilmington, Del.....	1,815,874	1,317,197	1,105,880	211,317	498,677	332	.....	488,345
52	Camden, N. J.....	2,705,554	1,834,128	1,260,277	573,851	871,426	.....	318,596	554,830
53	Nashville, Tenn.....	1,540,056	1,343,016	1,278,750	64,266	197,040	68,572	.....	128,468
54	Bridgeport, Conn.....	1,666,227	1,378,292	1,277,050	101,242	287,935	.....	17,950	269,985
55	Lynn, Mass.....	3,597,683	2,402,764	1,559,145	843,619	1,194,919	1,360	995,235	198,324
56	Des Moines, Iowa.....	1,471,573	1,471,573	1,442,041	29,532	.....	.....	.....	.....
57	Kansas City, Kans.....	1,143,338	1,139,691	896,788	242,906	3,647	.....	.....	3,647

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 44.<sup>3</sup> For details, see Tables 5, 6, 8, 12, 13, and 15, and notes to Tables 6, 10, and 14.<sup>4</sup> For details of interest transfers, see Tables 7 and 14. For details of investment transfers, see Tables 9, 19, 20, and 21, and notes to Table 8.

## GENERAL TABLES.

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## AND TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1906.

and the number assigned to each, see page 83.]

Cash on hand at close of year.	Aggregate 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, public service enterprises, 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>	
\$149,148,902	\$1,237,848,296	\$144,595,829	\$1,093,216,061	\$914,720,019	\$615,340,187	\$299,379,832	\$178,496,042	\$3,308,096	\$92,317,900	\$82,870,046	
92,865,650	827,240,702	93,947,710	733,256,586	612,764,124	396,842,316	215,921,808	120,492,462	1,721,637	69,397,997	49,372,828	
27,013,009	197,008,895	25,317,825	171,691,070	137,937,049	96,777,839	41,159,210	33,754,021	602,686	15,722,987	17,428,348	
17,173,737	122,494,502	14,299,282	108,195,220	94,027,509	70,004,600	24,022,909	14,167,711	448,305	4,000,689	9,718,717	
12,096,506	91,104,197	11,031,012	80,073,185	69,991,837	51,715,432	18,275,905	10,081,848	535,468	3,196,227	6,350,153	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$17,846,741	\$413,657,834	\$16,909,019	\$396,748,815	\$329,208,609	\$179,713,225	\$149,495,384	\$67,540,206	\$68,443	\$52,318,382	\$15,153,381	1
11,576,983	81,962,708	13,326,552	68,636,156	65,063,047	44,312,255	20,750,792	3,573,109	889,128	161,228	2,522,753	2
18,206,053	62,803,025	19,431,995	43,371,030	37,785,002	32,260,050	5,524,952	5,586,028	160,725	1,090,063	4,335,240	3
8,867,014	29,576,818	7,642,438	21,934,380	19,701,322	16,905,900	2,795,422	2,233,058	63,580	60,465	2,109,013	4
5,179,915	59,431,503	6,454,722	52,976,781	38,516,378	28,917,432	9,598,946	14,460,403	225,940	7,129,640	7,104,823	5
607,218	15,656,182	1,907,525	13,748,657	10,965,889	10,593,476	372,413	2,782,768	53,706	1,723,186	1,005,876	6
8,573,991	26,503,580	7,235,626	19,267,954	15,838,146	13,055,145	2,783,001	3,429,808	9,702	686,051	2,734,055	7
2,818,477	22,528,467	2,052,132	20,476,335	17,835,931	9,104,446	8,731,485	2,640,404	117,713	1,341,761	1,180,930	8
3,410,301	21,329,235	4,214,817	17,078,512	12,240,878	10,102,168	2,138,710	4,837,634	5,705	1,972,376	2,859,553	9
5,165,975	16,905,646	5,348,605	11,557,041	11,481,068	8,213,282	3,267,776	75,973	3,467	72,506	72,506	10
2,376,501	11,694,185	2,502,551	9,191,634	8,117,203	7,709,999	407,204	1,074,431	780,015	294,416	294,416	11
4,246,264	25,122,572	3,373,785	21,748,787	17,112,023	12,067,033	5,044,990	4,636,764	2,075,565	2,561,199	2,561,199	12
1,232,940	10,812,684	799,433	10,013,251	8,332,882	5,792,284	2,540,598	1,680,369	46,160	1,400	1,632,809	13
1,987,129	14,211,407	2,166,217	12,045,190	7,773,537	6,371,409	1,402,128	4,271,653	49,548	57,015	4,165,090	14
770,148	15,044,866	582,793	14,462,063	12,792,209	11,724,202	1,068,007	1,669,854	27,820	850	1,641,184	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$1,016,029	\$23,163,363	\$910,619	\$22,252,744	\$11,891,122	\$7,029,823	\$4,861,299	\$10,361,622	\$9,104	\$6,705,993	\$3,646,525	16
598,076	6,663,225	567,862	6,095,363	5,707,363	5,038,635	668,728	388,000	2,103	71,938	313,959	17
1,490,929	11,433,198	1,336,235	10,096,963	7,551,537	4,909,157	2,642,380	2,545,426	1,462,612	1,082,814	1,082,814	18
1,018,140	10,138,581	808,999	9,329,582	7,874,042	4,251,260	3,622,782	1,455,540	338,884	1,116,656	1,116,656	19
1,158,718	5,359,061	743,393	4,615,668	4,614,003	4,082,231	531,772	1,665	1,320	345	345	20
578,379	6,386,418	543,766	5,842,652	5,613,990	3,736,875	1,877,115	228,662	32,349	32,999	163,314	21
438,952	10,492,547	786,725	9,705,822	5,920,368	4,751,361	1,169,007	3,785,454	50,189	2,378,428	1,856,837	22
1,895,282	11,194,815	1,834,272	9,360,543	9,057,551	4,795,182	4,262,369	302,992	6,804	12,125	284,063	23
1,874,295	10,781,398	1,809,302	8,972,096	8,589,481	6,289,107	2,270,374	412,615	25,541	32,208	354,866	24
1,516,453	6,701,275	1,875,330	5,325,945	3,685,796	2,811,922	873,874	1,640,149	707	681,498	957,944	25
1,291,618	9,695,633	1,499,028	8,196,605	6,809,775	4,709,914	2,099,861	1,386,830	4,516	115,000	1,267,314	26
1,178,328	9,334,609	800,504	8,534,105	4,737,993	2,707,519	2,030,474	3,796,112	109,581	1,667,406	2,019,125	27
635,534	4,315,259	982,234	3,333,025	2,912,074	2,801,250	110,824	420,951	1,500	238,540	180,911	28
3,407,667	10,792,253	3,448,068	7,344,185	7,046,238	6,387,058	659,180	297,947	49,454	286,493	286,493	29
586,165	7,080,812	867,360	6,213,452	4,540,932	3,256,853	1,284,079	1,672,520	38,351	767,571	868,598	30
475,739	3,643,982	672,334	2,971,648	2,670,030	2,361,125	308,905	301,618	26,286	13,093	262,239	31
1,034,113	5,150,746	734,191	4,416,555	3,272,806	2,224,138	1,048,668	1,143,749	32,047	16,705	1,094,997	32
282,865	3,409,495	295,437	3,114,132	2,404,381	2,018,995	385,386	709,751	2,570	3,055	704,126	33
814,834	5,890,493	418,748	5,471,745	5,204,783	2,956,255	2,248,528	266,962	204	74,829	191,929	34
625,343	2,779,805	461,283	2,318,522	1,940,145	1,607,585	332,560	378,377	60,330	318,047	318,047	35
501,097	2,111,611	333,677	1,777,934	1,564,446	1,263,126	301,320	213,488	41,655	11,828	160,005	36
588,883	5,217,550	423,406	4,794,144	4,211,189	1,719,868	2,491,321	582,955	482,453	100,502	100,502	37
799,706	4,584,630	864,724	3,719,906	3,644,840	3,108,789	536,051	75,066	2,002	34,319	38,745	38
277,500	4,257,725	359,703	3,898,022	3,077,378	2,040,878	1,036,500	820,644	2,549	303,176	514,919	39
469,102	2,452,166	321,559	2,130,607	1,951,525	1,834,346	17,179	179,082	50,048	129,034	129,034	40
2,145,213	10,766,388	1,536,670	9,219,718	9,104,472	5,895,066	3,209,406	115,246	115,126	120	120	41
814,549	3,221,783	582,396	2,639,387	2,368,789	2,089,521	279,268	270,598	216,677	53,921	53,921	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$910,822	\$3,995,722	\$529,018	\$3,466,704	\$2,970,590	\$2,276,495	\$694,095	\$496,114	\$69,045	\$60,297	\$366,772	43
177,003	4,619,977	178,603	4,441,374	4,052,673	3,209,703	842,970	388,701	3,913	46,147	338,641	44
677,129	4,260,752	406,309	3,854,443	3,223,774	2,561,055	1,172,045	630,669	22,097	144,446	486,223	45
768,867	4,997,022	1,230,268	3,766,754	2,657,145	2,461,055	196,090	1,109,609	14,680	21,595	1,065,917	46
300,785	4,158,346	403,114	3,755,232	3,686,348	1,883,329	1,803,019	68,884	68,884	4,923	49,281	47
358,013	2,580,071	402,635	2,177,436	2,025,638	1,946,800	78,838	151,798	27,360	124,438	124,438	48
506,852	4,876,103	367,030	4,509,073	3,252,366	2,446,389	905,977	1,256,707	6,809	458,015	791,883	49
600,582	3,602,508	564,591	3,037,917	2,266,892	1,361,515	905,377	771,025	332	190,186	490,500	50
299,245	2,115,119	73,778	2,041,341	1,527,664	1,316,347	211,317	513,677	316,596	513,345	513,345	51
367,995	3,073,549	180,508	2,893,041	2,021,615	1,449,664	571,951	871,426	554,830	554,830	554,830	52
535,284	2,075,340	414,030	1,661,310	1,464,270	1,400,004	64,266	197,040	68,572	128,468	128,468	53
156,259	1,822,486	126,600	1,695,886	1,400,760	1,340,693	60,067	295,126	17,950	277,176	277,176	54
565,241	4,162,924	500,604	3,662,320	2,467,401	1,665,635	801,766	1,194,919	1,360	995,235	198,324	55
344,731	1,816,304	343,286	1,473,018	1,473,018	1,443,486	29,532	3,647	3,647	3,647	3,647	56
290,208	1,433,546	182,891	1,250,655	1,247,008	993,166	253,842					57

<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 \$36,406, 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

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To departments, offices, public service enterprises, 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>
58	New Bedford, Mass. ....	\$3,264,368	\$2,983,916	\$1,325,750	\$1,658,166	\$280,452	\$12,345	\$41,921	\$226,186
59	Troy, N. Y. ....	2,906,006	2,808,928	1,699,878	1,109,050	97,078	-----	11,037	86,041
60	Springfield, Mass. ....	3,392,311	2,937,124	1,847,083	1,090,041	455,187	59,962	135,736	259,489
61	Oakland, Cal. ....	2,242,751	2,102,563	1,962,223	140,340	140,188	-----	140,188	140,188
62	Lawrence, Mass. ....	2,242,618	2,183,848	1,140,451	1,043,397	58,770	4,064	34,585	20,121
63	Somerville, Mass. ....	2,579,747	2,409,568	1,436,592	972,976	170,179	5,288	-----	164,891
64	Savannah, Ga. ....	1,130,067	1,126,567	1,010,477	116,090	3,500	-----	-----	3,500
65	Duluth, Minn. ....	2,375,947	2,114,859	1,784,766	330,093	261,088	48,337	114,751	98,000
66	Norfolk, Va. ....	1,928,065	1,621,853	1,526,609	95,244	306,212	-----	271,187	35,025
67	Hoboken, N. J. ....	2,459,544	1,811,143	1,126,349	684,794	648,401	2,877	37,486	608,038
68	Peoria, Ill. ....	1,343,567	1,282,275	1,016,094	266,181	61,292	-----	6,356	54,936
69	Utica, N. Y. ....	2,221,861	2,153,661	1,413,397	740,264	68,200	7,167	-----	61,033
70	Manchester, N. H. ....	1,450,868	1,341,763	818,549	523,214	109,105	24,754	21,685	62,666
71	Yonkers, N. Y. ....	3,966,526	3,199,967	1,502,947	1,697,020	766,559	32,483	86,111	647,965
72	Evansville, Ind. ....	1,179,510	1,112,584	952,635	159,949	66,926	-----	480	66,446
73	San Antonio, Tex. ....	1,386,558	1,249,422	841,751	407,671	137,136	-----	1,170	135,966
74	Elizabeth, N. J. ....	1,391,171	1,238,639	863,993	374,646	152,532	-----	40,620	111,912
75	Schenectady, N. Y. ....	1,608,535	1,485,976	922,031	563,945	122,559	-----	75,591	46,968
76	Waterbury, Conn. ....	1,233,962	1,183,509	1,063,258	120,251	50,453	-----	5,695	44,758
77	Salt Lake City, Utah. ....	2,475,247	2,443,396	2,145,167	298,229	31,851	6,330	-----	25,521
78	Wilkesbarre, Pa. ....	840,876	809,541	724,553	84,988	31,335	-----	158	31,177
79	Erie, Pa. ....	1,181,336	793,528	757,317	36,211	387,808	-----	286,075	101,733
80	Houston, Tex. ....	2,286,318	2,072,968	1,944,038	128,930	213,350	-----	-----	213,350
81	Charleston, S. C. ....	813,696	754,046	736,558	17,488	59,650	820	18,461	40,399
82	Harrisburg, Pa. ....	1,152,807	968,270	913,297	54,973	184,537	-----	68,426	116,111
83	Tacoma, Wash. ....	2,926,443	2,877,160	2,018,860	858,300	49,283	21,317	9,570	18,396
84	Portland, Me. ....	1,848,050	1,725,326	1,136,115	589,211	122,724	4,243	22,907	95,574
85	Terre Haute, Ind. ....	987,774	959,902	808,694	151,208	27,872	-----	-----	27,872
86	Dallas, Tex. ....	1,309,551	1,276,369	1,103,187	173,182	33,182	-----	28,642	4,540
87	Youngstown, Ohio. ....	1,610,702	1,246,705	1,080,994	165,711	363,997	-----	128,859	235,138
88	Fort Wayne, Ind. ....	863,333	823,367	718,370	104,997	39,966	-----	880	39,068
89	Holyoke, Mass. ....	2,496,243	2,086,822	1,268,048	818,774	409,421	62,500	125,853	221,068
90	Akron, Ohio. ....	1,493,654	1,054,022	896,758	157,264	439,632	-----	143,697	295,935

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,757,793	\$1,832,684	\$1,062,121	\$770,563	\$925,109	\$9,080	\$57,031	\$858,998
92	Saginaw, Mich.	1,962,019	1,466,283	1,118,833	347,450	495,736	2,626	32,766	440,344
93	Lincoln, Nebr.	958,533	930,335	762,246	168,089	28,198	27,503	40	655
94	Altoona, Pa.	1,281,589	998,456	700,043	298,413	282,133	233	149,500	132,400
95	Lancaster, Pa.	566,189	584,265	516,302	67,963	1,924	383	1,541	
96	Spokane, Wash.	2,574,771	2,561,886	1,933,881	628,005	12,885		1,337	11,548
97	Covington, Ky.	837,443	723,205	621,097	102,108	114,238	385		113,853
98	Birmingham, Ala.	1,487,657	1,430,654	1,160,400	270,254	57,003	19,843		37,160
99	South Bend, Ind.	1,043,105	1,038,661	783,717	254,944	9,444			9,444
100	Pawtucket, R. I.	2,725,802	2,498,225	1,008,500	1,489,725	227,577	15,402	32,075	180,100
101	Bayonne, N. J.	1,744,003	1,251,289	894,563	356,726	492,714		337,596	155,118
102	Binghamton, N. Y.	980,081	909,455	672,279	237,176	70,626			70,626
103	Butte, Mont.	1,028,505	1,028,505	932,224	96,281				
104	McKeesport, Pa.	905,699	839,494	688,520	150,974	66,205		3,925	62,280
105	Johnstown, Pa.	582,892	538,893	480,415	58,478	43,999		17,867	26,132
106	Augusta, Ga.	753,144	719,335	592,800	126,535	33,809	14,809		19,000
107	Dubuque, Iowa.	721,499	721,041	570,186	150,855	458	458		
108	Mobile, Ala.	1,371,362	1,148,807	862,091	296,716	222,555	5,280		217,275
109	Sioux City, Iowa.	841,121	838,840	815,047	23,793	2,281	745		1,536
110	Springfield, Ohio.	796,627	638,089	548,175	89,914	158,538		59,618	98,920
111	Topeka, Kans.	871,790	849,983	664,591	185,392	21,807	15,917		5,890
112	Allentown, Pa.	649,790	612,827	452,250	160,577	36,963		11,360	25,603
113	Wheeling, W. Va.	900,454	778,332	720,475	57,857	122,122	39,272		82,850
114	East St. Louis, Ill.	993,216	965,298	882,369	82,929	27,918			27,918
115	Montgomery, Ala.	787,655	768,907	715,241	53,666	18,748	14,165		4,583
116	Davenport, Iowa.	1,172,762	1,172,061	939,302	232,759	701			701
117	Bay City, Mich.	1,010,062	982,561	697,416	285,145	27,501	23,854		3,647
118	Little Rock, Ark.	598,836	568,885	520,186	48,699	29,951	18,376		11,575
119	Passaic, N. J.	1,368,110	721,555	529,314	192,241	646,555			646,555
120	Atlantic City, N. J.	1,921,980	1,604,886	1,221,493	383,392	317,095	500	124,143	192,452
121	York, Pa.	516,998	515,241	455,011	60,230	1,757		1,750	7
122	Quincy, Ill.	648,072	631,383	486,069	145,314	16,689			16,689
123	Springfield, Ill.	1,149,126	1,138,279	827,433	310,846	10,847	10,847		
124	Malden, Mass.	1,893,426	1,666,547	663,945	1,002,602	226,879	1,889	4,191	220,799
125	Canton, Ohio.	863,659	706,328	554,723	161,605	167,331		3,264	154,067

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 44.<sup>3</sup> For details, see Tables 5, 6, 8, 12, 13, and 15, and notes to Tables 6, 10, and 14.

## GENERAL TABLES.

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## TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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, public services enterprises, 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>	
\$240,396	\$3,504,764	\$119,483	\$3,385,281	\$3,104,829	\$1,609,572	\$1,495,257	\$280,452	\$12,345	\$41,921	\$226,186	58
461,390	3,367,396	224,612	3,142,784	3,045,706	1,936,341	1,109,385	97,078	-----	11,037	86,041	59
460,733	3,853,044	418,120	3,434,924	2,979,737	1,928,682	1,051,055	455,187	59,962	135,736	259,489	60
1,415,745	3,658,496	677,178	2,981,318	2,841,130	2,700,790	140,340	140,188	-----	-----	140,188	61
96,910	2,339,528	72,377	2,267,151	2,208,381	1,087,606	1,120,776	58,770	4,064	34,585	20,121	62
93,191	2,672,938	116,799	2,556,139	2,385,960	1,413,017	972,943	170,179	5,288	-----	164,891	63
21,065	1,151,132	44,176	1,106,956	1,103,456	987,366	116,090	3,500	-----	-----	3,500	64
315,608	2,691,555	569,981	2,121,574	1,860,486	1,530,064	330,422	261,088	48,337	114,751	98,000	65
345,696	2,273,761	263,483	2,010,278	1,704,066	1,606,822	95,244	306,212	-----	271,187	35,025	66
264,982	2,724,526	88,191	2,636,335	1,987,934	1,343,490	644,444	648,401	2,877	37,496	608,038	67
474,531	1,818,098	111,583	1,706,515	1,644,603	1,393,589	251,014	61,912	-----	6,356	55,556	68
104,638	2,326,499	58,875	2,267,624	2,199,424	1,438,733	760,691	68,200	7,167	-----	61,033	69
129,267	1,580,135	144,628	1,435,507	1,326,402	891,465	434,937	109,105	24,754	21,685	62,666	70
357,408	4,323,934	119,859	4,204,075	3,562,592	1,921,217	1,641,375	641,483	1,493	86,111	553,879	71
137,507	1,317,017	97,386	1,219,631	1,152,705	974,053	178,652	66,926	-----	480	66,446	72
475,470	1,862,028	414,818	1,447,210	1,317,841	917,170	400,671	129,369	-----	1,170	128,199	73
265,076	1,656,247	315,565	1,340,682	1,188,150	818,839	369,311	152,532	-----	40,620	111,912	74
288,871	1,897,406	167,496	1,729,910	1,607,351	1,043,208	564,143	122,559	-----	75,591	46,968	75
343,765	1,577,727	203,362	1,374,365	1,323,912	1,202,848	121,064	50,453	-----	5,695	44,758	76
629,090	3,104,337	1,160,684	1,943,653	1,911,802	1,613,004	298,798	31,851	6,330	-----	25,521	77
69,502	910,378	82,269	828,109	796,774	711,786	84,988	31,335	-----	158	31,177	78
253,662	1,434,998	166,934	1,268,064	881,256	847,045	34,211	387,808	-----	286,075	101,733	79
174,459	2,460,777	156,456	2,304,321	2,090,804	1,961,505	129,239	213,517	-----	-----	213,517	80
125,851	939,547	124,628	814,919	755,269	742,591	12,678	59,650	820	18,461	40,369	81
322,715	1,475,522	290,257	1,185,265	1,000,728	947,355	53,373	184,537	-----	68,426	116,111	82
283,104	3,209,547	221,785	2,987,762	2,938,479	2,111,174	827,305	49,283	21,317	9,570	18,396	83
78,857	1,926,907	33,747	1,893,160	1,770,436	1,202,465	567,971	122,724	4,243	22,907	95,574	84
268,037	1,255,811	241,556	1,014,255	986,383	835,992	150,391	27,872	-----	-----	27,872	85
220,885	1,540,436	202,595	1,337,841	1,304,659	1,115,908	188,751	33,152	-----	28,642	4,540	86
546,369	2,157,071	367,450	1,789,621	1,425,624	1,204,940	220,684	363,997	-----	128,859	235,138	87
474,629	1,337,962	448,548	889,414	849,448	732,598	116,850	39,966	-----	880	39,086	88
302,572	2,798,815	319,256	2,479,560	2,070,139	1,215,044	855,095	409,421	62,500	125,853	221,068	89
262,740	1,756,394	352,881	1,403,513	963,881	770,311	193,570	439,632	-----	143,697	295,935	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$87,813	\$2,845,606	\$43,994	\$2,801,612	\$1,876,503	\$1,103,885	\$772,618	\$325,109	\$9,080	\$57,031	\$858,998	91
132,995	2,095,014	153,877	1,941,137	1,445,337	1,122,657	322,680	495,600	2,626	52,766	440,408	92
236,335	1,194,868	252,035	942,833	914,635	747,355	167,280	28,198	27,503	40	655	93
657,134	1,938,723	126,432	1,812,291	1,530,158	1,229,835	300,323	282,133	233	149,500	132,400	94
150,998	737,187	128,773	608,414	606,490	538,527	67,963	1,924	383	1,541	.....	95
138,295	2,713,066	452,051	2,261,015	2,248,130	1,619,436	628,694	12,885	.....	1,337	11,548	96
174,563	1,012,006	143,208	868,798	749,412	647,060	102,352	119,386	386	.....	119,001	97
181,692	1,669,349	237,591	1,431,758	1,375,755	1,105,641	270,114	56,003	19,843	.....	36,160	98
181,561	1,229,666	182,130	1,047,536	1,038,092	790,005	248,087	9,444	.....	.....	9,444	99
389,735	3,115,537	489,033	2,626,504	2,398,927	1,209,828	1,189,099	227,577	15,402	32,075	180,100	100
161,401	1,905,404	129,609	1,775,795	1,283,081	1,071,196	211,885	492,714	.....	337,596	155,118	101
138,832	1,118,913	67,659	1,051,254	981,628	734,933	246,695	69,626	.....	.....	69,626	102
245,089	1,273,594	146,407	1,127,187	1,127,187	1,080,906	96,281	.....	.....	.....	.....	103
555,834	1,461,533	465,624	995,909	929,704	890,330	39,374	66,205	.....	3,925	62,280	104
179,360	762,252	89,615	672,637	628,638	580,160	48,478	43,999	.....	17,867	26,132	105
25,924	779,068	47,321	731,747	697,938	571,403	126,535	33,809	14,809	.....	19,000	106
132,888	854,387	91,979	762,408	761,950	651,085	150,865	458	.....	.....	.....	107
378,436	1,749,797	263,472	1,486,325	1,261,670	964,954	296,716	224,655	5,280	.....	219,375	108
113,765	954,886	119,662	835,224	832,943	809,233	23,710	2,281	745	.....	1,536	109
235,988	1,032,615	121,960	910,655	762,039	629,737	122,302	158,616	.....	59,618	98,998	110
250,644	1,122,434	225,788	896,646	874,809	700,754	174,055	21,837	15,917	.....	5,920	111
215,140	864,930	189,724	676,206	638,243	496,458	141,785	36,963	.....	11,860	25,603	112
94,353	994,807	117,573	877,234	755,112	697,255	57,857	122,122	39,272	.....	82,850	113
270,698	1,263,914	247,395	1,016,519	988,601	905,561	83,040	27,918	.....	.....	27,918	114
34,902	822,557	179,468	643,089	624,341	570,675	53,666	18,748	14,165	.....	4,583	115
346,515	1,519,277	329,071	1,190,206	1,189,505	945,670	243,835	701	.....	.....	701	116
183,638	1,193,700	79,679	1,114,021	1,086,520	801,875	284,645	27,501	23,854	.....	3,647	117
67,785	666,621	54,688	611,933	581,982	531,900	50,082	29,951	18,376	.....	11,575	118
97,066	1,465,176	87,727	1,377,449	730,894	542,281	188,613	646,555	.....	.....	646,555	119
306,231	2,230,211	416,754	1,813,457	1,499,432	1,102,540	396,892	314,025	500	124,143	189,382	120
170,938	687,936	197,912	490,024	488,267	466,687	21,580	1,757	.....	1,750	7	121
95,753	743,825	117,022	626,803	610,013	477,824	132,189	16,790	.....	.....	16,790	122
110,076	1,259,202	91,654	1,167,548	1,156,781	845,935	310,846	10,767	10,767	.....	.....	123
152,080	2,045,506	44,717	2,000,789	1,773,910	1,011,219	762,691	226,879	1,889	4,191	220,799	124
359,145	1,222,804	252,987	969,817	812,486	663,247	149,239	157,331	.....	4,264	153,067	125

<sup>a</sup> For details of interest transfers, see Tables 7 and 14. For details of investment transfers, see Tables 9, 19, 20, and 21, and notes to Table 8.<sup>b</sup> Exclusive of general transfers between minor offices and accounts.<sup>c</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

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To departments, offices, public service enterprises, 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>
126	Chester, Pa.....	\$488,688	\$428,420	\$371,207	\$57,213	\$60,268		\$3,880	\$56,388
127	Salem, Mass.....	1,476,785	1,471,976	822,579	649,397	4,809		3,172	1,637
128	Haverhill, Mass.....	1,539,247	1,288,418	715,919	572,499	250,829	\$6,981	79,985	163,863
129	Chelsea, Mass.....	1,459,611	1,052,283	761,872	290,411	407,328	9,836	343,493	53,999
130	Superior, Wis.....	1,324,281	923,073	638,881	284,192	401,208		149,929	251,279
131	Newton, Mass.....	3,623,000	2,567,679	1,557,463	1,010,216	1,055,321	42,853	614,048	398,420
132	Newcastle, Pa.....	476,618	476,618	412,623	63,995				
133	South Omaha, Nebr.....	543,998	543,407	466,895	76,512	591			591
134	Jacksonville, Fla.....	874,065	812,128	803,350	8,778	61,937	61,937		
135	Rockford, Ill.....	923,960	910,068	585,619	324,449	13,892		12	13,880
136	Knoxville, Tenn.....	552,117	483,330	407,144	76,186	68,787			68,787
137	Elmira, N. Y.....	1,081,839	859,861	565,707	294,154	221,978		90,517	131,461
138	Joplin, Mo.....	456,130	422,607	370,412	52,195	33,523			33,523
139	Wichita, Kans.....	709,074	708,524	570,782	137,742	550			550
140	Galveston, Tex.....	2,300,392	1,852,907	1,364,056	488,851	447,485	38,325	179,880	229,280
141	Chattanooga, Tenn.....	664,713	641,558	627,449	14,109	23,155	4,905		18,250
142	New Britain, Conn.....	950,225	930,168	685,868	244,300	20,057	522		19,535
143	Fitchburg, Mass.....	1,877,075	1,578,921	727,674	851,247	298,154	46,216	212,638	39,300
144	Woonsocket, R. I.....	2,409,727	2,241,834	525,287	1,716,547	167,893	24,475	62,865	80,553
145	Auburn, N. Y.....	841,635	697,794	529,751	168,043	143,841	27,825	283	115,733
146	Racine, Wis.....	693,873	686,373	477,218	209,155	7,500			7,500
147	Macon, Ga.....	501,744	436,369	347,830	88,539	65,375	5,625	19,750	40,000
148	Kalamazoo, Mich.....	1,217,186	1,106,523	714,000	392,523	110,663			110,663
149	Joliet, Ill.....	530,495	529,695	402,140	127,555	800	800		
150	Oshkosh, Wis.....	590,099	583,459	438,773	144,686	6,640		3,320	3,320
151	Sacramento, Cal.....	981,126	906,345	881,530	24,815	74,781			74,781
152	Taunton, Mass.....	1,555,838	1,018,132	608,775	409,357	537,706	4,179	281,333	252,194
153	Pueblo, Colo.....	2,821,902	2,721,793	2,107,681	614,112	100,109	24,160		75,949
154	Newport, Ky.....	570,574	489,422	363,505	125,917	81,152			81,152
155	West Hoboken, N. J.....	594,511	554,500	401,414	183,086	10,011			10,011
156	Everett, Mass.....	1,272,345	954,069	625,790	328,279	318,276	2,853	290,210	25,213
157	La Crosse, Wis.....	664,918	623,685	524,182	99,503	41,233		1,908	39,325
158	Fort Worth, Tex.....	1,149,130	1,003,417	784,157	219,260	145,713	12,165		133,548

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 44.<sup>3</sup> For details, see Tables 5, 6, 8, 12, 13, and 15, and notes to Tables 6, 10, and 14.



## GENERAL TABLES.

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## TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

Cash on hand at close of year.	Aggregate 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, public service enterprises, 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>	
\$45,833	\$534,521	\$84,273	\$450,248	\$389,980	\$342,767	\$47,213	\$60,268		\$3,880	\$56,388	126
189,173	1,665,958	107,131	1,558,827	1,554,018	928,027	625,991	4,809		3,172	1,637	127
64,655	1,603,902	66,826	1,537,076	1,286,247	802,059	484,188	250,829	\$6,981	79,985	163,863	128
27,558	1,487,199	96,495	1,390,674	983,346	692,935	290,411	407,328	9,836	343,493	53,999	129
206,777	1,531,058	191,111	1,339,947	926,239	642,047	284,192	413,708		149,929	263,779	130
160,859	3,783,859	148,909	3,634,950	2,579,629	1,672,715	906,914	1,055,321	42,853	614,048	398,420	131
151,050	627,668	100,003	527,665	527,665	463,670	63,995					132
325,559	869,557	177,167	692,390	691,799	615,287	76,512	591			591	133
372,835	1,246,900	68,380	1,178,520	1,116,583	1,104,519	12,064	61,937	61,937			134
32,259	956,219	37,390	918,829	905,528	580,579	324,949	13,301		12	13,289	135
72,903	625,020	16,415	608,605	537,430	461,155	76,275	71,175			71,175	136
89,719	1,171,558	61,223	1,110,335	888,357	598,284	290,073	221,978		90,517	131,461	137
96,716	552,846	59,393	493,453	459,930	406,720	53,210	33,523			33,523	138
51,681	760,755	56,338	704,417	703,817	565,085	138,732	600			600	139
489,116	2,789,508	595,868	2,193,640	1,746,155	1,377,954	368,201	447,485	38,325	179,880	229,280	140
82,667	747,380	221,708	525,672	504,017	496,666	7,351	21,655	4,905		16,750	141
230,129	1,130,354	190,620	939,734	909,677	735,377	234,300	20,057	522		19,535	142
62,569	1,939,644	122,877	1,816,767	1,518,613	666,906	851,707	298,154	46,216	212,638	39,300	143
57,062	2,466,789	92,419	2,374,370	2,206,477	542,983	1,663,494	167,893	24,475	62,865	80,553	144
58,449	900,084	70,333	829,751	700,004	538,385	161,619	129,747	27,825	283	101,639	145
223,836	917,709	103,603	814,106	801,606	592,451	209,155	12,500			12,500	146
25,864	527,008	48,811	478,197	413,422	334,715	78,707	65,375	5,625	19,750	40,000	147
97,595	1,314,781	11,667	1,303,114	1,192,314	838,585	353,729	110,800			110,800	148
128,156	658,651	105,125	553,526	525,726	425,171	127,555	800	800			149
30,342	620,441	85,079	535,362	528,722	383,842	144,880	6,640		3,320	3,320	150
640,903	1,622,029	694,786	927,243	871,731	846,916	24,815	55,512			55,512	151
98,046	1,653,884	121,362	1,532,522	994,816	635,608	359,208	537,706	4,179	281,333	252,194	152
124,653	2,946,555	136,441	2,810,114	2,709,506	2,135,268	574,238	100,608	24,484		76,124	153
93,696	664,270	119,725	544,545	463,393	335,091	128,302	81,152			81,152	154
44,594	639,105	126,251	512,854	502,843	319,757	183,086	10,011			10,011	155
60,096	1,332,441	98,147	1,234,294	916,018	587,739	328,279	318,276	2,853	290,210	25,213	156
293,008	957,926	350,637	607,289	566,056	467,108	98,948	41,233		1,908	39,325	157
112,547	1,261,677	79,908	1,181,769	1,031,560	811,014	220,546	150,209	12,165		138,044	158

<sup>1</sup> For details of interest transfers, see Tables 7 and 14. For details of investment transfers, see Tables 9, 19, 20, and 21, and notes to Table 8.<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 4.—CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL

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

City number.	CITY.	CORPORATE PAYMENTS.									On account of indebtedness. <sup>1</sup>
		Total corporate payments.	For revenue expenditures.							Outlays.	
			All revenue expenditures.	Expenses.				For interest.			
				All expenses.	For operation and maintenance.		Expenses of public service enterprises.				
				General and special service expenses.	Expenses of invested funds.						
	Grand total.....	\$607,677,842	\$601,814,362	\$410,732,840	\$328,589,049	\$503,505	\$26,017,610	\$55,622,676	\$191,081,522	\$5,863,480	
	Group I.....	396,700,480	394,941,388	267,265,102	215,484,334	436,033	15,813,170	35,532,565	127,675,286	1,759,092	
	Group II.....	95,453,175	93,438,661	63,891,634	50,831,481	50,433	4,153,973	8,855,747	29,547,027	2,014,514	
	Group III.....	66,293,396	65,316,627	46,625,677	36,573,580	9,143	3,646,444	6,396,510	18,690,950	976,769	
	Group IV.....	49,230,791	48,117,686	32,949,427	25,699,654	7,896	2,404,023	4,837,854	15,168,259	1,113,105	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$178,447,153	\$178,447,153	\$114,927,094	\$90,062,170	\$5,918	\$6,030,908	\$18,828,098	\$63,520,059	
2	Chicago, Ill.....	45,893,861	45,580,619	28,476,950	24,320,531	13,808	1,510,755	2,631,856	17,103,669	\$313,242
3	Philadelphia, Pa.....	31,931,008	31,781,602	25,592,869	21,039,098	380,975	2,249,358	1,923,438	6,188,733	149,406
4	St. Louis, Mo.....	16,409,206	16,235,931	12,288,422	10,424,819	344	1,082,540	780,719	3,947,509	173,276
5	Boston, Mass.....	29,223,985	29,223,985	22,390,639	17,064,066	6,323	1,298,833	4,021,417	6,833,346	
6	Baltimore, Md.....	12,031,094	12,031,094	8,493,454	6,749,258		555,301	1,188,895	3,537,640	
7	Cleveland, Ohio.....	13,480,225	13,480,225	7,570,076	5,928,325	7,855	534,982	1,098,914	5,910,149	
8	Buffalo, N. Y.....	7,609,061	7,181,982	6,162,644	4,962,611	1,811	491,174	697,048	1,029,338	427,079
9	Pittsburg, Pa.....	10,935,773	10,935,773	6,725,392	5,424,889	500	403,521	896,482	4,210,381	
10	San Francisco, Cal.....	8,448,856	7,966,508	6,712,454	6,560,936	600		150,918	1,254,054	482,348
11	Detroit, Mich.....	7,846,805	7,846,805	5,512,621	4,708,037		501,640	302,944	2,334,184	
12	Cincinnati, Ohio.....	10,676,482	10,676,482	6,490,605	4,426,617	14,325	681,089	1,368,574	4,185,877	
13	Milwaukee, Wis.....	5,548,143	5,548,143	4,119,569	3,588,907	54	188,264	342,344	1,428,574	
14	New Orleans, La.....	6,575,945	6,575,945	4,188,661	3,320,555	1,010	39,542	827,544	2,387,294	
15	Washington, D. C.....	11,642,883	11,429,141	7,624,662	6,903,515	2,510	245,263	473,374	3,804,479	213,742

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$6,833,198	\$6,833,198	\$4,981,762	\$3,991,280	\$2,951	\$267,382	\$720,149	\$1,851,436	
17	Minneapolis, Minn.....	5,021,530	5,021,530	3,628,791	3,059,703	170	175,614	393,304	1,392,739	
18	Jersey City, N. J.....	4,582,159	4,375,653	3,579,830	2,236,861	1,867	569,197	771,905	795,823	\$206,506
19	Louisville, Ky.....	4,529,751	3,884,919	2,927,077	2,263,183	30,280	215,003	418,611	957,842	644,832
20	Indianapolis, Ind.....	3,648,289	3,648,289	2,432,179	2,257,283	196	20,901	153,799	1,216,110	
21	St. Paul, Minn.....	3,700,108	3,700,108	2,648,577	2,091,875	1	127,259	429,442	1,051,531	
22	Providence, R. I.....	5,037,783	4,949,864	3,554,315	2,888,025	1,175	180,376	484,739	1,395,549	87,919
23	Rochester, N. Y.....	4,747,817	3,241,628	2,260,572	2,556,916	1,183	255,000	428,529	1,506,189	
24	Kansas City, Mo.....	6,592,532	6,600,967	3,319,679	2,692,460		280,579	346,640	3,281,278	91,575
25	Toledo, Ohio.....	2,740,196	2,698,218	1,838,817	1,437,525	1,447	95,033	304,812	859,401	41,978
26	Denver, Colo.....	4,972,453	4,836,624	3,293,845	3,068,762		12,217	212,866	1,542,779	135,829
27	Columbus, Ohio.....	3,583,574	3,583,574	2,847,946	1,379,711	5,172	148,371	314,692	1,735,628	
28	Allegheny, Pa.....	3,147,950	2,835,517	2,260,572	1,647,494	300	297,283	315,495	574,945	312,433
29	Los Angeles, Cal.....	6,434,985	6,434,985	3,175,870	2,748,215	600	159,914	267,141	3,259,125	
30	Worcester, Mass.....	2,706,972	2,706,972	2,191,287	1,874,676		86,166	230,445	515,685	
31	Memphis, Tenn.....	2,430,618	2,430,618	1,835,792	1,134,513	526	249,817	450,936	594,826	
32	Omaha, Nebr.....	2,948,164	1,946,841	1,523,205	1,212,794	132	1,214	309,065	423,636	1,323
33	New Haven, Conn.....	2,034,365	1,869,097	1,588,985	1,448,285	1,948		138,104	280,112	165,268
34	Syracuse, N. Y.....	2,546,709	2,546,709	2,060,082	1,651,114	142	106,846	301,980	486,627	
35	Scranton, Pa.....	1,443,525	1,443,525	1,181,467	1,078,966	18	775	101,708	262,058	
36	St. Joseph, Mo.....	1,093,048	1,093,048	718,504	643,604	51	1,792	73,057	374,544	
37	Faterson, N. J.....	1,549,969	1,549,969	1,398,967	1,174,189	70	840	223,858	151,012	
38	Portland, Oreg.....	3,174,870	2,884,171	1,773,156	1,171,088		211,105	390,968	1,111,015	290,699
39	Fall River, Mass.....	1,829,802	1,829,802	1,506,950	1,215,038	175	66,850	224,887	322,852	
40	Atlanta, Ga.....	1,786,803	1,750,651	1,495,543	1,191,023	30	167,382	137,108	255,108	36,162
41	Seattle, Wash.....	5,335,897	5,335,897	2,550,233	1,615,422		382,579	552,232	2,785,664	
42	Dayton, Ohio.....	1,900,098	1,900,098	1,336,585	1,101,481	1,999	73,830	159,275	563,513	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$1,920,744	\$1,920,744	\$1,197,986	\$1,030,012		\$85,209	\$82,765	\$722,758	
44	Cambridge, Mass.....	2,893,178	2,893,178	2,052,538	1,526,860	\$541	91,599	433,538	840,640	
45	Albany, N. Y.....	1,812,811	1,812,811	1,452,325	1,160,633	300	138,704	162,688	360,486	
46	Hartford, Conn.....	3,049,717	3,049,717	1,727,130	1,363,278	54	107,672	256,126	1,322,587	
47	Lowell, Mass.....	1,916,949	1,873,860	1,569,657	1,256,681		133,415	179,561	304,203	\$43,089
48	Reading, Pa.....	1,881,279	1,881,279	832,298	698,481		59,300	74,517	1,048,981	
49	Richmond, Va.....	2,132,281	2,132,281	1,428,068	867,664	600	248,185	311,619	704,213	
50	Trenton, N. J.....	1,359,719	1,359,719	976,544	755,004	320	60,337	160,893	383,175	
51	Wilmington, Del.....	1,105,880	1,105,880	755,126	587,986		72,227	94,913	350,754	
52	Camden, N. J.....	1,260,277	1,260,277	1,043,263	818,631		95,136	129,496	217,014	

<sup>1</sup> Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 9.<sup>2</sup> Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 9.

## CLASSES, 1906; COMPARATIVE SUMMARY, 1902 TO 1906.

and the number assigned to each, see page 83.]

CORPORATE RECEIPTS.								EXCESS OF RECEIPTS FROM REVENUES OVER—				City num- ber.
Total corporate receipts.	From revenues.						On account of indebted- ness. <sup>2</sup>	Excess of payments for revenue expendi- tures over receipts from revenues.		Excess of payments for revenue expendi- tures over receipts from commercial revenues.		
	All revenues.	General.	Commercial.					Payments for revenue expendi- tures.	Payments for expenses.			
			Total.	Revenues from special services.	Interest.	Revenues from pub- lic service enter- prises.						
\$615,340,187	\$530,768,778	\$404,197,980	\$126,570,798	\$54,412,044	\$8,783,047	\$63,375,707	\$84,571,409	\$81,187,920	\$10,142,336	\$120,035,938	\$475,243,564	
396,842,316	331,664,112	257,325,982	74,338,130	28,074,347	6,260,082	40,003,701	65,178,204	\$66,890,002	\$3,612,726	64,398,010	320,603,258	
96,777,839	92,277,268	65,992,344	26,284,924	14,902,309	1,013,716	10,368,899	4,500,571	\$3,881,118	\$2,719,725	28,385,634	67,153,737	
70,004,600	62,427,087	47,562,411	14,864,686	6,211,791	891,014	7,761,881	7,577,503	\$5,091,828	\$2,202,298	15,801,420	50,451,941	
51,715,432	44,400,301	33,317,243	11,083,058	5,223,597	618,235	5,241,226	7,315,131	\$5,324,972	\$1,607,587	11,450,874	37,034,628	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$179,713,225	\$123,826,186	\$97,572,838	\$26,253,348	\$7,993,709	\$203,766	\$18,055,873	\$55,887,039	\$54,620,967		\$5,899,092	\$152,193,805	1
44,312,255	44,312,255	32,799,899	11,512,356	5,952,864	1,054,500	4,504,992		1,268,364		15,835,305	34,068,263	2
32,260,050	32,260,050	23,424,122	8,838,928	1,884,239	2,040,341	4,902,348			\$478,448	6,667,181	22,945,674	3
16,905,900	16,905,900	12,438,922	4,466,978	2,272,744	294,847	1,899,387			669,969	4,617,478	11,768,953	4
28,917,432	27,354,642	21,953,147	5,401,495	1,859,450	283,378	3,258,667	1,562,790	1,869,343		4,964,003	23,822,490	5
10,593,476	10,593,276	8,016,052	2,577,224	1,104,466	255,537	1,217,221	200	1,437,818		2,099,822	9,453,870	6
13,055,145	10,175,301	7,216,791	2,958,510	1,570,241	310,366	1,077,903	2,879,844	3,304,924		2,605,225	10,521,715	7
9,104,446	9,104,446	7,366,282	1,738,164	802,194	139,933	796,037			1,922,464	2,951,802	5,443,813	8
10,102,168	9,855,221	7,744,458	2,110,763	842,954	116,461	1,151,348	246,947	1,080,552		3,129,829	8,825,010	9
8,213,292	8,213,292	7,434,364	778,928	751,670	21,330	5,928		246,784		1,500,838	7,187,580	10
7,709,999	7,696,899	5,893,626	1,803,273	821,304	120,863	861,106	13,100	149,906		2,184,278	6,043,532	11
12,067,033	8,546,430	5,148,029	3,398,401	847,632	1,334,759	1,016,010	3,720,603	2,330,062		1,855,825	7,478,081	12
5,792,284	5,479,255	4,470,385	1,002,870	458,650	39,388	504,832	313,029	68,888		1,359,686	4,545,273	13
6,371,409	5,816,757	5,217,282	599,475	347,748	28,662	223,065	554,652	759,188		1,628,106	5,976,470	14
11,724,202	11,724,202	10,623,785	1,100,417	564,482	6,961	528,984			298,061	4,099,540	10,328,724	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$7,029,823	\$6,580,437	\$4,662,753	\$1,917,684	\$768,380	\$25,996	\$1,123,308	\$449,386	\$252,761		\$1,598,675	\$4,915,514	16
5,038,635	4,905,989	3,836,809	1,069,180	666,878	74,766	327,536	132,646	115,541		1,277,198	3,952,350	17
4,909,157	4,909,157	3,522,317	1,386,840	361,039	16,432	1,010,369			\$533,504	1,329,327	2,988,813	18
4,251,260	4,251,260	3,206,062	1,045,198	376,309	129,196	539,693			366,341	1,324,183	2,839,721	19
4,082,231	3,720,509	2,688,608	1,031,901	995,339	8,308	28,254	361,722		72,220	1,288,330	2,616,388	20
3,736,875	3,558,450	2,730,952	827,498	515,348	18,421	293,729	178,425	141,658		909,873	2,872,610	21
4,751,361	4,751,361	3,594,481	1,156,880	356,187	85,460	715,233		198,503		1,197,046	3,792,984	22
4,796,182	4,501,621	3,075,285	1,426,336	771,890	59,993	594,453	293,561	246,196		1,259,993	3,321,481	23
6,289,107	6,289,107	3,202,577	3,086,530	2,292,063	40,226	754,241		311,850		2,969,428	3,514,427	24
2,811,922	2,811,922	2,136,563	675,359	382,251	30,800	262,308			113,704	873,105	2,022,859	25
4,709,914	4,709,914	3,728,816	981,098	846,356	105,706	29,036		126,710		1,416,069	3,855,526	26
2,707,519	2,065,541	1,975,859	689,682	400,880	24,390	264,412	41,978	918,033		817,595	2,893,892	27
2,801,250	2,801,250	2,096,515	704,735	245,826	60,668	398,251		34,267		540,678	2,130,782	28
6,387,058	5,511,449	3,403,828	2,107,621	1,147,092	960,529	875,609		923,546		2,335,579	4,327,374	29
3,256,853	3,170,773	2,521,012	649,761	243,847	44,135	361,779	86,080		463,801	979,486	2,057,211	30
2,361,125	2,213,423	1,640,217	573,206	60,423	7,395	505,388	147,702	217,195		377,631	1,857,412	31
2,224,138	2,224,138	1,875,388	348,750	334,267	14,000	483		277,297		700,933	1,598,091	32
2,018,995	2,018,995	1,916,737	102,258	52,743	47,517	1,998		149,898		430,010	1,766,839	33
2,956,255	2,770,391	1,986,713	783,678	456,526	17,453	309,699	185,864		223,682	710,309	1,763,031	34
1,807,585	1,396,968	1,279,201	117,767	106,163	7,850	3,754	210,617	46,557		215,501	1,325,758	35
1,263,126	1,084,468	848,427	236,041	219,231	13,017	3,793	178,658	8,580		365,964	857,007	36
1,719,808	1,541,869	1,379,958	161,911	140,901	20,821	189	177,999	8,100		142,912	1,388,058	37
5,108,789	3,108,789	1,739,321	1,369,468	679,194	47,560	642,708			224,618	1,335,633	1,514,703	38
2,040,878	1,940,767	1,602,228	338,539	56,909	17,178	210,452	100,111		110,965	433,817	1,491,263	39
1,934,346	1,934,346	1,452,955	481,391	175,928	10,356	295,107		83,695		438,803	1,269,260	40
5,895,066	5,125,089	2,459,034	2,666,065	2,074,660	27,073	564,332	769,967	216,798		2,574,866	2,669,832	41
2,089,521	1,779,275	1,429,728	349,547	175,679	6,003	167,865	310,246	120,823		442,690	1,550,551	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$2,276,495	\$2,007,733	\$1,462,813	\$544,920	\$334,210	\$26,361	\$184,349	\$268,762		\$86,989	\$809,747	\$1,375,824	43
3,209,703	2,514,896	1,942,481	572,415	110,149	78,469	383,807	694,807	\$378,282		462,338	2,320,763	44
2,051,729	1,945,491	1,550,175	595,316	217,920	64,608	312,785	106,238		132,680	493,166	1,217,495	45
2,461,055	2,335,311	1,864,965	470,346	159,104	55,928	255,314	125,744	714,406		608,181	2,579,371	46
1,883,329	1,883,329	1,523,384	359,945	87,581	62,669	209,695			9,469	313,672	1,513,915	47
1,946,800	1,143,877	892,010	251,867	23,899	2,598	225,370	802,923	737,402		311,579	1,629,412	48
2,446,889	2,161,396	1,517,388	644,008	100,907	7,348	535,753	284,993		29,115	733,328	1,488,273	49
1,861,515	1,808,643	909,314	399,329	190,187	16,398	122,744	52,872	51,076		332,099	960,390	50
1,816,347	1,074,072	727,665	346,407	107,760	6,462	232,185	242,275	31,808		218,946	759,473	51
1,449,664	1,113,584	822,123	291,461	53,044	5,294	233,123	336,080	146,693		70,321	968,816	52

<sup>2</sup> This amount is the total for those cities reporting an excess in this column, and not the excess for all cities whose transactions are summarized on this line.

## STATISTICS OF CITIES.

TABLE 4.—CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.								On account of indebtedness. <sup>1</sup>
		Total corporate payments.	All revenue expenditures.	For revenue expenditures.					Outlays.	
				All expenses.	Expenses.			For interest.		
					For operation and maintenance.					
				General and special service expenses.	Expenses of invested funds.	Expenses of public service enterprises.				
53	Nashville, Tenn.	\$1,278,750	\$1,250,882	\$996,554	\$729,490		\$96,761	\$170,303	\$254,328	\$27,868
54	Bridgeport, Conn.	1,277,050	1,277,050	998,712	933,732	\$100	1,365	83,515	278,338	
55	Lynn, Mass.	1,559,145	1,559,145	1,317,906	996,585	998	144,742	175,581	241,239	
56	Des Moines, Iowa.	1,442,041	1,351,045	982,186	903,762		17,634	80,790	368,859	90,996
57	Kansas City, Kans.	896,786	742,853	645,054	460,386	245	446	183,977	97,799	153,933
58	New Bedford, Mass.	1,325,750	1,325,750	1,213,240	924,720		77,340	211,180	112,510	
59	Troy, N. Y.	1,699,878	1,699,878	1,410,187	1,154,093	424	115,023	149,647	280,691	
60	Springfield, Mass.	1,847,083	1,847,083	1,359,155	1,194,681		79,389	95,065	477,928	
61	Oakland, Cal.	1,962,223	1,962,223	1,277,443	1,226,118		6,959	44,366	684,780	
62	Lawrence, Mass.	1,140,451	1,079,981	946,043	786,561		68,438	91,044	133,938	60,470
63	Somerville, Mass.	1,436,592	1,358,355	1,185,762	963,086		47,863	174,813	172,593	78,237
64	Savannah, Ga.	1,010,477	1,010,477	724,664	512,193		58,266	154,405	285,613	
65	Duluth, Minn.	1,784,766	1,784,766	1,180,155	716,972		170,785	292,398	604,611	
66	Norfolk, Va.	1,526,609	1,526,609	1,037,351	700,307		85,175	251,859	499,258	
67	Hoboken, N. J.	1,126,349	1,126,349	1,022,622	714,827		235,922	71,873	103,727	
68	Peoria, Ill.	1,016,094	1,016,094	774,452	701,048	27	27,221	46,156	241,642	
69	Utica, N. Y.	1,413,397	1,413,397	843,097	796,054	614	117	46,312	570,300	
70	Manchester, N. H.	818,549	812,055	655,162	548,580		50,189	56,393	156,893	6,494
71	Yonkers, N. Y.	1,502,947	1,502,947	1,187,553	908,506	574	89,244	189,229	315,394	
72	Evansville, Ind.	952,635	894,154	665,537	472,953	468	88,811	103,305	228,617	58,481
73	San Antonio, Tex.	841,751	841,751	728,069	576,831		12,637	138,601	113,682	
74	Elizabeth, N. J.	863,993	695,324	611,562	485,416	972	2	125,172	83,762	168,669
75	Schenectady, N. Y.	922,031	896,730	656,057	514,697	400	40,893	100,067	240,673	25,301
76	Waterbury, Conn.	1,063,258	1,063,258	738,490	656,851	500	20,705	60,434	324,768	
77	Salt Lake City, Utah.	2,145,167	2,145,167	1,219,838	896,469		124,272	199,097	925,329	
78	Wilkesbarre, Pa.	724,553	724,553	447,432	413,106		2,298	32,028	277,121	
79	Erie, Pa.	757,317	752,218	570,109	475,120		63,869	31,120	182,109	5,099
80	Houston, Tex.	1,944,038	1,944,038	838,785	597,618		30,652	210,515	1,105,253	
81	Charleston, S. C.	736,558	726,558	685,468	543,088	252	4,930	137,198	41,090	10,000
82	Harrisburg, Pa.	913,297	854,082	598,819	452,783		70,645	75,391	255,263	59,215
83	Tacoma, Wash.	2,018,860	2,018,860	1,057,683	615,547		172,247	269,839	961,177	
84	Portland, Me.	1,136,115	1,136,115	938,641	772,087		41,614	124,840	197,574	
85	Terre Haute, Ind.	808,694	808,694	519,569	490,257	36	11,574	17,672	289,125	
86	Dallas, Tex.	1,103,187	1,070,975	807,125	611,622	102	88,552	106,849	263,850	32,212
87	Youngstown, Ohio.	1,080,994	1,080,994	657,812	539,681	1,182	64,848	52,101	423,182	
88	Fort Wayne, Ind.	718,370	718,370	467,438	378,358	27	51,717	37,336	250,932	
89	Holyoke, Mass.	1,268,048	1,195,208	1,031,554	623,047	75	289,472	118,960	163,654	72,840
90	Akron, Ohio.	896,768	812,893	574,356	521,088	332	2,043	50,893	238,537	83,865

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$1,062,121	\$1,062,121	\$787,878	\$627,754		\$42,225	\$117,899	\$274,243	
92	Saginaw, Mich.	1,118,833	1,118,833	625,483	499,779		44,022	81,682	493,350	
93	Lincoln, Nebr.	752,245	752,245	458,408	348,892		35,151	74,355	303,838	
94	Altoona, Pa.	700,043	700,043	440,344	359,298		21,022	50,024	259,693	
95	Lancaster, Pa.	516,302	516,302	389,391	276,244		72,312	40,835	126,911	
96	Spokane, Wash.	1,933,881	1,869,674	1,024,602	754,813		49,023	220,766	845,075	\$64,207
97	Covington, Ky.	621,097	609,758	491,153	362,558		43,869	84,725	118,505	11,339
98	Birmingham, Ala.	1,160,400	1,160,400	627,082	467,257		3,746	156,079	533,318	
99	South Bend, Ind.	783,717	783,717	420,448	359,331	\$145	34,224	26,748	365,299	
100	Pawtucket, R. I.	1,008,500	1,008,500	833,195	551,564	40	65,863	215,728	175,305	
101	Bayonnes, N. J.	894,563	894,563	718,536	461,535	300	184,490	92,151	176,027	
102	Binghamton, N. Y.	672,279	672,279	508,525	424,385	505	56,459	27,176	163,754	
103	Butte, Mont.	922,224	932,224	743,815	708,446		34,369	188,409	188,409	
104	McKeesport, Pa.	688,520	688,520	474,293	366,550		55,503	52,240	214,227	
105	Johnstown, Pa.	480,415	480,415	333,647	315,175		670	17,802	146,768	
106	Augusta, Ga.	592,800	572,076	462,444	330,928		46,630	84,886	109,632	20,724
107	Dubuque, Iowa	570,186	570,186	409,958	305,698		36,844	67,416	180,228	
108	Mobile, Ala.	852,091	852,091	551,285	230,728	2,453	55,810	162,776	400,826	
109	Sioux City, Iowa	816,047	744,416	497,712	385,905		25,818	85,989	246,704	70,631
110	Springfield, Ohio	548,175	546,843	482,585	402,737	274	28,379	51,195	64,258	1,332
111	Topska, Kans.	664,541	664,591	483,208	350,608	28	27,700	104,872	181,253	
112	Allentown, Pa.	452,250	452,250	317,528	249,450		29,663	38,415	134,722	
113	Wheeling, W. Va.	720,475	626,831	557,168	336,528	514	193,134	26,944	69,723	93,584
114	East St. Louis, Ill.	882,369	814,639	584,710	506,467		77,746	229,939	67,730	
115	Montgomery, Ala.	715,241	715,241	468,225	294,478		52,374	121,373	247,016	
116	Davenport, Iowa	933,302	939,302	504,113	477,921		1,650	24,542	435,189	
117	Bay City, Mich.	697,416	697,416	429,698	310,374		61,464	67,853	267,720	
118	Little Rock, Ark.	520,186	520,186	286,115	264,794		2,569	18,752	234,071	
119	Passaic, N. J.	529,314	529,314	395,888	363,873		32,016	132,426	132,426	
120	Atlantic City, N. J.	1,221,493	1,208,090	974,497	786,336	1,200	73,942	114,019	233,593	13,403

<sup>1</sup> Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 9.

# GENERAL TABLES.

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CLASSES, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

and the number assigned to each, see page 83.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CORPORATE RECEIPTS.								Excess of payments for revenue expenditures over receipts from revenues.	EXCESS OF RECEIPTS FROM REVENUES OVER—		Excess of payments for revenue expenditures over receipts from commercial revenues.	City number.
Total corporate receipts.	From revenues.						On account of indebtedness. <sup>2</sup>		Payments for revenue expenditures.	Payments for expenses.		
	All revenues.	General.	Commercial.									
			Total.	Revenues from special services.	Interest.							
\$1,400,004	\$1,400,004	\$1,081,209	\$318,795	\$72,369	\$9,616	\$236,810		\$149,122	\$403,450	\$932,087	53	
1,340,693	1,325,453	1,237,999	87,454	72,829	14,118	507	\$15,240	48,403	326,741	1,189,596	54	
1,665,635	1,533,007	1,116,179	416,828	106,923	38,221	271,684	132,628	\$26,138	215,101	1,142,317	55	
1,443,486	1,443,486	1,237,710	205,776	186,862	3,440	15,474		92,441	461,300	1,145,269	56	
993,166	993,166	689,130	304,036	299,208	4,403	425		250,313	348,112	438,817	57	
1,609,572	1,606,398	1,252,671	353,727	60,934	61,402	231,391	3,174	280,648	393,158	972,023	58	
1,336,341	1,456,218	1,189,414	266,804	62,117	10,657	194,030	480,123	243,660	37,031	1,433,074	59	
1,928,682	1,860,897	1,411,822	449,075	140,878	24,574	283,623	67,785	13,814	491,742	1,398,008	60	
2,700,790	1,832,000	1,479,508	352,492	334,158	200	18,134	868,790	130,223	554,557	1,609,731	61	
1,087,606	1,087,606	894,964	192,642	50,203	11,236	131,203		7,625	141,563	887,339	62	
1,413,017	1,413,017	1,076,276	336,741	98,671	11,754	226,316		54,662	227,255	1,021,614	63	
987,366	970,014	759,667	210,347	73,954	4,385	132,008	17,352	40,463	245,150	800,130	64	
1,530,064	1,526,624	1,000,841	525,783	245,014	7,236	273,533	3,440	258,142	340,469	1,258,983	65	
1,608,822	1,239,983	1,030,114	209,869	26,440	411	183,018	368,839	286,626	202,632	1,316,740	66	
1,343,490	1,213,716	947,126	266,590	46,401	2,784	217,405	129,774	87,367	191,094	859,759	67	
1,393,589	1,171,324	987,158	184,166	140,450	13,787	29,923	222,265	155,230	396,872	831,928	68	
1,438,733	1,162,228	937,747	224,481	193,582	28,266	2,603	276,505	251,169	319,131	1,188,916	69	
891,465	891,465	755,889	135,576	8,470	6,110	120,996		79,410	236,303	676,479	70	
1,921,217	1,512,657	1,233,627	279,030	109,866	6,429	162,735	408,560	9,710	325,104	1,223,917	71	
974,053	974,053	657,368	316,685	193,928	2,130	120,627		79,899	308,516	577,469	72	
917,170	824,727	793,185	31,542	12,164	2,602	16,776	92,443	17,024	96,658	810,209	73	
818,839	818,839	705,875	112,064	106,086	6,554	324		123,615	207,277	582,360	74	
1,043,208	1,043,208	727,592	315,616	180,134	28,470	107,012		146,478	387,151	581,114	75	
1,202,848	1,070,076	817,158	252,918	57,610	23,349	171,959	132,772	6,818	331,586	810,340	76	
1,613,004	1,547,897	1,125,783	422,114	273,097	4,721	144,296	65,107	597,270	328,059	1,723,053	77	
711,786	538,310	522,362	15,948	14,895	514	539	173,476	186,243	90,878	708,605	78	
847,045	847,045	581,667	265,378	70,742	10,817	183,819		94,827	276,936	486,840	79	
1,961,505	1,084,658	948,388	136,270	55,724	9,462	71,084	876,847	859,380	245,873	1,807,768	80	
742,591	742,591	714,872	27,719	12,554	11,217	3,948		16,033	57,123	698,839	81	
947,555	947,555	589,487	357,868	123,186	13,486	221,196		93,273	348,536	496,214	82	
2,111,174	2,058,006	952,563	1,105,443	653,026	54,301	398,116	53,168	39,146	1,000,323	913,417	83	
1,202,465	1,180,965	1,051,827	129,138	39,279	56,013	33,846	21,500	44,850	242,424	1,006,977	84	
835,992	766,160	589,623	176,537	164,292	540	11,705	69,832	42,534	246,591	632,157	85	
1,115,908	1,115,908	875,093	240,815	33,835	15,148	191,832		44,933	308,733	830,160	86	
1,204,940	1,030,287	688,579	341,708	203,549	6,288	131,871	174,653	50,707	372,475	739,286	87	
732,598	724,062	520,354	203,708	107,076	6,130	90,502	8,536	5,692	256,624	514,662	88	
1,215,044	1,215,044	778,093	436,951	31,029	43,005	302,917		19,836	183,490	758,257	89	
770,311	770,311	591,173	179,138	165,489	11,083	2,566		42,582	195,955	633,755	90	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$1,103,885	\$984,508	\$735,643	\$248,865	\$117,720	\$18,354	\$112,791	\$119,377	\$77,613	\$196,630	\$813,256	91	
1,122,657	971,259	748,746	222,513	135,946	5,953	80,614	151,398	147,574	345,776	896,320	92	
747,355	692,043	526,281	165,762	81,998	14,137	69,627	55,312	70,203	233,635	596,484	93	
1,229,835	588,305	436,735	151,670	34,841	7,255	109,474	641,530	111,738	147,961	548,473	94	
538,527	447,188	313,482	133,706	4,634	3,824	125,248	91,339	69,114	57,797	382,596	95	
1,619,436	1,619,436	916,449	702,987	332,674	34,983	335,330		250,238	594,834	1,166,687	96	
647,060	647,060	469,748	177,312	60,290	4,683	112,339			155,907	432,446	97	
1,105,641	1,050,518	508,314	452,204	429,202	21,594	1,408	55,123	109,882	423,436	708,196	98	
790,005	722,825	462,988	259,837	182,875	471	76,491	67,180	60,892	302,377	523,880	99	
1,209,828	980,781	620,827	359,954	128,676	21,794	209,484	229,047	27,719	147,586	648,546	100	
1,071,196	926,796	632,486	294,310	104,863	2,263	187,184	144,400		32,233	208,260	600,253	101
734,933	726,586	555,305	171,281	45,791	5,297	120,193	8,347		54,307	218,061	500,998	102
1,030,906	800,344	674,817	125,527	125,527			230,562	131,880	56,529	806,697	103	
890,330	595,098	462,633	132,465	48,269	9,757	74,439	295,232	93,422	120,805	556,055	104	
580,160	472,990	456,301	16,689	15,533	443	713	107,170	7,425	139,343	463,726	105	
571,403	571,403	382,962	188,441	52,204	33	136,204		673	108,959	383,635	106	
611,085	508,586	441,717	66,869	17,037	1,368	48,464	102,499	61,600	98,528	503,317	107	
964,954	654,277	427,071	227,226	106,978	3,625	116,623	310,657	197,794	203,032	624,865	108	
809,233	809,233	561,983	247,250	173,749		73,501			64,817	311,521	497,166	109
629,737	629,737	507,036	122,701	28,563	20,416	73,722			82,894	147,152	424,142	110
700,754	696,214	475,534	220,680	132,384	4,233	84,063	4,540		31,623	213,006	443,911	111
496,458	482,077	389,121	92,956	1,154	3,768	88,034	14,381		29,827	164,549	359,294	112
697,255	697,255	423,564	273,691	5,188	2,154	266,349			70,364	140,087	353,200	113
905,561	905,561	669,657	235,904	210,328	25,439	137			90,922	320,861	578,735	114
570,675	486,711	347,650	139,061	49,068		89,993	83,964	228,530		18,486	576,180	115
945,670	848,889	599,412	249,477	241,543	6,844	1,090	96,781	90,413	344,776	689,825	116	
801,875	720,465	567,515	152,950	74,643	8,213	70,094	81,410		23,049	290,769	544,466	117
531,900	436,077	388,218	47,859	42,295	162	5,402	95,823	84,109	149,962	472,327	118	
542,281	484,803	425,827	58,976	57,115	1,861		57,478	44,511	88,915	470,338	119	
1,102,540	1,102,540	877,897	224,643	53,948	35,799	134,896		105,550	128,043	983,447	120	

<sup>2</sup> Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 9.

## STATISTICS OF CITIES.

TABLE 4.—CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.								On account of indebtedness. <sup>1</sup>
		Total corporate payments.	All revenue expenditures.	For revenue expenditures.					Outlays.	
				All expenses.	Expenses.			For interest.		
					For operation and maintenance.					
					General and special service expenses.	Expenses of invested funds.	Expenses of public service enterprises.			
121	York, Pa.	\$455,011	\$455,011	\$305,514	\$263,362		\$150	\$42,002	\$149,497	
122	Quincy, Ill.	486,069	426,272	345,659	298,102		1,390	46,167	80,613	
123	Springfield, Ill.	827,433	827,433	553,104	420,404		69,205	63,495	274,329	
124	MalDEN, Mass.	663,945	663,945	709,663	549,784	\$402	46,327	113,150	\$ 45,718	
125	Canton, Ohio	554,723	554,723	434,725	313,141	167	42,623	78,794	119,998	
126	Chester, Pa.	371,207	321,707	294,005	259,245		369	34,391	27,702	
127	Salem, Mass.	822,579	822,579	583,774	507,565	102	48,134	33,973	232,805	
128	Haverhill, Mass.	715,919	715,919	582,189	489,025	106	25,530	67,528	133,730	
129	Chelsea, Mass.	761,872	663,798	603,844	473,506	318	26,949	103,071	89,954	
130	Superior, Wis.	638,881	638,881	467,457	401,906			65,551	171,424	
131	Newton, Mass.	1,557,463	1,314,414	1,033,933	785,359		19,038	229,536	280,481	
132	Newcastle, Pa.	412,623	412,623	287,828	270,156		421	17,251	124,795	
133	South Omaha, Nebr.	466,895	466,895	239,878	248,326			51,552	167,017	
134	Jacksonville, Fla.	803,350	803,350	563,644	355,963		134,435	73,246	239,706	
135	Rockford, Ill.	585,619	585,619	353,720	292,715		34,637	26,368	231,899	
136	Knoxville, Tenn.	407,144	365,798	336,180	257,306		3,071	75,803	29,618	
137	Elmira, N. Y.	565,707	498,529	415,241	359,976	37	9,145	46,083	83,288	
138	Joplin, Mo.	370,412	370,412	205,726	171,823		23,047	10,856	164,686	
139	Wichita, Kans.	570,782	570,782	341,628	281,308		1,919	58,401	229,154	
140	Galveston, Tex.	1,364,056	1,364,056	528,480	351,776		61,832	114,872	835,576	
141	Chattanooga, Tenn.	627,449	627,449	388,656	320,404	100	727	67,425	238,793	
142	New Britain, Conn.	685,868	685,868	408,471	312,868		16,531	79,072	277,397	
143	Fitchburg, Mass.	727,674	700,994	534,322	417,238	176	58,776	63,132	166,672	
144	Woonsocket, R. I.	525,287	525,287	412,579	282,295		16,855	113,429	112,708	
145	Auburn, N. Y.	529,751	493,043	380,271	310,598		45,223	24,450	112,772	
146	Racine, Wis.	477,218	477,218	340,766	309,258		7,083	24,425	136,452	
147	Macon, Ga.	347,830	259,388	259,913	205,227	570	6,251	47,865	\$ 525	
148	Kalamazoo, Mich.	714,000	714,000	367,247	305,326		30,124	31,797	346,753	
149	Joliet, Ill.	402,140	402,140	360,041	318,434		27,798	13,809	42,099	
150	Oshkosh, Wis.	438,773	427,840	298,357	277,719		2,172	18,466	129,483	
151	Sacramento, Cal.	881,530	881,530	633,623	564,592		41,874	27,157	247,907	
152	Taunton, Mass.	608,775	584,125	506,700	346,762	406	74,565	84,967	77,425	
153	Pueblo, Colo.	2,107,681	2,107,681	750,893	536,892		62,831	151,170	1,356,788	
154	Newport, Ky.	363,505	309,707	274,765	193,722	38	25,879	55,126	34,942	
155	West Hoboken, N. J.	401,414	401,414	264,075	231,539			32,586	137,339	
156	Everett, Mass.	625,790	625,790	493,316	368,662		25,434	99,220	132,474	
157	La Crosse, Wis.	524,182	524,182	315,442	259,781	15	24,179	31,467	208,740	
158	Fort Worth, Tex.	784,157	784,157	525,886	307,128		79,946	138,812	258,271	

Comparative summary<sup>4</sup> for 148 cities, grouped

Grand total: <sup>5</sup>	\$606,571,901	\$600,850,661	\$408,248,833	\$326,820,035	\$502,897	\$25,742,767	\$55,183,134	\$192,601,828	\$5,721,240
1906	591,377,482	584,157,316	398,353,950	304,144,500	590,370	41,665,585	51,953,495	185,803,366	7,220,166
1905	572,056,346	566,932,928	383,476,809	293,510,607	411,487	41,735,494	47,819,221	183,456,119	5,123,418
1904	524,554,294	518,528,777	345,392,429	278,473,508	439,812	23,379,190	43,099,919	173,136,348	6,025,517
1903	469,648,327	462,975,446	334,888,692	272,616,313	143,301	19,913,687	42,215,391	128,086,754	6,672,881
Group I:									
1906	400,902,690	399,143,598	268,461,647	216,535,012	436,033	15,830,536	35,660,066	130,681,951	1,759,092
1905	391,899,374	388,916,262	259,237,971	198,860,265	526,836	26,888,242	32,962,628	129,678,291	2,983,112
1904	382,530,890	380,319,555	250,717,379	193,015,838	353,294	27,725,068	29,623,179	129,602,176	2,211,335
1903	352,754,382	349,464,398	224,286,702	183,141,890	376,649	15,019,632	25,748,531	125,177,696	3,289,984
1902	312,314,831	310,279,980	220,349,861	182,239,391	91,727	12,919,356	25,099,387	89,930,119	2,034,851
Group II:									
1906	96,670,714	94,656,200	64,062,246	50,909,433	50,433	4,154,354	8,948,026	30,593,954	2,014,514
1905	94,082,066	93,019,672	64,287,886	48,680,208	49,003	6,782,947	8,775,728	28,731,786	1,062,394
1904	89,314,421	87,762,663	60,449,428	45,909,631	42,351	6,237,505	8,259,941	27,313,235	1,551,758
1903	80,123,796	79,320,101	54,996,810	43,250,753	49,746	3,647,068	8,049,243	24,323,291	803,695
1902	72,435,015	70,005,438	51,354,504	40,399,607	40,121	2,829,080	8,085,696	18,650,934	2,429,577
Group III:									
1906	66,610,792	65,634,023	46,777,743	36,657,900	9,143	3,651,699	6,459,001	18,856,280	976,769
1905	63,746,179	61,793,780	46,107,550	34,912,828	6,832	4,964,452	6,223,628	15,696,230	1,222,261
1904	61,861,685	61,087,470	44,970,431	34,086,418	8,317	4,706,781	6,168,915	16,117,039	774,215
1903	57,294,197	56,100,201	40,942,757	32,274,216	6,394	2,887,522	5,774,625	15,157,444	1,193,996
1902	52,813,171	51,701,796	39,624,936	31,411,844	5,508	2,567,692	5,639,892	12,076,860	1,111,375
Group IV: <sup>6</sup>									
1906	42,387,705	41,416,840	28,947,197	22,717,690	7,288	2,106,178	4,116,041	12,469,643	970,865
1905	41,649,863	40,427,602	28,720,543	21,691,199	7,699	3,029,944	3,991,701	11,707,059	1,062,394
1904	38,349,350	37,763,240	27,339,571	20,498,720	7,525	3,066,140	3,767,186	10,423,669	586,110
1903	34,881,919	33,644,077	25,166,160	19,806,649	7,023	1,824,968	3,527,520	8,477,917	737,842
1902	32,085,310	30,988,232	23,559,391	18,565,471	5,945	1,597,559	3,390,416	7,428,841	1,097,078

<sup>1</sup> Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 9.<sup>2</sup> Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 9.<sup>3</sup> Excess of receipts from sales of real property over payments for outlays.



## CLASSES, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CORPORATE RECEIPTS.								EXCESS OF RECEIPTS FROM REVENUES OVER—				City number.
Total corporate receipts.	From revenues.						On account of indebtedness. <sup>2</sup>	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.		Excess of payments for revenue expenditures over receipts from commercial revenues.	
	All revenues.	General.	Commercial.						Payments for revenue expenditures.	Payments for expenses.		
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.						
\$466,687	\$381,814	\$360,091	\$21,723	\$7,879	\$13,393	\$451	\$84,873	\$73,197		\$76,300	\$433,288	121
477,824	477,824	439,242	38,582	23,169	14,159	1,254				132,165	387,690	122
845,935	794,076	576,752	217,324	101,101		116,223	51,859	33,357	\$51,552	240,972	610,108	123
1,011,219	833,514	594,238	239,276	72,076	48,646	118,554	177,705		169,569	123,851	424,669	124
663,247	551,612	417,204	134,408	48,007	4,466	81,935	111,035	3,111		116,887	420,315	125
342,767	342,767	320,551	22,216	18,233	2,923	1,060			21,060	48,762	299,491	126
928,027	748,654	586,704	161,950	47,605	15,035	99,310	179,373	73,925		158,880	660,629	127
802,059	740,790	531,031	209,759	61,782	34,301	113,676	61,269		24,871	158,601	506,160	128
692,935	692,935	529,330	163,605	28,642	10,402	124,561		883		89,091	530,193	129
642,047	627,469	503,444	124,025	120,884	3,141		14,578	11,412		160,012	514,856	130
1,672,715	1,672,715	1,245,219	427,496	243,434	28,930	155,132			358,301	638,782	886,918	131
463,670	430,535	361,205	69,330	65,820	3,450	60	33,135		17,912	142,707	343,293	132
615,287	363,708	335,435	28,273	25,128	3,145		251,579	103,187		63,830	438,622	133
1,104,510	961,787	852,234	309,553	46,634	175	262,744	442,732	141,563		98,143	493,797	134
580,579	501,582	377,806	123,776	54,631		69,145	78,997	84,037		147,862	461,843	135
461,155	461,155	432,655	28,500	16,360	1,488	10,652			95,357	124,975	337,298	136
598,284	508,284	534,569	63,715	46,016	9,598	8,101			99,755	183,043	434,814	137
406,720	338,913	238,749	100,164	86,311	705	13,148	67,807	31,499		133,187	270,248	138
565,085	439,311	378,226	61,085	59,031	690	1,364	125,774	131,471		97,683	509,697	139
1,377,954	775,420	578,040	197,380	47,074	48,987	100,709	602,534	588,636		246,940	1,166,676	140
496,666	422,147	392,010	30,137	22,560	6,264	1,313	74,519	205,302		33,491	597,312	141
735,377	600,027	435,972	164,055	42,173	12,390	109,492	135,350	85,841		191,556	521,813	142
666,906	666,906	539,551	127,355	35,928	7,157	84,240		34,088		132,584	573,639	143
542,983	432,193	320,819	111,374	37,291	1,190	72,893	110,790	93,094		19,614	413,913	144
538,385	538,385	407,398	130,987	35,799	3,119	92,069			45,342	158,114	362,056	145
592,451	531,554	426,072	105,482	95,932	2,164	7,386	60,897		54,336	190,788	371,736	146
334,715	334,715	305,026	29,689	13,216	7,251	9,222			75,327	74,602	229,699	147
838,585	545,039	403,841	141,198	95,918	4,366	40,914	293,546	168,961		177,792	572,802	148
425,171	370,908	321,397	49,511	29,160		20,351	54,263	31,232		10,867	352,629	149
383,842	383,842	370,819	13,023	9,411	2,432	1,180		43,998		85,485	414,817	150
846,916	839,653	629,150	210,503	81,930		128,573	7,263	41,877		206,030	671,027	151
635,608	635,608	452,169	183,439	37,153	18,278	128,008			51,483	128,908	400,686	152
2,135,268	1,034,331	694,993	339,338	188,353	21,460	129,525	1,100,937	1,073,350		283,438	1,768,343	153
335,091	335,091	269,570	65,521	2,207		63,314			25,384	60,326	244,186	154
319,757	293,042	200,601	92,441	90,704	1,737		26,715	108,372		28,967	308,973	155
587,739	564,324	417,992	146,332	38,431	11,742	96,159	23,415	61,466		71,008	479,458	156
467,108	449,207	348,628	100,579	45,176	9,814	45,589	17,901	74,975		133,765	423,603	157
811,014	728,879	592,591	136,288	6,802	474	129,012	82,135	55,278		202,993	647,869	158

according to population in 1906: 1902 to 1906.

\$610,000,790	\$527,298,653	\$401,100,134	\$126,198,519	\$54,297,399	\$9,059,876	\$62,841,244	\$82,702,121	\$73,552,008	\$119,049,820	\$474,652,142
574,527,756	501,371,100	382,080,729	119,290,371	53,557,430	8,502,996	57,229,945	73,156,656	82,786,216	103,017,150	464,866,945
591,154,412	469,320,550	359,248,249	110,272,301	49,892,801	7,156,493	53,223,007	62,833,862	97,412,378	86,043,741	456,660,627
530,621,731	441,460,294	336,748,931	104,711,363	46,841,328	7,279,670	50,590,365	89,161,437	77,068,483	96,067,865	413,817,414
478,649,248	420,177,674	327,700,163	92,477,511	37,715,915	6,406,643	48,354,953	58,471,574	42,797,772	85,288,982	370,497,935
398,177,978	332,999,777	258,167,112	74,832,662	28,369,302	6,389,516	40,073,844	65,178,204	66,143,824	64,538,127	324,310,936
377,268,816	320,621,062	248,573,503	72,047,559	29,695,008	6,115,660	36,236,891	56,647,754	68,295,200	61,383,091	316,868,703
398,861,884	299,089,722	231,629,725	67,459,997	28,205,143	5,612,992	33,641,862	99,772,162	81,229,833	48,372,343	312,859,658
353,588,917	283,696,641	218,109,113	65,587,528	27,712,999	5,466,599	32,407,930	69,892,276	65,767,757	59,409,939	283,876,627
316,968,664	271,593,002	214,981,626	56,611,376	20,239,876	4,974,152	31,397,348	45,375,662	38,686,978	51,243,141	253,668,604
97,190,449	82,689,878	66,142,382	26,547,496	15,041,415	1,112,007	10,394,074	4,500,571	1,966,322	28,627,632	68,108,704
92,367,604	85,703,777	60,778,351	25,015,426	14,353,492	1,092,412	9,569,522	6,573,827	7,225,895	21,505,891	68,004,246
91,315,043	80,166,942	58,424,423	21,742,519	12,256,555	673,211	8,812,753	11,148,101	7,595,721	19,717,514	66,020,144
83,163,599	73,960,516	54,105,309	19,855,207	10,986,271	890,424	7,978,512	9,203,053	5,359,585	18,963,706	59,464,894
73,198,226	67,866,457	49,818,556	18,047,901	10,030,082	648,203	7,369,616	5,331,769	2,138,981	16,511,953	51,957,537
70,256,516	62,679,013	47,673,130	15,005,883	6,263,309	964,866	7,777,708	7,577,503	2,955,010	15,901,270	50,628,140
64,132,562	58,453,300	44,983,382	13,469,918	5,535,724	818,080	7,116,114	6,579,262	3,340,480	12,835,750	48,323,862
61,404,721	55,770,866	42,542,043	13,228,823	5,960,336	561,147	6,707,340	5,633,855	5,316,604	10,800,435	47,858,647
58,288,700	51,976,412	39,880,258	12,126,154	4,950,288	640,516	6,535,350	6,310,288	4,123,789	11,033,655	43,974,047
54,954,031	50,075,341	38,966,105	11,109,236	4,547,678	566,620	5,994,938	4,878,690	1,626,455	10,450,405	40,592,560
44,375,837	38,929,988	29,117,510	9,812,478	4,623,373	593,487	4,595,618	5,445,849	2,486,852	9,982,791	31,604,362
40,758,774	36,502,961	27,745,493	8,757,468	3,973,206	476,844	4,307,418	4,255,813	3,924,641	7,782,418	31,670,134
39,572,764	34,493,020	26,652,058	7,840,962	3,470,767	309,143	4,061,052	5,079,744	3,270,220	7,153,449	29,922,278
35,582,515	31,826,725	24,684,251	7,142,474	3,191,770	282,131	3,668,573	3,755,790	1,817,352	6,660,565	26,501,603
33,528,327	30,642,874	23,933,876	6,708,998	2,898,279	217,668	3,593,051	2,885,453	345,358	7,083,483	24,279,234

<sup>1</sup> In this summary, payments and receipts, except those on account of interest and indebtedness, include certain payments and receipts which were not corporate, but which could not be segregated for 1902, 1903, or 1904.

<sup>2</sup> Not including Bay City, Mich.; Wichita, Kans.; New Britain, Conn.; Macon, Ga.; Kalamazoo, Mich.; Pueblo, Colo.; Newport, Ky.; West Hoboken, N. J.; Everett, Mass.; or Fort Worth, Tex.



## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[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, public service enterprises, and funds (service transfers).	City corporation.	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>					
	Grand total.....	\$332,686,990	\$329,878,831	\$328,589,049	\$1,289,782	\$227,059,330	\$102,819,501	\$2,808,159	\$297,716,467	\$31,515,140	\$3,455,383	
	Group I.....	217,850,539	216,535,012	215,484,334	1,050,678	148,633,405	67,901,607	1,315,527	200,100,672	15,183,892	2,585,975	
	Group II.....	51,465,657	50,909,433	50,831,481	77,952	35,901,779	15,007,654	556,224	43,492,141	7,176,467	797,049	
	Group III.....	37,108,067	36,657,900	36,573,580	84,320	25,010,145	11,647,755	450,167	32,466,665	4,601,809	39,593	
	Group IV.....	28,262,727	25,776,486	25,699,654	76,832	17,514,001	8,262,485	486,241	21,656,989	4,572,972	32,766	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$90,876,342	\$90,812,575	\$90,062,170	\$750,405	\$62,920,670	\$27,891,905	\$63,767	\$90,876,342	\$8,058,979	\$2,524,282
2	Chicago, Ill.....	25,164,909	24,448,000	24,320,531	127,469	19,045,672	5,402,328	716,909	14,581,638	—	—
3	Philadelphia, Pa.....	21,076,263	21,073,081	21,039,098	33,983	12,163,384	8,909,687	3,182	21,014,580	—	61,683
4	St. Louis, Mo.....	10,494,177	10,430,871	10,424,819	6,052	7,428,359	3,002,512	63,306	8,235,589	2,258,588	—
5	Boston, Mass.....	17,281,095	17,068,005	17,064,066	3,939	11,212,273	5,855,732	213,090	17,281,095	—	—
6	Baltimore, Md.....	6,778,279	6,752,701	6,749,258	3,443	4,326,490	2,426,211	25,578	6,778,279	—	—
7	Cleveland, Ohio.....	5,955,711	5,948,589	5,928,325	20,264	4,438,674	1,509,915	7,122	3,792,572	2,163,139	—
8	Buffalo, N. Y.....	5,092,068	4,996,324	4,962,611	33,713	3,182,880	1,813,444	95,744	5,092,068	—	—
9	Pittsburg, Pa.....	5,449,088	5,443,383	5,424,889	18,494	3,566,910	1,876,473	5,705	3,888,750	1,560,338	—
10	San Francisco, Cal.....	6,590,431	6,586,964	6,560,936	26,028	4,586,135	2,000,829	3,467	6,590,431	—	—
11	Detroit, Mich.....	4,717,672	4,717,672	4,708,037	9,635	3,706,937	1,010,735	—	4,717,672	—	—
12	Cincinnati, Ohio.....	4,438,915	4,438,915	4,426,617	12,298	2,968,507	1,470,108	—	3,316,067	1,122,848	—
13	Milwaukee, Wis.....	3,638,619	3,592,782	3,588,907	3,875	2,906,081	686,701	45,837	3,638,619	—	—
14	New Orleans, La.....	3,365,785	3,320,883	3,320,555	328	2,164,147	1,155,736	44,902	3,365,785	—	—
15	Washington, D. C.....	6,931,185	6,904,267	6,903,515	752	4,015,986	2,888,281	26,918	6,931,185	—	—

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$3,999,311	\$3,992,161	\$3,991,280	\$881	\$2,731,266	\$1,260,895	\$7,150	\$3,999,311	—	—
17	Minneapolis, Minn.....	3,068,371	3,066,268	3,059,703	6,565	2,302,660	763,608	2,103	3,068,371	—	—
18	Jersey City, N. J.....	2,238,836	2,238,836	2,236,861	1,975	1,549,752	689,084	—	2,238,836	—	—
19	Louisville, Ky.....	2,282,640	2,282,640	2,263,183	19,457	1,573,201	709,439	—	2,282,640	—	—
20	Indianapolis, Ind.....	2,258,303	2,258,303	2,257,283	1,020	1,495,462	762,841	—	1,362,627	\$895,676	—
21	St. Paul, Minn.....	2,124,378	2,092,242	2,091,875	367	1,596,312	525,930	32,136	2,124,378	—	—
22	Providence, R. I.....	2,938,040	2,889,728	2,888,025	1,703	1,927,370	962,358	48,312	2,938,040	—	—
23	Rochester, N. Y.....	2,564,004	2,557,692	2,556,916	776	1,620,644	937,048	6,312	2,564,004	—	—
24	Kansas City, Mo.....	2,716,519	2,693,924	2,692,460	1,464	1,946,695	747,229	22,595	1,665,816	1,020,703	—
25	Toledo, Ohio.....	1,439,463	1,439,452	1,437,525	1,927	1,048,052	391,400	11	938,047	501,416	—
26	Denver, Colo.....	3,077,088	3,072,327	3,068,762	3,565	2,124,708	947,619	4,761	1,484,816	920,927	\$671,345
27	Columbus, Ohio.....	1,488,823	1,379,836	1,379,711	125	1,089,978	289,858	108,987	974,071	514,752	—
28	Allegheny, Pa.....	1,649,470	1,647,970	1,647,494	476	1,200,286	447,684	1,500	1,077,148	572,322	—
29	Los Angeles, Cal.....	2,773,133	2,751,236	2,748,215	3,021	2,031,214	720,022	21,897	2,773,133	—	—
30	Worcester, Mass.....	1,904,810	1,874,780	1,874,676	104	1,237,068	637,722	30,030	1,904,810	—	—
31	Memphis, Tenn.....	1,161,509	1,135,223	1,134,513	710	779,879	355,344	26,286	1,161,509	—	—
32	Omaha, Nebr.....	1,245,140	1,213,116	1,212,794	322	920,793	292,323	32,024	756,596	488,544	—
33	New Haven, Conn.....	1,451,080	1,448,510	1,448,285	225	1,016,155	432,355	2,570	1,432,177	18,903	—
34	Syracuse, N. Y.....	1,658,675	1,658,471	1,651,114	7,357	1,083,538	574,933	204	1,658,675	—	—
35	Scranton, Pa.....	1,082,822	1,082,822	1,078,966	3,856	737,315	345,507	—	458,061	504,268	120,508
36	St. Joseph, Mo.....	685,461	643,806	643,604	202	490,626	153,180	41,655	434,840	250,621	—
37	Paterson, N. J.....	1,174,955	1,174,955	1,174,189	766	812,214	362,741	—	1,174,955	—	—
38	Portland, Ore.....	1,189,331	1,187,329	1,171,083	16,246	893,894	293,435	2,002	722,886	461,244	5,201
39	Fall River, Mass.....	1,215,711	1,215,196	1,215,038	158	831,957	383,239	515	1,215,711	—	—
40	Atlanta, Ga.....	1,241,453	1,191,405	1,191,023	382	822,055	369,350	50,048	1,241,453	—	—
41	Seattle, Wash.....	1,732,898	1,617,772	1,615,422	2,350	1,284,303	333,469	115,126	1,090,883	642,015	—
42	Dayton, Ohio.....	1,103,438	1,103,433	1,101,481	1,952	784,392	319,041	—	718,357	385,076	—

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$1,094,892	\$1,030,757	\$1,030,012	\$745	\$815,398	\$215,359	\$64,135	\$1,094,892	—	—
44	Cambridge, Mass.....	1,528,503	1,527,336	1,526,860	476	1,078,617	448,719	1,167	1,528,503	—	—
45	Albany, N. Y.....	1,161,472	1,161,472	1,160,633	839	800,401	361,071	—	1,161,472	—	—
46	Hartford, Conn.....	1,386,672	1,364,652	1,363,278	1,374	860,037	504,615	22,020	1,031,404	\$355,268	—
47	Lowell, Mass.....	1,270,588	1,257,317	1,256,681	636	852,767	404,550	13,271	1,270,588	—	—
48	Reading, Pa.....	698,744	698,744	698,481	263	378,550	320,194	—	445,470	253,274	—
49	Richmond, Va.....	874,646	868,487	867,604	823	629,005	239,482	6,159	874,646	—	—
50	Trenton, N. J.....	755,854	755,854	755,004	850	508,645	247,209	—	755,854	—	—
51	Wilmington, Del.....	588,642	588,642	587,986	656	362,635	226,007	—	588,642	—	—
52	Camden, N. J.....	818,661	818,661	818,631	30	582,696	235,965	—	818,661	—	—

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

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906.

and the number assigned to each, see page 83.]

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.			CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.												City num- ber.	
General.	Commercial.		I.—General government.													
	Special assess- ments.	Depart- mental 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.			
					Miscella- neous.	Service trans- fers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$317,733,713	\$1,093,093	\$13,860,184	\$34,373,524	\$25,282,586	\$8,950,488	\$140,450	\$968,855	\$293,960	\$264,551	\$121,275	\$717,310	\$135,183	\$748,734	\$146,516		
208,709,518	187,831	8,953,190	24,371,136	17,827,739	6,423,748	119,649	532,580	143,131	164,789	89,956	185,793	56,558	311,850	117,710		
48,885,803	529,002	2,050,852	4,592,288	3,507,820	1,080,407	4,061	210,684	50,878	33,009	15,423	221,041	35,011	162,429	9,789		
35,517,036	207,027	1,384,004	3,238,876	2,380,468	846,174	12,234	114,266	71,990	42,322	11,680	167,327	29,904	148,871	12,818		
24,621,356	169,233	1,472,138	2,171,224	1,566,559	600,159	4,506	111,325	27,961	24,431	4,216	143,149	13,710	125,584	6,199		

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$89,579,900		\$1,296,442	\$10,270,659	\$7,915,633	\$2,352,181	\$2,845	\$121,910	\$3,973	\$43,850	\$18,533	\$35,453	\$1,550	\$142,826	\$36,294	1
23,559,708		1,605,201	2,296,796	1,754,168	538,743	3,885	104,665	1,600	7,550	19,304	32,027	24,439	16,600	1,714	2
19,810,722		1,265,541	3,005,491	2,058,678	946,813		9,380	4,157	25,493	44,155			18,046	38,899	3
9,908,342	\$149,519	436,316	1,306,234	910,937	395,292	5	12,300	22,264	11,520				12,541	10,214	4
15,612,024	4,401	1,664,660	2,352,504	1,590,560	651,508	110,436	44,400	29,885	21,793	2,047	45,603	7,189	25,693	11,018	5
6,588,835		189,444	832,316	501,292	330,968	56	35,000	11,232	12,750				11,933	696	6
5,323,347		632,364	379,383	275,798	103,105	480	41,469	2,384	1,050		10,542	11,071	11,258	3,475	7
4,822,232		269,836	338,374	260,548	77,789	37	34,548	18,062		783	12,242	545	8,920	922	8
5,337,546		111,542	309,692	217,735	91,957		240	845			8,665	467	15,439	441	9
6,186,574		403,857	1,298,449	792,970	505,479		24,204	40,727	26,029	3,130	3,000		11,100	9,972	10
4,469,239	1,190	247,243	382,754	318,959	63,795		43,356	914	2,635	1,276	13,134	10,858	9,180	1,450	11
4,267,515		171,400	315,874	269,282	46,592		35,850	1,198			17,895	202	10,897	1,124	12
3,548,638	32,721	57,260	261,593	208,802	50,886	1,905	18,458	5,470	1,500		7,232	237	6,077	162	13
3,108,820		253,965	411,939	341,871	70,068		6,800	420	10,619	728			11,340	1,329	14
6,586,066		345,119	609,078	410,506	198,572										15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$3,875,212		\$124,099	\$310,771	\$259,559	\$51,212			\$1,324	\$9,914	\$7,167	\$21,602	\$2,606	\$8,000	\$142	16
2,842,517	\$137,006	88,848	196,523	154,354	42,139		\$20,800	5,976			8,074	673	6,500	308	17
2,167,209		71,627	243,073	177,293	65,780			1,432			9,450	919	8,110	307	18
2,217,094		65,546	171,729	137,282	34,437				4,235	198			8,875	780	19
2,206,522		51,781	89,911	66,597	23,314		3,370				5,100	2,102	6,200	470	20
2,030,746	2,749	90,883	131,997	111,965	19,854	\$178	2,239	990			7,560		3,700		21
2,827,147		110,893	221,018	161,733	57,551	1,734	16,650	1,042	4,128	6,898	6,213	1,078	6,404	1,668	22
2,512,692		51,312	246,371	176,650	69,721		17,162	12,920			4,600	962	8,699	416	23
2,490,591	136,519	89,409	315,399	212,709	102,690		9,495	6,860	2,160		11,688	5,369	6,617	52	24
1,356,415	38,709	44,399	140,431	112,625	27,806		8,551	1,896			9,013	797	5,918	545	25
2,898,724		178,364	687,994	525,980	161,684	330	29,751	1,981	6,955	179	45,248	4,871	8,760	741	26
1,215,229	85,956	187,638	135,871	113,453	22,418		7,833	194			7,020	868	5,700	171	27
1,606,346		43,124	98,771	80,535	18,286				1,475		3,600		11,950		28
2,674,273		98,860	274,780	207,052	67,728		13,307	1,778			15,843	1,470	4,850	96	29
1,690,937	39,141	174,732	113,693	77,952	34,622	1,119	224	4,246	712	397	6,459	330	5,425	600	30
1,105,293		56,216	54,885	43,637	11,248		4,350						5,303		31
1,176,876		68,264	149,852	108,990	40,862		16,012	132			8,385	1,433	4,406	235	32
1,397,930	18,813	34,337	136,163	96,665	39,498		50	3,259		156	11,304	1,372	4,916	58	33
1,638,089		20,586	179,368	139,416	39,952		15,250	1,170			6,750	2,129	6,750	312	34
1,057,201		25,621	79,963	68,044	11,919			1,450			4,400	294	4,500	375	35
630,848		54,613	51,804	39,225	12,579		1,956	87			2,700	2,037	3,000	154	36
1,160,669		14,286	67,004	56,646	10,358		8,800		1,000		1,500		3,200	115	37
1,157,842		31,489	73,812	59,821	13,991		4,377	219					5,660	650	38
1,168,980		46,731	84,722	59,059	25,663		5,400	681	1,050	428	6,643	863	4,200	524	39
1,088,983	69,740	82,730	86,448	71,469	14,979		7,200	60			6,750	1,634	4,880	521	40
1,610,451		122,447	166,795	125,756	40,339	700	12,691	2,769	1,380		7,196	649	4,506	117	41
1,080,987	369	22,077	83,140	63,313	19,827		5,216	412			3,943	2,556	5,400	432	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$1,005,716		\$89,176	\$112,506	\$85,680	\$25,962	\$864	\$8,400	\$6,757			\$6,724	\$537	\$2,200	\$94	43
1,447,848	\$20,314	60,341	105,889	78,861	27,023	5	600	1,986	\$3,434	\$350	6,739	1,134	5,495	590	44
1,151,815		9,657	158,412	115,537	42,875		10,500	9,321	4,020	525			6,500	505	45
1,200,463	27,531	68,678	107,725	77,710	29,789	226		3,475	900	1,018	4,906	1,261	3,416	202	46
1,198,501	17,981	54,106	110,210	78,879	29,044	2,287		2,739	1,500	199	4,909	612	4,097	179	47
675,807		22,937	50,477	37,188	13,289			1,190	650	107	3,000	410	3,440	159	48
847,290		27,356	106,947	76,890	28,258	1,799		2,796	4,600	646	1,800		4,380		49
744,276		11,678	51,330	42,351	8,979		150		312		3,762	9	850	30	50
542,214		46,428	49,377	40,282	9,095		3,304	814	1,200	227			1,686		51
803,184		15,477	59,830	52,440	7,360						5,050		3,900		52

\* Including payments for charities and corrections to other civil divisions and to private associations and individuals.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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, public service enterprises, and funds (service transfers).	City corporation.	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>					
53	Nashville, Tenn.....	\$798,062	\$729,490	\$729,490		\$562,303	\$167,187	\$68,572	\$798,062			
54	Bridgeport, Conn.....	933,844	933,844	933,732	\$112	567,307	366,537		933,844			
55	Lynn, Mass.....	998,468	997,328	996,585	743	670,492	326,836	1,140	998,468			
56	Des Moines, Iowa.....	906,077	906,077	903,762	2,315	647,308	258,769		502,855	\$403,222		
57	Kansas City, Kans.....	460,675	460,675	460,386	189	320,535	140,040		269,468	191,107		
58	New Bedford, Mass.....	933,288	924,813	924,720	93	618,438	306,375	8,475	933,288			
59	Troy, N. Y.....	1,163,595	1,163,595	1,154,093	9,502	640,833	522,762		1,112,304	51,291		
60	Springfield, Mass.....	1,253,417	1,194,939	1,194,681	258	770,339	424,600	58,478	1,253,417			
61	Oakland, Cal.....	1,227,778	1,227,778	1,226,118	1,660	856,961	370,817		788,221	439,557		
62	Lawrence, Mass.....	788,975	786,743	786,561	182	529,756	256,987	2,232	788,975			
63	Somerville, Mass.....	966,344	963,179	963,086	93	620,203	342,976	3,165	966,344			
64	Savannah, Ga.....	512,199	512,199	512,193	6	327,373	184,826		512,199			
65	Duluth, Minn.....	762,115	717,047	716,972	75	555,322	161,725	45,068	496,998	265,117		
66	Norfolk, Va.....	700,443	700,443	700,307	136	491,222	209,221		700,443			
67	Hoboken, N. J.....	717,728	714,851	714,827	24	538,369	176,482	2,877	717,728			
68	Peoria, Ill.....	739,742	739,742	701,048	38,694	510,034	229,708		479,552	220,597	\$39,593	
69	Utica, N. Y.....	807,919	800,752	796,054	4,698	414,928	385,824	7,167	807,919			
70	Manchester, N. H.....	573,059	548,807	548,580	227	370,978	177,829	24,252	573,059			
71	Yonkers, N. Y.....	940,989	908,506	908,506		638,825	269,681	32,483	940,989			
72	Evansville, Ind.....	473,242	473,242	472,953	289	354,479	118,763		262,427	210,815		
73	San Antonio, Tex.....	580,409	580,409	576,831	3,578	450,591	129,818		580,409			
74	Elizabeth, N. J.....	485,437	485,437	485,416	21	320,869	164,568		485,437			
75	Schenectady, N. Y.....	518,137	518,137	514,697	3,440	355,905	162,232		518,137			
76	Waterbury, Conn.....	656,851	656,851	656,851		440,884	215,967		656,851			
77	Salt Lake City, Utah.....	898,332	896,794	896,469	325	684,793	212,001	1,538	497,764	400,568		
78	Wilkesbarre, Pa.....	413,560	413,560	413,106	454	302,437	111,123		217,735	195,825		
79	Erie, Pa.....	478,856	478,856	475,120	3,736	346,067	132,789		275,412	203,444		
80	Houston, Tex.....	599,008	599,008	597,618	1,390	439,188	159,820		599,008			
81	Charleston, S. C.....	544,403	543,583	543,088	495	294,148	249,435	820	476,775	67,628		
82	Harrisburg, Pa.....	452,964	452,964	452,783	181	309,116	143,848		236,128	216,836		
83	Tacoma, Wash.....	638,549	617,232	615,547	1,685	478,177	139,055	21,317	270,401	368,148		
84	Portland, Me.....	776,666	772,423	772,087	336	490,642	281,781	4,243	776,666			
85	Terre Haute, Ind.....	490,799	490,799	490,287	512	350,761	140,038		284,953	205,846		
86	Dallas, Tex.....	613,332	613,332	611,622	1,710	442,202	171,130		613,332			
87	Youngstown, Ohio.....	539,691	539,691	539,681	10	366,830	172,861		342,632	197,059		
88	Fort Wayne, Ind.....	378,484	378,484	378,358	126	295,087	83,397		224,531	153,953		
89	Holyoke, Mass.....	684,936	623,348	623,047	301	425,318	198,030	61,588	684,936			
90	Akron, Ohio.....	521,120	521,120	521,088	32	342,374	178,746		318,866	202,254		

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$636,069	\$627,883	\$627,754	\$129	\$417,539	\$210,344	\$8,186	\$636,069		
92	Saginaw, Mich.	501,366	499,841	499,779	62	353,580	146,261	1,525	501,366		
93	Lincoln, Nebr.	376,395	348,892	348,892		279,694	69,198	27,503	188,062	\$188,333	
94	Altoona, Pa.	360,042	359,809	359,298	511	253,677	106,132	233	173,038	187,004	
95	Lancaster, Pa.	276,686	276,303	276,244	59	161,968	114,335	383	162,637	114,049	
96	Spokane, Wash.	764,886	764,886	754,813	10,073	590,147	174,739		438,572	326,314	
97	Covington, Ky.	362,943	362,558	362,558		254,032	108,526	385	362,943		
98	Birmingham, Ala.	479,284	467,584	467,257	327	312,689	154,895	11,700	479,284		
99	South Bend, Ind.	359,499	359,499	359,331	168	260,750	98,749		214,170	145,329	
100	Pawtucket, R. I.	566,914	551,688	551,564	24	366,739	184,849	15,326	566,914		
101	Bayonne, N. J.	461,595	461,595	461,595		302,950	158,645		461,595		
102	Binghamton, N. Y.	424,488	424,488	424,385	103	275,558	148,930		424,488		
103	Butte, Mont.	709,931	709,931	709,446	485	532,099	177,832		434,776	275,155	
104	McKeesport, Pa.	366,565	366,565	366,550	15	264,817	101,748		206,453	160,112	
105	Johnstown, Pa.	315,362	315,362	315,175	187	239,635	75,727		158,150	157,212	
106	Augusta, Ga.	345,743	330,934	330,928	6	201,867	129,067	14,809	345,743		
107	Dubuque, Iowa.	306,204	305,746	305,698	48	218,521	87,225	458	200,997	105,207	
108	Mobile, Ala.	232,438	230,796	230,726	70	154,579	76,217	1,642	232,438		
109	Sioux City, Iowa.	387,637	386,892	385,905	987	297,413	89,479	745	205,143	182,494	
110	Springfield, Ohio.	402,937	402,937	402,737	200	272,368	130,569		263,908	139,029	
111	Topeka, Kans.	366,889	350,972	350,608	364	282,401	68,571	15,917	183,753	183,136	
112	Allentown, Pa.	250,246	250,246	249,450	796	160,397	89,849		133,407	116,839	
113	Wheeling, W. Va.	375,798	336,526	336,526		253,606	82,920	39,272	238,150	137,648	
114	East St. Louis, Ill.	507,238	507,238	506,467	771	371,850	135,388		334,693	172,545	
115	Montgomery, Ala.	308,703	294,538	294,478	60	202,545	91,993	14,166	308,703		

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

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.				CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.													City number.
General.	Commercial.		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.			
\$709,458		\$88,604	\$50,428	\$44,470	\$5,958		\$3,930	\$685			\$2,500	\$80	\$3,900	\$198	53		
892,922	\$14,393	26,529	77,216	54,259	22,957		760	997			9,546	1,321	3,000		54		
914,550	18,933	64,985	75,565	56,483	19,004	\$78	4,024	852			4,107	401	2,500	438	55		
876,104		29,973	49,936	36,022	13,914		2,269	974			2,825	2,606	3,500	48	56		
451,906		8,669	35,953	27,230	8,723		2,350				4,842		2,577		57		
870,704		62,584	70,243	50,306	19,937		697	75		500	194	7,289	194	4,234	224	58	
1,156,946		6,649	124,211	75,448	48,763		10,693	9,523						4,189	587	59	
1,133,480	30,806	89,131	67,320	49,644	17,046	630		2,456		300		5,027	613	3,933	162	60	
1,224,988		2,790	160,919	94,299	66,620		4,840	8,306		1,059		5,486	1,021	3,190	1,417	61	
746,292	13,596	29,087	45,489	33,124	12,319	46				100	214	4,124	526	1,400	42	62	
891,177	23,422	51,745	63,333	47,797	15,460	76		1,706	3,950	250	5,720	667	3,700	203	63		
474,518		37,681	55,867	42,237	13,630		3,000	1,708	840	56	3,802	1,707	4,300	213	64		
715,722	8,488	37,905	82,589	62,715	19,547	327	4,800	215			4,822	378	3,100	356	65		
679,629		20,814	72,939	55,570	17,369			345	4,375				3,600	426	66		
711,834		5,894	54,600	45,012	8,573	1,015	4,000	433	75		5,656	812	2,000	51	67		
693,404		46,338	52,916	40,058	12,858		2,940	925			3,038	179	3,000	75	68		
793,039		14,880	72,110	42,311	29,799		5,528	1,317	910	132	3,352	1,141	1,600	284	69		
563,417		9,642	48,150	36,002	11,676	472	1,992	718	470		3,190	290	2,400	474	70		
926,611		14,378	91,956	62,600	29,356		6,779	1,206		503	7,000	1,274	2,200	423	71		
463,012	4,997	5,233	35,483	28,525	6,958		2,000	987			2,500		4,000		72		
569,235		11,174	53,090	41,931	11,159		2,785			6	2,800	758	4,187	1,973	73		
470,843		14,594	37,639	33,268	4,371		100	370		167	2,500	167	933	55	74		
511,683		6,454	67,610	49,677	17,933		5,500	923			2,196	575	3,800	571	75		
633,322		23,529	64,366	48,867	15,499			313	865		3,600	496	2,600	18	76		
879,663		18,669	125,923	103,335	22,578	10	8,185	296			4,767	2,519	3,700	1,004	77		
409,727		3,833	32,370	29,848	2,522		26	54		67	4,335	80	2,720	8	78		
470,916		7,940	47,804	37,829	9,975			2,798			3,093		3,055	204	79		
548,898		50,110	71,749	53,958	17,791						1,200	231			80		
531,029		13,374	40,518	29,246	11,272			2,038	1,800	4,190			4,700	399	81		
442,503		10,461	38,957	27,470	11,487				1,660	761	2,981	350	2,780	465	82		
607,169		31,380	66,472	38,122	28,003	347	4,794	73			4,393	5,336	1,889	36	83		
743,569		33,097	62,600	38,428	23,948	224		439		868	3,494	458	2,000		84		
485,037		5,762	25,631	20,618	5,013		1,350				3,712	1,025	2,500		85		
588,460		24,872	40,156	34,831	5,325		1,800				2,700	215	3,400	138	86		
535,583	1,344	2,764	47,789	40,816	6,973		1,970	141	2,640	487			4,100	86	87		
374,302		4,182	28,451	24,245	4,206		2,550	31			2,000		3,000		88		
658,005	9,192	17,739	57,332	33,850	19,654	3,828		1,987	150		1,840	521	1,500	288	89		
460,265	16,030	44,825	30,493	24,199	6,294		1,650	21	1,620	132			3,720	203	90		

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$536,850	\$9,821	\$89,398	\$58,723	\$40,382	\$17,740	\$601	\$1,061	\$300	\$6	\$3,831	\$433	\$2,000	\$181	91
483,478		17,888	49,199	41,293	7,906		\$6,770			2,400	31			92
340,666		35,729	28,888	23,879	5,009		4,250	64		3,434	572	1,415	46	93
356,563		3,479	30,368	19,717	10,651		50	300		1,200		1,800		94
275,082		1,654	19,473	13,752	5,721			1,345		1,100	150	3,000	67	95
743,758		21,128	61,636	46,043	15,593		6,000			3,780	132	3,400	107	96
357,828		5,115	44,993	37,151	7,842		3,340	4,690				4,240		97
405,834		73,460	41,765	28,083	13,682			491		1,485	276	3,590	689	98
290,446	62,773	6,280	24,094	18,440	5,654		1,500	1,368		2,300	61	2,000		99
453,029		113,885	62,403	39,057	23,346		5,400	3,984		6,532	2,354	1,500	598	100
451,250		10,345	37,688	32,589	5,099					3,400	33	3,500		101
410,349		14,139	39,003	28,692	10,311		3,900	2,007		1,534	1,007	2,100	23	102
686,551	19,040	4,340	36,627	31,646	5,081		4,800			6,660		2,000		103
357,080		9,485	27,882	21,283	6,599		960			1,200		2,000		104
309,829		5,533	16,499	13,051	3,448			360	130	1,225	248	1,700	147	105
306,314	2,485	36,944	24,100	21,767	2,333		2,250	15				4,087	50	106
304,434		1,770	28,478	20,946	7,532		2,100		600	2,360	5	1,400		107
212,267		20,171	28,548	19,863	8,631	54			1,210	2,493	279	2,952	148	108
379,185		8,452	23,427	17,720	5,707		2,600			1,800	139	2,100	45	109
383,229		19,708	33,603	22,925	10,678		1,635	693	640	569		2,220	120	110
341,676		25,213	20,710	16,391	4,319		2,595			2,422	147	1,500		111
249,381		865	19,792	15,441	4,351				716	83	172	1,255	124	112
334,968		40,830	26,780	20,975	5,805			261	750	1,725	41	1,000	8	113
504,434		2,804	49,220	33,844	15,376		2,344	2,788		3,080	96	3,780	88	114
287,007		21,696	27,331	13,701	13,630			192		1,800	186	3,400	193	115

\* Including payments for charities and corrections to other civil divisions and to private associations and individuals.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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, public service enterprises, and funds (service transfers). <sup>1</sup>	City corporation.	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>					
116	Davenport, Iowa.....	\$485,185	\$485,185	\$477,921	\$7,264	\$307,758	\$177,427	.....	\$302,151	\$183,034	.....	
117	Bay City, Mich.....	334,947	311,093	310,374	719	241,987	69,106	\$23,854	334,947	.....	.....	
118	Little Rock, Ark.....	284,213	265,837	264,794	1,043	192,748	73,089	18,376	182,411	101,802	.....	
119	Passaic, N. J.....	363,923	363,923	363,872	51	214,642	149,281	.....	363,923	.....	.....	
120	Atlantic City, N. J.....	785,898	785,898	785,336	562	470,339	315,559	.....	785,898	.....	.....	
121	York, Pa.....	263,362	263,362	263,362	.....	147,462	115,900	.....	135,414	127,948	.....	
122	Quincy, Ill.....	298,144	298,144	298,102	42	183,617	114,527	.....	193,569	104,575	.....	
123	Springfield, Ill.....	431,251	420,404	420,404	.....	333,586	86,838	10,847	266,376	132,109	\$32,766	
124	Malden, Mass.....	555,468	554,006	549,784	4,222	364,150	189,856	1,462	555,468	.....	.....	
125	Canton, Ohio.....	313,229	313,229	313,141	88	239,038	74,191	.....	186,874	126,355	.....	
126	Chester, Pa.....	259,273	259,273	259,245	28	147,205	112,068	.....	143,463	115,810	.....	
127	Salem, Mass.....	507,565	507,565	507,565	.....	294,343	213,222	.....	507,565	.....	.....	
128	Haverhill, Mass.....	534,771	529,389	489,025	40,364	322,570	206,819	5,382	534,771	.....	.....	
129	Chelsea, Mass.....	483,633	473,846	473,506	340	283,907	189,939	9,787	483,633	.....	.....	
130	Superior, Wis.....	401,906	401,906	401,906	.....	288,661	113,245	.....	401,906	.....	.....	
131	Newton, Mass.....	800,754	785,514	785,359	155	487,580	297,934	15,240	800,754	.....	.....	
132	Newcastle, Pa.....	270,184	270,184	270,156	28	182,656	87,528	.....	145,421	124,763	.....	
133	South Omaha, Nebr.....	248,326	248,326	248,326	.....	171,518	76,808	.....	132,235	116,091	.....	
134	Jacksonville, Fla.....	417,900	355,963	355,963	.....	239,777	116,186	61,937	417,900	.....	.....	
135	Rockford, Ill.....	292,751	292,751	292,715	36	205,498	87,253	.....	292,751	.....	.....	
136	Knoxville, Tenn.....	257,397	257,397	257,306	91	159,060	98,337	.....	257,397	.....	.....	
137	Elmira, N. Y.....	360,019	360,019	359,976	43	225,521	134,498	.....	360,019	.....	.....	
138	Joplin, Mo.....	172,059	172,059	171,823	236	131,943	40,116	.....	96,919	75,140	.....	
139	Wichita, Kans.....	281,368	281,368	281,308	60	193,018	88,350	.....	163,098	118,270	.....	
140	Galveston, Tex.....	390,101	351,776	351,776	.....	249,366	102,410	38,325	307,818	82,283	.....	
141	Chattanooga, Tenn.....	325,311	320,406	320,404	2	218,736	101,670	4,905	325,311	.....	.....	
142	New Britain, Conn.....	313,971	313,494	312,868	626	193,368	120,126	477	313,971	.....	.....	
143	Fitchburg, Mass.....	462,965	417,345	417,238	107	261,152	158,193	45,620	462,965	.....	.....	
144	Woonsocket, R. I.....	306,838	282,363	282,295	68	179,578	102,785	24,475	306,838	.....	.....	
145	Auburn, N. Y.....	335,710	310,717	310,598	119	198,137	112,580	24,993	335,710	.....	.....	
146	Racine, Wis.....	309,258	309,258	309,258	.....	190,284	118,974	.....	309,258	.....	.....	
147	Macon, Ga.....	210,872	205,247	205,227	20	138,489	66,758	5,625	210,872	.....	.....	
148	Kalamazoo, Mich.....	306,355	306,355	305,326	1,029	216,139	90,216	.....	306,355	.....	.....	
149	Joliet, Ill.....	319,234	318,434	318,434	.....	230,282	88,152	800	158,246	160,988	.....	
150	Oshkosh, Wis.....	277,993	277,993	277,719	274	167,019	110,974	.....	277,993	.....	.....	
151	Sacramento, Cal.....	564,596	564,596	564,592	4	370,620	193,976	.....	379,144	185,452	.....	
152	Taunton, Mass.....	350,912	347,232	346,762	470	239,511	107,721	3,680	350,912	.....	.....	
153	Pueblo, Colo.....	561,115	536,955	536,892	63	406,297	130,658	24,160	333,169	227,946	.....	
154	Newport, Ky.....	193,781	193,781	193,722	59	128,181	65,600	.....	193,781	.....	.....	
155	West Hoboken, N. J.....	231,629	231,629	231,539	90	142,021	89,608	.....	231,629	.....	.....	
156	Everett, Mass.....	372,164	370,050	368,662	1,388	242,441	127,609	2,114	372,164	.....	.....	
157	La Crosse, Wis.....	259,781	259,781	259,781	.....	195,458	64,323	.....	259,781	.....	.....	
158	Fort Worth, Tex.....	320,757	308,824	307,128	1,696	236,937	71,887	11,933	320,757	.....	.....	

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

# GENERAL TABLES.

129

AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE.			CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.												City number.	
General.	Commercial.		1.—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.		Clerke 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.
\$455,829	\$556	\$28,800	\$25,903	\$19,722	\$6,181		\$2,387		\$376		\$2,389	\$100	\$1,000	\$86	116	
328,508		6,439	35,795	25,341	9,436	\$1,018	3,682				2,130	22	1,000		117	
257,882		26,331	21,321	15,820	2,356	145	3,980	\$101			1,800	47	2,661	24	118	
359,884		4,039	34,721	24,746	9,975			888			3,477				119	
777,088		8,810	59,081	40,087	18,994						2,897		5,603	25	120	
260,032		3,330	18,036	12,760	5,276				300		900	15	2,000	24	121	
296,439		1,705	47,026	10,077	36,949		1,623				1,200		1,524		122	
414,960		16,291	27,260	22,077	5,183		2,359				2,175		2,987		123	
509,365	8,281	37,822	62,310	49,228	13,082				1,325	\$1,184	2,459	540	1,000	189	124	
308,221		5,008	26,455	21,755	4,700		1,978	1,115	1,083	208			3,917	244	125	
256,563		2,710	26,538	17,231	9,307			660	600		1,025	131	1,500	66	126	
467,194		40,371	28,485	20,634	7,851			224	350		2,536		1,851		127	
476,026	9,562	49,183	34,992	24,792	10,200			491	250	140	2,200	445	3,200	392	128	
458,016		25,617	37,640	24,401	12,674	565		105	1,000	1,249	3,139	432	1,100		129	
393,825	5,406	2,675	35,000	30,412	4,588		5,950				2,481	1	1,500		130	
549,909	11,818	239,027	85,618	51,113	34,384	121	50	1,051	1,000		4,007	688	3,280	344	131	
256,485		13,699	21,019	19,126	1,893		165	66			1,200	3	1,000	66	132	
246,468		1,858	29,247	22,804	6,443		3,600				2,580	459	1,980	405	133	
395,218		22,682	29,440	21,922	7,518		1,365	187			3,800	298	1,355	16	134	
279,051		13,700	19,201	9,757	9,444		1,959						1,200	21	135	
243,826		13,571	19,608	10,129	9,479		1,100	388	1,295	149			1,000	114	136	
355,170		4,849	42,564	28,216	14,348		2,400	1,884	75		2,282	506	1,500	86	137	
167,604		4,455	14,632	12,766	1,866		1,462	138	1,216		1,773	194	1,000	208	138	
278,370		2,998	17,812	13,750	4,062		2,210				2,700	183	2,000	3	139	
316,874		73,227	27,020	22,717	4,303						1,200				140	
298,596		26,715	18,962	13,847	5,115		2,019	190					1,000	183	141	
293,745	6,414	13,812	29,909	20,986	8,923		533				4,717	744	1,170	181	142	
433,365	4,533	25,067	32,336	18,747	12,833	756		1,424	250	118	2,124	580	2,000		143	
284,071		22,767	22,861	15,498	7,044	319	2,314	1,750	150	25	3,144	303	917	45	144	
326,094		9,616	30,458	19,279	10,658	521		2,532		209	1,517	99		76	145	
295,795	8,427	5,036	22,560	13,669	8,891						2,055	174			146	
199,810		11,062	23,783	16,410	7,373		1,800	106			1,650	329	3,480	143	147	
288,956	11,554	5,845	25,274	17,205	8,069		1,500	306			1,920	144	300		148	
314,619		4,615	14,307	12,229	2,078		1,748	6			1,880	147	1,000	30	149	
274,633		3,360	16,640	14,315	2,325		2,695				1,425		1,000		150	
555,502		9,094	41,606	29,031	12,575		1,849	531	600		2,364	404	3,250	424	151	
320,664		30,248	25,696	19,827	5,490	379			150		2,681	3	1,200	13	152	
535,705		25,410	43,267	38,180	5,087		4,080				2,235	57	1,800	82	153	
191,824		1,957	21,994	16,010	5,984		2,163	180	2,800	100			1,800		154	
227,349		4,280	21,425	14,352	7,073		2,933				2,000				155	
351,829	6,232	14,103	29,368	20,803	8,538	27		714	700	93	1,926	168	1,300	32	156	
256,383		3,398	27,499	22,315	5,184						2,217	56			157	
302,171	2,331	16,255	35,325	30,942	4,383		1,027				3,100	76	2,270	43	158	

\* Including payments for charities and corrections to other civil divisions and to private associations and individuals.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[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.....	\$120,030	\$14,174	\$1,580,154	\$210,054	\$1,117,708	\$147,974	\$2,214,311	\$195,237	\$1,861,917	\$253,694	\$539,598	\$375,043
	Group I.....	84,752	10,234	1,009,531	112,155	430,142	39,134	1,372,705	92,537	1,351,232	135,372	449,184	272,259
	Group II.....	3,432	1,369	307,347	44,119	312,755	51,555	377,875	41,799	183,922	39,564	69,280	43,743
	Group III.....	24,560	2,556	162,532	30,430	209,450	39,613	302,760	40,376	196,677	43,073	14,094	31,117
	Group IV.....	7,286	15	100,744	23,350	165,361	17,672	160,971	20,525	130,086	35,685	7,040	27,924

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.			\$537,914	\$39,513	\$123,024	\$5,246	\$385,900	\$13,863	\$353,751	\$32,719	\$372,896	\$39,087
2	Chicago, Ill.			77,107	19,822	12,925	1,000	185,078	25,429	368,723	7,073		1,362
3	Philadelphia, Pa.	\$58,908	\$6,654	58,067	12,117	48,480	3,536	178,428	7,029	192,573	13,291	18,000	147,848
4	St. Louis, Mo.			62,716	5,890	13,700	597	68,845	3,190	104,257	22,173		1,545
5	Boston, Mass.			40,301	2,003	47,039	8,449	189,772	8,147	113,647	21,737	37,858	13,213
6	Baltimore, Md.			14,219	872	11,883	788	31,254	2,564	76,371	10,418	500	30,678
7	Cleveland, Ohio			39,486	5,591	12,607	1,772						2,515
8	Buffalo, N. Y.			37,043	6,833	29,199	3,613	23,200	1,887				
9	Pittsburg, Pa.			25,327	398	34,702	589	38,382		2,345	1,144		32,913
10	San Francisco, Cal.			19,982	9,964	17,800	6,316	108,024	14,111	60,808	15,849		451
11	Detroit, Mich.			16,568	4,857	16,461	1,196	40,142	3,443	27,984	3,757	9,730	453
12	Cincinnati, Ohio			26,233	2,354	13,600	2,490				1,888		
13	Milwaukee, Wis.			10,932	239	28,724	1,725	24,485	3,205				2,194
14	New Orleans, La.			19,600	922	13,903	610	30,127	2,367	27,385	3,598		
15	Washington, D. C.	25,844	3,580	24,036	780	6,095	1,207	69,068	7,302	23,438	1,725	10,200	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.			\$40,007	\$59	\$9,440	\$181	\$51,665	\$2,860	\$21,056	\$6,368	\$18,958	\$4,107
17	Minneapolis, Minn.			12,749	1,709	11,170	2,682	21,447	6,013				
18	Jersey City, N. J.			9,500	1,978	4,567	89	26,720	2,367	21,790	14,156	15,181	2,867
19	Louisville, Ky.			8,685	5,380	5,000	394	18,917	1,631	11,443	940		
20	Indianapolis, Ind.			8,600	3,047	10,510	690	7,662	3,947				899
21	St. Paul, Minn.			8,500	650	13,800	702	570					5
22	Providence, R. I.			7,043	922	18,957	10,913	15,721	4,691				
23	Rochester, N. Y.			15,920	6,069	20,774	3,858	10,797	2,029		783	5,989	3,853
24	Kansas City, Mo.			26,299	2,074	35,589	7,726	10,437	1,548			5,672	6,642
25	Toledo, Ohio			9,200	1,199	5,800	423	5,229					663
26	Denver, Colo.			27,042	2,313	48,048	8,040	57,171	2,194			14,875	1,078
27	Columbus, Ohio			8,696	929	8,100	850					380	1,210
28	Allegheny, Pa.			8,437		8,077		12,925	249	10,401	1,229		8,218
29	Los Angeles, Cal.			10,208	1,586	9,660	1,823	31,859	2,750	24,775	2,477		210
30	Worcester, Mass.			5,134	504	6,947	276	13,028	1,973	5,999	2,739	1,850	1,013
31	Memphis, Tenn.			7,600	1,414			5,900	1,366	7,222	980		2,537
32	Omaha, Nebr.			11,308	642	7,244	2,035	1,176	588	17,624		2,015	3,772
33	New Haven, Conn.			7,753	3,699	1,600	265	13,100	584	9,515	1,695	1,300	554
34	Syracuse, N. Y.			11,117	1,707	15,202	2,429	16,955	1,126		2,189		
35	Scranton, Pa.			6,850	162	9,777	1,005	8,811	323	17,949	441		1,170
36	St. Joseph, Mo.			6,015	1,445	4,183	821	3,059	392	1,855			437
37	Paterson, N. J.			2,900	150	2,920	47	9,450	391	8,600	586	3,060	1,718
38	Portland, Oreg.	\$3,432	\$1,369	17,737	2,847	6,375	431			3,900	1,002		547
39	Fall River, Mass.			4,200	904	4,400	600	9,399	1,540	4,521	1,752		991
40	Atlanta, Ga.			8,250	275	1,000	213	13,577	3,237	17,272	2,217		
41	Seattle, Wash.			11,297	1,747	38,725	4,777	300					1,252
42	Dayton, Ohio			6,300	708	4,900	285						

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.			\$8,013	\$1,809	\$8,036	\$771	\$12,080	\$706	\$5,858	\$1,032		
44	Cambridge, Mass.			3,900	400	12,874	3,703	13,857	1,400				\$122
45	Albany, N. Y.			6,700	1,751	9,958	3,826	13,300	1,556		1,827		163
46	Hartford, Conn.			3,170	500	5,500	873	10,830	1,199	8,882	2,694		
47	Lowell, Mass.			3,897	1,181	9,500	2,425	12,138	1,681				
48	Reading, Pa.			3,198	458	3,000	530	8,649	381	11,282	473		2,447
49	Richmond, Va.			5,925		4,940		9,170		13,737		\$1,500	
50	Trenton, N. J.			3,179	2	4,517	26	9,738	553	7,145	165	2,500	954
51	Wilmington, Del.			2,100		2,475		3,714	584	11,745			
52	Camden, N. J.			5,040		3,700		9,226		9,228		1,500	1,314



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.
I.—General government—Continued.														
Law offices.				Statistical offices and accounts.		Miscellaneous exec- utive offices.		Elections.		City buildings.		Courts.		
City attorney.		Other attorneys.										Police, or municipal.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$1,741,523	\$622,142	\$98,427	\$202,163	\$147,337	\$45,872	\$2,315,402	\$529,143	\$2,128,537	\$1,182,205	\$1,825,849	\$2,395,336	\$1,606,670	\$174,688	
1,103,304	435,598	66,853	140,384	119,297	20,950	1,463,920	386,761	1,606,566	796,384	1,372,834	1,614,331	1,207,414	126,530	
302,812	92,764	4,125	31,935	12,483	9,096	429,862	60,038	282,909	182,011	207,933	291,382	192,050	23,937	
180,026	47,102	8,721	22,023	13,527	10,840	289,508	55,182	157,478	139,806	146,677	223,543	131,212	18,308	
155,381	46,678	18,728	7,821	2,030	4,986	132,112	27,162	81,584	64,004	98,405	266,080	75,994	5,913	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$442,199	\$163,131		\$1,150	\$59,064		\$248,083	\$40,057	\$542,276	\$275,769	\$751,327	\$872,541	\$535,052	\$16,034	1
213,715	136,321		113,395	14,280	\$1,826	198,560	42,236	313,318	59,751	53,588	44,610	156,032	41,728	2
171,263	25,609		14,987	2,000		322,159	60,520	263,485	165,417	226,000	140,139	84,000		3
22,021	14,107			77,970		24,615	24,615	109,005	60,438	41,471	54,496	19,003	6,320	4
42,698	31,188			35,516	18,541	230,176	137,787	123,338	85,612	60,958	77,597	171,192	28,660	5
21,216	7,374	\$2,000				15,962	22,505	62,395	42,363	17,027	24,648	26,222	608	6
25,800	3,422	1,305				52,402	6,571	33,717	10,169	16,106	50,061	15,583	5,265	7
25,499	4,741			1,200		28,620	6,407	20,070	9,586	32,789	14,944	14,944	361	8
23,049	28,219			1,750		35,819	1,261	7,940	10,803	12,878	14,877	11,199		9
21,202	2,606	47,853	8,489			79,054	13,457	42,127	45,383	103,457	231,232	51,208	7,002	10
22,782	2,896		2,263		25	29,714	3,196	41,941	13,438	12,548	7,359	14,225	348	11
20,800	7,975					35,289	1,690	7,050	11,656	31,804	10,985	46,414	1,357	12
13,960	2,563		100	2,087		22,839	1,013	33,059	13,709	19,449	18,804	5,180	905	13
24,080	1,706	15,695				23,440	12,308	6,845	1,876	10,247	20,953	26,862	604	14
13,020	3,740			3,400	558	63,833	13,138			6,388	13,240	30,298	17,338	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$16,922	\$3,011					\$27,135	\$1,435	\$1,639	\$3,307	\$6,366	\$9,602	\$13,360	\$692	16
12,625	1,252			\$900				23,514	10,247	20,809	12,253	15,796	1,026	17
11,211	2,401					14,920	3,109	18,580	15,220	17,182	15,307	10,600	75	18
21,679	9,997					29,633	2,094	2,024	685	5,355	11,001	21,446	1,337	19
8,750	1,597					10,308	3,978			3,142	6,452	2,955	132	20
11,700	1,187							37,317	7,601	10,574	8,897	16,005		21
11,767	4,122			5,030		33,825	3,943	14,183	9,834	13,445	13,670	2,000		22
16,520	6,860			900	\$2,412	24,060	5,633	12,768	8,895	12,731	13,771	10,050	698	23
22,560	16,022		\$2,933			40,671	3,708	8,251	14,653	20,168	34,753	7,102	350	24
13,887	2,427					32,105	1,558	9,909	2,181	600	14,599	3,913	568	25
18,801	4,668	\$875	1,856			40,123	6,728	68,618	56,601	27,389	31,544	18,780	1,586	26
12,398	2,050					28,660	2,570	15,892	6,366	2,832	4,021	7,542	1,467	27
7,500	471		2,600			7,581	196	2,133	692	3,540	4,581	2,936		28
17,795	3,451		10,618			48,785	12,843	9,671	9,893	16,444	12,950	2,289		29
4,766	4,697			479	1,361	13,911	1,254	5,775	6,501	7,243	9,850			30
5,829	2,011			448				1,173	433	1,090	1,110	4,722	1,397	31
9,655	2,132		12,287			10,953	1,656	7,251	6,458	8,606	9,144	4,355	348	32
10,000	1,299	2,000		3,300	1,864	6,366	629	10,689	3,766	3,107	11,609	11,665	8,160	33
11,520	1,946		1,391	964	1,014	25,930	2,532	10,490	8,187	5,188	16,645	4,200	299	34
7,857	1,833					4,280	995		64	1,620	3,790	2,000	17	35
6,125	2,716					5,023	1,060	1,597	20	1,080	3,076	2,632	334	36
2,500	2,820	1,250		462					452	3,600	3,912	2,800		37
6,637	641		250		862	1,371	105			6,986	4,787	3,346	281	38
1,500	1,294				1,583	8,075	807	4,560	2,013	5,111	11,683			39
6,600	1,354								450	1,940	4,827			40
16,908	9,841					3,650	1,390	17,000	4,415	8,408	13,818	3,685	764	41
8,800	664					12,517	1,815	5,375	3,087	2,462	6,736	3,200	1,026	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$5,400	\$626					\$3,326	\$919	\$4,648	\$5,910	\$4,804	\$6,363	\$5,916	\$602	43
4,413	598	\$300			\$826	4,856	1,200	11,249	7,650	11,144	7,069			44
7,720	293			\$2,459	3	22,982	3,691	12,360	10,100	4,830	8,173	6,308	572	45
5,935	1,695	1,000		1,225		12,616	1,064	5,860	8,241	2,375	5,736	4,300	469	46
3,626	2,766			206	494	13,993	5,269	14,606	5,042	10,407	8,744			47
3,450	538		\$1,993				106	3,645	807	519	4,603			48
3,600									3,159	11,268	13,325	4,525		49
2,500	122								2,069	860	3,916	3,000	43	50
2,526	531								2,069	1,490	4,870	2,900		51
4,883									228	3,428	5,775	2,700		52

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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.	
		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.
53	Nashville, Tenn.			\$4,000	\$195	\$3,700	\$611	\$5,500	\$134				
54	Bridgeport, Conn.			3,465	105	800	70	8,006	243	\$4,763	\$582		
55	Lynn, Mass.			1,887	639	6,901	181	11,135	1,079	1,406	1,549	\$1,500	\$689
56	Des Moines, Iowa.			4,722	411	2,600	309				4,006		
57	Kansas City, Kans.					1,800		350				1,868	41
58	New Bedford, Mass.			2,958	15	8,489	587	10,639	1,769	1,371		1,273	859
59	Troy, N. Y.			8,195	1,519	6,950	5,948	5,800	494	1,200	3,723		1,455
60	Springfield, Mass.			2,082	118	5,975	1,068	8,810	2,020	5,626	2,212	247	369
61	Oakland, Cal.			7,809	271	4,550	1,019	13,379	6,477	10,648	3,984		950
62	Lawrence, Mass.			1,643	290	5,300	1,007	4,500	833			1,581	522
63	Somerville, Mass.			700	695	6,434	768	9,025	1,146	3,055	2,477		125
64	Savannah, Ga.			900		8,100	1,203	3,800	218	4,200	503		123
65	Duluth, Minn.			5,110	1,004	3,494	187	6,921	2,461				6,792
66	Norfolk, Va.	\$10,960	\$1,693	2,000	52	5,600	312	3,200		9,980	596		541
67	Hoboken, N. J.			2,500	26	4,500	146	8,891	1,048	5,284	751		147
68	Peoria, Ill.			2,837	28	2,100		1,750	64	1,972			
69	Utica, N. Y.			400	23	4,176	3,086	6,568	796	812	5,179		49
70	Manchester, N. H.			1,980	125	1,987	253	6,860	1,412	3,215	179		
71	Yonkers, N. Y.			1,500	6,364	2,000	15	6,700	655	5,205	5,262		804
72	Evansville, Ind.			4,100	1,877	2,965		500					214
73	San Antonio, Tex.			3,200	1,061	4,216	5	8,209	1,157	5,334	553		942
74	Elizabeth, N. J.			7,356	343	2,000		11,255	258	1,450	13		
75	Schenectady, N. Y.			4,117	1,463	5,778	2,025	3,671	579	1,202	139		824
76	Waterbury, Conn.			3,150	229	500		7,575	1,077	3,535	2,584		118
77	Salt Lake City, Utah.			5,791	500	10,479	1,953			13,811	169		494
78	Wilkesbarre, Pa.			2,600		3,000	41	5,217		7,590			491
79	Erie, Pa.			2,410	353	3,021	350	5,171	198	11,559			11
80	Houston, Tex.	13,600	863	3,790	238	600	127	6,088	3,613	9,694	22		1,483
81	Charleston, S. C.					5,644	713	4,665	494	2,700	79		
82	Harrisburg, Pa.			3,030	431	4,377	376	4,475	438	4,302			6,361
83	Tacoma, Wash.			4,617	2,219	3,665	2,389		165		1,068	925	257
84	Portland, Me.			2,175	127	6,049	1,807	7,122	494				
85	Terre Haute, Ind.			850	230	500			531				575
86	Dallas, Tex.			3,704	827			9,002	623	5,386	394		281
87	Youngstown, Ohio.			3,620	831	2,000	76						
88	Fort Wayne, Ind.			2,785	717	1,000			500				300
89	Holyoke, Mass.			2,977	649	3,200	824	5,244	1,340	3,500	768	1,200	210
90	Akron, Ohio.			3,680	354	500	23	30					90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.			\$1,532	\$218	\$3,106	\$1,242	\$6,050	\$1,011	\$3,363	\$1,567		
92	Saginaw, Mich.			3,600	360	6,439		5,744	74			\$94	
93	Lincoln, Nebr.			435		6,540	689	1,273	50			600	\$809
94	Altoona, Pa.			1,200		2,400		4,050	486	5,656	5,500		2,604
95	Lancaster, Pa.			2,420	100	2,100	113	975		918	130		4,067
96	Spokane, Wash.			5,160	359	5,320	471		1,000		162		775
97	Covington, Ky.			2,010		3,200		3,135	108		229		
98	Birmingham, Ala.			1,600	1,082	2,400	109	750	126	9,625	2,387		
99	South Bend, Ind.			2,400	261	1,000	70		400				212
100	Pawtucket, R. I.			2,500	1,577	6,613	1,675	4,818	1,307			1,400	228
101	Bayonne, N. J.			729		3,233	97	1,500		6,100	296		
102	Binghamton, N. Y.	\$456	\$15			2,000	621	3,027	39		1,128		15
103	Butte, Mont.			6,717					1,100		127		34
104	McKeesport, Pa.			2,753		100		5,734		4,302	1,086		782
105	Johnstown, Pa.			1,750		2,200		2,077		1,829	96		984
106	Augusta, Ga.			1,800	486	2,400	238	2,272	126	1,188	170		23
107	Dubuque, Iowa.			2,300	3,672	3,610	52	3,900					17
108	Mobile, Ala.								700	8,773	2,512		573
109	Sioux City, Iowa.			1,800	99	2,500	150		105				99
110	Springfield, Ohio.			2,340	170	700	55						
111	Topeka, Kans.					1,458	39			1,320	56		165
112	Allentown, Pa.			1,097	83	2,036	163	2,040		5,642			2,427
113	Wheeling, W. Va.			252		1,500	15	600		7,587	328		
114	East St. Louis, Ill.			2,400	104	1,200	38	2,920	25	1,900	736		92
115	Montgomery, Ala.				1,099	1,983	167	1,920	75				1,216

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City num- ber.
I.—General government—Continued.															
Law offices.				Statistical offices and accounts.		Miscellaneous exec- utive offices.		Elections.		City buildings.		Courts.			
City attorney.		Other attorneys.										Police, or municipal.			
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$6,740	\$1,346					\$10,800	\$321			\$900	\$1,988	\$2,500	\$400	53	
2,060	388	\$1,099		\$1,000		752	33	\$5,805	\$3,104	4,100	8,871	6,219	6,504	54	
3,620	1,123		\$89		\$887	11,362	1,999	4,007	3,850	2,634	5,004			55	
8,200	1,601					7,809	127	23	59	1,574	3,693	2,500	80	56	
2,868	3,048					1,933		5,642	3,260	600	2,374	2,400		57	
1,500	151		5,619	1,046	836	4,135	1,425	2,718	2,618	3,457	5,371			58	
7,800	3,071			1,713	522	10,231	2,769	5,846	4,456	4,181	9,899	5,250	591	59	
2,420	453		76		1,726	10,857	1,799	3,683	2,672	684	1,932			60	
8,384	296	1,600				5,647	3,293	14,487	35,212	2,365	3,845	9,062	458	61	
800	133			248	889	7,407	2,373	4,467	6,733	1,554	1,803			62	
2,070	617				818	7,461	843	3,436	2,712	2,246	2,509			63	
3,000	734					4,200	376			4,895	6,758	1,200	31	64	
5,220	73					7,531	2,384	7,985	1,620	1,752	1,854	11,980	2,550	65	
2,980	211		3,000			785	985		527	1,080	3,038		563	66	
2,000	748						54		635	2,905	4,102	3,400	257	67	
3,837	24		4,429	840		3,149	1,315	3,131	2,210	8,186	3,587	3,278	12	68	
3,492	1,630			900	494	1,141	105	4,240	5,101	4,153	10,282	4,789	171	69	
800	332		906		971	3,874	322	3,624	575	3,210	5,091	2,400	500	70	
5,000	557				85	9,054	1,624	5,700	4,071	2,172	4,920	5,145	463	71	
2,000	96	2,200				5,500	933			960	2,574	1,800	277	72	
3,800	1,167							2,212	916	2,788	2,519	2,400	102	73	
1,667	394							110	59	964	2,402	900	45	74	
4,100	475				594	10,812	3,020	3,376	3,154	1,350	3,340	1,825	72	75	
3,066	529	1,417		2,800	10	795	610	3,415	2,234	4,505	6,299	11,044	982	76	
6,730	1,859					24,267	4,774	2,023	1,011	9,826	5,984	10,020	806	77	
1,700	64									2,660	1,717			78	
3,080	1,961		677			5,000	979			1,440	2,444			79	
8,150	3,765		4,583			8,220	478	413	570	1,207	1,618	1,696	200	80	
2,100	75					4,807	1,995			1,180	1,167	1,650	122	81	
3,175	681									720	1,634			82	
6,575	9,657					2,912	2,196	2,600	541	4,022	4,010	1,730	423	83	
1,200					1,095	9,267		2,740	4,636	3,824	14,248			84	
2,000	556	1,105				5,626	791		26	1,320	1,279	1,655		85	
4,851	439							91		1,737	2,015	2,160	393	86	
2,098	347		385			20,652	1,284	910	2,658	846	379	1,980	299	87	
2,000	358					7,300	507		93	1,030	1,546	2,580	149	88	
1,200	460		266	1,090	590	7,329	2,861	2,635	2,535	1,985	10,123			89	
3,690	514					6,120	358	2,649	1,687	540	2,740		172	90	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$1,660	\$54	\$45				\$11,023	\$8,658	\$2,282	\$1,482	\$5,190	\$2,428			91
2,375	571					5,767		1,888	1,131	3,116	5,688	\$3,100	\$51	92
3,300	485					150	5	682	88	600	2,114	1,200	87	93
1,980	417									1,081	1,644			94
1,335	82									559	1,012			95
6,240	2,623					6,600	1,803	1,750	363	5,633	6,940	2,160	858	96
2,880	1,559					1,576			627	6,040	4,761	2,800	3	97
1,950	2,140									2,058	4,526	4,625	356	98
1,500	390	\$1,500				5,000	159			1,200	2,101	1,540	32	99
3,171	1,695	600			\$83	3,447	809	2,040	2,840	720	6,087			100
2,000	67							2,776	1,477	2,028	3,129	3,440		101
3,200	197				666	581	23	3,192	1,075	3,394	2,673	1,712	44	102
6,000	474							1,180	617	2,189	2,729	2,000		103
2,640	166	1,400								194	4,565			104
1,000	366									910	1,477			105
2,000	214					3,500	128	609	100	486	783	1,175		106
2,940	944							1,480	594	256	2,248			107
1,650	693							250	295	330	3,449	2,205		108
2,400	659								14	3,300	4,105	1,320	292	109
3,000	492					5,795	702	1,933	1,228	2,337	6,369	2,325	280	110
3,032	294		100			135		2,277	519	902	2,564	750	172	111
1,347	373									1,225	1,009			112
1,000						3,150	563	1,491	917	1,395	3,667	525		113
4,411	1,244	1,000				942		4,381	5,935	2,486	3,703			114
1,500										1,898	10,502	1,200		115

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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.
116	Davenport, Iowa.....				\$350	\$3,422	\$538	\$2,494	\$73	\$151			\$43
117	Bay City, Mich.....			\$3,818	1,698	3,342	21	2,328	183				165
118	Little Rock, Ark.....					3,519			69	1,500	\$384		210
119	Passaic, N. J.....			475		1,200		6,787	66	4,497	1,773		97
120	Atlantic City, N. J.....			3,759		1,500		8,931	1,125	1,870			969
121	York, Pa.....			1,398	19	100	25	1,900		4,745	100		2,202
122	Quincy, Ill.....			1,200		816				201	43		
123	Springfield, Ill.....			2,250		1,760		114					162
124	Malden, Mass.....			2,000	473	3,130	483	5,245	193	1,500	965		
125	Canton, Ohio.....			2,253	701	2,013	269	465					
126	Chester, Pa.....			1,000	54	1,000	145	3,069	987	6,898	1,068		2,508
127	Salem, Mass.....			1,800		1,794	83	4,600	1,270	2,436	114	\$533	424
128	Haverhill, Mass.....			1,069	420	4,683	897	4,773	960			1,221	384
129	Chelsea, Mass.....			1,000	115	4,250	750	4,606	400			1,000	556
130	Superior, Wis.....			2,040		4,483	305	3,636	23				110
131	Newton, Mass.....			3,000	375	6,289	2,283	11,791	2,334		919		
132	Newcastle, Pa.....			1,020	47	1,000	88	3,490		5,522		189	2
133	South Omaha, Nebr.....					3,900	713	3,574	88				165
134	Jacksonville, Fla.....			4,410	2,331	5,432	684						1,861
135	Rockford, Ill.....			3,880	1,283						6,590		
136	Knoxville, Tenn.....			2,220	136				400				3
137	Elmira, N. Y.....					3,200	861	3,194	283		994	416	107
138	Joplin, Mo.....					74		800	70	2,353	295	720	
139	Wichita, Kans.....					1,200	71						541
140	Galveston, Tex.....	\$6,800		1,644		1,250		1,693		4,730	1,073		918
141	Chattanooga, Tenn.....			1,450	229	1,833	120		469				
142	New Britain, Conn.....			811	173	195		4,065	490	2,280	186		
143	Fitchburg, Mass.....			1,244	145	2,500	219	3,839	1,090		20	359	80
144	Woonsocket, R. I.....			400	35	600	98	1,400	274	750	241		
145	Auburn, N. Y.....			1,500	204	2,150	587	2,574	522		1,486		
146	Racine, Wis.....				200	1,987	609	3,450	656				120
147	Macon, Ga.....					2,100	176	1,100	25	1,250	568		
148	Kalamazoo, Mich.....				1,709	2,383	143	3,042	122				94
149	Joliet, Ill.....					830				1,901	487		
150	Oshkosh, Wis.....			1,192		1,383		1,525					
151	Sacramento, Cal.....			3,635	563	1,250	15	1,510	921	7,500	1,140		
152	Taunton, Mass.....			1,638	3	3,863	105	3,101	81		64	508	460
153	Pueblo, Colo.....			1,500		5,319	462			5,075			194
154	Newport, Ky.....			1,450	1,320	2,000	120	992	100		218		75
155	West Hoboken, N. J.....			550		1,301		1,751		2,091	51		
156	Everett, Mass.....			1,480	166	2,405	758	3,448	465				60
157	La Crosse, Wis.....			2,100	750	3,150	40	1,667	54	1,400			64
158	Fort Worth, Tex.....			1,500	181			1,232		13,233	396		228

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
I.—General government—Continued.														
Law offices.				Statistical offices and accounts.		Miscellaneous exec- utive offices.		Elections.		City buildings.		Courts.		City num- ber.
City attorney.		Other attorneys.										Police, or municipal.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$2,355	\$54		\$1,222			\$900	\$43	\$1,263	\$499	\$1,545	\$3,108	\$1,500	\$65	116
2,020	126					368		3,246	1,543	1,799	6,680	1,608	16	117
1,580	116						1,360	110	121	660	1,414	1,650		118
1,700				\$300					109	1,560	6,301	1,000	53	119
4,757	3,309								222	4,296	13,344	2,962		120
1,067	83								8	350	2,800			121
1,600	5								773	140	36,607	1,000	19	122
2,365	359							4,311	409	2,106	4,253	1,650		123
11,300	5,275	\$15,000				4,211	356	2,158	1,348		2,076			124
2,622	124					5,011	154	1,489		924	1,844		41	125
1,500	940								264	639	2,484			126
250	402				\$686	2,539	768	1,799	484	146	3,396			127
1,000	402			224	346	2,950	200	2,217	718	1,005	4,405			128
1,200				227	259	2,200	80	2,463	1,972	2,216	7,321			129
2,597	368				158	2,240		1,871	979	2,058	2,329	1,556	325	130
3,600	876				533	10,203	1,862	3,019	4,703	4,874	18,537			131
2,325	55	15				2,600	381			600	1,185			132
3,900	834							1,550	1,984		1,710	1,720	85	133
1,900	85					400	862			2,460	1,112	800	82	134
1,600	100						2	165	145	150	1,303	803		135
1,240	2,268		3,073			2,300	74	254	230	720	2,644			136
1,708	586	325	463		401	1,212	278	3,811	2,457	2,853	4,829	1,873	120	137
900	35							516	147	332	696	1,620	83	138
1,200	189	868						1,548	583	1,124	1,974	900		139
2,700	135								87	1,500	1,907	1,200	183	140
2,060	2,224					2,000	735	320	90	525	780	2,700	95	141
1,937	56							1,510	3,000	796	3,432	2,972	661	142
1,110	4,394			212	426	3,215	616	1,032	1,072	862	3,405			143
1,500	146				719	1,075	305	230	188	2,468	2,939			144
1,500	317		227		124	1,877	226	3,326	2,060	1,471	2,015	2,052	238	145
1,050	110					1,850	398	1,237	4,280	720	1,523	1,320	821	146
2,000	3,594							390	325	600	1,942	2,040	165	147
1,454	30		536		102	1,972	229	2,364	2,867	770	1,691	1,500	96	148
1,640	90					3,147	856	3		80	462			149
1,100	240					1,722		788	81	660	1,846	825	158	150
2,158	584		100					2,065	4,904	2	2,678	2,853	311	151
900	628	75		218	570	2,722	391	1,823	1,490	1,048	2,041			152
4,230	544					11,542	1,039	190	1,381	1,309	1,328	900		153
1,500	245					1,200	484		448	175	2,694	1,930		154
925								1,184	2,478	1,117	4,543	500	2	155
1,280	87			100	194	6,890	1,668	1,122	528	252	3,632			156
2,185	451					4,220	420	3,023	223	1,070	3,053	1,283	73	157
3,780	3					2,520	1,865	263		897	1,545	1,200	46	158

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City num- ber.	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.								
		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other. <sup>1</sup>		Salaries and wages.	Pensions and gra- tuities.	All-other.
							Miscella- neous.	Service transfers.				
	Grand total .....	\$5,153,844	\$1,709,721	\$131,829	\$336,558	\$36,179,453	\$70,987,931	\$14,647,052	\$544,470	\$40,108,108	\$2,436,674	\$2,441,159
	Group I.....	4,868,714	1,619,978	126,279	333,435	58,043,741	48,306,616	9,567,089	170,036	28,680,938	2,223,512	1,625,770
	Group II.....	193,435	59,055	437	1,000	12,759,176	10,595,780	2,072,433	90,963	5,269,166	155,830	385,523
	Group III.....	65,347	25,924	5,113	2,123	9,199,815	7,274,126	1,747,461	178,228	3,754,628	45,269	259,064
	Group IV.....	26,348	4,764			6,176,721	4,811,409	1,260,069	105,243	2,403,376	12,063	170,802

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$3,206,359	\$675,221	\$13,749	\$120,345	\$24,468,996	\$20,239,237	\$4,228,334	\$1,425	\$12,457,905	\$1,409,242	\$476,740
2	Chicago, Ill.....				1,018	7,024,477	5,832,785	1,102,949	69,197	3,792,949	280,030	251,734
3	Philadelphia, Pa.....	382,396	262,455			5,259,416	4,571,958	687,458		2,991,694	25,000	227,330
4	St. Louis, Mo.....	339,698	146,269	15,890	23,179	2,811,232	2,478,718	332,513	1	1,457,769		72,630
5	Boston, Mass.....	319,454	237,853	41,122	41,018	3,695,708	2,919,661	756,025	17,022	1,575,592	136,291	181,961
6	Baltimore, Md.....	126,356	49,927	36,204	126,361	1,828,590	1,564,640	263,664	286	959,475	26,928	42,354
7	Cleveland, Ohio.....	14,473	1,289			1,434,795	1,207,961	226,570	264	588,772	61,605	35,281
8	Buffalo, N. Y.....	15,477	883			1,658,992	1,330,307	253,853	74,832	719,614	34,028	57,246
9	Pittsburg, Pa.....					1,442,844	1,210,113	232,731		576,894	25,903	47,699
10	San Francisco, Cal.....	177,122	85,875		10,915	2,083,848	1,722,760	357,622	3,466	879,409	72,862	58,550
11	Detroit, Mich.....	14,700	1,001	3,909	5,065	1,433,594	1,211,758	221,836		638,170	23,879	48,715
12	Cincinnati, Ohio.....	23,450	3,673			1,268,626	1,067,120	201,506		569,273	37,614	37,187
13	Milwaukee, Wis.....	14,820	2,465			1,015,827	883,242	149,501	3,084	365,231	8,708	20,086
14	New Orleans, La.....	109,548	17,103	5,380	5,544	867,971	660,609	207,362		265,084	2,163	22,819
15	Washington, D. C.....	124,861	135,964	10,025		1,748,825	1,405,747	342,619	459	843,107	79,269	45,458

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$13,495	\$8,351			\$1,020,042	\$865,083	\$153,661	\$1,298	\$502,885	\$13,126	\$40,400
17	Minneapolis, Minn.....					659,314	602,258	56,363	693	251,204	2,720	14,895
18	Jersey City, N. J.....	14,982	5,553			760,460	644,334	116,126		424,791	30,742	20,687
19	Louisville, Ky.....					644,841	515,768	129,073		266,990	3,309	12,355
20	Indianapolis, Ind.....					623,594	446,316	177,278		214,928	6,773	10,307
21	St. Paul, Minn.....					487,036	409,332	52,967	24,737	196,472	2,320	13,486
22	Providence, R. I.....	5,930	504	\$437		850,235	693,800	124,665	31,770	366,416	13,091	35,089
23	Rochester, N. Y.....	9,680	562			657,947	534,591	123,132	224	249,684	31,411	18,291
24	Kansas City, Mo.....					662,004	570,227	91,777		298,582		20,799
25	Toledo, Ohio.....	8,500	950			371,158	293,896	77,262		132,506	8,656	16,306
26	Denver, Colo.....	113,544	37,634			495,159	419,978	73,169	2,012	193,195	2,614	15,274
27	Columbus, Ohio.....	8,400	1,722			384,465	325,054	59,411		144,755	1,892	12,884
28	Allentown, Pa.....					384,112	345,348	38,764		160,061		4,105
29	Los Angeles, Cal.....					616,349	518,637	97,707	5	242,402	5,300	21,985
30	Worcester, Mass.....					398,599	342,904	53,257	2,438	159,118		9,929
31	Memphis, Tenn.....					354,910	279,974	49,936	25,000	129,596		13,143
32	Omaha, Nebr.....					260,937	224,615	36,322		87,500	1,125	4,974
33	New Haven, Conn.....		539			404,727	340,551	64,176		189,921	14,981	12,420
34	Syracuse, N. Y.....	9,100	1,876		\$1,000	378,358	287,410	90,948		134,589	11,669	19,232
35	Scranton, Pa.....					177,040	144,282	32,758		73,403		3,454
36	St. Joseph, Mo.....					191,936	142,178	49,758		69,561		7,044
37	Paterson, N. J.....	4,604	157			346,936	261,638	85,298		118,629		9,811
38	Portland, Oreg.....					328,411	282,842	45,569		108,274	142	5,039
39	Fall River, Mass.....					285,093	250,158	34,720	215	127,466		10,169
40	Atlanta, Ga.....					351,227	307,628	43,599		166,298		16,176
41	Seattle, Wash.....					396,430	320,396	73,463	2,571	136,905	3,664	6,345
42	Dayton, Ohio.....	5,200	1,207			267,856	228,582	41,274		122,395	2,295	10,924

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$5,275	\$700			\$266,803	\$220,466	\$30,792	\$15,545	\$93,555	\$876	\$6,766
44	Cambridge, Mass.....					293,608	253,290	40,090	228	143,424	5,216	6,910
45	Albany, N. Y.....	7,900	569			341,629	279,681	61,948		144,712	4,296	13,915
46	Hartford, Conn.....	6,795	1,688			320,210	249,832	54,419	15,959	134,848	4,280	12,994
47	Lowell, Mass.....					297,145	262,397	34,270	478	138,403	435	6,586
48	Reading, Pa.....					105,127	63,670	41,457		59,917		2,292
49	Richmond, Va.....	7,800	12,377			242,929	210,364	31,300	1,265	101,323		2,740
50	Trenton, N. J.....					184,956	155,928	29,028		84,660		9,690
51	Wilmington, Del.....					167,931	86,964	70,967		77,124		6,628
52	Camden, N. J.....	3,785	73			226,546	202,289	24,257		105,359		6,056

<sup>1</sup> Including all payments for pensions and gratuities to police and firemen, and payments, other than for salaries and wages, for water service for fire departments.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
II.—Protection of life and property—Continued.														
Police department—Cont'd.		Militia and armories.		Fire department.				Department of inspection.		Pounds.		Miscellaneous.		City number.
Jails and lockups.														
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.*	
\$295,478	\$367,893	\$304,812	\$284,733	\$25,695,036	\$1,459,326	\$1,544,297	\$5,780,980	\$2,725,307	\$274,931	\$85,097	\$95,653	\$1,765,568	\$514,491	
177,843	245,700	291,565	236,506	25,368,875	1,242,914	2,399,199	3,107,007	2,161,985	213,126	30,614	30,350	1,586,271	421,566	
60,980	46,854	3,859	15,503	4,858,570	129,377	282,884	1,047,643	305,570	33,726	18,539	33,085	79,096	32,971	
28,853	37,013	6,456	18,296	3,237,669	62,409	461,107	974,536	163,604	14,558	18,226	18,563	64,690	34,784	
27,802	38,236	2,932	14,428	2,229,922	24,536	401,107	651,794	94,148	13,521	17,718	13,655	35,511	25,170	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$22,296	\$135,242	\$272,156	\$105,773	\$5,686,237	\$652,478	\$157,008	\$1,006,415	\$1,266,024	\$127,908	\$14,970	\$2,772	\$548,390	\$167,478	1
2,196	15,997			1,758,158	135,653	5,180	435,723	217,107	21,587			47,305	23,016	2
40,080	14,713		31,625	1,085,796	46,162		191,838	92,200	14,094		12,805	400,072	123,891	3
40,583	6,020	4,837	1,752	820,504	20,721		209,614	64,303	7,262		6,558	91,225	7,957	4
	32,476		22,015	1,069,110	91,961		280,937	182,249	24,560	3,425	31	48,702	5,815	5
38,881	13,139		1,188	503,810	12,696		155,599	62,074	2,989			400	9,057	6
2,917	2,917			566,531	60,016		62,170	4,689	4,689			4,000	156	7
4,250	3,218			579,018	24,608	73,832	130,807	27,025	2,036	400			2,910	8
			10,593	529,791	34,634	8,094	91,328	29,900	1,082	2,469	1,257	71,059	12,141	9
	6,134			605,925	41,738	45,155	95,514	59,906	834		5,883	177,520	34,418	10
	1,965			551,444	18,202		127,350	19,434	1,253	2,710	345		127	11
4,160	342			453,838	33,141		91,236	22,465	1,473	2,863	138	18,681	737	12
16,882	9,873			473,695	27,784		95,072	20,099	333	57	25		235	13
8,515	3,664	14,572	63,560	289,705	9,693	109,930	42,680	1,200	168	300	230	87,438	9,806	14
				395,313	33,427		90,724	49,341	2,858	3,420	306	91,479	23,822	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$7,380	\$1,192	\$720	\$3,779	\$343,298	\$18,686	\$70,683	\$18,900	\$5,372	\$5,500	\$773	\$554	\$900		16
	1,976	2,300	1,734	329,986		33,166	19,575	1,042						17
	1,603	720	1,857	213,543	11,613	48,755	3,700	1,230				1,365		18
				217,973	7,670	97,947	12,420	680	1,385	2,690	\$8,900	589		19
				219,271	16,109	\$105,355	34,586	9,117		72	3,000	1,576		20
4,280	1,135		4,000	201,058		24,000	31,478	7,070	452	6		1,200		21
	920			308,493	8,819	30,935	57,735	11,704	2,719	5,057	7,187	2,070		22
	1,350			267,557	10,952	720	50,584	17,350	695	7,072		2,281		23
12,000	1,965			236,179		67,001	17,500	2,012	4,366		600			24
3,660	949			149,240	13,197	37,635	5,190	519			3,300			25
4,440	4,443			174,415	2,284	8,976	28,617	1,924	840	1,605	18,148	9,444		26
				171,947	4,403		38,981	4,832	708	135	2,620	408		27
6,815	2,376		1,000	157,966	1,683		26,446	9,459	399	563	10,484	2,397		28
6,480	4,963			212,127	2,620		44,194	48,247	8,352	3,041	9,741	7,227		29
932	221		15	175,226	718	932	41,988	7,628	1,892					30
				135,593		25,000	35,919	10,338	299	1,800	185	2,647	390	31
1,953	7,294			116,545	1,152		18,180	15,717	1,889		1,344	2,900	364	32
				146,630	8,797		26,652	4,000	1,326					33
	1,637			146,646	8,224		46,131	6,175	173		3,882			34
				59,344	3,820		22,094	3,900	157	1,054	633	5,702	1,782	35
879	818			68,710		36,207	6,396	3,400	98	507	13			36
				140,709	1,113	50,266	24,108	1,800			500			37
3,550	3,638			163,349	1,640	493	33,538	5,115	453	2,554	626			38
														39
2,851	673	119	118	117,872			23,579	1,850	396					40
2,520	2,371		3,000	130,467			21,703	8,343	349					41
3,240	7,300			156,831	1,397		57,222	21,200	22	2,220	84			42
				97,595	4,480		22,325	2,100	44	1,125	228	3,367	978	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$742	\$38	\$1,342	\$122,501	\$15,270	\$23,086	\$3,450	\$277	\$660	\$62	\$300	\$4,500	43
			93,839	\$3,236	18,381	6,563	695			8,722	559	44
			125,949	7,919	32,538	3,500			2,721	5,520		45
			107,216	4,867	31,932	7,768	975					46
		\$1,922	117,178		25,314	4,894	527		1			47
			1,600	2,065	36,669	2,153	431					48
1,200	3,048	1,500	101,549		19,994	2,602		2,190	563		500	49
	1,049		69,231	659	15,906	2,047			1,724			50
3,400	1,825		1,200		58,074	3,500	380		2,150	1,740	1,910	51
	761		93,685	1,635	14,410	3,245			1,395			52

\* Payments for salaries and wages amounting to \$8,525, are included in the column "water service."



## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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>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.
53	Nashville, Tenn.					\$202,654	\$187,063	\$15,591		\$96,163		\$2,936
54	Bridgeport, Conn.	\$449	\$360			219,507	171,415	48,092		88,547		5,376
55	Lynn, Mass.					222,779	187,927	34,852		90,393		9,098
56	Des Moines, Iowa.					244,118	181,997	62,121		77,418		2,308
57	Kansas City, Kans.					118,213	85,650	32,563		41,323		3,114
58	New Bedford, Mass.					215,665	193,102	22,515	\$48	116,137		6,885
59	Troy, N. Y.	3,400	4,206			250,720	181,471	69,249		121,587	\$5,401	12,467
60	Springfield, Mass.					262,785	188,849	46,114	27,822	91,208		9,560
61	Oakland, Cal.	2,293	71			300,948	226,635	74,313		105,858	6,688	5,327
62	Lawrence, Mass.					160,380	136,755	23,199	426	72,993		3,812
63	Somerville, Mass.					174,696	144,516	29,880	300	77,889	2,047	4,385
64	Savannah, Ga.					202,560	165,265	37,295		93,269	1,962	12,057
65	Duluth, Minn.					222,545	154,622	26,483	41,440	57,616		6,158
66	Norfolk, Va.	9,930	3,055	\$1,080	\$2,025	205,720	184,202	21,518		102,834	420	1,780
67	Hoboken, N. J.	3,801	378			244,141	219,320	24,526	295	130,304		4,811
68	Peoria, Ill.					247,838	168,926	78,912		95,378		5,831
69	Utica, N. Y.	250	9			157,220	110,733	39,320	7,167	40,582		10,161
70	Manchester, N. H.					160,013	109,580	29,761	20,672	47,849		2,045
71	Yonkers, N. Y.	4,145	1,140			245,885	169,275	45,620	30,990	85,492	4,888	11,809
72	Evansville, Ind.					131,681	115,113	16,668		55,181	1,275	1,335
73	San Antonio, Tex.					145,007	112,609	32,398		50,166		4,228
74	Elizabeth, N. J.			4,033	98	141,709	113,882	27,827		70,107		3,331
75	Schenectady, N. Y.	1,950	179			151,880	115,348	36,532		54,629		6,765
76	Waterbury, Conn.					138,010	109,316	28,694		51,351	3,293	4,509
77	Salt Lake City, Utah	3,736	1,219			145,054	121,822	20,520	712	63,007		3,502
78	Wilkesbarre, Pa.					105,552	80,160	25,392		49,740	945	1,878
79	Erie, Pa.					129,468	107,569	21,899		45,346		3,657
80	Houston, Tex.					145,034	117,395	25,639		59,990		1,901
81	Charleston, S. C.					185,020	124,372	59,882	766	80,350	135	7,664
82	Harrisburg, Pa.					70,611	44,184	26,427		36,883		1,615
83	Tacoma, Wash.					130,158	106,864	15,410	7,884	44,222		2,286
84	Portland, Me.					209,089	158,956	50,101	32	76,202		5,713
85	Terre Haute, Ind.					151,633	99,070	52,563		46,471		3,000
86	Dallas, Tex.					157,921	138,769	19,152		55,356		655
87	Youngstown, Ohio.					163,437	128,725	36,712		61,716	1,929	7,605
88	Fort Wayne, Ind.					106,042	92,945	13,097		38,095	51	932
89	Holyoke, Mass.					165,640	130,303	29,138	6,199	55,648		2,766
90	Akron, Ohio.					140,598	106,540	34,058		42,213	1,132	1,275

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.					\$139,344	\$112,982	\$25,743	\$619	\$54,947		\$7,439
92	Saginaw, Mich.					92,787	79,976	12,811		42,167		3,825
93	Lincoln, Nebr.					57,528	49,571	7,957		17,784		2,305
94	Altoona, Pa.					76,102	59,325	16,777		28,016		306
95	Lancaster, Pa.					45,890	38,995	6,895		24,376		1,350
96	Spokane, Wash.					154,388	131,362	23,026		49,449	\$212	1,413
97	Covington, Ky.	\$3,240	\$555			78,983	73,646	5,337		41,997		951
98	Birmingham, Ala.					198,524	144,294	54,230		56,044		8,628
99	South Bend, Ind.					94,096	80,955	13,141		31,270		2,758
100	Pawtucket, R. I.	833	192			121,571	93,037	14,776	13,758	46,981	2,738	4,076
101	Bayonne, N. J.	3,883				106,573	79,701	26,872		60,529	2,549	3,350
102	Binghamton, N. Y.	2,900	976			76,595	62,751	13,844		33,679		2,420
103	Butte, Mont.					198,661	153,138	45,523		88,354	273	5,870
104	McKeesport, Pa.					84,329	75,798	8,531		41,860		2,493
105	Johnstown, Pa.					82,327	66,934	15,393		32,373		2,114
106	Augusta, Ga.					125,895	106,391	19,504		52,825	768	3,316
107	Dubuque, Iowa					72,576	62,243	10,333		27,519		1,503
108	Mobile, Ala.					91,133	79,936	11,012	183	44,046		3,288
109	Sioux City, Iowa					75,485	66,462	9,023		32,415		2,315
110	Springfield, Ohio.					89,383	71,534	17,849		26,296	1,034	1,416
111	Topeka, Kans.		263			69,728	60,846	8,882		22,811		838
112	Allentown, Pa.					50,640	36,282	14,358		18,211	134	1,098
113	Wheeling, W. Va.					89,711	75,262	14,449		36,757		3,120
114	East St. Louis, Ill.	3,000	527			139,903	101,665	38,238		62,461		3,723
115	Montgomery, Ala.					93,691	79,264	14,427		45,634		5,375

<sup>1</sup>Including all payments for pensions and gratuities to police and firemen, and payments, other than for salaries and wages, for water service for fire departments.

## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
II.—Protection of life and property—Continued.														
Police department—Cont'd.		Militia and armories.		Fire department.				Department of inspection.		Pounds.		Miscellaneous.		City number.
Jails and lockups.														
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
				\$86,970			\$12,383	\$2,700	\$85	\$1,230	\$187			53
				79,814		\$10,987	31,107	2,154	622			\$1,000		54
\$66	\$324	\$100	\$216	85,130	\$87		20,201	4,240	930	10	33	7,988	\$3,963	55
900	1,102			99,725	300	42,925	13,832	1,990	20			1,964	1,634	56
				43,742	240	23,150	6,059	485		100				57
1,157	331		415	69,894			14,794	5,458	127		11	456		58
				50,586	4,230		43,582	5,085	20	2	3,081	4,211	468	59
	73		200	94,303	2,184	27,488	33,925	3,325	506			13		60
\$,237	5,911			94,184	1,598	25,700	24,567	13,642	1,327	2,706	375	6,008	2,820	61
		829	493	60,670			18,341	2,092	979			171		62
333	120		400	56,812			19,392	4,900	763			4,582	3,073	63
	1,299			68,143	240		21,657	3,733	80			120		64
	3,423	992	1,460	89,523		38,694	16,994	4,255	396	2,236	150		648	65
5,906	1,671		2,000	86,049		3,531	11,311	5,320	146	599	40	1,500	419	66
1,894	1,488	228	423	84,194	3,040		14,586	2,700	215		258			67
				63,326	3,014	46,137	23,920	9,568	10	654				68
447	817			67,031	5,149	10,694	20,166	2,673						69
954	2,617		1,900	59,801		20,075	23,796	976						70
600	285			77,288	1,040	30,990	26,733	4,860	625	1,035	240			71
	154			55,232	2,589		11,215					1,700		72
				53,881		16,000	11,825	6,584	220	1,978	125			73
240	105			43,370		5,325	19,066			165				74
	707			53,229	3,038		22,009	4,290	812		3,093	3,200	108	75
				53,783			15,784	3,992	108					76
2,287	4,990			51,261	25		11,312	3,360	661	1,007	394	900	348	77
	347			28,574	3,390	5,089	13,220	1,315		531	23		500	78
				55,496	1,690		15,548	2,527	356			1,200	548	79
				56,205		7,817	15,440	1,200			481			80
				41,275	200	40,000	8,342	1,600	52	121	311	1,026	3,944	81
				1,530	1,519		21,126	1,200	71	1,071	99	1,500	1,997	82
1,800	1,628			57,467		7,532	11,716	2,595	132	780				83
		850	1,316	73,587	300	10,315	26,906	2,685	111			5,605	5,472	84
1,800			400	50,139	2,328	35,161	12,074	1,200		60		1,200		85
				74,776			17,272	5,917	813	920	12			86
896	2,529			61,003	1,920		20,869	1,510	191		1,034	1,600	635	87
				52,922	967		11,147			144		1,784		88
		35	76	70,869		5,001	26,599	3,751	895					89
	671			63,647	3,030	17,896	9,416					680	638	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

			\$1,156	\$55,798			\$17,671	\$2,237	\$81		\$15			91
	\$1,112			34,819			7,594	1,900		\$1,096	249		\$31	92
				31,787			5,652							93
\$712	2,445			29,597	\$1,202		10,235					\$1,000	2,590	94
420				13,099			5,520	1,100	25					95
3,225	3,607			75,844	1,362		13,763	2,844			2,669			96
				30,949			4,375	500	11			200		97
1,680	1,643		120	77,870		\$20,305	20,825	7,132	1,543	1,568	668		498	98
				46,385			10,164	2,100	219			1,200		99
				42,622		13,700	7,445	2,350	440	1,084	135			100
	763		815	16,443			19,395	2,729						101
				26,885	560		9,151	2,187	1		1,712			102
3,600	2,317			54,034	1,031	27,831	8,201	4,200		1,200		1,750		103
	630			33,398	1,067		4,063			540	278			104
720	2,090			33,841	1,145	2,064	7,990							105
			56	48,073	519		11,531	2,887	2,375	66	4	2,540	935	106
	102			34,244			8,728			480				107
	996			29,164			4,222	1,680	67		565	4,123	2,057	108
	208			31,907			5,998	900	111	1,240	391			109
4,565	977			38,850	2,900		11,425	253		704	48	866	49	110
2,640	1,641			34,395	808		5,690	1,000	5					111
				17,288	1,540		11,559	658	25	125	2			112
	133			38,505			11,196							113
	497			39,057		20,430	12,669			147	919			114
780	3,560			31,650			5,342	1,200			150			115

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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>1</sup>		Salaries and wages.	Pensions and gratuities.	All other.
		Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.			
116	Davenport, Iowa.....					\$98,728	\$64,452	\$34,276		\$29,073		\$3,419
117	Bay City, Mich.....					76,942	62,655	13,715	\$572	28,848		882
118	Little Rock, Ark.....					89,701	65,377	24,324		37,244		2,273
119	Passaic, N. J.....	\$3,750		\$688		59,872	26,622	33,250		23,671		1,075
120	Atlantic City, N. J.....	3,513				270,364	226,687	43,677		91,094		5,700
121	York, Pa.....					49,192	25,098	24,094		22,488		530
122	Quincy, Ill.....					74,763	53,530	21,233		23,735		830
123	Springfield, Ill.....					118,502	104,449	14,053		47,777		3,558
124	Malden, Mass.....					84,891	71,186	13,585	120	36,712	\$502	1,602
125	Canton, Ohio.....					68,172	58,515	9,657		22,623		1,389
126	Chester, Pa.....					55,719	24,376	31,343		23,819		1,024
127	Salem, Mass.....					101,001	77,871	23,130		44,390		2,556
128	Haverhill, Mass.....					92,903	80,258	12,524	121	33,004		1,809
129	Chelsea, Mass.....					104,538	82,973	18,890	2,675	48,615	507	2,542
130	Superior, Wis.....					98,376	64,119	34,257		24,527		1,000
131	Newton, Mass.....					143,101	118,891	23,725	485	69,739		4,065
132	Newcastle, Pa.....					50,006	33,667	16,339		17,562		561
133	South Omaha, Nebr.....					42,286	31,565	10,721		16,268		655
134	Jacksonville, Fla.....					141,215	102,930	20,313	17,972	59,720	698	9,801
135	Rockford, Ill.....					59,413	47,395	12,018		18,172	362	2,045
136	Knoxville, Tenn.....					83,516	61,632	21,884		30,218		1,310
137	Elmira, N. Y.....	3,367		493		93,559	59,839	33,720		28,734	1,955	1,759
138	Joplin, Mo.....					42,959	28,029	14,930		16,465		849
139	Wichita, Kans.....			518		65,016	42,112	22,904		17,530		1,772
140	Galveston, Tex.....					91,739	84,822	6,917		38,342		1,094
141	Chattanooga, Tenn.....					111,893	91,961	19,932		48,007		4,443
142	New Britain, Conn.....					56,769	46,605	9,990	174	23,190		1,774
143	Fitchburg, Mass.....					110,220	67,703	15,166	27,351	34,517		3,880
144	Woonsocket, R. I.....	550		295		81,560	53,015	10,456	18,089	30,902		1,985
145	Auburn, N. Y.....	1,312		257		78,883	55,421	12,081	11,381	25,102	331	1,100
146	Racine, Wis.....					58,098	32,442	25,656		12,165		829
147	Macon, Ga.....					110,936	94,129	16,807		46,634		677
148	Kalamazoo, Mich.....					51,455	45,126	6,329		18,009		1,223
149	Joliet, Ill.....					59,029	40,747	18,282		19,952		2,693
150	Oshkosh, Wis.....					57,969	34,877	23,092		13,207		890
151	Sacramento, Cal.....					119,439	83,499	35,940		36,361		8,930
152	Taunton, Mass.....					82,134	68,249	12,651	1,234	36,822		3,011
153	Pueblo, Colo.....					136,865	103,686	22,835	10,344	48,114		3,260
154	Newport, Ky.....					37,214	31,235	5,979		20,641		1,535
155	West Hoboken, N. J.....					56,332	43,176	13,156		39,258		555
156	Everett, Mass.....					61,552	50,697	10,690	165	28,067		2,222
157	La Crosse, Wis.....					59,618	52,083	7,535		18,576		768
158	Fort Worth, Tex.....					84,438	75,356	9,082		34,681		1,688

<sup>1</sup> Including all payments for pensions and gratuities to police and firemen, and payments, other than for salaries and wages, for water service for fire departments.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
II.—Protection of life and property—Continued.														
Police department—Cont'd.		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 service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
Salaries and wages.	All other.													
	\$116			\$31,777		\$24,340	\$6,003	\$3,602	\$14				\$500	116
				32,682			13,307	1,125			\$32			117
				28,133		15,280	6,698						73	118
			\$300	1,746		14,794	17,081	1,200				\$5		119
			200	128,943			35,238	3,550				3,100	2,539	120
	1,890			1,230	\$1,088		20,563	1,200		\$180	23			121
				29,675		12,536	7,867	120						122
				52,765	282		8,700	1,200				2,707	1,513	123
		\$360	718	31,224			10,697	2,890	186					124
\$695	183			31,776	615		7,399	784				2,637	71	125
34	1,068			300	694	12,240	16,279			223	38			126
		816	5,985	27,243			12,550	1,900		252		3,270	2,039	127
1,310	176	423	936	41,809			9,626	3,600	67			112	31	128
		603	593	29,879	971	2,632	10,420	966	932			2,910	2,968	129
	420			38,742		24,219	8,072			850	546			130
100			836	43,986			12,852	5,066	6,457					131
	372			14,926	1,833	7,000	6,498			179		1,000	75	132
	1,152			12,155		6,456	1,721	1,462	2		720	1,680	15	133
			132	38,822	241	17,840	9,508	3,548	33	840	32			134
533	1,069			27,606			8,523	780				304	19	135
	411			29,687		12,260	7,863	1,450	31	277	9			136
600	153			29,850	2,622	19,177	7,721	600	3	55	80		250	137
250	1,824			10,464		10,245	2,012			850				138
1,258	1,514			23,069	2,627	11,692	5,299			255				139
				45,464			5,823			1,016				140
	307		80	41,488		6,516	8,165	1,200	140	168	14	1,100	267	141
			100	22,135			8,290	1,187		93				142
			524	30,126		27,185	10,925	2,900	3	160				143
			10	20,732		17,875	7,416	1,381	22		1,229		8	144
	162			29,419		11,381	8,547	900	5		1,936			145
	351			20,052		19,646	4,830					225		146
	939			43,846		9,763	4,024	1,540				2,109	1,404	147
				25,452			5,054	1,536		129	52			148
				18,189			9,495	1,341	86			1,265	6,008	149
				20,935		18,000	4,202					735		150
739	1,302			44,149	1,429		22,809	1,000		1,250	270		1,200	151
100	39	330	849	28,901			9,872	1,444	84	547		105	30	152
2,920	1,155			49,418		13,672	14,740	3,234	40		312			153
786	529			9,240			3,915					568		154
				3,918		2,038	10,088				475			155
85	57	400	1,018	20,545			7,231	1,600	327					156
50	326			33,442			6,413	15	28					157
				37,480			7,154	1,970	158	1,225	82			158

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.											
		Aggregate.				Health conservation.						Sanitation.	
		Total.	Salaries and wages.	All other.		Health department.		Quarantine and pesthouses.		Morgues.		Sewers and sewage disposal.	
				Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total.....	\$32,155,819	\$21,680,662	\$10,359,020	\$116,137	\$2,957,354	\$1,043,910	\$762,979	\$451,566	\$16,072	\$15,250	\$867,698	\$125,237
	Group I.....	22,387,233	14,835,013	7,511,813	40,407	1,975,357	787,423	592,711	247,586	16,072	14,953	628,322	103,779
	Group II.....	4,428,918	3,128,395	1,280,745	19,778	425,657	111,626	79,233	93,892			105,152	7,082
	Group III.....	3,318,636	2,345,098	949,877	23,661	383,264	83,258	57,400	66,662		297	82,481	10,803
	Group IV.....	2,021,032	1,372,156	616,585	32,291	223,076	61,603	33,635	43,426			51,743	3,573

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$9,764,846	\$6,800,026	\$2,944,620	\$20,200	\$967,705	\$506,643	\$342,088	\$77,750	\$4,069	\$130	\$200,408	\$8,971
2	Chicago, Ill.....	2,227,430	1,853,349	369,309	4,772	126,814	47,541	67,528	26,936			163,924	48,475
3	Philadelphia, Pa.....	1,702,338	278,770	1,423,568		196,712	50,164	46,503	41,206	3,000	4,988		
4	St. Louis, Mo.....	1,408,873	1,067,883	340,990		94,664	39,058	7,665	5,839	2,800	3,879	30,516	12,804
5	Boston, Mass.....	1,885,049	1,328,454	548,219	8,376	116,251	43,529	13,570	23,183		205	16,163	7,582
6	Baltimore, Md.....	722,900	419,826	302,674	400	64,095	21,787	17,218	9,812	2,340	978	86,256	11,064
7	Cleveland, Ohio.....	604,588	482,327	121,017	1,244	84,787	19,546	403	202			27,834	2,745
8	Buffalo, N. Y.....	530,167	114,177	414,490	1,500	34,090	3,971	4,436	3,735			14,529	2,908
9	Pittsburg, Pa.....	725,246	441,018	284,228		50,207	13,686	17,350	8,690			33,832	1,751
10	San Francisco, Cal.....	296,448	238,706	57,742		47,489	16,204	9,009	4,668	2,543	4,425	21,285	4,735
11	Detroit, Mich.....	414,455	360,611	53,844		27,262	5,093	5,334	8,755			14,583	560
12	Cincinnati, Ohio.....	430,517	288,019	142,498		38,515	5,978	3,948	162			7,332	2,163
13	Milwaukee, Wis.....	561,854	496,665	61,274	3,915	34,409	5,280	4,930	7,548			11,660	26
14	New Orleans, La.....	538,853	447,041	91,812		49,846	9,882	43,423	10,745	1,320	348		
15	Washington, D. C.....	573,669	218,141	355,528		42,511	8,061	9,306	18,355				

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$425,809	\$278,950	\$146,314	\$545	\$63,732	\$16,100	\$720	\$545				
17	Minneapolis, Minn.....	213,202	184,255	28,947		25,368	5,016	2,144	2,110			\$11,390	\$593
18	Jersey City, N. J.....	134,805	31,999	102,806		8,381	10,186						
19	Louisville, Ky.....	212,123	178,724	33,399		15,980	464	5,613	8,079			6,980	
20	Indianapolis, Ind.....	179,906	104,123	75,783		19,962	5,632	733	1,837				
21	St. Paul, Minn.....	178,040	166,863	10,049	1,428	16,429	2,391	877	1,242			12,473	70
22	Providence, R. I.....	245,504	155,141	88,628	1,735	10,809	314	243				3,908	269
23	Rochester, N. Y.....	313,666	244,893	68,750	23	17,426	5,870	6,090	6,579				
24	Kansas City, Mo.....	196,857	132,557	44,500		14,068	924	9,565	3,621				
25	Toledo, Ohio.....	99,164	77,333	21,831		16,607	1,250	2,387	2,415				
26	Denver, Colo.....	209,938	133,879	75,239	820	27,400	1,840	9,230	15,458				
27	Columbus, Ohio.....	163,402	103,610	56,934	2,858	16,897	3,116	549	79				
28	Allegheny, Pa.....	148,017	95,724	54,293		15,108	4,392	2,328	1,309			8,219	757
29	Los Angeles, Cal.....	236,220	111,837	124,383		28,118	7,428	9,915	4,567				
30	Worcester, Mass.....	177,928	115,507	50,092	12,329	8,540	4,458	5,419	10,860			1,881	35
31	Memphis, Tenn.....	136,525	94,147	42,378		22,230	4,088	1,371	935			4,134	721
32	Omaha, Nebr.....	73,615	61,213	12,402		9,643	1,726	1,015	1,023			3,421	485
33	New Haven, Conn.....	77,000	67,680	9,320		9,200	813	136	601			1,800	
34	Syracuse, N. Y.....	201,246	137,740	63,506		14,491	5,169	1,500	16,376				
35	Scranton, Pa.....	54,183	46,329	7,854		5,479	382	4,879	2,179			5,000	200
36	St. Joseph, Mo.....	36,770	31,584	5,186		4,932	2,809	768	1,299				
37	Paterson, N. J.....	106,913	60,313	46,600		6,928	3,117	4,076	5,173				
38	Portland, Oreg.....	85,500	67,171	18,329		6,138	654	850	439				
39	Fall River, Mass.....	95,488	76,938	18,510	40	5,263	3,078	1,347	1,973			2,272	427
40	Atlanta, Ga.....	177,015	125,494	51,521		11,255	3,146	3,481	2,497			7,129	583
41	Seattle, Wash.....	133,220	124,634	8,586		17,743	4,465	1,700	244			33,345	2,659
42	Dayton, Ohio.....	116,862	102,057	14,805		6,850	2,302	2,286	2,209			3,200	283

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$39,642	\$21,962	\$15,680	\$2,000	\$8,197	\$909	\$2,012	\$7,114				
44	Cambridge, Mass.....	176,494	121,678	54,811	5	15,062	4,417	5,965	7,314			\$2,346	\$65
45	Albany, N. Y.....	65,391	47,426	17,965		9,481	2,631	600	137				
46	Hartford, Conn.....	109,780	62,887	46,893		8,842	4,467					9,659	1,270
47	Lowell, Mass.....	111,965	92,925	17,025	2,015	10,418	2,489		111			2,600	10
48	Reading, Pa.....	96,153	35,558	60,594		3,414	1,422					9,710	814
49	Richmond, Va.....	104,576	81,153	23,425		7,973	1,816	4,649	2,551				
50	Trenton, N. J.....	69,953	48,031	21,922		6,283	3,144	600	507				
51	Wilmington, Del.....	61,790	28,459	33,271		7,116	1,429					3,824	
52	Camden, N. J.....	46,271	37,219	9,052		8,900	855	720	95				

<sup>1</sup> For some cities, costs of supervision and engineering of sewers are included under "general supervision" or "highways."

## AND SPECIAL SERVICE EXPENSES: 1906—Continued

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
III.—Health conservation and sanitation—Continued.								IV.—Highways.					
Sanitation—Continued.								Aggregate.				General supervision.	
Sewers and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.							
Miscellaneous general expenses.													
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.
										Miscellaneous.	Service transfers.		
\$2,663,771	\$1,434,002	\$10,989,731	\$3,996,946	\$3,309,330	\$3,250,383	\$113,727	\$157,863	\$39,504,601	\$13,728,389	\$24,249,728	\$1,526,484	\$1,804,396	\$208,957
1,698,684	869,391	7,825,956	3,386,495	2,006,298	1,992,412	91,613	150,181	22,241,542	8,020,542	13,569,719	651,281	791,103	99,276
467,152	196,592	1,526,795	278,508	521,464	612,167	2,942	656	7,510,017	2,363,256	4,759,367	387,394	495,001	42,368
267,186	203,987	1,065,285	220,429	528,822	385,322	10,660	2,780	5,410,118	1,789,830	3,432,929	187,359	285,506	39,507
230,749	164,032	571,695	111,514	252,746	260,482	8,512	4,246	4,342,924	1,554,761	2,487,713	300,450	232,786	27,806

## GROUP I.—CITIES HAVING A POPULATION OF 300 000 OR OVER IN 1906.

\$721,493	\$274,410	\$4,538,184	\$1,821,778	\$16,605	\$272,272	\$9,474	\$2,866	\$7,215,159	\$3,464,550	\$3,731,922	\$18,687	\$213,348	\$4,084	1
325,995	104,036	393,283	42,778	775,805	11,542	92,773	92,773	1,983,386	660,599	783,283	539,498	18,774	3,335	2
11,336	83,834	21,219	846,486	390,890	77,187	17,785	1,157	2,619,298	144,256	2,475,042	85,497	85,497	18,797	3
108,726	42,717	667,309	125,997	138,419	118,539	225,497	1,157	1,616,834	636,311	980,523	49,335	10,817	10,817	4
232,134	181,229	436,149	75,370	514,187	225,497	1,157	1,157	2,035,423	910,164	1,120,315	4,944	28,997	16,523	5
15,551	15,518	232,695	42,115	1,671	201,800	734,250	266,590	734,250	266,590	466,464	1,196	59,619	8,944	6
37,869	16,956	206,881	5,625	124,553	77,187	722,166	415,564	722,166	415,564	306,535	67	27,834	2,745	7
8,514	19,508	33,178	159,826	19,430	226,047	737,408	168,065	737,408	168,065	569,343	74,959	10,580	10,580	8
30,596	34,985	32,084	57,616	6,049	167,500	771,776	200,659	771,776	200,659	565,412	5,705	101,496	5,253	9
32,075	19,677	126,305	6,533	540,917	1,500	788,193	247,252	788,193	247,252	540,917	38,457	11,022	11,022	10
31,237	5,792	241,641	13,114	39,216	19,194	626,715	315,504	626,715	315,504	311,211	22,151	1,355	1,355	11
26,673	5,409	211,551	46,544	82,242	82,242	623,056	99,671	623,056	99,671	523,385	10,995	3,244	3,244	12
65,759	37,247	125,329	254,038	540	540	444,956	201,358	444,956	201,358	224,125	19,473	19,473	19,473	13
9,644	865	165,301	8,818	115,779	9,891	455,476	82,375	455,476	82,375	328,199	44,902	39,960	2,490	14
11,083	27,208	123,947	133,895	546	167,339	867,446	207,624	867,446	207,624	643,013	16,809	16,809	16,809	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$52,842	\$24,206	\$156,715	\$18,908	\$4,941	\$87,100	\$367,785	\$59,068	\$308,617	\$100	\$19,988	\$7,034	16
35,137	12,486	74,599	5,963	35,617	2,779	639,233	328,033	311,101	99	38,245	1,385	17
22,318	12,318	1,300	55,302	25,000	25,000	261,541	40,039	221,502	40,039	17,032	784	18
11,980	4,142	80,546	13,784	57,625	6,930	310,621	95,242	215,379	215,379	10,130	10,130	19
17,761	4,751	65,517	16,663	150	46,900	326,805	86,539	240,266	240,266	48,597	2,913	20
36,015	5,736	69,145	1,833	30,481	205	397,267	162,517	234,277	473	34,418	439	21
64,923	48,778	74,039	468	30,264	468	464,470	114,520	342,480	7,470	1,768	343	22
7,776	975	101,561	21,738	112,550	33,611	398,070	51,372	340,820	5,878	32,876	3,027	23
9,185	7,322	109,925	3,179	8,584	29,254	324,364	30,662	278,085	15,617	6,875	89	24
6,123	2,658	37,008	8,711	15,258	6,797	211,409	76,752	134,657	76,752	9,376	9,376	25
7,356	6,980	67,585	51,125	22,173	135	328,048	81,708	245,132	1,208	6,400	310	26
23,719	7,778	62,445	4,256	44,563	44,563	159,035	29,055	24,247	105,733	1,200	1,200	27
14,660	4,616	53,409	2,702	40,517	40,517	252,542	129,558	122,984	122,984	32,876	3,027	28
13,489	5,264	50,024	28,095	10,291	79,028	529,771	258,393	250,686	20,692	15,618	3,362	29
45,628	31,138	46,476	1,034	7,563	14,896	301,096	64,312	234,392	2,392	10,699	1,592	30
2,953	1,511	24,719	5,005	38,740	30,118	229,469	84,341	145,128	145,128	11,534	2,392	31
12,390	2,717	34,744	2,351	4,100	4,100	174,199	64,015	78,160	32,024	23,730	2,748	32
7,782	1,951	48,762	38	5,917	5,917	221,184	89,217	131,967	131,967	5,355	623	33
5,013	1,268	70,137	12,482	46,599	28,211	195,287	52,159	142,924	204	204	204	34
9,650	1,129	19,571	1,100	1,750	2,864	128,845	43,010	85,835	85,835	9,012	658	35
7,290	896	17,560	182	600	600	92,900	40,713	11,416	40,771	19,190	850	36
11,883	2,228	37,426	3,215	32,867	32,867	111,297	14,954	96,343	96,343	8,500	37	37
11,482	2,338	40,901	6,679	7,800	8,219	188,724	68,810	119,905	9	14,816	2,245	38
9,440	308	32,619	535	25,997	12,229	212,591	75,492	137,099	137,099	16,655	2,186	39
9,910	1,502	16,200	12,646	77,519	31,147	233,709	49,700	133,961	50,048	6,776	246	40
9,707	735	61,359	780	780	483	299,440	140,630	54,134	104,676	114,113	8,009	41
1,240	861	72,503	982	15,978	8,168	150,315	32,445	117,870	117,870	12,098	1,133	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$9,709	\$5,894	\$31,122	\$2,840	\$5,044	\$3,763	\$129,553	\$67,484	\$19,932	\$42,137	\$10,359	\$2,583	43
11,780	28,696	37,345	1,253	55,403	11,484	263,475	128,029	135,204	242	11,136	831	44
4,948	3,475	38,781	1,608	657	233	125,107	30,451	94,656	94,656	1,200	1,060	45
9,347	6,702	39,266	27,406	35,905	9,728	171,096	48,014	121,445	1,637	5,613	827	46
13,380	22,445	7,570	13,102	1,485	22,811	168,716	16,020	152,696	152,696	4,706	1,693	48
7,061	3,926	59,210	12,994	2,260	2,138	125,693	61,684	64,009	64,009	14,695	1,809	49
4,557	2,130	23,955	12,636	16,141	16,141	88,899	15,261	73,638	73,638	5,118	576	50
2,548	1,575	9,674	2,752	5,297	27,515	71,920	19,941	51,979	51,979	14,917	2,584	51
3,052	2,073	23,803	5,319	744	710	115,762	19,206	96,496	96,496	11,000	1,133	52

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.											
		Aggregate.				Health conservation.						Sanitation.	
						Health department.		Quarantine and pesthouses.		Morgues.		Sewers and sewage disposal.	
												Supervision and engineering. <sup>1</sup>	
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
		Miscellaneous.	Service transfers.										
53	Nashville, Tenn.	\$81,075	\$59,867	\$21,208		\$12,985	\$1,738	\$1,551	\$551		\$2,550	\$520	
54	Bridgeport, Conn.	78,854	46,145	32,709		3,106	2,557				2,615		
55	Lynn, Mass.	101,128	75,714	25,284	\$130	10,416	2,545	3,137	4,532		997	4	
56	Des Moines, Iowa.	44,015	36,590	7,425		5,953	1,314	818	90		4,400	586	
57	Kansas City, Kans.	21,770	18,637	3,133		4,411	131	1,994	2,030				
58	New Bedford, Mass.	94,059	48,859	39,231	5,969	6,652	3,181	2,479	2,057		942	402	
59	Troy, N. Y.	121,667	104,345	17,322		6,457	1,830	788	311		271	30	
60	Springfield, Mass.	113,867	90,208	16,493	7,166	6,693	2,142	2,204	4,177		1,071	1,257	
61	Oakland, Cal.	102,212	72,835	29,377		12,100	2,494	233					
62	Lawrence, Mass.	74,540	60,890	13,620	30	4,822	2,002	135	157		1,850	90	
63	Somerville, Mass.	111,875	68,022	42,699	1,154	4,417	1,862	2,723	9,187		1,692	159	
64	Savannah, Ga.	102,615	70,870	31,745		13,576	1,692	960	422				
65	Duluth, Minn.	37,490	32,412	5,078		10,452	552	1,648	2,438		1,480	261	
66	Norfolk, Va.	144,694	105,659	39,035		10,630	2,084	3,856	3,227	\$258	935		
67	Hoboken, N. J.	46,064	29,809	16,255		5,379	2,103				100	22	
68	Peoria, Ill.	39,249	35,242	4,007		6,581	875	1,382	1,167		2,008	95	
69	Utica, N. Y.	105,653	15,367	90,286		4,569	900	588	3,731				
70	Manchester, N. H.	49,401	36,986	11,361	1,054	3,860	1,846	1,491	2,418		1,406	199	
71	Yonkers, N. Y.	115,693	98,254	17,439		12,467	538	2,312	1,700	39			
72	Evansville, Ind.	23,342	11,703	11,639		2,836	551	2,800	215		220	20	
73	San Antonio, Tex.	65,948	57,978	7,970		15,790	1,162	600	248		1,760	68	
74	Elizabeth, N. J.	46,977	24,638	22,339		5,179	4,146	560	1,051		825	46	
75	Schenectady, N. Y.	57,826	51,706	6,120		6,360	1,666	983	474				
76	Waterbury, Conn.	52,643	29,297	23,346		3,251	1,510	189	102		11,769	2,244	
77	Salt Lake City, Utah.	70,427	65,346	5,066	15	10,938	915	958	1,758				
78	Wilkesbarre, Pa.	23,600	19,498	4,102		2,920	633				3,142	20	
79	Erie, Pa.	20,641	16,260	4,381		6,457	2,158		258				
80	Houston, Tex.	84,003	65,430	18,573		6,708	2,426	243	25				
81	Charleston, S. C.	59,314	37,633	21,627	54	9,074	2,957		1,325				
82	Harrisburg, Pa.	47,088	41,913	5,175		1,760	1,522	400	80		2,625	1,461	
83	Tacoma, Wash.	53,606	48,297	5,017	292	3,051	362	720	643		6,125	692	
84	Portland, Me.	50,257	36,668	9,837	3,752	5,191	1,475	738	268		1,221	225	
85	Terre Haute, Ind.	34,487	29,119	5,368		3,832	580	800	471				
86	Dallas, Tex.	34,739	29,533	5,206		850	44	3,906	1,296		2,208	111	
87	Youngstown, Ohio.	30,359	23,444	6,915		7,477	1,363		50				
88	Fort Wayne, Ind.	30,540	24,842	5,698		2,940	307	1,328	1,500				
89	Holyoke, Mass.	44,169	37,859	6,285	25	3,730	2,173	180	636		2,130	132	
90	Akron, Ohio.	20,792	9,924	10,868		3,708	1,343	150	238				

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$63,474	\$46,595	\$15,438	\$1,441	\$3,457	\$1,891	\$223	\$1,483	-----	-----	\$499	-----
92	Saginaw, Mich.	25,033	22,986	2,107	-----	2,273	1,547	424	24	-----	-----	2,066	\$63
93	Lincoln, Nebr.	25,584	22,017	3,567	-----	2,230	424	562	139	-----	-----	500	20
94	Altoona, Pa.	15,716	12,429	3,287	-----	3,233	961	-----	-----	-----	-----	-----	-----
95	Lancaster, Pa.	18,247	7,342	10,905	-----	1,485	194	404	39	-----	-----	-----	-----
96	Spokane, Wash.	49,763	42,658	7,105	-----	8,403	1,955	2,110	2,997	-----	-----	-----	-----
97	Covington, Ky.	39,227	22,544	16,683	-----	1,190	372	1,088	1,612	-----	-----	720	-----
98	Birmingham, Ala.	48,340	24,606	17,534	6,200	-----	8,166	2,283	-----	-----	-----	-----	-----
99	South Bend, Ind.	26,507	22,736	3,771	-----	1,800	234	916	686	-----	-----	-----	-----
100	Pawtucket, R. I.	39,962	32,073	7,889	-----	850	632	-----	1,076	-----	-----	-----	-----
101	Bayonne, N. J.	12,273	10,626	1,647	-----	2,842	441	-----	-----	-----	-----	-----	-----
102	Binghamton, N. Y.	19,678	16,473	3,205	-----	1,425	676	60	730	-----	-----	-----	-----
103	Butte, Mont.	55,274	53,529	1,745	-----	6,600	1,635	540	-----	-----	-----	1,423	110
104	McKeesport, Pa.	36,034	22,956	13,078	-----	4,659	741	385	462	-----	-----	-----	-----
105	Johnstown, Pa.	6,364	4,194	2,170	-----	3,080	380	1,114	1,790	-----	-----	-----	-----
106	Augusta, Ga.	35,261	26,606	8,655	-----	12,940	2,279	743	1,957	-----	-----	1,148	175
107	Dubuque, Iowa.	23,997	18,159	5,838	-----	1,454	260	-----	-----	-----	-----	941	34
108	Mohile, Ala.	39,027	25,043	13,220	764	-----	4,860	1,466	2,387	2,384	-----	-----	-----
109	Sioux City, Iowa.	30,416	27,321	3,095	-----	2,110	698	-----	-----	-----	-----	1,586	70
110	Springfield, Ohio	24,645	18,724	5,921	-----	2,250	424	48	-----	-----	-----	-----	-----
111	Topeka, Kans.	10,463	9,441	1,022	-----	4,921	357	338	15	-----	-----	-----	-----
112	Allentown, Pa.	23,693	2,329	21,364	-----	1,017	1,060	-----	-----	-----	-----	-----	-----
113	Wheeling, W. Va.	37,330	26,318	11,012	-----	2,524	492	9	49	-----	-----	2,229	47
114	East St. Louis, Ill.	66,171	48,587	17,584	-----	3,954	1,145	1,115	240	-----	-----	-----	-----
115	Montgomery, Ala.	57,718	36,658	15,285	5,775	-----	10,615	3,490	2,425	3,566	-----	-----	-----

<sup>1</sup> For some cities, costs of supervision and engineering of sewers are included under "general supervision" of "highways."



## GENERAL TABLES.

145

## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

\* and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation—Continued.								IV.—Highways.						
Sanitation—Continued.								Aggregate.				General supervision.		City number.
Sewers and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.								
Miscellaneous general expenses.														
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
										Miscellaneous.	Service transfers.			
\$984	\$216	\$22,618	\$7,120	\$19,179	\$11,063			\$132,833	\$40,439	\$23,822	\$68,572	\$6,070	\$756	53
4,176	4,044	34,433	567	1,815	25,541			161,250	58,562	102,688		3,100		54
8,337	2,969	19,129	926	33,698	14,438			147,081	52,852	93,756	473	1,500	593	55
4,896	778	17,871	4,595	2,215		\$437	\$62	105,738	29,704	76,034		6,900	1,758	56
2,872	972	9,360						72,465	22,496	49,969		4,363	1,128	57
12,771	8,022	14,168	2,714	11,847	28,824			128,636	54,473	73,247	916	7,256	2,464	58
6,516	4,792	64,194	959	26,119	9,400			188,746	16,525	172,221		5,954	662	59
7,206	7,495	41,774	1,212	31,260	7,376			210,146	57,369	143,439	9,338	4,569	2,568	60
8,942	3,525	51,560	22,970		388			159,847	46,859	112,988		8,794	1,714	61
12,158	3,131	10,150	162	31,775	8,108			133,721	59,322	73,682	717	3,706	358	62
7,663	21,864	13,620	177	37,907	10,604			149,573	39,334	109,494	745	1,800	584	63
6,444	5,890	23,795	4,815	26,095	18,926			100,775	32,737	68,038		6,137	224	64
4,985	655	13,800		47	1,172			122,238	64,483	55,889	1,866	12,400	1,305	65
20,027	12,600	67,911	19,220	2,300	1,646			89,540	29,992	59,548		11,948	892	66
5,638	2,675	17,594	3,083		8,372	1,098		27,576	6,474	21,102		1,200	158	67
3,862	970	21,409		900				103,509	29,935	73,574		8,470	1,054	68
8,007	1,280	1,423	50,480	780	33,457	438		140,543	31,339	109,204				69
5,691	2,703	4,337	158	20,201	5,091			132,786	64,537	68,105	144	2,812	398	70
2,985	898	36,336	6,436	44,154	7,828			86,879	30,217	56,662		3,978	279	71
2,494	602		7,655	2,892	2,596	461		57,619	12,842	44,677				72
	4,000	14,071	850	25,757	1,642			105,592	54,398	51,194		4,412	452	73
2,790	1,075	13,500	3,000	11,889	1,784	1,132		59,395	17,348	41,047		3,113	133	74
2,827	1,958	41,536	2,022		55,413			55,413	2,608	52,805		1,500	22	75
6,111	1,887	7,860	962	117	16,641			104,211	46,765	57,446		2,442	257	76
2,712	359	29,119	539	21,619	1,610			133,406	61,162	71,466	778	1,527	217	77
5,616	2,545	5,000	503	2,220	84	600	317	48,364	19,170	29,194		5,993	593	78
1,099	1,832	8,704	133		77,765			77,765	18,239	59,526		5,942	463	79
13,523	11,113	21,738	1,946	23,218	3,063			98,841	44,652	54,189		3,515		80
3,701	1,433	12,779	5,525	12,079	10,321		120	67,808	19,692	48,116		7,057	306	81
4,243	2,112	32,585		300				48,245	13,933	34,312		7,776	2,062	82
7,443	1,794	30,958	1,818		73,214			73,214	40,039	22,674	10,501	24,557	2,757	83
1,097	4,212	23,908	1,365	2,121	5,501	2,392	543	110,807	35,900	74,907		3,219	830	84
1,749	282	14,820	1,411	7,918	2,624			56,438	23,819	32,619		7,620	311	85
1,567	1,979	19,382	1,356	1,620	420			171,147	67,777	103,370		14,429	717	86
4,037	1,291	9,980	3,531	1,950	680			58,578	18,044	40,534		1,103		87
2,217	402	11,845	663	6,512	2,826			37,803	8,635	29,168		900		88
3,771	1,402	7,873	4	20,175	1,963			117,504	36,593	36,877	44,034	5,550	496	89
2,647	61	3,419	9,226					90,937	24,780	66,157		1,150		90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$18,202	\$7,100	\$10,311	\$819	\$14,207	\$5,249	\$195	\$337	\$98,253	\$41,500	\$53,536	\$3,217	\$2,026	\$264	91
2,803	536	16,541		870				83,190	31,120	52,070		1,488	220	92
3,671	959	13,488	1,390		592			47,709	17,516	3,308	26,885	7,836	473	93
1,742	1,176	7,454	1,150					48,728	18,305	30,423		10,116	589	94
200	54	4,753			10,598			77,711	15,604	62,107		3,425	135	95
4,955	839	23,605		3,585	1,314			89,046	49,367	39,679				96
2,132	5,921	8,605	5,234	8,809	3,544			52,168	12,013	40,155		3,098		97
2,965	3,862	4,493	9,063	8,982	1,359			61,359	18,351	37,508	5,500			98
572	1,051	14,550	399	4,898	1,401			57,642	10,504	47,138		2,100		99
10,547	3,694	20,676	187	2,300				110,059	45,344	64,715		3,447	898	100
284				7,500	1,206			80,288	23,427	56,861		7,744	4,808	101
3,946	1,675	10,024		1,018	124			73,806	24,896	48,910		2,625	46	102
4,200		8,804		31,962				104,077	58,931	45,146		5,692	347	103
2,250	750	12,750	4,250	2,912	6,875			48,992	17,204	31,788		8,340	322	104
								52,910	31,552	21,358		6,504	297	105
351	385	4,179	827	7,245	3,032			98,397	31,931	51,657	14,809	3,444	525	106
4,255	179	10,112	2,849	1,397	2,516			59,055	24,437	34,618		3,480	102	107
2,950	3,276	9,952	6,576	4,894	282			55,503	27,922	27,581		2,370	254	108
5,530	2,262	6,844		11,251	65			65,733	34,521	31,212		5,441	775	109
4,691	471	11,735	298	4,718				72,362	17,812	54,550		5,820	907	110
1,384	280	2,798	61	309				53,454	31,418	6,119	15,917	6,542	372	111
7,450	847	11,792	14,799	1,312	5,505			41,985	12,505	29,480		1,496	578	112
7,456	2,538	36,082	7,289	2,314	9,277			52,061	10,229	2,560	39,272	4,229	47	113
1,343	5,693	13,326	5,095	8,949	3,216			66,044	36,478	29,566		6,646	188	114
								50,967	11,860	30,717	8,390			115

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.											
		Aggregate.				Health conservation.						Sanitation.	
						Health department.		Quarantine and pesthouses.		Morgues.		Sewers and sewage disposal.	
												Supervision and engineering. <sup>1</sup>	
Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
116	Davenport, Iowa.....	\$53,220	\$46,495	\$6,725		\$2,749	\$565					\$2,404	
117	Bay City, Mich.....	2,667	2,309	358		827	343					892	\$15
118	Little Rock, Ark.....	11,841	5,064	4,967	\$1,810	1,041	43	\$1,405	\$2,273				
119	Passaic, N. J.....	20,418	7,906	12,512		3,510	802	360	2,071			900	
120	Atlantic City, N. J.....	101,147	48,849	52,298		7,248	1,190		454				
121	York, Pa.....	18,651	2,620	16,031		1,620	1,531	1,000					
122	Quincy, Ill.....	15,300	10,376	4,924		840	106		59			1,739	11
123	Springfield, Ill.....	36,597	24,081	12,516		4,217	369	600	21				
124	Malden, Mass.....	35,546	19,488	16,058		2,281	1,272						
125	Canton, Ohio.....	22,751	19,182	3,569		3,765	178	780	82			1,886	248
126	Chester, Pa.....	17,031	8,686	8,345		1,200	533	616	352			1,480	163
127	Salem, Mass.....	33,960	26,442	7,518		4,544	1,358	832	1,491				
128	Haverhill, Mass.....	23,726	15,618	5,357	2,751	2,664	830	463	383			767	
129	Chelsea, Mass.....	40,785	11,870	28,287	628	3,346	1,056		1,516				
130	Superior, Wis.....	21,111	13,508	7,603		7,605	783	1,553	347			1,440	66
131	Newton, Mass.....	75,390	35,464	35,624	4,302	5,330	4,998					1,900	
132	Newcastle, Pa.....	14,033	11,854	2,179		1,734	163	12	108			1,148	
133	South Omaha, Nebr.....	5,874	4,652	1,222		1,560	270		118				
134	Jacksonville, Fla.....	103,261	63,022	36,511	3,728	11,260	4,291	121	3			4,218	619
135	Rockford, Ill.....	26,405	18,581	7,824		1,794	471		74			2,258	142
136	Knoxville, Tenn.....	21,391	14,422	6,969		2,806	423	338	678			840	61
137	Elmira, N. Y.....	14,777	13,495	1,282		4,376	597	321	91				
138	Joplin, Mo.....	7,914	5,404	2,510		1,310	98	982	1,277				
139	Wichita, Kans.....	12,301	10,598	1,703		830	329	598	221				
140	Galveston, Tex.....	49,390	42,441	6,949		7,840	2,780	273					
141	Chattanooga, Tenn.....	41,474	25,878	15,596		1,500	677	4,327	4,753			750	336
142	New Britain, Conn.....	24,237	17,607	6,630		1,288	215	90	196			1,800	
143	Fitchburg, Mass.....	26,787	20,955	5,440	392	2,758	640		524			1,457	189
144	Woonsocket, R. I.....	21,332	14,857	6,037	438	535	668		200			3,297	198
145	Auburn, N. Y.....	19,723	9,327	9,611	785	2,263	423	360	600				
146	Racine, Wis.....	13,975	10,298	3,677		500	37		1,207				
147	Macon, Ga.....	18,854	13,923	4,931		3,282	243	325	226			1,310	75
148	Kalamazoo, Mich.....	11,020	8,126	2,894		2,434	512	297	679				
149	Joliet, Ill.....	25,990	22,786	3,204		3,595	1,125	398	322			1,892	264
150	Oshkosh, Wis.....	12,434	9,073	3,361		785	46	650	108			928	101
151	Sacramento, Cal.....	67,414	52,731	14,683		4,231	1,264						
152	Taunton, Mass.....	20,566	16,143	4,348	75	2,187	374		363			2,442	177
153	Pueblo, Colo.....	19,567	11,624	5,732	2,211	5,063	1,110	1,297	2,566				
154	Newport, Ky.....	15,086	11,644	3,442		720	88	485					
155	West Hoboken, N. J.....	15,243	6,450	8,793		900	411						
156	Everett, Mass.....	27,723	14,693	12,039	991	1,480	461	60	652			3,093	234
157	La Crosse, Wis.....	7,749	6,148	1,601		901	405	50	162			1,790	155
158	Fort Worth, Tex.....	16,114	14,516	1,598		4,019	1,478	575					

<sup>1</sup> For some cities, costs of supervision and engineering of sewers are included under "general supervision" of "highways."

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City number.
III.—Health conservation and sanitation—Continued.								IV.—Highways.							
Sanitation—Continued.								Aggregate.				General supervision.			
Sewere and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.									
Miscellaneous general expenses.															
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.		
										Miscellaneous.	Service transfers.				
\$9,914	\$5,630	\$24,916	\$240	\$6,512	\$280			\$84,596	\$19,340	\$35,256		\$2,404		116	
957	2,651	1,241	1,810	590	420			65,103	33,674	10,185	\$21,244	5,570	\$109	117	
3,136	2,510			6,638				36,638	13,982	6,235	16,421	5,738	997	118	
		41,601		51,672	7,129			51,672	16,460	35,212		1,600	203	119	
				188,567	47,856		\$2,798	188,567	59,560	129,007		808		120	
					14,500			46,244	9,597	36,647		4,120	465	121	
2,333	1,124	4,577	284	420	3,340	\$467		37,680	10,836	26,844		1,555	8	122	
2,600	386	16,664	11,740					55,814	19,066	27,212	9,536	3,985	923	123	
511	9,403			16,696	5,383			89,110	35,599	62,169	1,342	1,875	318	124	
2,781	1,569	8,992	632	978	860			54,262	19,713	34,549		5,659	744	125	
					6,456			36,594	6,148	30,446		3,280	148	126	
800	738	4,590	103		1,922			84,850	23,813	61,037		4,616	938	127	
1,604	2,656	8,536	91	10,926	5,211			85,814	35,624	47,873	744	2,303	383	128	
1,447	1,447	4,910	237	5,367	11,100			69,588	19,479	44,942	5,167	3,851	198	129	
3,362	13,353	5,162	1,890		3,022			63,738	32,570	31,168		6,659	571	130	
2,182	3,385	728													
15,934	17,180	12,300	2,700		15,048			117,820	33,781	75,804	8,235	4,897	579	131	
2,045	1,611	6,915	137		160			39,075	13,543	25,532		2,115	181	132	
771	579	2,321	17		238			32,724	10,080	22,644		4,102	1,023	133	
7,832	4,873	13,782	10,363	24,039	19,213	1,770	877	96,518	30,730	25,788	40,000	6,618	1,369	134	
4,282	3,726	10,247	241		3,170			43,071	11,759	31,312		4,516	284	135	
600	283	2,461	1,554	7,377	3,970			41,377	9,448	31,929		2,521	183	136	
1,550	147	6,991	301		84	257	62	59,519	18,280	41,239				137	
		250	1,017	2,862	118			21,532	15,187	6,345		2,290	1,175	138	
2,665	849	6,085	49	420	255			58,094	28,879	28,215		9,017	696	139	
4,253	889	14,988		15,043	3,280	44		69,145	15,097	28,495	25,553	3,480		140	
619	331	9,008	4,961	9,674	4,538			39,986	6,827	28,254	4,905	750	336	141	
8,483	5,763	4,283		1,663	456			47,247	19,268	27,676	303	1,551		142	
4,209	1,033	9,546	556	2,985	2,890			92,572	31,724	51,007	9,841	3,510	202	143	
6,568	3,876	4,467	1,532					64,847	18,654	43,880	2,313	3,297	204	144	
1,970	1,139	4,659	3,064	75	5,170			70,405	22,212	36,234	11,959	1,206	443	145	
2,611	830	7,187	1,603					52,842	18,070	34,772		1,700	246	146	
600	1,195	2,431	1,454	5,975	1,738			33,160	9,505	23,080	5,626	1,639	95	147	
1,966	1,141	3,429	562					69,197	37,042	32,155		1,155	94	148	
989	601	11,645	324	3,768	558	499		36,829	9,381	27,448		1,893	264	149	
	2,582	6,345	201		323	365		57,082	15,320	41,762		928	101	150	
18,513	10,903	22,686	1,375	2,874	969	4,327	172	117,321	38,565	78,756		2,725	128	151	
3,614	976	6,524		1,310	2,533	66		44,473	23,429	20,804	240	2,918	282	152	
2,438	2,778	2,826	26		463			93,159	37,765	44,339	11,055	1,680		153	
2,991	1,054	2,887		4,561	2,300			27,366	6,505	20,861		1,800	480	154	
1,387	1,295	4,163	1,584		5,503			28,241	4,852	23,389		2,077	1,114	155	
3,292	8,207	1,842	269	4,826	3,207			44,192	12,767	31,381	44	4,476	20	156	
1,805	791			1,080	88	522		45,746	23,456	22,290		1,789	155	157	
3,266		6,656			120			44,188	21,427	10,828	11,933	1,200		158	

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[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 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.
	Grand total.....	\$6,128,969	\$3,507,793	\$1,906,069	\$2,798,261	\$46,644	\$41,623	\$376,551	\$361,496	\$1,563,383	\$942,117	\$370,873	\$811,633
	Group I.....	3,646,658	1,897,964	1,297,852	1,807,343	21,113	16,249	138,440	170,944	1,193,259	648,843	197,389	786,790
	Group II.....	846,537	594,477	269,427	597,854	2,235	2,984	67,930	64,026	179,059	112,064	67,672	19,653
	Group III.....	759,950	441,283	243,109	293,882	17,430	19,442	76,269	87,758	126,467	103,218	76,477	1,721
	Group IV.....	875,824	574,069	95,681	99,182	5,866	2,948	93,912	58,768	64,598	77,992	29,335	3,469

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$2,635,285	\$774,469							\$439,246	\$123,456	\$23,899	\$768,957
2	Chicago, Ill.....	148,039	32,225	\$49,830	\$110,860			\$12,635	\$16,261	271,937	139,120	24,971	2,297
3	Philadelphia, Pa.....	4,378	652,819							36,143	198,410		14,487
4	St. Louis, Mo.....	252,395	17,843	243,287	174,205	\$21,113	\$8,756		18		133		
5	Boston, Mass.....	18,239	6,758	369,883	189,562			66,181	30,012	141,256	59,957	126,721	
6	Baltimore, Md.....	126,356	28,730	28,309	146,439		6,263		3,741	10,950	9,830		
7	Cleveland, Ohio.....	89,802	23,669	122,123	21,362			8,656	1,581	100,120	12,152		
8	Buffalo, N. Y.....	3,556	2,533	27,176	238,954			11,124	17,610	29,752	15,436	9,969	263
9	Pittsburg, Pa.....		8,282	74,588	61,415				18,452	21,936	15,766		
10	San Francisco, Cal.....	159,537	125,068	30,926	165,929		1,230		311	4,382	4,729		
11	Detroit, Mich.....	78,104	53,958	177,515	184,570			23,528	54,613	11,323	14,798	2,752	13
12	Cincinnati, Ohio.....	14,450	21,406	42,750	83,726				2,000	24,648	13,812		
13	Milwaukee, Wis.....	46,274	97,578	70	11,886			9,999	15,826	69,706	18,644	7,227	
14	New Orleans, La.....	13,360	10,135	13,455	151,938					15,600	10,154		
15	Washington, D. C.....	56,883	42,691	117,940	266,497			6,317	10,519	16,260	12,446	1,850	773

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....			\$22,192	\$43,134			\$4,901	\$4,748	\$281	\$717	\$6,171	
17	Minneapolis, Minn.....	\$102,418	\$19,064	6,465	2,213	\$771	\$1,865	5,680	11,021	21,487	18,342	17,423	\$285
18	Jersey City, N. J.....	23,007	33,550						1,187				1,395
19	Louisville, Ky.....	22,280	9,633	55,179	44,119					1,460	2,724		
20	Indianapolis, Ind.....	23,516	2,151	4,527	60,187					7,165	9,443		
21	St. Paul, Minn.....	35,576	5,634	1,265	15,889			19,940	15,972	12,835	8,310	20,118	
22	Providence, R. I.....	69,746	36,683	19,820	8,689					16,980	8,697	3,501	
23	Rochester, N. Y.....	5,213	7,369	5,494	34,211			4,523	1,273	24,745	4,797	4,866	17,973
24	Kansas City, Mo.....	23,787	37,232		132,521				3,998		1,166		
25	Toledo, Ohio.....	3,617	1,723	42,430	15,188				6,213	21,329	7,410		
26	Denver, Colo.....	26,573	39,171	2,397	52,597			2,700	196	628	872		
27	Columbus, Ohio.....	5,663	8,023	10,581	6,086			868			6,184		
28	Allentown, Pa.....	24,972	16,752	7,646	45,001			6,766	2,625	3,793		350	
29	Los Angeles, Cal.....	170,399	41,179	6,963	1,085				82		12,110		
30	Worcester, Mass.....	27,290	47,516	9,746	20,957	100	864	4,678	1,934	576	378	8,345	
31	Memphis, Tenn.....	25,782	23,933	18,126	11,163					14,119	11,417		
32	Omaha, Nebr.....	40,285	6,030		32,761				158				
33	New Haven, Conn.....	21,675	15,239	34,963	13,585			868	672	7,326	3,442		
34	Syracuse, N. Y.....	13,090	9,154	334	20,031			5,983	3,365	27,310	2,678	3,219	
35	Scranton, Pa.....	29,406	5,744	392	16,311					2,000	2,175	2,200	
36	St. Joseph, Mo.....	14,718	6,540	4,517	6,602			1,856		432			
37	Paterson, N. J.....	6,022	5,551					432	551				
38	Portland, Oreg.....	39,881	16,668		3,114		79		6,621	7,314	5,331		
39	Fall River, Mass.....	30,619	34,033	374	1,191	1,364		6,758	485	286	1,243	1,479	
40	Atlanta, Ga.....	22,120	77,182	16,016	11,219		176	1,977	2,925	1,011	782		
41	Seattle, Wash.....	26,379	46,125							138			
42	Dayton, Ohio.....	12,503	42,598							7,844	2,163		

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$48,739	\$13,753					\$1,677	\$1,757	\$1,508	\$1,127		
44	Cambridge, Mass.....	46,240	24,903	\$19,409	\$19,883			4,568	582	13,678	8,273	\$5,753	\$235
45	Albany, N. Y.....	24,897	4,892							4,354	121		
46	Hartford, Conn.....	19,147	25,175	1,906	12,289		\$1,056	548	2,334	12,205	4,476	8,578	
47	Lowell, Mass.....	17,305	11,596	4,361	6,965	\$1,551	160	1,726	1,716	1,029	2,581	13,871	
48	Reading, Pa.....	10,634	7,734	680	56,224		363			372			
49	Richmond, Va.....	22,600	13,261	4,891	4,213			4,193	1,718	99	2,400		
50	Trenton, N. J.....	9,614	11,273						491			529	
51	Wilmington, Del.....	5,024	6,431				87						201
52	Camden, N. J.....	8,266	4,975						776				

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.
IV.—Highways—Continued.						V.—Charities and corrections.								
Street lighting.		Street sprinkling.		Miscellaneous.		Aggregate.						General supervision.		
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.			
\$493,530	\$16,067,852	\$868,851	\$849,315	\$169,123	\$187,165	\$20,892,434	\$4,532,186	\$1,282,008	\$5,282,504	\$9,665,201	\$130,535	\$367,593	\$1,282,503	
390,682	8,477,381	213,332	208,600	130,714	107,610	15,732,630	3,440,073	925,257	4,454,707	6,795,535	117,058	226,745	1,260,829	
82,639	3,379,595	348,581	305,482	4,175	28,258	2,377,157	620,609	129,589	318,392	1,304,691	3,786	64,484	5,960	
10,648	2,418,501	172,924	192,297	21,050	42,679	1,749,503	306,530	156,576	356,643	923,537	6,217	44,562	11,746	
9,561	1,792,375	134,014	142,936	13,184	8,618	1,033,144	164,884	70,586	152,762	641,438	3,474	31,802	3,968	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$152,772	\$2,075,111	.....	\$4,532	.....	.....	\$7,819,890	\$1,400,747	\$78,439	\$3,532,541	\$2,796,409	\$11,744	\$169,467	\$1,250,508	1
109,160	987,767	.....	.....	.....	.....	379,076	142,974	.....	65,282	170,814	6	.....	.....	2
7,925	1,572,441	.....	3,781	10,313	14,307	1,735,681	379,589	216,467	89,112	1,048,263	2,250	.....	.....	3
23,500	599,837	.....	\$4,093	159,515	42,588	784,453	280,679	29,959	6,473	423,453	43,889	.....	.....	4
11,794	815,010	147,093	7,437	.....	.....	1,742,821	518,477	33,433	69,453	1,067,864	53,594	.....	.....	5
11,424	261,330	.....	634	29,932	1,749	570,005	74,914	112,189	213,025	169,877	.....	6,952	1,618	6
66,003	203,807	.....	.....	1,026	41,286	307,730	80,228	.....	68	226,336	1,098	.....	.....	7
1,267	275,464	.....	.....	10,262	8,693	123,890	17,690	400	60,713	45,087	.....	13,840	1,057	8
2,639	461,949	.....	.....	.....	.....	160,790	59,755	3,331	100	97,604	.....	14,583	2,661	9
750	224,467	13,200	8,185	.....	.....	434,659	163,303	32,385	14,127	224,844	.....	.....	.....	10
.....	1,682	131	222	.....	.....	134,668	40,830	.....	13,609	80,229	.....	7,825	1,385	11
2,949	398,908	.....	.....	3,876	289	410,670	145,819	.....	.....	264,851	.....	.....	.....	12
.....	81,604	42,905	17,962	5,499	21	20,962	6,224	8,121	.....	6,456	161	.....	.....	13
.....	198,384	.....	.....	.....	.....	90,032	10,851	.....	55,562	23,619	.....	.....	.....	14
1,499	319,620	5,910	6,332	965	944	1,017,313	117,993	410,533	334,642	149,829	4,316	14,078	3,600	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$5,535	\$253,084	.....	.....	.....	.....	\$242,971	\$60,047	\$3,040	\$21,400	\$158,813	\$171	.....	.....	16
4,100	250,425	\$129,671	\$6,246	\$1,773	\$354	99,469	33,668	6,741	4,638	54,422	.....	\$3,900	\$270	17
.....	180,408	.....	4,178	.....	.....	52,859	18,143	.....	.....	34,716	.....	2,600	.....	18
6,193	157,604	.....	1,299	.....	.....	182,531	59,804	6,662	.....	116,065	.....	.....	.....	19
.....	132,886	2,734	32,686	.....	.....	63,790	20,691	.....	.....	43,099	.....	.....	.....	20
.....	186,289	38,365	2,017	.....	200	63,066	21,873	556	250	39,968	419	3,633	.....	21
1,420	277,261	.....	3,324	1,285	14,953	137,041	26,663	504	65,645	43,829	400	.....	.....	22
2,028	246,660	4,503	34,415	.....	.....	150,218	9,538	49,429	47,162	44,089	.....	9,173	707	23
.....	107,984	.....	.....	.....	10,712	57,674	19,903	.....	.....	37,771	.....	.....	.....	24
.....	104,123	.....	.....	.....	.....	21,127	11,866	.....	.....	9,261	.....	.....	.....	25
400	104,011	42,610	49,183	.....	.....	220,507	62,053	3,442	20,866	134,146	.....	7,000	.....	26
53,155	109,033	10,743	654	.....	.....	29,580	12,428	.....	2,405	14,747	.....	.....	.....	27
.....	53,896	.....	.....	.....	.....	84,516	28,404	785	4,944	50,383	.....	8,600	1,435	28
155,317	120,320	65,413	56,669	1,574	.....	32,292	29,853	3,486	2,180	16,778	.....	.....	.....	29
2,202	120,320	676	43,223	.....	.....	193,946	53,702	5,317	198	132,069	2,660	3,953	256	30
.....	69,778	14,780	26,445	.....	.....	45,807	12,495	.....	.....	33,312	.....	.....	.....	31
.....	68,487	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
1,200	84,192	17,633	14,213	197	1	94,789	14,659	20,602	13,591	45,947	.....	4,600	1,876	33
.....	96,799	2,223	11,101	.....	.....	118,362	15,458	20,540	45,315	37,049	.....	11,325	727	34
.....	60,947	.....	.....	.....	.....	108,705	25,246	733	926	81,800	.....	6,000	514	35
.....	38,195	.....	.....	.....	.....	11,376	2,985	.....	4,565	3,826	.....	.....	.....	36
.....	90,241	.....	.....	.....	.....	45,045	8,470	992	17,066	18,517	.....	.....	.....	37
.....	74,783	5,879	11,003	920	70	1,093	.....	.....	1,093	.....	.....	.....	.....	38
6,406	93,461	11,551	4,500	.....	.....	124,232	30,410	6,760	.....	86,926	136	3,700	175	39
.....	90,529	1,800	950	.....	.....	88,353	28,572	.....	12,200	47,581	.....	.....	.....	40
.....	104,676	.....	.....	.....	.....	17,167	4,133	.....	3,000	10,034	.....	.....	.....	41
.....	68,206	3,376	.....	.....	394	70,631	9,635	.....	50,948	10,048	.....	.....	.....	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$1,000	\$38,642	\$5,201	\$4,207	.....	.....	\$31,415	\$6,564	\$5,527	\$3,403	\$15,766	\$155	\$2,400	\$656	43
.....	78,426	26,245	2,313	.....	.....	80,513	18,322	11,470	1,265	49,270	186	.....	.....	44
.....	58,272	.....	.....	.....	.....	44,007	3,020	534	29,497	10,956	.....	3,020	456	45
.....	59,259	.....	17,696	.....	.....	115,163	16,302	25,208	24,451	48,297	906	3,849	1,252	46
.....	98,070	5,792	12,132	.....	.....	132,509	27,299	9,147	8,625	85,561	1,877	.....	.....	47
.....	86,310	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48
5,792	36,775	.....	.....	9,324	4,033	56,199	16,720	.....	7,401	30,713	1,365	.....	.....	49
.....	61,298	.....	.....	.....	.....	24,622	4,241	1,495	.....	18,886	.....	.....	.....	50
.....	37,819	.....	.....	.....	.....	1,673	.....	.....	.....	1,673	.....	.....	.....	51
.....	90,745	.....	.....	.....	.....	12,216	1,500	.....	8,500	2,216	.....	.....	.....	52



## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
IV.—Highways—Continued.						V.—Charities and corrections.							
Street lighting.		Street sprinkling.		Miscellaneous.		Aggregate.					General supervision.		City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.	Salaries and wages.	All other.	
\$150	\$68,572	\$8,299	\$6,201			\$30,225	\$10,937	\$17,512	\$13,801	\$19,288	\$3,800		53
	59,822	1,956	15,620			88,304	10,183		46,808				54
	52,739		19,311	\$1,912	\$847	94,698	26,148	8,821	1,097	58,632	1,263	\$384	55
1,000	64,841			1,608		1,608			565	1,043			56
	36,588					3,084	830			2,254			57
	61,969		500			91,990	13,293	3,390	843	74,264	\$200	3,010	482
	158,934	5,373	144		807	137,961	5,338	20,334	91,170	21,119		4,700	5,004
2,606	77,654	3,727	31,190			64,687	13,426	1,749	256	48,753	503	3,200	428
	54,298	25,839	26,395			1,800				1,800			
	49,449	8,640	3,958			80,889	11,316	6,823	4,283	58,264	203	2,358	792
	64,559	1,889	19,757			73,212	6,473	4,349	7,467	54,604	319	2,332	153
	37,935	480	444			30,460	5,255		17,064	8,141			
	29,477	1,051	6,842	1,927	3,500	1,980	981			999			
	33,174					26,579	8,201	1,574	3,933	12,871			
	19,412		120			16,960	3,400	2	8,958	4,600	1,400	186	
	49,259				17,000	15,832	7,003			8,829			
	82,205					35,080	12,209	350	1,338	21,183		3,875	109
	55,315	6,463	638	6,258	2,837	17,742	1,728	2,608	2,968	10,428	10	675	
	24,975	10,558	1,898			42,920	1,500	8,508	25,619	7,293		1,500	354
	34,372		5,168			5,781			4,391	1,390			
	34,140	7,783	3,593			12,934	4,740			8,194			
	32,150					31,407	1,900	1,178	13,506	14,823		1,000	87
	46,490					13,219	1,500	315	4,000	7,404		900	
100	35,176				6,500	41,619	6,668	11,246	3,435	20,270		2,280	543
	35,913	29,669	2,043			3,844			3,784	60			
	14,871		108		14								
	44,374			900	265	1,324		1,324					
	41,604	2,569			400	9,477	5,400			4,077			
	29,648					81,337	16,190		29,500	35,647			
	23,165					500			500				
	10,501				518	895	830			65			
	50,686			712	790	73,019	15,832	9,881	1,344	46,855	7	1,200	422
	30,959					1,870			1,800	70			
	49,055	13,998	776			23,011	8,538		515	13,958			
	33,230					12,815		1,051	11,764				
	26,426					60,126	11,248	1,973	4,281	42,137	487	2,300	438
	39,497	7,392	5,873			21,097	1,495	207	15,319	4,076			
	49,451		5,370										

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

	\$33,811	\$8,583	\$1,688			\$57,849	\$6,164	\$1,515	\$2,698	\$47,293	\$179	\$3,367	\$433	91
	23,431	182	197	\$57		16,420	1,980		3,135	11,305		1,080		92
	26,885					426			151	275				93
	19,649													94
	45,440					1,619			116	1,503				95
	17,596	14,943		2,757	\$895	9,611	863		2,920	5,828				96
	29,943					10,803	4,110			6,693				97
	23,848	856	1,189		244	16,594	2,792		5,340	8,462				98
	35,251		6,278			300				300				99
	42,969	9,651	2,579			21,796	3,309	244	893	17,350		800	159	100
	40,380		2,410			8,545	500		6,222	1,823		500		101
	42,341					54,759	6,431	6,951	15,754	25,623		1,095	205	102
	31,315	18,383	5,147			2,700	2,700							103
	28,130													104
	16,032													105
	25,606	1,878	1,615			48,451	10,586	4,362	2,600	30,903				106
	25,184	5,455	354	240	500	12,567			7,839	4,728				107
	22,711			1,100		200				200				108
	19,676					31,038	10,539		3,600	16,899				109
	44,304		143											110
	18,065					337			172	165				111
	24,504													112
	38,922					5,904	3,366	478		2,060				113
	24,562					1,000				1,000				114
	19,405					3,585			2,221	1,364				115



## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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.
116	Davenport, Iowa.....	\$2,864	\$3,120	\$1,556	\$1,978			\$550	\$40	\$6,282	\$3,080	\$24	
117	Bay City, Mich.....	28,104	10,076										
118	Little Rock, Ark.....	4,614	2,668	1,200	2,621					750	749		
119	Pascale, N. J.....	14,860	8,389										
120	Atlantic City, N. J.....	13,857	56,565					25,430	19,479			370	
121	York, Pa.....	5,477	15,900										
122	Quincy, Ill.....	7,919	6,601	1,362	332								
123	Springfield, Ill.....	10,380	2,485	3,488	225			1,203	425				
124	Malden, Mass.....	27,348	15,627							50	3,025		
125	Canton, Ohio.....			14,054	6,539				216				
126	Chester, Pa.....	1,546	2,201	1,126	2,787			196	1,031				
127	Salem, Mass.....	12,906	10,029			\$639	\$1,265			2,121	1,638	2,282	\$44
128	Haverhill, Mass.....	15,568	9,736	207				4,248	1,629	1,466	1,603	1,104	
129	Chelsea, Mass.....	10,104	12,830	550	401			856	630			1,902	
130	Superior, Wis.....	13,118	14,187					7,085		1,600	2,869	3,250	
131	Newton, Mass.....	16,823	10,154					6,478	900			5,371	2,423
132	Newcastle, Pa.....	9,264	5,349		291			2,164	384		1,418		
133	South Omaha, Nebr.....	5,566	6,224	412	278								
134	Jacksonville, Fla.....	18,419	18,695	2,788	6,548			1,200	2,489	1,705	1,687		
135	Rockford, Ill.....	3,697	893	1,423	845			1,169	47	832	5,626		
136	Knoxville, Tenn.....	3,530	5,136	3,046	4,284				13	351	794		
137	Elmira, N. Y.....	12,241	2,826	2,010	225	105		1,451	596	2,001	2,424	472	4
138	Joplin, Mo.....	10,862	1,335	2,085	3,216						619		
139	Wichita, Kans.....	20,862	5,726		1,320				83		58		
140	Galveston, Tex.....			10,617	25,995								
141	Chattanooga, Tenn.....	3,008	9,018	1,621	805			852	572	36	42		
142	New Britain, Conn.....	17,105	3,221			112						500	
143	Fitchburg, Mass.....	14,134	12,177	3,904	3,653			2,423	3,136	184	310	2,072	41
144	Woonsocket, R. I.....	9,265	10,812	3,801	3,611					641	608	1,650	150
145	Auburn, N. Y.....	15,394	14,173		485			346	82	1,272	1,823	1,000	
146	Racine, Wis.....	10,682	3,190					1,725	522	3,025	3,747	586	57
147	Macon, Ga.....	7,021	11,592		15	483	596	242	442	120	243		
148	Kalamazoo, Mich.....	24,378	2,224					3,282	4,190	364	1,732	252	
149	Joliet, Ill.....	6,468	5,112							1,020	1,890		
150	Oshkosh, Wis.....	9,197	12,247							5,195	5,968		
151	Sacramento, Cal.....	28,699	14,343										
152	Taunton, Mass.....	17,871	12,252	549	214	202	36	232	65	904	64	753	
153	Pueblo, Colo.....	19,210	4,903					2,200	260	1,368	2,901		
154	Newport, Ky.....	4,705	4,404										
155	West Hoboken, N. J.....	2,775	3,530										
156	Everett, Mass.....	7,413	5,714									1,388	237
157	La Crosse, Wis.....	16,617	3,460							1,454	1,430	842	
158	Fort Worth, Tex.....	14,522	5,338							2,880	5,490		

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
IV.—Highways—Continued.						V.—Charities and corrections.								
Street lighting.		Street sprinkling.		Miscellaneous.		Aggregate.					General supervision.		City number.	
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.	Pay-ments to private associa-tions and indi-viduals.	All other.		Salaries and wages.		All other.
										Miscella-neous.	Service transfers.			
	\$56,283	\$5,651	\$755			\$250				\$250				116
	21,244					507			\$360	147				117
	15,516	1,680	105			15,332	\$3,809		750	10,773				118
	24,068		2,552			18,186	1,804	\$489	5,966	9,927				119
	52,963	19,095				26,284	1,317	3,525	15,987	5,456				120
	20,282					1,129			980	149				121
	19,903					5,090	2,279			2,811				122
	32,690					6,582	5,360			1,222				123
	31,400	6,326	3,141			35,589	4,118	4,207	4,162	23,112		\$2,348	\$202	124
	27,050					1,562			1,562					125
	24,279													126
\$800	40,248	99	6,875	\$350		75,795	6,480	3,783	7,252	58,280		2,218	298	127
1,000	34,234	9,723	1,029	5	\$3	78,666	7,780	2,713	205	67,107	\$861	1,100	302	128
	29,122	2,216	6,928			41,621	3,900	6,257	3,761	27,703		3,700	203	129
	13,541	858				345				345				130
28	54,097	184	15,886			40,411	4,296	1,632	15,950	18,396	137	2,700	757	131
	17,909					14,321	2,576	5,180		6,565		1,460	138	132
	15,119					2,585			900	1,685				133
	35,000					11,758	2,278			9,470	10			134
122	23,617					1,072			1,072					135
	21,116		403			12,761	3,988			8,773				136
	35,164					20,472	976	5,547	9,924	4,025		976	473	137
						345				345				138
	19,085				1,247	1,900			1,900					139
	25,553			1,000	2,500	43,119	9,831	3,010		30,278				140
	21,899	560	487			28,470	10,127		1,413	16,930				141
	18,344		6,414			30,001	2,821	6,282	2,111	18,787		1,368	189	142
	34,078	5,497	7,239		12	57,328	16,830	1,671		37,298	1,529	1,524	202	143
	25,429		5,379			13,952	1,634	102	1,123	10,455	638	900	36	144
	30,825	3,000	362			23,559	1,942	3,382	6,351	11,884		1,392	110	145
	16,463		10,547	352		10,665	525	241		9,899				146
	15,288		384			10,716	2,482		5,480	2,754				147
7,611	14,547		9,368			7,109	1,440	2,683	813	2,173		1,440	39	148
	20,182													149
	16,933		6,513			9,153	1,208		377	7,568				150
	48,896	1,669	12,495	5,472	2,894	6,773	1,347			5,426				151
	8,101		30			34,755	5,784	3,517	417	24,917	120	2,600	164	152
	28,874	11,456	18,133	1,851	323	1,350			600	750				153
	15,977					7,136	1,800		3,000	2,336				154
	18,481		264			3,104	678			2,426				155
	19,431	490	6,023			16,280	1,234	2,815	832	11,399		1,234	58	156
	17,221	2,754	24											157
	11,933	2,825				12,607	900		5,863	5,844				158

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City num- ber.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
		V.—Charities and corrections—Continued.												
		Poor in institutions.				Outdoor poor relief.				Care of children.				
		Of city.		Of other civil divi- sions.	Of pri- vate as- socia- tions.	In city.		By other civil divi- sions.	By pri- vate as- socia- tions.	In institutions.			In pri- vate families.	
		Salaries and wages.	All other.			Salaries and wages.	All other.			Salaries and wages.	All other.	Of other civil divi- sions.		Of pri- vate as- sociations.
	Grand total.....	\$752,271	\$2,024,084	\$164,602	\$288,176	\$186,449	\$1,015,063	\$53,800	\$52,765	\$216,765	\$267,374	\$135,967	\$2,662,358	\$112,236
	Group I.....	502,126	1,387,533	65,759	240,679	79,368	351,445	13,416	9,110	202,625	235,198	116,924	2,474,229	100,247
	Group II.....	105,523	241,631	52,487	34,147	42,177	217,859	4,408	16,050	5,487	3,884	8,200	60,939	11,060
	Group III.....	117,266	314,035	23,777	8,705	48,826	254,318	23,207	13,640	8,653	18,292	8,167	100,435	253
	Group IV.....	27,356	80,885	22,579	4,645	16,078	191,441	12,769	13,965			2,676	26,755	676

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$115,163	\$12,546	\$61,966	\$194,882		\$61,462			\$42,926	\$28,079	\$3,014	\$2,331,321	\$22,085
2	Chicago, Ill.....						321			41,959	37,971		5,000	
3	Philadelphia, Pa.....	122,909	683,988		1,540	\$17,178	22,455						47,110	
4	St. Louis, Mo.....	38,993	110,888				300			22,685	42,731	656	6,473	
5	Boston, Mass.....	52,440	132,276	3,041		29,410	141,105	\$13,273	\$40	39,404	36,124	3,345	7,457	61,201
6	Baltimore, Md.....	33,167	93,745			1,800	1,125		5,924				27,715	
7	Cleveland, Ohio.....	42,785	124,179			3,724	25,985						34	
8	Buffalo, N. Y.....			400			29,495			3,100	2,927		1,732	
9	Pittsburg, Pa.....	38,572	87,905	352		6,600	7,038	143					25	
10	San Francisco, Cal.....	29,441	68,173				5,445			1,248	2,257	21,420	5,731	
11	Detroit, Mich.....					5,000	44,828							
12	Cincinnati, Ohio.....	17,732	57,170			5,200	6,487			28,160	43,417			
13	Milwaukee, Wis.....													
14	New Orleans, La.....	2,669	7,951		16,347	1,922	1,177						14,654	
15	Washington, D. C.....	8,255	18,712		27,910	8,534	4,222		3,146	23,143	41,692	88,489	26,977	16,961

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$4,037	\$19,580		\$17,000	\$7,100	\$17,167					\$3,040	\$4,400	
17	Minneapolis, Minn.....			\$6,741	903		12,804							
18	Jersey City, N. J.....						10,800							
19	Louisville, Ky.....	7,055	15,565				4,966			\$3,417	\$1,749			
20	Indianapolis, Ind.....													
21	St. Paul, Minn.....	1,250	3,134	556			3,603		\$250					
22	Providence, R. I.....	18,120	22,530	504		8,543	15,954							
23	Rochester, N. Y.....			23,617	5,006		25,908						14,228	\$11,024
24	Kansas City, Mo.....						3,000							
25	Toledo, Ohio.....													
26	Denver, Colo.....	9,877	15,651				14,392		12,000			1,772	8,866	
27	Columbus, Ohio.....					800	2,429						2,405	
28	Allegheny, Pa.....	18,004	35,649	785		1,800	11,611						680	
29	Los Angeles, Cal.....								1,500					
30	Worcester, Mass.....	14,257	26,064			700	3,930	\$2,044						
31	Memphis, Tenn.....													
32	Omaha, Nebr.....													
33	New Haven, Conn.....	9,059	35,757			1,000	6,314	153					5,396	
34	Syracuse, N. Y.....			20,284	3,238		24,768			2,070	2,122		22,838	36
35	Scranton, Pa.....	11,300	33,319				17,967					417	926	
36	St. Joseph, Mo.....								2,000					
37	Paterson, N. J.....	4,120	13,028			4,360	5,489					992		
38	Portland, Oreg.....													
39	Fall River, Mass.....	8,444	21,354			8,546	28,982	2,211				1,979		
40	Atlanta, Ga.....			8,000		6,200	4,091		300				1,200	
41	Seattle, Wash.....													
42	Dayton, Ohio.....					3,138	3,684							

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....					\$2,189	\$9,838							
44	Cambridge, Mass.....	\$11,739	\$13,004	\$706		4,529	9,028	\$6,640					\$191	
45	Albany, N. Y.....			534			7,000							
46	Hartford, Conn.....	9,623	42,105			2,830	5,845		\$3,910				2,049	
47	Lowell, Mass.....	14,958	38,750	73	\$1,305	9,378	16,756	3,726	2,100				1,513	
48	Reading, Pa.....													
49	Richmond, Va.....	10,920	19,049		1,185	5,800	7,529		2,766				600	
50	Trenton, N. J.....	2,199	9,334			2,042	9,552					\$1,495		
51	Wilmington, Del.....						1,673							
52	Camden, N. J.....					1,500	2,216							

<sup>1</sup>Including payments to private associations and individuals.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.
V.—Charities and corrections—Continued.														
Lodging houses.		Miscellaneous charities.		Hospitals.				Insane in institu- tions.		Prisons and reformatories.				
Salaries and wages.	All other. <sup>1</sup>	Salaries and wages.	All other.	Of city.		Of other civil divisions.	Of private associa- tions.	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of pri- vate asso- ciations.	
				Salaries and wages.	All other.					Salaries and wages.	All other.			
\$23, 181	\$20, 642	\$142, 081	\$1, 381, 659	\$1, 401, 409	\$1, 906, 301	\$107, 534	\$1, 913, 125	\$151, 904	\$900, 822	\$1, 290, 533	\$1, 699, 457	\$191, 126	\$190, 654	
19, 915	15, 167	90, 654	812, 327	1, 095, 838	1, 225, 017	61, 462	1, 393, 907	143, 958	771, 483	1, 078, 844	1, 447, 858	127, 356	182, 611	
2, 063	2, 569	13, 170	119, 314	218, 165	494, 840	16, 720	192, 164	7, 946	57, 421	161, 684	193, 057	23, 748	23, 748	
1, 203	2, 386	31, 437	252, 325	30, 699	53, 048	16, 537	221, 053	.....	67, 468	23, 884	21, 602	24, 705	7, 274	
.....	520	6, 820	197, 693	56, 707	133, 396	12, 815	106, 001	.....	4, 450	26, 121	36, 940	15, 317	769	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$9, 548	.....	\$5, 911	\$333, 073	\$596, 061	\$507, 755	\$13, 178	\$984, 253	.....	\$281	\$461, 671	\$614, 730	.....	.....	1
2, 404	\$2, 422	.....	.....	.....	.....	.....	12, 000	.....	.....	98, 611	130, 106	.....	\$48, 282	2
.....	.....	970	115, 155	37, 772	30, 462	20, 619	.....	\$48, 218	151, 610	152, 542	195, 957	\$46, 734	40, 462	3
.....	.....	39, 076	24, 016	95, 519	153, 583	14, 842	.....	37, 684	68, 749	46, 722	67, 075	14, 461	.....	4
6, 043	10, 037	42, 027	259, 542	196, 786	300, 490	12, 823	755	58, 056	107, 896	94, 311	134, 939	.....	.....	5
.....	937	.....	25, 260	.....	.....	.....	60, 936	.....	149, 531	32, 995	48, 129	.....	80, 171	6
.....	34	.....	.....	.....	.....	.....	.....	.....	.....	33, 719	77, 270	.....	.....	7
.....	.....	750	11, 608	.....	.....	.....	58, 981	.....	.....	.....	.....	.....	.....	8
.....	.....	.....	38, 086	95, 276	81, 343	.....	75	.....	2, 138	.....	.....	698	.....	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	1, 219	37, 338	39, 540	9, 746	8, 396	10
.....	.....	1, 500	.....	.....	.....	.....	13, 609	.....	.....	28, 005	32, 516	.....	.....	11
.....	.....	.....	60, 426	128, 333	.....	.....	.....	.....	.....	34, 301	29, 444	.....	.....	12
.....	.....	.....	6, 224	6, 617	.....	.....	.....	.....	.....	.....	.....	8, 121	.....	13
.....	.....	500	.....	.....	.....	.....	3, 650	.....	15, 611	6, 260	13, 991	.....	5, 300	14
1, 920	1, 737	1, 920	3, 587	7, 774	16, 434	.....	259, 648	.....	274, 448	52, 369	64, 161	47, 596	.....	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

.....	.....	.....	.....	\$35, 299	\$91, 194	.....	.....	.....	.....	\$13, 611	\$30, 543	.....	.....	16
.....	\$735	.....	.....	20, 215	34, 266	.....	\$3, 000	.....	.....	9, 553	7, 082	.....	.....	17
.....	.....	\$2, 400	.....	13, 143	23, 916	.....	.....	.....	.....	.....	.....	.....	.....	18
.....	.....	.....	\$799	16, 836	43, 584	.....	.....	.....	.....	32, 496	49, 402	\$6, 662	.....	19
.....	.....	4, 522	3, 353	16, 169	39, 746	.....	.....	.....	.....	.....	.....	.....	.....	20
.....	.....	.....	.....	5, 836	23, 443	.....	.....	.....	.....	11, 154	10, 207	.....	.....	21
.....	.....	.....	5, 700	.....	45	.....	65, 645	.....	.....	.....	.....	.....	.....	22
.....	.....	365	17, 474	.....	.....	\$15, 468	16, 904	.....	\$234	.....	.....	10, 110	.....	23
.....	.....	.....	.....	8, 993	24, 723	.....	.....	.....	.....	10, 910	10, 048	.....	.....	24
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11, 866	9, 261	.....	.....	25
.....	.....	.....	5, 070	24, 737	61, 408	.....	.....	.....	.....	20, 439	37, 625	1, 670	.....	26
.....	.....	.....	1, 688	.....	.....	.....	.....	.....	.....	11, 628	12, 318	.....	.....	27
.....	.....	1, 200	8, 426	5, 820	2, 252	.....	4, 944	.....	.....	.....	.....	.....	.....	28
.....	.....	.....	35, 993	34, 792	68, 486	834	198	.....	619	22, 833	6, 095	3, 486	.....	29
.....	.....	.....	.....	12, 495	33, 312	.....	.....	.....	.....	.....	.....	1, 820	.....	30
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31
.....	.....	.....	2, 000	.....	.....	.....	4, 898	.....	23, 746	.....	.....	.....	.....	32
\$2, 063	1, 834	.....	7, 500	.....	.....	.....	19, 203	.....	354	.....	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

.....	.....	\$1, 975	\$5, 427	.....	.....	\$3, 403	.....	.....	.....	.....	.....	\$5, 527	.....	43
.....	.....	1, 100	26, 778	.....	.....	1, 074	.....	.....	.....	.....	.....	1, 717	.....	44
.....	.....	.....	3, 590	.....	.....	28, 497	.....	.....	.....	.....	.....	.....	.....	45
.....	.....	.....	.....	.....	.....	14, 000	.....	.....	.....	.....	.....	.....	.....	46
.....	.....	2, 963	31, 932	.....	.....	8, 707	.....	.....	.....	.....	.....	3, 689	.....	47
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48
.....	.....	.....	5, 500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	49
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	51
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	52

<sup>2</sup> Including payments to other civil divisions and to private associations.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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.
53	Nashville, Tenn.					\$414							
54	Bridgeport, Conn.	\$4,891	\$24,919			19,701	\$811			\$2,051	\$123		
55	Lynn, Mass.	5,207	12,083			9,897	1,839			2,654			
56	Des Moines, Iowa.					43							
57	Kansas City, Kans.												
58	New Bedford, Mass.	8,857	16,300			1,426	22,071	1,338					
59	Troy, N. Y.			\$15,487		638	14,116			605			
60	Springfield, Mass.	7,423	19,419			1,000	7,968	1,370		420	70,008		
61	Oakland, Cal.												
62	Lawrence, Mass.	7,233	21,614	1,354	\$4,083	625	21,439	3,013	\$200	14			
63	Somerville, Mass.	2,491	6,909	14		1,650	7,703	2,705					
64	Savannah, Ga.				300	3,000	1,473		1,404		960		
65	Duluth, Minn.												
66	Norfolk, Va.	6,401	11,348			1,800	143		1,740		750		
67	Hoboken, N. J.					2,000	4,414				9	\$136	
68	Peoria, Ill.												
69	Utica, N. Y.			350			4,654				1,338		
70	Manchester, N. H.	453	294	450	632	600	9,990	119			1,166		
71	Yonkers, N. Y.			4,494			6,989				18,249		
72	Evansville, Ind.				1,200		829						
73	San Antonio, Tex.						370						
74	Elizabeth, N. J.	780	9,145			120	5,591		5	928	398	3	
75	Schenectady, N. Y.			315		600	7,404						
76	Waterbury, Conn.	2,584	12,387			1,804	7,340	399			1,081		
77	Salt Lake City, Utah.						60						
78	Wilkesbarre, Pa.												
79	Erie, Pa.												
80	Houston, Tex.												
81	Charleston, S. C.	2,312	10,765				287		\$500	\$8,653	\$18,292	1,000	
82	Harrisburg, Pa.												
83	Tacoma, Wash.												
84	Portland, Me.	11,552	28,598			600	7,356	519	500		480	114	
85	Terra Haute, Ind.												
86	Dallas, Tex.						958		515				
87	Youngstown, Ohio.												
88	Fort Wayne, Ind.												
89	Holyoke, Mass.	7,643	18,012			1,200	19,645	728			520		
90	Akron, Ohio.					1,495	4,076						

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,697	\$9,537				\$10,811						
92	Saginaw, Mich.				\$1,057	\$900	11,305					\$79	
93	Lincoln, Nebr.												
94	Altoona, Pa.												
95	Lancaster, Pa.						1,503		\$90				
96	Spokane, Wash.								500			1,900	
97	Covington, Ky.												
98	Birmingham, Ala.				660		1,696		1,200			600	
99	South Bend, Ind.												
100	Pawtucket, R. I.	2,009	4,480			500	11,106						
101	Bayonne, N. J.						1,823						
102	Binghamton, N. Y.			\$4,805			10,450					15,754	
103	Butte, Mont.												
104	McKeesport, Pa.												
105	Johnstown, Pa.												
106	Augusta, Ga.					3,600	409		2,600				
107	Dubuque, Iowa.												
108	Mobile, Ala.						120		275				
109	Sioux City, Iowa.												
110	Springfield, Ohio.								3,600				
111	Topeka, Kans.											172	
112	Allentown, Pa.												
113	Wheeling, W. Va.												
114	East St. Louis, Ill.												
115	Montgomery, Ala.						364						

<sup>1</sup> Including payments to private associations and individuals.

## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IX.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
V.—Charities and corrections—Continued.														
Lodging houses.		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.				City number.
Salaries and wages.	All other. <sup>1</sup>	Salaries and wages.	All other.	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.			
				\$8,071	\$16,018		\$13,678		\$14,650	\$2,866	\$2,856			53
				1,992	2,188		1,097					\$1,918		54
		\$17,678	\$36,268			\$2,410	566			830	2,134			55
			1,000											56
			120											57
			35,611				843		768			679		58
			1,999			511	17,672					3,916	\$3,490	59
\$1,203	\$1,595	600	17,053				256		2,793			379		60
			1,800											61
		1,100	14,622			1,083						1,359		62
			40,158			1,213	7,467					417		63
		2,255	6,668				14,400							64
		981	999			1,574	1,443							65
			1,380				8,813		2					66
														67
			1,000							7,003	7,829			68
			1,026	8,334	15,394		1,170					1,710		69
			154			329	7,370							70
	791				561	4,014	2,400							71
														72
				3,180	6,727									73
							13,100		250	1,560	1,097			74
						396	4,000							75
							2,354		10,451				3,784	76
														77
														78
												1,324		79
		1,700	5,944				28,000			5,400	4,077			80
							500			3,525	359			81
														82
		830	65				250		8,854			508		83
		150	8,722	2,330	1,764		1,800							84
			70	5,838	9,750					2,700	3,250			85
														86
							11,764					1,051		87
												304		88
		105	4,529			941	3,761					207		89
							15,319							90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

		\$100	\$26,691			\$1,078	\$2,698					\$437		91
			275				1,999							92
							151							93
							26							94
														95
	\$520	863	5,828											96
			500				2,400			\$4,110	\$6,193		\$480	97
										2,792	6,766			98
			300				893					244		99
			1,605											100
							6,222							101
			3,950	\$5,336	\$11,018							2,146		102
		2,700												103
														104
														105
		600	4,598	6,386	25,896							4,362		106
					4,608		7,564							107
			200											108
				10,539	16,899									109
														110
			165											111
														112
										3,366	2,060	478		113
		1,000												114
		1,000					2,221							115

<sup>1</sup> Including payments to other civil divisions and to private associations.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—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.			Of city.	Of other civil divisions.	Of private associations.	
										Salaries and wages.	All other.		
116	Davenport, Iowa.....								\$360				
117	Bay City, Mich.....				\$120		\$122		630				
118	Little Rock, Ark.....						549						
119	Passaic, N. J.....	\$744	\$4,520			\$1,060	5,407				\$489		
120	Atlantic City, N. J.....			\$3,525		1,317	5,455						
121	York, Pa.....								680				
122	Quincy, Ill.....												
123	Springfield, Ill.....												
124	Malden, Mass.....	1,770	3,570	1,457			6,561	\$1,459			155		
125	Canton, Ohio.....								1,362				
126	Chester, Pa.....												
127	Salem, Mass.....	3,947	12,380				11,605	3,600	383				\$341
128	Haverhill, Mass.....	4,052	15,734	731		1,000	13,955	1,286					
129	Chelsea, Mass.....			2,834	144		8,053	1,815					
130	Superior, Wis.....												
131	Newton, Mass.....	1,596	4,278		779		8,181	1,127					
132	Newcastle, Pa.....	1,116	1,815	47			4,612						
133	South Omaha, Nebr.....						1,685						
134	Jacksonville, Fla.....						2,676						
135	Rockford, Ill.....								72				
136	Knoxville, Tenn.....												
137	Elmira, N. Y.....			5,342	195		2,880					\$3,390	335
138	Joplin, Mo.....						345						
139	Wichita, Kans.....												
140	Galveston, Tex.....												
141	Chattanooga, Tenn.....						159		1,413				
142	New Britain, Conn.....	1,453	5,636				12,962						
143	Fitchburg, Mass.....	4,054	6,315			2,340	4,933	1,161				91	
144	Woonsocket, R. I.....	734	1,737		372		7,061					427	
145	Auburn, N. Y.....			3,321	553	550	11,774					3,742	
146	Racine, Wis.....					525	9,899						
147	Macon, Ga.....				480	600	393						
148	Kalamazoo, Mich.....		2,134		285								
149	Joliet, Ill.....					1,208	7,568						
150	Oshkosh, Wis.....												
151	Sacramento, Cal.....												
152	Taunton, Mass.....	3,184	8,749				5,267	1,695			959		
153	Fueblo, Colo.....								600				
154	Newport, Ky.....					1,800	1,836						
155	West Hoboken, N. J.....					678	2,426						
156	Everett, Mass.....			517			4,004	626			1,073		
157	La Crosse, Wis.....												
158	Fort Worth, Tex.....						886					600	

<sup>1</sup>Including payments to private associations and individuals.



## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
V.—Charities and corrections—Continued.															
Lodging houses.		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.					City number.
Salaries and wages.	All other. <sup>1</sup>	Salaries and wages.	All other.	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.				
			\$250											116	
			25											117	
			1,000	\$2,087	\$7,019					\$1,722	\$2,205			118	
							\$5,966							119	
							15,987							120	
			149				300							121	
			500							2,279	2,811			122	
			12,779			\$1,136	4,152			5,360	722			123	
														124	
														125	
		\$315	33,997				6,528		\$183					126	
		8	35,774	1,620	2,203	461	205					\$235		127	
		200	19,447			547	3,617					1,061		128	
			345											129	
			5,317			505	15,171							130	
						1,678			3,455					131	
							900							132	
				68	643		1,000			2,210	6,161			133	
														134	
														135	
				3,988	8,773									136	
			672			205	5,797						\$207	137	
							1,900							138	
			1,000	9,831	29,278							3,010		139	
				8,627	14,068					1,500	2,703			140	
						6,282	2,000		20					141	
		687	14,386	8,225	12,991	455						55		142	
			1,070				913					102		143	
						61	1,974						82	144	
														145	
							5,000			1,882	2,361	241		146	
							528					2,683		147	
							377							148	
														149	
		1,347	5,426											150	
			10,857			407	417		193			263		151	
			750				3,000							152	
			500											153	
														154	
														155	
			7,337				832		599					156	
							5,263			900	4,958			157	
														158	

<sup>2</sup>Including payments to other civil divisions and to private associations.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City num- ber.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education.											
		Aggregate.				Schools.							
						Of city.							
						General supervision.		Elementary.					
								Day.			Night.		
		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.
Miscella- neous. <sup>1</sup>	Service trans- fers.			Of teachers.	Of others.			Of teachers.	Of others.				
Grand total.....	\$101,581,240	\$32,565,273	\$18,834,817	\$181,150	\$2,664,168	\$749,790	\$58,011,918	\$5,796,909	\$12,944,558	\$992,899	\$77,508	\$127,202	
Group I.....	61,546,209	49,982,043	11,476,730	87,436	1,485,993	468,535	35,731,798	3,385,979	7,679,820	672,227	52,856	83,990	
Group II.....	17,691,853	14,641,410	3,010,733	39,710	480,827	130,068	10,023,063	1,068,121	2,145,801	161,106	11,062	22,082	
Group III.....	12,800,039	10,283,287	2,482,896	33,856	374,918	88,137	7,105,037	761,471	1,732,759	110,113	10,130	14,268	
Group IV.....	9,543,139	7,658,533	1,864,458	20,148	342,430	63,050	5,152,020	581,338	1,386,178	49,453	3,460	6,862	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$26,195,978	\$21,038,680	\$5,150,848	\$8,450	\$550,076	\$171,501	\$15,866,383	\$1,070,592	\$3,597,694	\$336,208	\$27,693	\$35,000
2	Chicago, Ill.....	8,020,521	7,049,130	968,832	2,559	140,943	60,206	5,026,049	821,427	658,402	95,046	10,941	13,046
3	Philadelphia, Pa.....	5,927,052	4,324,567	1,601,553	932	196,225	46,991	2,896,348	250,053	750,801	65,688	7,989	7,989
4	St. Louis, Mo.....	2,324,893	1,930,512	374,969	19,412	112,601	31,640	1,337,851	125,146	287,924	13,416	977	576
5	Boston, Mass.....	4,104,192	3,399,374	695,531	9,287	111,150	31,524	2,121,989	201,496	418,010	52,461	2,765	8,619
6	Baltimore, Md.....	1,810,452	1,330,129	463,963	16,360	34,595	7,664	994,645	87,119	358,229	13,692	2,023	2,000
7	Cleveland, Ohio.....	2,162,099	1,784,892	375,458	1,749	99,783	71,792	1,068,175	122,494	220,810	11,077	2,823	775
8	Buffalo, N. Y.....	1,501,844	1,181,754	303,393	16,697	35,850	3,655	866,543	68,114	242,176	15,991	1,503	13,495
9	Pittsburg, Pa.....	1,743,309	1,303,317	439,992	.....	30,485	4,139	895,203	122,536	311,526	963	.....	.....
10	San Francisco, Cal.....	1,262,558	1,173,728	88,830	.....	43,662	9,901	811,008	127,109	50,566	32,857	1,040	1,906
11	Detroit, Mich.....	1,494,280	1,317,695	176,585	.....	21,687	7,136	918,672	120,432	128,012	10,959	780	.....
12	Cincinnati, Ohio.....	1,283,117	1,051,305	231,812	.....	24,859	11,888	731,673	48,910	170,169	3,966	.....	.....
13	Milwaukee, Wis.....	1,224,048	1,073,476	138,582	11,990	37,127	6,555	753,251	84,322	106,223	10,184	1,254	.....
14	New Orleans, La.....	722,804	571,845	150,759	.....	17,267	1,243	453,754	29,452	125,074	.....	.....	.....
15	Washington, D. C.....	1,769,262	1,453,639	315,623	.....	29,683	2,620	990,254	106,777	254,204	9,719	1,057	584

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$1,549,108	\$1,180,408	\$368,674	\$5,026	\$55,637	\$12,661	\$41,843	\$67,283	\$290,619	\$36,897	\$1,046	\$7,402
17	Minneapolis, Minn.....	1,146,834	934,062	212,772	.....	29,051	5,023	647,924	65,891	159,820	.....	.....	.....
18	Jersey City, N. J.....	737,975	625,494	112,481	.....	12,808	2,905	516,388	32,623	92,105	6,000	.....	2,047
19	Louisville, Ky.....	653,479	538,579	114,900	.....	16,800	13,742	337,123	36,162	62,462	5,889	716	687
20	Indianapolis, Ind.....	894,177	721,811	172,366	.....	14,080	26,865	501,623	40,094	90,940	1,960	103	142
21	St. Paul, Minn.....	695,845	609,615	83,104	3,126	9,665	676	403,949	72,376	57,489	.....	.....	.....
22	Providence, R. I.....	924,587	726,084	194,316	4,187	26,799	8,677	463,730	70,991	123,963	21,329	1,896	4,991
23	Rochester, N. Y.....	693,840	553,040	140,800	.....	17,357	5,335	367,434	31,947	110,088	20,848	590	591
24	Kansas City, Mo.....	1,007,000	870,875	130,019	6,106	21,188	3,662	537,281	74,421	87,084	.....	.....	.....
25	Toledo, Ohio.....	529,226	447,018	82,208	.....	14,484	3,470	322,040	19,016	47,499	.....	.....	.....
26	Denver, Colo.....	960,327	814,738	145,364	225	26,483	4,987	536,255	70,694	104,030	1,983	214	973
27	Columbus, Ohio.....	530,120	474,895	54,829	396	27,343	4,189	268,458	41,969	37,003	489	165	.....
28	Allentown, Pa.....	599,800	470,084	128,216	1,500	16,193	7,572	361,567	29,727	103,060	1,428	.....	.....
29	Los Angeles, Cal.....	925,628	812,046	112,382	1,200	20,052	6,960	594,571	39,718	66,450	.....	.....	.....
30	Worcester, Mass.....	672,468	559,420	109,036	4,012	13,268	2,393	352,565	42,883	81,483	12,356	1,167	1,345
31	Memphis, Tenn.....	247,481	213,240	32,955	1,286	11,305	1,464	161,324	19,124	24,446	1,745	.....	1,731
32	Omaha, Neb.....	504,037	418,206	85,831	.....	15,899	3,386	280,937	33,231	65,567	3,094	353	280
33	New Haven, Conn.....	472,811	391,844	78,397	2,570	12,370	3,680	270,224	28,562	58,088	4,628	680	89
34	Syracuse, N. Y.....	525,840	427,225	98,615	.....	11,098	2,246	279,987	26,431	67,654	4,789	623	515
35	Scranton, Pa.....	503,366	404,729	98,637	.....	13,800	2,434	263,285	43,161	79,549	6,880	632	297
36	St. Joseph, Mo.....	262,956	215,093	46,979	884	12,183	1,474	142,819	20,087	34,660	.....	.....	.....
37	Paterson, N. J.....	457,864	385,103	72,761	.....	7,079	150	291,514	18,598	61,896	9,324	864	250
38	Portland, Ore.....	475,092	399,356	73,743	1,993	10,425	666	323,206	26,923	53,918	780	145	87
39	Fall River, Mass.....	386,813	329,244	57,549	20	8,761	.....	209,660	51,084	41,796	9,729	1,173	430
40	Atlanta, Ga.....	259,137	223,011	36,126	.....	10,842	216	157,323	7,601	20,102	2,507	.....	65
41	Seattle, Wash.....	675,865	550,984	117,702	7,179	4,270	800	373,750	36,176	90,620	8,461	695	.....
42	Dayton, Ohio.....	400,177	345,206	54,971	.....	21,987	4,135	218,733	21,348	33,412	230	.....	160

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$459,865	\$389,333	\$68,942	\$1,590	\$13,083	\$4,575	\$266,086	\$25,449	\$37,806	\$3,176	\$313	.....
44	Cambridge, Mass.....	530,821	443,257	87,253	311	13,509	1,484	281,224	30,089	50,767	7,440	452	\$1,344
45	Albany, N. Y.....	343,208	273,728	69,480	.....	6,700	79	193,269	16,370	45,027	4,182	368	.....
46	Hartford, Conn.....	496,310	368,805	124,838	2,667	8,925	1,094	259,644	23,929	92,144	8,331	.....	4,668
47	Lowell, Mass.....	403,856	324,837	77,815	1,204	8,666	419	191,634	53,059	52,284	13,814	2,826	2,832

<sup>1</sup> Including all payments to schools of other civil divisions and to private schools.

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
VI.—Education—Continued.															
Schools—Continued.											Libraries.		Art galleries and museums.		City number.
Of city—Continued.								Of other civil divisions.	Private.						
High and collegiate.				Special.											
Day.		Night.								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.		
Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.								
\$10,774,491	\$805,055	\$2,279,094	\$353,358	\$15,632	\$40,329	\$608,268	\$177,733	\$480,093	\$33,067	\$168,923	\$1,820,991	\$1,920,819	\$466,343	\$272,092	
6,080,064	417,473	1,309,261	264,883	10,565	29,882	300,756	157,451	409,609	8,050	72,007	961,893	1,255,344	460,105	247,668	
2,069,419	167,809	375,599	49,312	2,093	7,071	189,715	13,857	42,705	9,647	35,304	424,175	262,014	851	20,152	
1,453,770	126,307	335,799	37,282	2,934	3,281	61,189	1,787	14,790	1,329	61,612	234,862	261,012	3,487	3,765	
1,171,238	93,466	258,435	1,881	40	95	56,608	4,638	12,989	14,041	-----	200,061	142,449	1,900	507	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$2,465,710	\$85,762	\$482,770	\$186,427	\$6,532	\$15,000	\$43,585	\$8,866	\$64,878	.....	.....	\$26,804	\$731,838	\$362,042	\$60,617	1
711,240	64,904	83,643	.....	.....	.....	33,973	1,395	8,073	\$565	.....	141,682	58,639	1,530	88,817	2
487,212	55,937	292,733	.....	.....	.....	92,214	137,427	309,723	.....	\$23,000	85,072	83,823	58,391	87,425	3
252,861	31,477	49,527	7,270	433	459	31,799	1,519	5,538	.....	.....	48,480	24,255	.....	.....	4
571,323	37,009	98,663	46,064	2,326	12,412	.....	.....	.....	7,485	.....	219,473	122,567	.....	.....	5
112,240	11,838	36,870	.....	.....	.....	67,979	5,998	16,553	.....	9,007	.....	50,000	.....	.....	6
341,924	24,171	45,471	.....	.....	.....	5,479	535	2,390	.....	.....	108,431	35,969	.....	.....	7
114,816	11,404	32,103	5,210	304	710	.....	.....	.....	.....	.....	55,570	26,193	6,449	1,758	8
100,617	15,078	34,283	.....	.....	.....	.....	.....	.....	.....	40,000	138,435	50,044	.....	.....	9
106,722	8,766	14,356	10,891	450	1,193	4,874	400	298	.....	.....	21,494	10,487	4,455	123	10
162,565	24,370	16,538	.....	.....	.....	6,364	450	4	.....	.....	42,903	19,628	8,513	5,267	11
204,661	24,141	48,719	7,931	387	.....	4,354	423	1,056	.....	.....	.....	.....	.....	.....	12
112,360	7,459	22,497	.....	.....	.....	10,135	438	1,096	.....	.....	38,221	10,440	18,725	3,661	13
61,115	2,201	15,956	.....	.....	.....	.....	.....	.....	.....	.....	8,056	8,486	.....	.....	14
274,698	12,956	35,132	1,090	133	108	.....	.....	.....	.....	.....	27,272	22,975	.....	.....	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$118,213	\$6,920	\$20,402	\$18,123	\$450	\$3,319	.....	.....	.....	.....	\$10,000	\$34,496	\$24,297	.....	.....	16
151,826	10,282	24,145	.....	.....	.....	.....	.....	.....	.....	.....	29,088	23,784	.....	.....	17
35,600	1,990	3,667	6,200	.....	200	.....	.....	.....	.....	.....	14,085	11,557	.....	.....	18
95,731	8,379	19,631	.....	.....	.....	\$12,623	\$834	\$3,008	.....	.....	24,522	15,370	.....	.....	19
49,990	6,164	12,773	.....	.....	.....	74,703	7,665	10,246	\$1,907	15,939	25,429	13,554	.....	.....	20
94,025	11,102	13,543	.....	.....	.....	.....	.....	.....	.....	.....	18,498	14,522	.....	.....	21
121,423	12,361	25,991	6,923	632	2,252	.....	.....	.....	7,655	965	.....	24,009	.....	.....	22
89,434	8,713	17,733	4,777	200	135	11,890	.....	6,418	.....	.....	.....	.....	.....	.....	23
196,611	14,230	30,938	.....	.....	.....	.....	.....	.....	.....	.....	26,329	14,401	\$815	\$40	24
59,031	3,480	17,800	.....	.....	.....	15,204	1,959	7,367	.....	.....	11,804	6,072	.....	.....	25
148,900	12,915	14,447	.....	.....	.....	.....	.....	.....	85	.....	17,314	6,067	.....	15,000	26
117,442	8,452	9,230	.....	.....	.....	.....	.....	.....	.....	.....	10,577	4,803	.....	.....	27
34,803	5,742	12,229	.....	.....	.....	.....	.....	.....	.....	.....	20,624	6,855	.....	.....	28
107,972	8,292	27,686	.....	.....	.....	.....	.....	.....	.....	.....	41,441	12,486	.....	.....	29
97,717	5,992	16,453	8,897	361	798	159	.....	836	.....	.....	24,055	9,740	.....	.....	30
11,120	2,561	4,266	.....	.....	.....	.....	.....	.....	.....	.....	6,061	2,334	.....	.....	31
67,672	5,079	11,892	.....	.....	.....	.....	.....	.....	.....	.....	11,941	4,706	.....	.....	32
57,707	6,220	14,083	.....	.....	.....	.....	.....	.....	.....	.....	11,453	5,027	.....	.....	33
66,355	8,346	9,969	.....	.....	.....	13,876	.....	3,058	.....	.....	15,720	10,173	.....	5,000	34
33,622	2,458	5,515	2,220	180	275	28,049	2,658	6,381	.....	.....	7,784	4,186	.....	.....	35
31,113	2,505	5,779	.....	.....	.....	.....	.....	.....	.....	.....	6,386	5,950	.....	.....	36
37,336	1,170	4,513	.....	.....	.....	6,738	480	1,163	.....	.....	12,000	4,789	.....	.....	37
35,472	1,345	7,255	774	270	.....	.....	.....	.....	.....	.....	13,700	.....	36	112	38
33,020	3,279	4,100	1,398	.....	92	.....	.....	.....	.....	5,000	11,140	6,151	.....	.....	39
31,145	1,682	7,396	.....	.....	.....	4,020	.....	1,264	.....	3,400	7,891	3,683	.....	.....	40
88,100	5,030	22,600	.....	.....	.....	9,210	.....	2,119	.....	.....	25,292	8,942	.....	.....	41
58,039	3,120	11,563	.....	.....	.....	13,243	261	845	.....	.....	10,245	4,856	.....	.....	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$52,364	\$5,718	\$18,839	.....	.....	.....	\$1,560	.....	\$24	.....	.....	\$18,817	\$7,623	\$2,767	\$1,665	43
84,524	9,455	17,729	\$4,265	\$501	\$826	.....	.....	.....	\$157	.....	11,798	15,257	.....	.....	44
39,876	2,300	12,474	4,433	230	.....	.....	.....	.....	.....	.....	11,900	.....	.....	.....	45
59,532	6,341	16,773	3,808	295	326	.....	.....	.....	.....	.....	12,500	.....	.....	.....	46
38,691	2,797	10,476	4,142	.....	179	.....	.....	.....	.....	\$8,000	9,209	5,299	.....	.....	47

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education.											
		Schools.											
		Of city.											
		Elementary.											
		General supervision.											
Aggregate.		Schools.											
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.				Salaries and wages.		All other.	
		Miscellaneous. <sup>1</sup>	Service transfers.			Of teachers.		Of others.	All other.	Of teachers.	Of others.		
48	Reading, Pa.	\$260,449	\$218,306	\$42,143		\$9,890	\$3,600	\$147,072	\$19,734	\$29,519	\$3,500	\$560	
49	Richmond, Va.	198,604	165,427	31,836	\$1,341	4,276	813	125,752	8,422	17,671			
50	Trenton, N. J.	309,263	232,475	76,788		8,550		164,440	13,021	55,269	4,099	611	\$727
51	Wilmington, Del.	225,425	173,955	51,470		6,101	1,217	126,152	10,948	33,388	2,765		183
52	Camden, N. J.	341,735	266,005	75,730		8,937	3,678	200,022	25,029	61,771	1,276	340	
53	Nashville, Tenn.	229,066	191,709	37,357		4,960	1,000	149,196	8,989	30,903	1,452	238	125
54	Bridgeport, Conn.	266,355	208,700	57,655		6,950	318	156,651	15,157	46,873	1,289	382	56
55	Lynn, Mass.	300,479	249,188	51,010	281	10,051	1,209	161,782	18,863	36,848	2,764	192	161
56	Des Moines, Iowa.	415,916	338,418	77,498		8,613	3,523	229,725	23,683	60,097			
57	Kansas City, Kans.	191,107	164,352	26,755		8,838	2,492	113,293	11,312	18,730			
58	New Bedford, Mass.	308,651	245,717	61,592	1,342	11,195	2,738	163,034	17,443	41,641	5,308	446	545
59	Troy, N. Y.	311,595	236,738	74,857		8,150	610	176,171	19,794	45,347	2,458	120	
60	Springfield, Mass.	493,337	345,799	135,585	11,953	9,209	4,920	208,456	26,015	76,561	7,839	4	948
61	Oakland, Cal.	462,292	382,470	79,822		15,114	3,934	264,209	17,468	47,603	6,986		675
62	Lawrence, Mass.	267,671	218,918	48,499	254	7,203	907	139,870	25,312	36,228	4,425	299	
63	Somerville, Mass.	360,849	300,463	60,348	38	5,400	639	191,818	19,850	41,573	5,052	432	994
64	Savannah, Ga.	3,554	1,908	1,646									
65	Duluth, Minn.	273,446	231,678	40,333	1,435	10,614	2,302	161,581	24,004	30,645			
66	Norfolk, Va.	130,487	98,098	32,389		2,850	618	74,299	8,987	20,910			
67	Hoboken, N. J.	296,724	222,643	72,614	1,567	8,300	3,851	176,504	13,900	61,553	3,055	242	329
68	Peoria, Ill.	232,840	193,109	39,731		8,022	10,483	136,326	14,902	21,451			
69	Utica, N. Y.	248,880	202,103	46,777		10,907	3,176	137,101	11,287	30,557	1,788	150	550
70	Manchester, N. H.	153,809	116,206	36,481	1,122	3,958	381	82,733	6,104	28,647	1,720	116	60
71	Yonkers, N. Y.	341,803	267,882	72,428	1,493	11,330	2,008	186,400	16,512	59,354	2,024	276	101
72	Evansville, Ind.	210,014	182,442	27,572		5,300	1,768	126,355	14,805	17,293	95	17	
73	San Antonio, Tex.	182,973	166,976	15,997		5,243	439	118,642	15,175	12,975			
74	Elizabeth, N. J.	162,953	128,776	34,177		5,220	294	93,490	9,700	30,422			
75	Schenectady, N. Y.	165,461	134,601	30,860		4,510	1,218	99,603	5,291	19,895	2,759	300	
76	Waterbury, Conn.	236,275	191,241	45,034		3,611	2,579	143,497	12,643	34,943	3,729	180	79
77	Salt Lake City, Utah.	408,533	325,492	83,041		12,416	2,793	239,453	19,566	66,160			
78	Wilkesbarre, Pa.	190,756	151,775	38,981		7,442	951	101,131	13,945	34,227	1,285	118	
79	Erie, Pa.	196,095	162,982	33,113		10,118	2,245	103,263	13,556	18,917	1,230	80	29
80	Houston, Tex.	172,704	150,652	22,052		5,259	1,679	98,369	8,554	16,977			
81	Charleston, S. C.	84,448	59,643	24,805		2,500	120	46,753	1,250	6,258			
82	Harrisburg, Pa.	213,509	166,090	47,419		5,440	3,899	112,498	13,264	30,208			
83	Tacoma, Wash.	277,084	227,554	47,237	2,293	4,026		160,407	17,247	36,269			
84	Portland, Me.	249,246	196,359	52,887		5,212	1,478	129,939	21,593	40,150	1,794	113	29
85	Terre Haute, Ind.	210,567	176,018	34,549		6,667	1,505	129,438	11,520	28,621			
86	Dallas, Tex.	178,314	158,350	19,964		4,165	572	125,245	6,493	14,041	840		113
87	Youngstown, Ohio.	207,516	154,972	52,544		12,892	1,812	102,860	15,270	38,148			
88	Fort Wayne, Ind.	161,144	135,978	25,166		9,900	318	88,581	10,266	19,816			
89	Holyoke, Mass.	225,294	167,712	52,617	4,965	11,990	1,853	101,081	12,047	31,847	2,886	766	161
90	Akron, Ohio.	208,756	173,447	35,309		1,706	546	113,988	13,654	24,425	752	190	29

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$183,746	\$165,007	\$17,865	\$874	\$8,022	\$521	\$107,904	\$12,855	\$11,270	\$2,058	\$175	\$472
92	Saginaw, Mich.	217,138	171,802	43,811	1,525	8,801	404	99,535	11,525	32,456	1,000		
93	Lincoln, Nebr.	194,680	156,217	37,845	618	5,560	375	96,122	9,068	26,639			
94	Altoona, Pa.	186,344	143,901	42,210	233	4,002	574	100,601	13,474	32,824			
95	Lancaster, Pa.	111,056	86,275	24,398	383	4,566	993	55,826	7,500	15,749	2,033	300	644
96	Spokane, Wash.	336,441	274,797	61,644		7,739	1,635	187,581	19,682	38,628			
97	Covington, Ky.	125,890	104,568	20,937	385	1,565	2,290	67,810	5,503	12,804			
98	Birmingham, Ala.	103,714	92,285	11,429		6,507	507	58,622	5,989	5,547			
99	South Bend, Ind.	145,330	120,150	25,180		4,480	1,626	83,976	10,075	16,529	263	58	
100	Pawtucket, R. I.	208,026	153,074	53,644	1,308	4,934	440	104,202	15,616	50,204	4,182	398	236
101	Bayonne, N. J.	202,848	154,501	48,347		4,630	4,328	110,621	12,850	36,187	2,504		
102	Binghamton, N. Y.	152,325	132,841	19,484		5,032	1,202	92,545	8,832	14,182			
103	Butte, Mont.	295,508	230,505	65,003		12,760	3,110	157,832	16,495	34,431			
104	McKeesport, Pa.	162,993	127,576	35,417		8,445	560	92,094	10,221	31,770			
105	Johnstown, Pa.	153,937	122,726	31,211		8,490		88,096	11,075	29,953			

<sup>1</sup> Including all payments to schools of other civil divisions and to private schools.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																
V1.—Education—Continued.																
Schools—Continued.																
Of city—Continued.										Of other civil di- visions.	Private.	Libraries.		Art galleries and museums.		City num- ber.
High and collegiate.					Special.							Salaries and wages.	All other.	Salaries and wages.	All other.	
Day.		Night.			Salaries and wages.			All other.								
Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.										
Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.									
\$27,700	\$3,448	\$6,356										\$6,402	\$2,668	48		
25,933	1,044	3,693										1,000	49			
24,113	1,840	6,587				\$7,557	\$500	\$4,435		\$10,000		7,744	9,770	50		
25,739	2,250	6,254										10,428	51			
20,487	4,320	6,949										3,332	52			
15,698	480	1,025				4,373	400	1,925				5,923	2,379	53		
19,722	1,150	4,081										7,399	6,327	54		
40,901	2,968	8,572	\$651	\$97	\$56					\$80		10,919	4,365	55		
62,393	5,741	9,446										8,263	4,432	56		
25,076	1,638	4,152										4,195	1,381	57		
24,348	1,600	5,672	158	37	113	10,559	887	2,332		7,000		10,702	2,893	58		
26,186	3,859	9,882								16,518		2,500	59			
63,190	8,344	21,323	2,725	654	603	19,363		2,658				40,525	13,561	60		
58,766	3,635	14,049	612									15,680	9,169	61		
25,462	2,601	2,449	5,067	320								8,359	2,843	62		
59,514	3,170	10,451	4,440	186	899							10,601	5,830	63		
25,976	3,474	6,521										1,908	1,646	64		
11,000	962	1,611						250		4,000		6,029	2,300	65		
12,754	1,400	5,505										5,000	2,843	66		
22,077	1,440	5,296										10,342	2,501	68		
24,574	2,280	6,751				4,000		477				10,016	5,266	69		
16,970	1,259	4,388										3,346	3,527	70		
34,780	2,520	5,766	3,391	140	208	6,067		2,689				4,442	3,805	71		
33,910	1,960	8,511												72		
20,937	2,069	860										4,910	1,723	73		
19,406	960	3,461												74		
19,003	1,440	4,747	1,545	150									5,000	75		
19,525	1,542	2,432										5,514	5,001	76		
45,674	3,105	10,279										5,278	3,809	77		
26,400	1,080	3,803	292	82								5,865	4,460	78		
26,614	1,536	7,462										2,829	1,256	79		
32,790	2,851	2,140								15,720		100		80		
8,840	300	1,107												81		
30,000	4,888	13,312												82		
37,033	3,455	11,326										5,386	1,935	83		
29,352	2,176	4,548								374		6,180	6,308	84		
24,081	1,556	1,855							1,092			2,756	1,476	85		
16,733	1,530	4,032										3,344	1,206	86		
22,450	1,500	1,943											10,641	87		
22,400	911	1,761										3,920	3,271	88		
25,652	3,585	11,650	1,753	242	71	7,710						12,000		89		
24,624	1,829	7,510										3,704	2,799	90		

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$24,921	\$1,800	\$3,361	\$232		\$14					\$7,215	\$3,101			91
31,575	1,920	6,370				\$11,400	\$4,180	\$4,428		1,691	1,678			92
39,201	2,332	9,037								3,934	2,412			93
20,394	5,430	9,045												94
14,310	1,740	7,395												95
48,496	3,378	19,176								7,921	2,205			96
10,750	800	1,776				13,937		1,830		4,203	2,622			97
18,745	2,422	5,375												98
15,256	2,209	4,739				1,698		451		2,135	1,835			99
15,400	1,352	219	1,327		48					5,663	3,805			100
12,700	900	4,500				7,250		1,450						101
18,015	1,188	2,120				2,200								102
31,550	2,370	16,607								4,439	1,915			103
12,700	2,040	1,911								9,498	10,855			104
13,635	1,430	1,258								2,076	1,176			105

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
VI.—Education.													
City number.	CITY.	Aggregate.				Schools.							
						Of city.							
						General supervision.		Elementary.					
		Day.			Night.								
		Total.	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.	All other.	Of teachers.	Of others.	
106	Augusta, Ga.												
107	Dubuque, Iowa.	\$112,552	\$91,656	\$20,438	\$458	\$6,450		\$58,084	\$6,530	\$16,604			
108	Mobile, Ala.												
109	Sioux City, Iowa.	186,965	150,322	35,898	745	4,237	\$300	107,397	13,625	31,729			
110	Springfield, Ohio.	143,777	127,280	16,497		10,301	1,028	83,083	11,938	12,165			
111	Topeka, Kans.	187,987	150,049	37,938		4,172	150	96,745	12,052	29,620			
112	Allentown, Pa.	111,611	93,840	17,771		4,755	1,576	66,960	8,175	13,120	\$1,175	\$75	\$382
113	Wheeling, W. Va.	134,783	103,507	31,276		6,217	1,695	78,815	5,615	24,139			
114	East St. Louis, Ill.	178,183	150,931	27,252		6,158	872	101,350	17,529	20,057	522	105	62
115	Montgomery, Ala.	69,402	59,436	9,966		2,840	398	43,258	1,696	7,298			
116	Davenport, Iowa.	191,824	145,499	46,325		5,011	681	103,730	10,574	41,129			
117	Bay City, Mich.	145,789	116,894	28,033	862	4,360	513	73,632	9,570	22,875	270	135	
118	Little Rock, Ark.	93,170	78,096	15,074		4,636	372	55,397	5,145	13,383			
119	Passaic, N. J.	172,821	135,129	37,692		5,950	350	91,259	8,496	27,219	4,610	350	286
120	Atlantic City, N. J.	128,714	93,839	34,875		2,600	7,040	59,969	7,003	22,840			
121	York, Pa.	124,424	95,768	28,656		3,689	1,066	67,336	9,036	22,796	718	239	
122	Quincy, Ill.	108,575	90,153	18,422		3,418	350	63,133	7,171	14,672			
123	Springfield, Ill.	140,355	128,322	11,473	560	6,442	2,685	81,916	8,620	5,637			
124	Malden, Mass.	214,482	168,248	46,234		8,439	802	107,538	8,437	36,575	3,957		296
125	Canton, Ohio.	132,203	117,688	14,515		10,710	280	74,191	9,850	9,983			
126	Chester, Pa.	112,994	88,092	24,902		3,968	1,524	64,245	8,386	21,225			
127	Salem, Mass.	153,771	122,308	31,463		8,120	1,599	74,965	8,673	21,245	2,551		78
128	Haverhill, Mass.	203,398	147,051	55,878	469	4,262	825	98,356	10,994	44,615	2,274		
129	Chelsea, Mass.	170,690	135,859	34,254	577	5,023	141	92,560	10,689	25,863	2,089	135	346
130	Superior, Wis.	172,626	142,347	30,279		4,570	980	98,106	15,544	27,270			
131	Newton, Mass.	267,934	213,242	53,244	1,448	7,000	3,977	136,213	12,083	32,972	1,421	100	434
132	Newcastle, Pa.	121,559	97,539	24,020		5,505	146	70,681	9,274	19,832			
133	South Omaha, Nebr.	120,131	101,927	18,204		5,710	150	68,286	10,042	13,343			
134	Jacksonville, Fla.	4,527	3,679	621	227								
135	Rockford, Ill.	140,820	116,681	24,139		7,113	1,379	71,173	9,228	14,140	381	46	
136	Knoxville, Tenn.	65,419	59,441	5,978		1,800	893	46,421	3,857	4,736			
137	Elmira, N. Y.	119,199	101,148	18,051		3,833	670	67,531	6,429	12,874	419		
138	Joplin, Mo.	78,398	69,026	9,372		3,555	559	49,822	5,021	7,299			
139	Wichita, Kans.	117,720	93,170	24,550		6,126		65,764	6,760	23,804			
140	Galveston, Tex.	81,368	69,149	12,219		4,463	270	49,548	3,162	10,364			
141	Chattanooga, Tenn.	75,609	66,988	8,621		3,525	1,526	48,248	2,493	4,786			
142	New Britain, Conn.	121,903	85,579	36,324		4,903	549	53,285	6,347	14,355	1,901		657
143	Fitchburg, Mass.	135,991	104,700	26,425	4,866	4,375	1,060	63,144	6,645	21,561	1,805		100
144	Woonsocket, R. I.	98,659	75,830	22,352	477	2,767	350	51,536	6,582	19,521	2,867	363	606
145	Auburn, N. Y.	111,676	89,767	21,562	347	4,970	825	57,196	6,080	13,474	385	44	454
146	Racine, Wis.	140,474	112,552	27,922		3,349	1,180	80,911	8,193	22,008			
147	Macon, Ga.	840		840									
148	Kalamazoo, Mich.	137,604	104,960	32,644		3,970	454	69,544	7,754	25,463	685		
149	Joliet, Ill.	169,132	138,708	29,624	800	8,642	2,256	76,575	11,494	20,707	424		
150	Oshkosh, Wis.	117,993	90,207	27,786		2,700	150	59,108	5,701	24,636	643	75	
151	Sacramento, Cal.	196,628	154,493	42,135		4,945	617	106,006	9,993	18,613	4,050	480	1,387
152	Taunton, Mass.	134,169	104,748	27,824	1,597	3,408	48	73,190	8,006	22,705	1,916	232	
153	Pueblo, Colo.	230,676	190,489	39,637	550	11,135	803	126,405	17,700	37,630			
154	Newport, Ky.	77,796	60,717	17,079		2,587		42,126	4,860	13,891			
155	West Hoboken, N. J.	101,545	72,225	29,320		4,480	875	54,334	5,364	25,637			
156	Everett, Mass.	176,943	136,807	39,297	839	3,700	376	97,195	11,897	30,791	1,760	150	357
157	La Crosse, Wis.	111,423	88,054	23,369		3,200		61,011	7,816	14,204			
158	Fort Worth, Tex.	115,931	88,168	27,763		2,808	175	61,375	2,449	15,600			

<sup>1</sup>Including all payments to schools of other civil divisions and to private schools.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
VI.—Education—Continued.														
Schools—Continued.										Libraries.		Art galleries and museums.		City number.
Of city—Continued.								Of other civil divisions.	Private.					
High and collegiate.			Special.											
Day.		All other.	Night.		All other.									
Salaries and wages.			Salaries and wages.			Salaries and wages.								
Of teachers.	Of others.		Of teachers.	Of others.	All other.	Of teachers.	Of others.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$15,412	\$1,130	\$997							\$4,050	\$3,295			106	
19,667	2,227	3,312											107	
17,250	1,380	1,685							3,169	1,302			108	
									3,328	1,619			109	
31,297	2,768	6,281											110	
12,150	550	2,693							3,015	1,887			111	
9,640	480	2,455											112	
19,599	1,403	3,637							2,740	2,987			113	
9,667	720	1,598							4,175	2,624			114	
									1,255	672			115	
20,389	1,520								4,275	4,515			116	
22,547	1,560	2,537				\$900			3,920	2,970			117	
11,875	1,043	1,319											118	
16,149	720	5,856				3,670	\$240	\$940	3,685	\$,041			119	
16,737						2,875		2,526	4,655	2,469			120	
13,210	1,540	4,794											121	
12,725	1,300	1,805											122	
23,214	1,530	2,065							2,406	1,595			123	
29,856	3,123	4,050							6,600	1,646			124	
18,270	1,440	1,660							6,898	4,511			125	
									3,227	2,622				
9,733	1,760	2,153											126	
20,985	1,445	4,907							5,569	3,634			127	
21,907	875	4,051							8,383	6,856			128	
19,098	1,336	6,356				2,400			2,529	2,125			129	
19,087		450				1,858			3,182	1,579			130	
45,742	2,410	9,521											131	
11,059	1,020	4,042							8,273	7,788			132	
11,381	3,995	3,278											133	
									2,613	1,433			134	
21,252	1,200	3,694							3,679	848			135	
									6,288	4,926				
6,827	536	349											136	
20,266	720	2,007				1,950							137	
7,718	600	516							2,310	998			138	
11,970	630								1,920	746			139	
11,466	510	1,585											140	
9,447	450	1,121											141	
17,314	1,829	2,722							2,825	1,188			142	
22,598	1,843	6,267								4,000			143	
9,059	564	2,004	\$322	\$40	\$33				4,290	2,303			144	
17,342	1,200	2,184				2,550		972	1,730	315			145	
										4,000				
14,499	1,125	2,425				1,550	150	283					146	
									2,775	2,026			147	
18,850	1,260	5,311				800				840			148	
32,426	3,518	4,946							2,097	1,416			149	
16,471	1,500	1,255				850			5,629	2,515			150	
									5,159	1,745				
20,530	937	17,894											151	
13,023	768	3,529							5,652	3,117	\$1,900	\$507	152	
31,578									4,205	3,139			153	
8,336	840	1,000							3,671	1,754			154	
									1,968	2,188				
6,050	275	1,700											155	
16,986	1,764	7,079							1,722	1,108			156	
13,843	1,396	6,056				720	68	109	3,355	1,533			157	
17,093	1,425	10,400								3,000			158	
									3,018	1,588				



## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.									
		VII.—Recreation.									
		Aggregate.				Parke, gardens, etc.					
		Total.	Salaries and wages.	All other.		General supervision.		Buildings and grounds.		Parkways and bridges.	
				Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total.....	\$11,282,868	\$7,434,035	\$3,697,806	\$151,027	\$493,941	\$109,529	\$4,400,202	\$2,132,782	\$490,216	\$388,962
	Group I.....	8,417,744	5,590,920	2,700,973	125,851	322,066	77,486	3,214,863	1,570,545	381,577	312,336
	Group II.....	1,479,117	971,026	497,681	10,410	104,316	21,354	613,986	242,543	64,241	32,114
	Group III.....	938,204	593,872	335,720	8,612	48,438	9,630	379,057	194,765	42,071	39,374
	Group IV.....	447,803	278,217	163,432	6,154	19,121	1,059	192,296	124,929	2,327	5,138

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$2,691,968	\$2,039,485	\$652,067	\$416	\$130,466	\$15,521	\$1,399,368	\$363,457	\$14,068	\$5,505
2	Chicago, Ill.....	1,913,107	1,269,911	549,967	93,229	72,109	37,840	508,408	265,956	225,204	164,579
3	Philadelphia, Pa.....	723,601	405,566	318,035	.....	11,486	2,764	250,767	229,926	7,926	20,068
4	St. Louis, Mo.....	225,491	123,319	102,172	.....	7,980	2,165	76,045	66,445	9,254	13,068
5	Boston, Mass.....	1,022,328	526,388	486,555	9,385	14,452	5,698	227,776	301,101	80,054	54,262
6	Baltimore, Md.....	264,253	169,099	87,874	7,280	15,093	4,036	73,835	54,971	21,197	6,522
7	Cleveland, Ohio.....	248,268	185,943	60,105	2,220	17,975	2,658	85,922	29,793	.....	.....
8	Buffalo, N. Y.....	175,774	110,339	62,757	2,678	12,075	710	67,965	23,408	13,595	20,657
9	Pittsburg, Pa.....	188,543	129,208	59,335	.....	6,086	482	80,079	30,220	.....	1,945
10	San Francisco, Cal.....	235,583	155,175	80,408	.....	11,355	1,335	140,718	60,255	.....	10,054
11	Detroit, Mich.....	204,461	141,580	62,881	.....	12,034	1,844	109,804	37,328	2,189	7,283
12	Cincinnati, Ohio.....	65,798	46,491	19,307	.....	3,220	147	30,809	12,158	.....	.....
13	Milwaukee, Wis.....	88,548	56,314	26,925	5,309	3,978	1,164	30,139	15,281	4,080	551
14	New Orleans, La.....	54,066	29,766	24,300	.....	3,757	1,122	18,588	7,261	4,010	7,842
15	Washington, D. C.....	315,955	202,336	108,285	5,334	.....	.....	114,640	72,985	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$53,345	\$28,151	\$25,184	\$10	\$2,180	\$891	\$6,237	\$4,030	.....	.....
17	Minneapolis, Minn.....	105,174	66,000	37,863	1,311	1,250	3,181	24,988	6,829	\$13,736	\$4,639
18	Jersey City, N. J.....	30,871	12,450	18,421	.....	.....	.....	.....	7,636	.....	.....
19	Louisville, Ky.....	68,923	47,702	21,131	.....	7,000	2,852	22,559	5,130	3,943	5,218
20	Indianapolis, Ind.....	66,595	49,385	17,210	.....	9,620	530	38,636	14,017	.....	.....
21	St. Paul, Minn.....	114,067	84,147	28,145	1,775	3,750	33	49,905	10,548	4,704	1,587
22	Providence, R. I.....	74,568	44,172	29,380	1,016	2,671	198	38,086	7,480	.....	.....
23	Rochester, N. Y.....	85,760	50,560	35,013	187	11,839	1,153	27,364	16,179	1,629	.....
24	Kansas City, Mo.....	124,835	89,762	34,201	872	10,685	6,411	37,015	17,838	22,695	9,298
25	Toledo, Ohio.....	41,074	28,562	12,601	11	4,260	22	22,562	9,481	.....	.....
26	Denver, Colo.....	142,471	76,396	65,909	166	8,999	469	61,825	29,287	.....	.....
27	Columbus, Ohio.....	132,471	77,719	5,845	.....	2,540	.....	5,719	4,581	.....	1,074
28	Allegheny, Pa.....	63,113	52,633	10,480	.....	3,203	242	36,736	9,738	.....	.....
29	Los Angeles, Cal.....	112,871	93,396	19,475	.....	3,900	491	81,380	13,530	.....	.....
30	Worcester, Mass.....	43,496	22,680	15,868	4,958	2,365	969	18,973	14,179	15	1,337
31	Memphis, Tenn.....	76,563	50,545	26,018	.....	8,110	1,798	27,321	16,311	9,130	5,113
32	Omaha, Nebr.....	34,328	24,434	9,894	.....	2,600	418	15,730	4,129	4,300	960
33	New Haven, Conn.....	35,522	15,539	19,983	.....	2,300	570	4,432	9,981	.....	1,613
34	Syracuse, N. Y.....	32,408	24,130	8,278	.....	2,700	.....	18,118	5,723	.....	.....
35	Scranton, Pa.....	7,273	5,675	1,598	.....	1,500	1	2,835	1,270	.....	.....
36	St. Joseph, Mo.....	11,197	6,553	4,644	.....	1,000	.....	3,731	3,767	.....	.....
37	Paterson, N. J.....	30,674	25,090	5,584	.....	2,115	509	19,146	4,128	3,829	522
38	Portland, Oreg.....	25,615	15,894	9,721	.....	1,320	34	12,084	2,236	.....	619
39	Fall River, Mass.....	17,602	10,656	6,842	104	1,409	382	5,365	2,223	260	134
40	Atlanta, Ga.....	30,455	16,181	14,274	.....	.....	.....	13,661	10,180	.....	.....
41	Seattle, Wash.....	30,264	17,770	12,494	.....	.....	.....	16,364	10,577	.....	.....
42	Dayton, Ohio.....	6,489	4,754	1,735	.....	1,000	200	3,754	1,535	.....	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$21,533	\$12,913	\$6,776	\$1,844	.....	.....	\$10,150	\$6,550	.....	.....
44	Cambridge, Mass.....	71,912	35,180	36,542	190	\$2,113	\$1,375	8,851	25,769	\$3,699	\$2,537
45	Albany, N. Y.....	77,874	50,558	27,316	.....	2,500	90	25,799	10,003	12,899	9,080
46	Hartford, Conn.....	50,410	36,487	13,297	626	3,000	1,629	27,457	5,398	4,159	888
47	Lowell, Mass.....	25,555	12,970	12,434	151	1,282	415	7,374	6,079	.....	.....
48	Reading, Pa.....	10,399	7,807	2,592	.....	1,907	108	4,940	2,271	.....	102
49	Richmond, Va.....	26,140	16,767	8,984	389	.....	.....	16,767	6,573	.....	.....
50	Trenton, N. J.....	17,857	10,358	7,499	.....	1,320	88	9,038	7,111	.....	.....
51	Wilmington, Del.....	17,081	13,034	4,047	.....	1,661	217	4,850	2,848	358	266
52	Camden, N. J.....	6,152	3,977	2,175	.....	50	.....	3,027	1,390	.....	.....

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																
VII.—Recreation—Continued.																
Parks, gardens, etc.—Continued.												Baths, bathing beaches, etc.		Celebrations, enter- tainments, and mi- scellaneous.		City num- ber.
Park police.		Zoological col- lections.		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.			
\$603,990	\$20,623	\$213,499	\$199,420	\$204,557	\$67,607	\$203,783	\$43,108	\$214,126	\$272,020	\$549,649	\$253,581	\$60,072	\$361,201			
481,610	19,561	202,024	173,676	189,878	52,414	101,803	17,443	157,320	191,628	486,980	203,925	52,799	207,810			
77,790	382	10,249	18,089	10,222	9,689	25,717	9,399	22,722	61,363	35,880	25,609	5,903	87,549			
32,275	650		4,710	2,617	3,692	44,981	10,640	19,324	13,817	23,777	20,878	1,332	46,176			
12,315	30	1,226	2,945	1,840	1,812	31,282	5,626	14,760	5,212	3,012	3,169	38	19,666			

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$240,781	\$10,206	\$102,077	\$78,015	\$64,185	\$11,077	\$37,383	\$2,085	\$60,904	\$65,618	\$214,881	\$40,199	\$16,153	\$71,006	1
110,998	7,492	11,120	8,738	74,022	14,445			72,461	86,696	63,658	27,904	2,148	26,832	2
12,640		3,000	17,500			8,356	1,352		978	10,800	13,705	13,589	25,602	3
			1,848	4,124	4,299	6,141	146	15,424	12,453	1,920	1,042			4
				21,862	4,259				4,935	142,301	73,805	18,378	51,734	5
26,949	1,407	2,119	2,365	4,717	930			8,531		16,658	12,678		12,245	6
41,409			1,845		8,287	29,452	8,838			11,185	10,904			7
		3,262	6,897	8,820	998				3,532	4,560	7,126	72	2,107	8
27,559		9,888	14,921	5,146	3,359					450	2,025		6,383	9
		1,098	1,397	1,100	1,635				2,725			904	3,007	10
3,951														
9,020	36	9,459	6,603						6,180	3,200	2,185	943	1,422	11
5,198	420	1,081	1,531	333	18					3,442	2,085		4,917	12
3,105			250						2,915	11,199	10,028	306	326	13
									5,596			306	2,229	14
		58,930	32,266	5,599	3,107	20,471	5,022			2,726	239			15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$9,107		\$831	\$1,295	\$196	\$500	\$7,336	\$5,808	\$8,460	\$14,734	\$6,495	\$3,124	\$5,903	\$10,841	16
						765	86	7,150	3,476	667	484		7,926	17
13,450										5,300	2,007		5,302	18
		720	438		674		73		1,173	840	423		7,435	19
										409	187		191	20
7,971				4,043	811			1,740		12,034	11,841		5,100	21
			1,241	466	4,644				11,846	2,949	268		4,719	22
		2,941	1,838	1,686	516	2,390	1,173		5,309	2,711	2,134		6,898	23
14,323		1,740	1,457			4,856		188			1,268		258	24
													1,552	25
4,517	\$382	1,055	1,392		306		123		14,557		325		19,234	26
			12								178			27
11,194				1,500									500	28
5,167		960	1,353	1,989	784								3,317	29
			192	7	198	900	918			420	414		2,609	30
1,200								4,784	2,796					31
1,200		604	1,027		1,231	6,864	1,218		2,603	1,943	920		3,360	32
						1,200				2,112	2,036		1,847	33
													519	34
800														35
1,822		540	327										441	36
			436										425	37
1,632		858	2,070						4,762					38
2,887				335	25			400	107				4,075	39
2,520			3,094										1,000	40
			1,917			1,406								41
														42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$75				\$635	\$297	\$5,928	\$572	\$2,515	\$2,030	\$1,559	\$741	\$173	\$40	43
								12,143	1,852	9,360	4,639	252	3,589	44
				165	190	920			513	786	4,411		2,991	45
						4,314	1,469						1,407	46
													4,622	47
960	\$111								2,800					48
														49
5,726	211									439	5		300	50
										900	185		500	51
													600	52

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.									
		VII.—Recreation.									
		Aggregate.				Parks, gardens, etc.					
						General supervision.		Buildings and grounds.		Parkways and bridges.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
				Miscellaneous.	Service transfers.						
53	Nashville, Tenn.	\$16,269	\$7,324	\$8,945		\$800	\$128	\$3,204	\$4,917	\$2,550	\$3,448
54	Bridgeport, Conn.	26,373	18,043	8,330		1,842	171	16,201	4,014		
55	Lynn, Mass.	46,263	21,769	24,316	\$178	360	604	3,656	3,319	175	10,202
56	Des Moines, Iowa.	34,789	24,577	10,212		4,184	420	17,863	6,823		
57	Kansas City, Kans.	1,890	1,340	550				385	550		
58	New Bedford, Mass.	18,254	12,688	5,566		1,800	551	6,025	2,191		
59	Troy, N. Y.	25,132	20,968	4,164		1,066	183	15,669	1,325		
60	Springfield, Mass.	39,280	24,769	13,445	1,066	1,800	1,179	13,013	7,078		
61	Oakland, Cal.	38,701	33,863	4,838		1,321	69	15,825	4,386	16,717	383
62	Lawrence, Mass.	14,824	8,785	5,483	556		347	7,670	1,810		267
63	Somerville, Mass.	31,839	13,551	17,755	533			5,670	2,895	350	12,049
64	Savannah, Ga.	14,113	9,101	5,012				7,733	3,712		
65	Duluth, Minn.	11,886	8,281	3,605		1,200		6,935	3,490		
66	Norfolk, Va.	15,883	9,500	6,383		1,200	129	6,800	5,529		
67	Hoboken, N. J.	16,031	11,711	4,320		3,600	15	2,481	2,909		
68	Peoria, Ill.	40,452	35,761	4,691		1,500	822	29,123	3,404		
69	Utica, N. Y.	7,531	866	6,665				4,479	4,219		
70	Manchester, N. H.	9,146	5,939	2,429	778			5,928	2,029		
71	Yonkers, N. Y.	15,075	9,097	5,978				6,533	1,789	14	
72	Evansville, Ind.	7,944	3,854	4,090				3,854	4,090		
73	San Antonio, Tex.	14,443	11,959	2,484		1,500		8,899	1,469		
74	Elizabeth, N. J.	1,904	1,057	847				546	207		
75	Schenectady, N. Y.	973	465	508				465	18		
76	Waterbury, Conn.	9,990	8,730	1,260				8,541	1,160	189	
77	Salt Lake City, Utah.	10,130	7,636	2,471	23	960	11	6,676	2,168		
78	Wilkesbarre, Pa.	2,639	1,986	653				1,437	434		
79	Erie, Pa.	4,737	3,188	1,549		1,260	3	1,928	1,271		
80	Houston, Tex.	4,868	1,611	3,257		840		771	2,677		
81	Charleston, S. C.	18,901	7,372	11,529		300	29	4,701	6,707		
82	Harrisburg, Pa.	20,104	15,526	4,578		4,400	533	8,565	1,859	961	85
83	Tacoma, Wash.	33,917	16,471	17,446				16,471	17,446		
84	Portland, Me.	17,647	8,499	9,200	228	800	53	4,524	4,781		
85	Terre Haute, Ind.	5,032	2,117	2,915		720		1,397	2,253		
86	Dallas, Tex.	5,743	4,404	1,339		750	84	3,654	1,188		67
87	Youngstown, Ohio.	4,600	2,829	1,771				2,829	1,171		
88	Fort Wayne, Ind.	9,796	8,442	1,354		840		7,602	1,354		
89	Holyoke, Mass.	13,474	7,753	3,671	2,050	1,562	377	4,762	3,402		
90	Akron, Ohio.	2,718	1,989	729				1,989	729		

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$3,746	\$1,488	\$2,048	\$210			\$716	\$815		
92	Saginaw, Mich.	6,594	3,826	2,768				3,826	2,573		
93	Lincoln, Nebr.	2,815	2,080	785				2,080	521		
94	Altoona, Pa.	200		200							
95	Lancaster, Pa.	309		309					109		
96	Spokane, Wash.	16,350	13,390	2,960				13,390	2,960		
97	Covington, Ky.	1,177		1,177					1,077		
98	Birmingham, Ala.	3,271	2,278	993				2,278	993		
99	South Bend, Ind.	10,310	7,965	2,345		\$1,662	\$42	5,797	1,782		
100	Pawtucket, R. I.	1,921	845	816	260	150		657	676		
101	Bayonne, N. J.	2,858	1,606	1,252				1,606	654		
102	Binghamton, N. Y.	7,322	3,474	3,848		740		2,453	2,104		
103	Butte, Mont.	4,446	1,750	2,696							
104	McKeesport, Pa.										
105	Johnstown, Pa.	1,672	1,178	494				1,178	494		
106	Augusta, Ga.	7,982	4,586	3,396				4,586	605		
107	Dubuque, Iowa.	1,538	1,080	458				1,080	100		
108	Mobile, Ala.	2,757	1,813	303	641			1,813	744		
109	Sioux City, Iowa.	1,333	1,067	266				1,067	266		
110	Springfield, Ohio.	6,135	3,554	2,581		900		2,454	2,581		
111	Topeka, Kans.	9,941	7,485	2,456		1,000		6,485	1,856		
112	Allentown, Pa.	227		227							
113	Wheeling, W. Va.	54		54					54		
114	East St. Louis, Ill.	428	345	83				345	83		
115	Montgomery, Ala.	2,601	1,626	975				1,626	863		

and the number assigned to each, see page 83.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

[illegible]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

[illegible]

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL 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 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.									
		VII.—Recreation.									
		Aggregate.				Parks, gardens, etc.					
						General supervision.		Buildings and grounds.		Parkways and bridges.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
		Miscellaneous.	Service transfers.								
116	Davenport, Iowa.....	\$19,720	\$12,250	\$7,470		\$4,074	\$26	\$7,400	\$5,963		\$177
117	Bay City, Mich.....	1,217	1,055	162				1,055	162		
118	Little Rock, Ark.....	3,266	2,254	1,012		600		1,654	335		67
119	Pasaeic, N. J.....	2,964	1,975	989				1,353	225		
120	Atlantic City, N. J.....	100		100							
121	York, Pa.....	2,109	1,619	490		1,199	240	420	250		
122	Quincy, Ill.....	8,642	6,366	2,276				5,766	1,926		
123	Springfield, Ill.....	32,669	25,966	5,952	\$751	2,279	341	15,907	4,056	\$2,298	1,956
124	Malden, Mass.....	28,903	16,283	12,620				3,976	7,671		1,502
125	Canton, Ohio.....	2,907	2,185	722		730		1,455	220		
126	Chester, Pa.....	4,589	2,672	1,917				2,672	922		
127	Salem, Mass.....	22,294	16,045	6,249		276		2,691	2,055		
128	Haverhill, Mass.....	16,480	11,447	4,597	436	1,200	185	5,062	3,887		
129	Cheleca, Mass.....	13,339	5,425	7,739	175			1,187	6,202		52
130	Superior, Wis.....	3,154	2,355	799				1,956	486		
131	Newton, Mass.....	30,659	15,258	14,889	512			14,426	13,693		150
132	Newcastle, Pa.....	460		460					360		
133	South Omaha, Nebr.....	658	490	168				490	168		
134	Jacksonville, Fla.....	29,704	15,216	14,488		1,200		12,096	14,488		
135	Rockford, Ill.....	1,966	1,325	641				1,325	641		
136	Knoxville, Tenn.....	72		72					72		
137	Elmira, N. Y.....	7,289	3,567	3,722				3,538	2,235	29	756
138	Joplin, Mo.....	1,944	1,531	413		50		719	301		112
139	Wichita, Kans.....	4,606	3,509	1,097				3,149	926		
140	Galveston, Tex.....	979		820				820	159		
141	Chattanooga, Tenn.....	7,970	3,108	4,862				2,388	2,993		321
142	New Britain, Conn.....	675	502	173				502	23		
143	Fitchburg, Mass.....	3,848	493	2,470	885	5	1	362	2,531		
144	Woonsocket, R. I.....	2,789	90	498	2,201			40	2,201		
145	Auburn, N. Y.....	776	189	587			30	189	435		
146	Racine, Wis.....	4,743	2,728	2,015			87	2,422	1,522		
147	Macon, Ga.....	4,487	2,040	2,447				2,040	2,447		
148	Kalamazoo, Mich.....	3,015	2,240	775		668		1,572	700		
149	Joliet, Ill.....	9,147	6,431	2,716		560		5,871	2,716		
150	Oshkosh, Wis.....	3,763	2,019	1,744		817		1,202	1,320		
151	Sacramento, Cal.....	14,618	10,954	3,664		100		10,479	3,614		
152	Taunton, Mass.....	2,964	1,331	1,598	35	116	25	125	565		
153	Pueblo, Colo.....	31,622	24,553	7,069		315	30	17,997	6,491		
154	Newport, Ky.....	551	270	281					281		
155	West Hoboken, N. J.....	852	288	564				288	452		
156	Everett, Mass.....	14,201	5,440	8,713	48	480	52	485	6,873		45
157	La Crosse, Wis.....	3,810	3,402	408				2,690	197		
158	Fort Worth, Tex.....	1,295	1,140	155				1,140	155		

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
VII.—Recreation—Continued.														
Parks, gardens, etc.—Continued.										Baths, bathing beaches, etc.		Celebrations, enter- tainments, and mis- cellaneous.		City num- ber.
Park police.		Zoological col- lections.		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.	
\$776			\$495						\$735				\$74	116
									500				110	117
						\$622	\$464						200	118
													100	119
														120
														121
600									350					122
5,482													350	123
								\$12,307	2,541				906	124
			318						184					125
														126
				\$1,478	\$1,246	11,600	2,178						995	127
					15	5,185	591						770	128
				104		3,745	271						355	129
389						399	313						1,389	130
						832	164							131
													1,394	132
													100	133
1,920														134
														135
														136
			107		4							\$16	604	137
762														138
360			171											139
														140
		\$720	1,163					385						141
														142
						126	109						150	143
						50	198						714	144
													300	145
													122	146
306					56								350	147
													75	148
														149
			24						25				375	150
														151
						375	50							152
						600	72							153
1,000	\$30					5,241	214	221	54	\$269	2		885	154
270									334					155
														156
														157
250				43	80	1,950	150	2,232	150	712	244		112	158
											211		1,167	

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.							
		VIII.—Miscellaneous.							
		Aggregate.				Damage settlements and current judgments. <sup>1</sup>	Printing and advertising. <sup>2</sup>	Sundries.	
		Total.	Salaries and wages.	Miscellaneous. <sup>1</sup>	Service transfers.			Salaries and wages.	All other.
	Grand total.....	\$6,717,051	\$848,268	\$5,850,877	\$17,906	\$2,605,402	\$2,180,296	\$824,681	\$1,106,672
	Group I.....	5,110,304	630,459	4,476,036	3,809	2,130,822	1,672,374	607,447	699,661
	Group II.....	627,131	73,393	553,616	122	204,061	226,650	73,093	123,327
	Group III.....	452,876	36,934	415,942	—	166,923	140,964	36,659	108,330
	Group IV.....	526,740	107,482	405,283	13,975	103,596	140,308	107,482	175,354

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$2,448,856	\$24,312	\$2,424,544	—	\$1,026,456	\$1,416,338	\$1,300	\$4,762
2	Chicago, Ill.....	1,320,116	462,756	853,597	\$3,763	398,641	—	462,756	458,719
3	Philadelphia, Pa.....	103,386	—	103,386	—	—	—	—	103,386
4	St. Louis, Mo.....	16,167	—	16,167	—	3,833	11,870	—	464
5	Boston, Mass.....	443,070	19,195	423,829	46	407,650	—	19,195	16,225
6	Baltimore, Md.....	15,513	—	15,513	—	11,444	1,988	—	2,081
7	Cleveland, Ohio.....	96,682	5,961	90,721	—	34,200	56,521	5,961	—
8	Buffalo, N. Y.....	25,619	—	25,619	—	20,196	—	—	5,423
9	Pittsburg, Pa.....	106,888	5,105	101,783	—	8,768	88,406	5,105	4,609
10	San Francisco, Cal.....	190,693	92,241	98,452	—	—	30,468	92,241	67,984
11	Detroit, Mich.....	26,745	—	26,745	—	6,067	17,079	—	3,599
12	Cincinnati, Ohio.....	41,257	1,100	40,157	—	4,914	28,279	1,100	6,964
13	Milwaukee, Wis.....	20,831	—	20,831	—	6,071	9,254	—	5,506
14	New Orleans, La.....	224,844	19,789	205,055	—	181,349	5,298	19,789	18,408
15	Washington, D. C.....	29,637	—	29,637	—	21,233	6,873	—	1,531

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$29,480	—	\$29,480	—	—	\$29,480	—	—
17	Minneapolis, Minn.....	8,622	—	8,622	—	\$5,939	2,669	—	\$14
18	Jersey City, N. J.....	17,252	—	17,252	—	4,515	12,737	—	—
19	Louisville, Ky.....	38,393	—	38,393	—	20,038	18,355	—	—
20	Indianapolis, Ind.....	13,525	—	13,525	—	10,696	2,779	—	50
21	St. Paul, Minn.....	57,060	\$300	56,760	—	22,201	31,133	—	3,726
22	Providence, R. I.....	20,617	5,257	15,360	—	7,767	5,105	\$5,257	2,488
23	Rochester, N. Y.....	18,132	—	18,132	—	12,054	—	—	6,078
24	Kansas City, Mo.....	28,386	—	28,386	—	28,326	—	—	60
25	Toledo, Ohio.....	25,874	—	25,874	—	16,426	9,448	—	—
26	Denver, Colo.....	32,644	9,976	22,668	—	3,536	13,014	9,976	6,118
27	Columbus, Ohio.....	72,786	23,764	49,022	—	6,769	4,971	23,764	37,282
28	Allegheny, Pa.....	18,599	—	18,599	—	625	17,974	—	—
29	Los Angeles, Cal.....	25,222	—	25,222	—	967	21,459	—	2,796
30	Worcester, Mass.....	3,584	581	2,881	\$122	1,932	—	581	1,071
31	Memphis, Tenn.....	15,869	1,500	14,369	—	8,910	5,459	1,500	—
32	Omaha, Nebr.....	48,172	19,320	28,852	—	3,956	4,525	19,320	20,371
33	New Haven, Conn.....	8,874	—	8,874	—	3,021	5,853	—	—
34	Syracuse, N. Y.....	27,806	—	27,806	—	14,885	6,167	—	6,754
35	Scranton, Pa.....	23,447	—	23,447	—	7,252	3,070	—	13,125
36	St. Joseph, Mo.....	26,522	12,295	14,227	—	1,790	—	12,295	12,437
37	Paterson, N. J.....	9,222	—	9,222	—	—	8,774	—	448
38	Portland, Oreg.....	11,084	—	11,084	—	834	9,262	—	988
39	Fall River, Mass.....	9,170	—	9,170	—	6,576	1,437	—	1,157
40	Atlanta, Ga.....	15,109	—	15,109	—	8,002	40	—	7,067
41	Seattle, Wash.....	13,717	—	13,717	—	4,954	8,763	—	—
42	Dayton, Ohio.....	7,963	400	7,563	—	2,090	4,176	400	1,297

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$33,575	\$10,996	\$22,579	—	\$1,635	\$592	\$10,996	\$20,352
44	Cambridge, Mass.....	5,791	—	5,791	—	2,438	3,322	—	31
45	Albany, N. Y.....	5,844	—	5,844	—	5,844	—	—	—
46	Hartford, Conn.....	15,978	—	15,978	—	11,612	4,366	—	—
47	Lowell, Mass.....	5,320	3,825	1,495	—	1,435	—	3,825	60
48	Reading, Pa.....	7,423	—	7,423	—	1,808	5,161	—	454
49	Richmond, Va.....	13,556	—	13,556	—	492	5,752	—	7,312
50	Trenton, N. J.....	8,974	—	8,974	—	328	5,646	—	—
51	Wilmington, Del.....	3,505	—	3,505	—	1,012	2,493	—	—
52	Camden, N. J.....	10,149	—	10,149	—	1,109	9,040	—	—

<sup>1</sup> Including all payments for damage settlements and current judgments, and payments, other than for salaries and wages, for printing and advertising.<sup>2</sup> Including, for a few cities, payments for salaries and wages.



## GENERAL TABLES.

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TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.							
		VIII.—Miscellaneous.							
		Aggregate.				Damage settlements and current judgments.	Printing and advertising. <sup>2</sup>	Sundries.	
		Total.	Salaries and wages.	All other.				Salaries and wages.	All other.
				Miscellaneous. <sup>1</sup>	Service transfers.				
53	Nashville, Tenn.....	\$55,512	\$20,494	\$35,018		\$4,314	\$3,500	\$20,494	\$27,204
54	Bridgeport, Conn.....	15,985		15,985		8,593	7,000		392
55	Lynn, Mass.....	10,475	411	10,064		9,320	717	411	27
56	Des Moines, Iowa.....	9,957		9,957		8,178			1,779
57	Kansas City, Kans.....	16,093		16,093		10,544	3,271		2,278
58	New Bedford, Mass.....	5,790		5,790		1,806	3,984		
59	Troy, N. Y.....	3,563		3,563		3,463			100
60	Springfield, Mass.....	1,995	275	1,720		1,720	275		
61	Oakland, Cal.....	1,059		1,059			1,009		50
62	Lawrence, Mass.....	11,461	646	10,815		9,879	936	646	
63	Somerville, Mass.....	967	47	920		775	145	47	
64	Savannah, Ga.....	2,255		2,255		400	700		1,155
65	Duluth, Minn.....	9,941	150	9,791		1,064	8,641	150	86
66	Norfolk, Va.....	14,601		14,601		10,093	3,014		1,494
67	Hoboken, N. J.....	15,632		15,632			7,917		7,715
68	Peoria, Ill.....	7,106		7,106		977	2,540		3,580
69	Utica, N. Y.....	40,902		40,902		10,994	3,440		26,468
70	Manchester, N. H.....	2,012		2,012		731	1,281		
71	Yonkers, N. Y.....	778		778		778			
72	Evansville, Ind.....	1,478		1,478		1,478			
73	San Antonio, Tex.....	422		422		62	120		240
74	Elizabeth, N. J.....	4,453		4,453			4,453		
75	Schenectady, N. Y.....	5,755		5,755		493	4,681		581
76	Waterbury, Conn.....	14,737		14,737		10,623	4,114		
77	Salt Lake City, Utah.....	3,015		3,015		2,650			365
78	Wilkesbarre, Pa.....	10,279		10,279		7,142	3,107		30
79	Erie, Pa.....	1,022		1,022		962			60
80	Houston, Tex.....	14,332	90	14,242		13,239	1,093	90	
81	Charleston, S. C.....	7,057		7,057		2,698	1,217		3,142
82	Harrisburg, Pa.....	13,950		13,950		1,061	12,706		183
83	Tacoma, Wash.....	3,203		3,203		3,203			
84	Portland, Me.....	3,101		3,101		593	2,508		
85	Terre Haute, Ind.....	5,141		5,141			2,141		3,000
86	Dallas, Tex.....	2,301		2,301		1,018	1,283		
87	Youngstown, Ohio.....	14,597		14,597		4,616	9,981		
88	Fort Wayne, Ind.....	4,708		4,708		3,117	1,403		188
89	Holyoke, Mass.....	1,397		1,397		1,091	306		
90	Akron, Ohio.....	5,729		5,729		1,535	4,190		4

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.....	\$30,934	\$3,421	\$26,468	\$1,045	\$444		\$3,421	\$27,069
92	Saginaw, Mich.....	10,945	597	10,348		515	\$9,813	597	20
93	Lincoln, Nebr.....	18,765	8,464	10,301		264	614	8,464	9,423
94	Altoona, Pa.....	2,584		2,584			2,299		285
95	Lancaster, Pa.....	2,381		2,381		1,000	1,381		
96	Spokane, Wash.....	47,651	31,667	15,984		2,247	3,651	31,667	10,086
97	Covington, Ky.....	9,702		9,702		4,033	5,079		590
98	Birmingham, Ala.....	5,717		5,717		4,540	1,147		30
99	South Bend, Ind.....	1,220		1,220		310	752		158
100	Pawtucket, R. I.....	1,176		1,176		1,176			
101	Bayonne, N. J.....	10,522		10,522			3,571		6,951
102	Binghamton, N. Y.....	1,000		1,000		1,000			
103	Butte, Mont.....	12,638		12,638		250	3,010		9,378
104	McKeesport, Pa.....	6,335		6,335			5,130		1,205
105	Johnstown, Pa.....	1,653		1,653		175	1,478		
106	Augusta, Ga.....	5,657		5,657		954	560		4,143
107	Dubuque, Iowa.....	8,008		8,008		4,301	3,583		124
108	Mobile, Ala.....	2,903		2,903		1,932	971		
109	Sioux City, Iowa.....	4,078		4,078		3,491	587		
110	Springfield, Ohio.....	1,994		1,994			1,994		
111	Topeka, Kans.....	14,269	6,771	7,498		272	720	6,771	6,506
112	Allentown, Pa.....	2,298		2,298			2,298		
113	Wheeling, W. Va.....	29,175	13,949	15,226			1,825	13,949	13,401
114	East St. Louis, Ill.....	6,289		6,289		1,578	2,406		2,305
115	Montgomery, Ala.....	3,408		3,408		1,772	1,636		

<sup>1</sup> Including all payments for damage settlements and current judgments, and payments, other than for salaries and wages, for printing and advertising.<sup>2</sup> Including, for a few cities, payments for salaries and wages.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City num- ber.	CITY	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.							
		VIII.—Miscellaneous.							
		Aggregate.				Damage settlements and current judgments.	Printing and adver- tising. <sup>2</sup>	Sundries.	
		Total.	Salaries and wages.	All other.				Salaries and wages.	All other.
Miscellane- ous. <sup>1</sup>	Service transfers.								
116	Davenport, Iowa.....	\$10,944		\$10,944		\$5,727	\$4,778		\$439
117	Bay City, Mich.....	6,927	\$59	6,710	\$158	419	5,115	\$59	1,334
118	Little Rock, Ark.....	12,944	5,346	7,598			1,851	5,346	5,747
119	Passaic, N. J.....	3,269		3,269			3,269		
120	Atlantic City, N. J.....	11,641		11,641			11,641		
121	York, Pa.....	3,577		3,577			3,524		53
122	Quincy, Ill.....	1,068		1,068		53	741		274
123	Springfield, Ill.....	13,472	4,245	9,227		960	1,526	4,245	6,741
124	Malden, Mass.....	4,637		4,637					4,637
125	Canton, Ohio.....	4,917		4,917		2,251	2,666		
126	Chester, Pa.....	5,808		5,808		4,340	1,428		40
127	Salem, Mass.....	7,409	750	6,659		2,973	3,656	750	30
128	Haverhill, Mass.....	365		365		60	305		
129	Chelsea, Mass.....	5,432		5,432		4,844	588		
130	Superior, Wis.....	7,556	3,350	4,206		547	3,659	3,350	
131	Newton, Mass.....	39,821	15,535	24,286		480	946	15,535	22,860
132	Newcastle, Pa.....	9,711	4,351	5,360		2,690	2,376	4,351	294
133	South Omaha, Nebr.....	14,821		14,821		10,319	2,354		2,148
134	Jacksonville, Fla.....	1,477		1,477		822	551		104
135	Rockford, Ill.....	803		803		803			
136	Knoxville, Tenn.....	13,253		13,253		13,178			75
137	Elmira, N. Y.....	2,640		2,640		2,640			
138	Joplin, Mo.....	4,335		4,335		2,507	1,828		
139	Wichita, Kans.....	3,919		3,919		165	3,754		
140	Galveston, Tex.....	27,341	4,489	10,080	12,772	50	529	4,489	22,273
141	Chattanooga, Tenn.....	947		947		425	270		252
142	New Britain, Conn.....	3,230		3,230			3,196		34
143	Fitchburg, Mass.....	3,883		3,883		2,454	1,429		
144	Woonsocket, R. I.....	838		838		778			60
145	Auburn, N. Y.....	230		230		230			
146	Racine, Wis.....	5,901		5,901		120	4,221		1,500
147	Macon, Ga.....	3,096		3,096		2,202	119		775
148	Kalamazoo, Mich.....	1,681		1,681		150	767		764
149	Joliet, Ill.....	4,800		4,800		800	2,099		1,901
150	Oshkosh, Wis.....	2,959		2,959		25	1,479		1,455
151	Sacramento, Cal.....	797		797			76		721
152	Taunton, Mass.....	6,155		6,155		3,580	2,575		
153	Pueblo, Colo.....	4,609		4,609		925	3,573		111
154	Newport, Ky.....	6,638		6,638		4,061	1,607		970
155	West Hoboken, N. J.....	4,887		4,887			3,277		1,610
156	Everett, Mass.....	1,905		1,905		1,333	572		
157	La Crosse, Wis.....	3,936		3,936			2,816		1,120
158	Fort Worth, Tex.....	10,859	4,488	6,371		431	642	4,488	5,298

<sup>1</sup> Including all payments for damage settlements and current judgments, and payments, other than for salaries and wages, for printing and advertising.<sup>2</sup> Including, for a few cities, payments for salaries and wages.



## STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

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

City num- ber.	CITY.	PAYMENTS FOR EXPENSES OF IN- VESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.							
		Total payments for expenses of invested funds.	For sala- ries and wages.	For all other objects.	Total payments for expenses of public service enterprises.	Classified by payee.						Payments to depart- ments, offices, public service en- terprises, and funds (service transfers).
						Payments to public.						
						Total.	Classified by char- acter.		Classified by object.			
							Corporate.	Tempo- rary. <sup>1</sup>	Salaries and wages.	Miscellane- ous objects.		
	Grand total.....	\$661,706	\$166,955	\$ 494,751	\$26,217,037	\$26,043,157	\$26 017,610	\$25,547	\$13,190,273	\$12,852,884	\$173,880	
	Group I.....	594,198	121,699	472,499	15,980,698	15,830,536	15,813,170	17,366	8,127,889	7,702,647	150,162	
	Group II.....	50,443	36,706	13,737	4,159,130	4,154,354	4,153,973	381	2,080,897	2,073,457	4,776	
	Group III.....	9,143	5,041	4,102	3,663,953	3,651,699	3,646,444	5,255	1,833,559	1,818,140	12,254	
	Group IV.....	7,922	3,509	4,413	2,413,256	2,406,568	2,404,023	2,545	1,147,928	1,258,640	6,688	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$5,918	\$1,770	\$4,148	\$6,035,143	\$6,032,050	\$6,030,908	\$1,142	\$2,788,657	\$3,243,393	\$3,093
2	Chicago, Ill.....	13,808	1,800	12,008	1,835,833	1,510,755	1,510,755		908,966	601,789	125,078
3	Philadelphia, Pa.....	538,518	100,997	437,521	2,249,358	2,249,358	2,249,358		987,726	1,261,632	
4	St. Louis, Mo.....	344		344	1,082,795	1,082,721	1,082,540	181	678,738	403,983	74
5	Boston, Mass.....	6,945	4,530	2,415	1,321,742	1,314,720	1,298,833	15,887	650,169	664,551	7,022
6	Baltimore, Md.....				561,928	555,307	555,301	6	348,452	206,855	6,621
7	Cleveland, Ohio.....	7,855	4,200	3,655	537,591	535,011	534,982	29	297,467	237,544	2,580
8	Buffalo, N. Y.....	1,811		1,811	495,762	491,293	491,174	119	323,491	167,802	4,469
9	Pittsburg, Pa.....	500	500		403,523	403,523	403,521	2	185,544	217,979	
10	San Francisco, Cal.....	600		600							
11	Detroit, Mich.....				501,640	501,640	501,640		208,538	293,102	
12	Cincinnati, Ohio.....	14,325	5,402	8,923	681,089	681,089	681,089		405,934	275,155	
13	Milwaukee, Wis.....	54		54	188,587	188,264	188,264		137,357	50,907	323
14	New Orleans, La.....	1,010		1,010	39,542	39,542	39,542		23,998	15,544	
15	Washington, D. C.....	2,510	2,500	10	246,165	245,263	245,263		182,862	62,411	902

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$2,951	\$2,400	\$551	\$269,390	\$267,436	\$267,382	\$54	\$178,446	\$88,990	\$1,954
17	Minneapolis, Minn.....	170		170	175,620	175,620	175,614	6	93,951	81,669	
18	Jersey City, N. J.....	1,867	1,850	17	569,197	569,197	569,197		125,144	444,053	
19	Louisville, Ky.....	30,280	26,012	4,268	215,003	215,003	215,003		105,296	109,707	
20	Indianapolis, Ind.....	196		196	20,901	20,901	20,901		10,920	9,981	
21	St. Paul, Minn.....	1		1	127,260	127,259	127,259		47,977	79,282	1
22	Providence, R. I.....	1,185		1,185	181,806	180,376	180,376		121,373	59,003	1,430
23	Rochester, N. Y.....	1,183		1,183	255,194	255,000	255,000		149,589	105,411	194
24	Kansas City, Mo.....				280,923	280,752	280,579	173	165,625	115,127	171
25	Toledo, Ohio.....	1,447	290	1,157	95,729	95,033	95,033		60,337	34,696	696
26	Denver, Colo.....				12,217	12,217	12,217		6,263	5,954	
27	Columbus, Ohio.....	5,172	3,588	1,584	148,504	148,504	148,371	133	94,481	54,023	
28	Allegheny, Pa.....	300	300		297,283	297,283	297,283		169,510	127,773	
29	Los Angeles, Cal.....	600	600		159,914	159,914	159,914		126,182	33,732	
30	Worcester, Mass.....				86,421	86,181	86,166	15	64,832	21,349	240
31	Memphis, Tenn.....	526		526	249,817	249,817	249,817		114,011	135,806	
32	Omaha, Nebr.....	132	40	92	1,214	1,214	1,214		1,200	14	
33	New Haven, Conn.....	1,948		1,948	648	648	648		600	48	
34	Syracuse, N. Y.....	142		142	106,846	106,846	106,846		74,658	32,188	
35	Scranton, Pa.....	18		18	775	775	775			775	
36	St. Joseph, Mo.....	51		51	1,792	1,792	1,792		1,365	427	
37	Paterson, N. J.....	70		70	840	840	840				
38	Portland, Ore.....				211,105	211,105	211,105		123,188	87,917	
39	Fall River, Mass.....	175	175		66,940	66,850	66,850		44,610	22,240	90
40	Atlanta, Ga.....	30		30	167,382	167,382	167,382		55,994	111,388	
41	Seattle, Wash.....				382,579	382,579	382,579		99,210	283,369	
42	Dayton, Ohio.....	1,999	1,451	548	73,830	73,830	73,830		45,295	28,535	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....				\$86,995	\$85,209	\$85,209		\$42,419	\$42,790	\$1,786
44	Cambridge, Mass.....	\$541	\$525	\$16	93,208	91,599	91,599		63,710	27,889	1,609
45	Albany, N. Y.....	300	300		138,879	138,879	138,704	\$175	78,151	60,728	
46	Hartford, Conn.....	54	50	4	107,679	107,672	107,672		92,810	14,862	7
47	Lowell, Mass.....				133,563	133,415	133,415		81,679	61,536	148
48	Reading, Pa.....				59,300	59,300	59,300		36,072	23,228	
49	Richmond, Va.....	600	600		248,635	248,185	248,185		130,770	117,415	650
50	Trenton, N. J.....	320	300	20	60,337	60,337	60,337		29,067	31,270	
51	Wilmington, Del.....				72,227	72,227	72,227		43,510	28,717	
52	Camden, N. J.....				95,136	95,136	95,136		50,571	44,565	

<sup>1</sup> Payments in error subsequently corrected by refund receipts.<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.<sup>3</sup> Including service transfers to the amount of \$158,201, reported in footnotes for certain cities. The payments to public "for all other objects" therefore aggregate \$336,550.<sup>4</sup> Including service transfers in certain cities.

# GENERAL TABLES.

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## AND OF PUBLIC SERVICE ENTERPRISES: 1906.

and the number assigned to each, see page 83.]

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																City number.
Classified by public service enterprises.																
Water-supply systems.		Electric light systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutions and industries. <sup>2</sup>		All other public service enterprises.		
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.	
\$10,426,871	\$9,521,565	\$281,543	\$522,295	\$200,389	\$328,558	\$318,807	\$164,978	\$633,186	\$1,523,510	\$552,073	\$163,864	\$50,854	\$349,082	\$726,550	\$452,912	
6,531,264	5,477,621	79,337	87,199	.....	.....	195,522	109,320	585,774	1,484,916	107,225	30,276	35,854	338,057	592,913	325,440	
1,780,467	1,715,535	39,280	200,724	.....	.....	60,706	31,197	31,712	18,033	105,000	27,943	.....	4,458	63,732	80,343	
1,278,652	1,302,962	88,700	119,506	148,011	276,350	38,635	15,609	10,161	10,719	216,941	63,494	15,000	6,567	37,459	35,187	
836,488	1,025,447	74,226	114,886	52,378	52,208	23,944	8,852	5,539	9,842	122,907	42,151	.....	.....	32,446	11,942	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$1,817,205	\$1,678,797	.....	.....	.....	.....	\$79,453	\$26,974	\$494,951	\$1,351,725	.....	.....	.....	\$79,839	\$397,048	\$109,151	1
903,175	663,344	.....	.....	.....	.....	1,340	2,129	.....	.....	.....	.....	.....	5,937	.....	55,457	2
975,986	1,219,817	.....	.....	.....	.....	1,500	5,622	2,840	19,094	.....	.....	.....	7,400	17,099	.....	3
625,607	338,834	.....	.....	.....	.....	8,700	3,331	32,499	15,264	.....	.....	.....	2,789	25,992	9,143	4
393,295	478,104	.....	.....	.....	.....	9,595	4,098	.....	.....	\$73,207	\$20,742	4,085	56,909	169,987	111,720	5
277,123	90,281	.....	.....	.....	.....	13,116	21,233	49,572	97,415	.....	.....	.....	.....	8,641	4,547	6
246,892	196,769	\$5,460	\$5,444	.....	.....	11,697	4,902	.....	.....	33,418	9,438	.....	23,571	.....	6,118	7
308,697	160,674	.....	.....	.....	.....	11,860	5,383	.....	.....	.....	96	.....	.....	2,934	.....	8
168,298	204,692	.....	.....	.....	.....	14,894	13,287	2,352	.....	.....	.....	.....	.....	.....	.....	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
113,470	82,113	73,877	81,735	.....	.....	4,062	544	.....	.....	.....	.....	17,129	128,710	.....	16,383	11
389,576	253,245	.....	.....	.....	.....	12,798	4,109	3,560	1,418	.....	.....	.....	.....	.....	.....	12
135,979	51,179	.....	.....	.....	.....	1,378	51	.....	.....	.....	.....	.....	.....	.....	.....	13
.....	.....	.....	.....	.....	.....	18,238	14,116	.....	.....	600	.....	.....	.....	5,160	1,428	14
175,961	59,772	.....	.....	.....	.....	6,891	3,541	.....	.....	.....	.....	.....	.....	.....	.....	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$164,843	\$81,997	.....	.....	.....	.....	\$13,523	\$8,705	\$80	\$242	.....	.....	.....	.....	.....	.....	16
93,183	81,505	.....	.....	.....	.....	768	164	.....	.....	.....	.....	.....	.....	.....	.....	17
122,744	441,156	.....	.....	.....	.....	.....	.....	2,400	1,012	.....	.....	.....	.....	.....	\$1,885	18
94,388	102,616	.....	.....	.....	.....	.....	.....	10,188	6,974	\$720	\$117	.....	.....	.....	.....	19
2,220	2,094	.....	.....	.....	.....	6,233	5,790	.....	.....	.....	.....	.....	.....	\$2,467	2,097	20
45,230	78,533	.....	.....	.....	.....	2,747	750	.....	.....	.....	.....	.....	.....	.....	.....	21
102,427	55,205	.....	.....	.....	.....	.....	.....	.....	.....	18,946	5,228	.....	.....	.....	.....	22
108,718	82,677	.....	.....	.....	.....	4,528	1,201	.....	.....	32,837	9,481	.....	.....	3,506	12,246	23
163,283	113,401	.....	.....	.....	.....	2,342	1,897	.....	.....	.....	.....	.....	.....	.....	.....	24
47,968	27,930	.....	.....	.....	.....	1,954	277	.....	.....	10,415	2,727	.....	\$4,458	.....	.....	25
.....	4,999	.....	.....	.....	.....	1,920	687	.....	.....	.....	.....	.....	.....	4,343	268	26
84,962	47,079	.....	.....	.....	.....	9,519	6,944	.....	.....	.....	.....	.....	.....	.....	.....	27
161,012	125,982	.....	.....	.....	.....	5,138	1,545	3,360	246	.....	.....	.....	.....	.....	.....	28
126,182	33,732	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29
48,664	16,696	.....	.....	.....	.....	.....	.....	.....	.....	16,168	4,893	.....	.....	.....	.....	30
110,774	129,926	.....	.....	.....	.....	1,200	2,276	2,037	3,604	.....	.....	.....	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	1,200	14	.....	.....	.....	.....	.....	.....	.....	.....	32
71,421	31,721	.....	.....	.....	.....	2,769	467	600	48	.....	468	.....	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	1,365	427	.....	.....	.....	.....	.....	.....	.....	775	35
.....	.....	.....	.....	.....	.....	840	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
50,892	21,044	.....	.....	.....	.....	.....	.....	9,880	4,515	.....	.....	.....	.....	53,416	62,358	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
28,133	19,427	.....	.....	.....	.....	7	18	427	.....	16,043	2,885	.....	.....	.....	.....	39
45,151	108,776	.....	.....	.....	.....	1,440	.....	.....	.....	9,403	2,612	.....	.....	.....	.....	40
57,190	80,539	\$39,280	\$200,724	.....	.....	.....	.....	2,740	1,392	.....	.....	.....	.....	.....	714	41
42,082	28,500	.....	.....	.....	.....	3,213	35	.....	.....	.....	.....	.....	.....	.....	.....	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$25,508	\$38,657	.....	.....	.....	.....	\$2,518	\$539	.....	.....	\$14,393	\$5,380	.....	.....	.....	.....	43
47,072	26,309	.....	.....	.....	.....	.....	.....	.....	.....	16,638	3,189	.....	.....	.....	.....	44
76,247	60,303	.....	.....	.....	.....	1,904	425	.....	.....	.....	.....	.....	.....	.....	.....	45
88,852	13,875	.....	.....	.....	.....	.....	.....	.....	.....	3,958	994	.....	.....	.....	.....	46
72,499	49,643	.....	.....	.....	.....	800	11	.....	.....	8,580	2,030	.....	.....	.....	.....	47
36,072	23,228	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48
33,660	15,859	.....	.....	\$82,445	\$98,248	6,563	2,280	.....	.....	8,102	1,678	.....	.....	.....	.....	49
29,067	31,270	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
42,710	28,594	.....	.....	.....	.....	500	40	\$300	\$83	.....	.....	.....	.....	.....	.....	51
48,455	44,565	.....	.....	.....	.....	.....	.....	.....	.....	2,116	.....	.....	.....	.....	.....	52

<sup>1</sup> Including \$157,543 for service transfers.

<sup>2</sup> For bakery connected with industrial school.

<sup>3</sup> Including \$622 for service transfers.

<sup>4</sup> Including \$10 for service transfers.

## STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.						
		Total payments for expenses of invested funds.	For salaries and wages.	For all other objects.	Total payments for expenses of public service enterprises.	Classified by payee.					Payments to departments, offices, public service enterprises, and funds (service transfers).
						Payments to public.					
						Total.	Classified by character.		Classified by object.		
							Corporate.	Temporary. <sup>1</sup>	Salaries and wages.	Miscellaneous objects.	
53	Nashville, Tenn.				\$96,761	\$96,761	\$96,761		\$32,807	\$63,954	
54	Bridgeport, Conn.	\$100	\$100		1,365	1,365	1,365		1,200	165	
55	Lynn, Mass.	998	605	\$393	144,771	144,742	144,742		72,233	72,509	\$29
56	Des Moines, Iowa				17,634	17,634	17,634		13,255	4,379	
57	Kansas City, Kans.	245		245	446	446	446		360	86	
58	New Bedford, Mass.				78,882	77,350	77,340	\$10	48,135	29,215	1,532
59	Troy, N. Y.	424		424	116,713	116,713	115,023	1,690	46,446	70,267	
60	Springfield, Mass.				79,564	79,389	79,389		40,770	38,619	175
61	Oakland, Cal.				6,959	6,959	6,959		1,500	5,459	
62	Lawrence, Mass.				69,540	68,438	68,438		45,772	22,666	1,102
63	Somerville, Mass.				49,219	47,863	47,863		20,301	27,562	1,356
64	Savannah, Ga.				58,266	58,266	58,266		34,459	23,807	
65	Duluth, Minn.				172,146	170,785	170,785		59,397	111,388	1,361
66	Norfolk, Va.				85,182	85,182	85,175	7	48,716	36,466	
67	Hoboken, N. J.				235,922	235,922	235,922		14,578	221,344	
68	Peoria, Ill.	27		27	27,221	27,221	27,221		17,184	10,037	
69	Utica, N. Y.	614		614	117	117	117			117	
70	Manchester, N. H.				50,637	50,189	50,189		34,928	15,261	448
71	Yonkers, N. Y.	574		574	89,294	89,294	89,244	50	43,888	45,406	
72	Evansville, Ind.	468	275	193	88,811	88,811	88,811		34,978	53,833	
73	San Antonio, Tex.				12,637	12,637	12,637		11,597	1,040	
74	Elizabeth, N. J.	972	948	24	2	2	2			2	
75	Schenectady, N. Y.	400	350	50	40,893	40,893	40,893		15,599	25,294	
76	Waterbury, Conn.	500	500		20,705	20,705	20,705		15,066	5,639	
77	Salt Lake City, Utah				125,411	124,272	124,272		86,050	38,222	1,139
78	Wilkesbarre, Pa.				2,298	2,298	2,298		1,719	579	
79	Erie, Pa.				63,869	63,869	63,869		38,917	24,952	
80	Houston, Tex.				33,952	33,952	30,652	3,300	13,585	20,367	
81	Charleston, S. C.	252		252	4,930	4,930	4,930		2,842	2,088	
82	Harrisburg, Pa.				70,645	70,645	70,645		25,779	44,866	
83	Tacoma, Wash.				172,247	172,247	172,247		97,364	74,883	
84	Portland, Me.				41,633	41,633	41,614	19	22,140	19,493	
85	Terre Haute, Ind.	36		36	11,574	11,574	11,574		8,006	3,568	
86	Dallas, Tex.	102		102	88,552	88,552	88,552		53,794	34,758	
87	Youngstown, Ohio.	1,182	413	769	64,848	64,848	64,848		37,694	27,154	
88	Fort Wayne, Ind.	27		27	51,721	51,721	51,717	4	24,304	27,417	
89	Holyoke, Mass.	75	75		290,384	289,472	289,472		118,020	171,452	912
90	Akron, Ohio.	332		332	2,043	2,043	2,043		1,217	826	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.				\$42,925	\$42,225	\$42,225	\$27,233	\$14,992	\$700
92	Saginaw, Mich.				45,724	44,623	44,622	21,646	22,977	1,101
93	Lincoln, Nebr.				35,151	35,151	35,151	20,878	14,273	
94	Altoona, Pa.				21,022	21,022	21,022	6,082	14,940	
95	Lancaster, Pa.				72,312	72,312	72,312	18,013	54,299	
96	Spokane, Wash.				49,023	49,023	49,023	35,643	13,380	
97	Covington, Ky.				44,199	44,199	43,869	27,251	16,948	
98	Birmingham, Ala.				3,746	3,746	3,746	2,809	937	
99	South Bend, Ind.	\$145	\$120	\$25	34,224	34,224	34,224	15,958	18,266	
100	Pawtucket, R. I.	40		40	65,939	65,863	65,863	32,133	33,730	76
101	Bayonne, N. J.	300	300		164,490	164,490	164,490	17,817	146,673	
102	Binghamton, N. Y.	505		505	56,459	56,459	56,459	24,109	32,350	
103	Butte, Mont.									
104	McKeesport, Pa.				55,503	55,503	55,503	31,176	24,327	
105	Johnstown, Pa.				670	670	670	662	8	
106	Augusta, Ga.				46,630	46,630	46,630	33,291	13,339	
107	Dubuque, Iowa.				36,844	36,844	36,844	15,259	21,575	
108	Mobile, Ala.	2,453	1,000	1,453	57,402	55,932	55,910	26,187	29,745	1,530
109	Sioux City, Iowa.				25,818	25,818	25,818	14,928	10,890	
110	Springfield, Ohio.	274		274	28,379	28,379	28,379	16,137	12,242	
111	Topeka, Kans.	28		28	27,700	27,700	27,700	18,824	8,876	
112	Allentown, Pa.				29,663	29,663	29,663	13,705	15,958	
113	Wheeling, W. Va.	514	514		193,134	193,134	193,134	95,551	97,583	
114	East St. Louis, Ill.				497	497	497	480	17	
115	Montgomery, Ala.				52,374	52,374	52,374	21,872	30,502	

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

## GENERAL TABLES.

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## AND OF PUBLIC SERVICE ENTERPRISES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																City number.
Classified by public service enterprises.																
Water-supply systems.		Electric light systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries. <sup>2</sup>		All other public service enterprises.		
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.	
\$31,487	\$63,237					\$840	\$696			\$480	\$21					53
48,909	61,330							\$1,200	\$165						\$145	54
						1,078	214			23,324	11,063					55
										12,177	4,165					56
										360	86					57
22,391	24,447							980	1,223	24,764	5,077					58
44,836	70,167					915	28	45		650	72					59
40,770	38,794															60
								1,500	5,459							61
35,023	19,526									10,749	4,242					62
20,106	28,869									195	49					63
22,690	19,238					3,194	2,725	2,932	918	5,643	926					64
38,539	29,730			\$22,834	\$82,627	24	392									65
34,952	33,486					2,258	1,061			11,506	1,919					66
12,072	220,704									2,506	640					67
						910	323	125	103			\$15,000	\$6,567	\$1,149	3,044	68
23,107	9,495					532	28			11,289	117					69
41,932	45,185					720	122	1,236	2		6,186					70
23,418	51,349					1,702	114	600	1,393	9,258	977				97	71
						4,298	587			4,433	333			2,866	120	72
							2									73
15,599	25,282															74
15,066	5,639									15,127	2,899			24,467	11,831	75
46,456	24,631															76
																77
										1,719	279					78
38,735	24,716						300									79
9,042	17,746					4,200	174	343	23					182	62	80
						2,598										81
25,779	44,866					2,842	2,058								30	82
45,522	17,712	\$50,942	\$55,821					900	1,350							83
										20,968	7,604			1,172	11,889	84
										8,006	3,568			7,623	7,957	85
46,171	26,801															86
37,094	27,132					600	22									87
23,284	27,373					1,020	44									88
37,530	13,204	37,758	63,685	42,732	95,475	1,217	826									89
																90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$22,720	\$15,277									\$4,513	\$415					91
18,328	22,396									3,318	1,682					92
20,158	14,177					\$720	\$96									93
6,082	14,940															94
17,738	54,212					275	87									95
35,643	13,380															96
23,980	15,599					1,280	490	\$150						\$1,841	\$859	97
										2,809	937					98
14,245	17,770						420			1,713	76					99
27,433	31,737									4,700	2,069					100
17,817	146,673															101
24,009	22,948									100	9,402					102
																103
31,176	24,327					662	8									104
																105
8,115	7,059							720	\$341	8,559	1,962			15,897	3,977	106
14,430	21,575					839										107
17,971	20,853					1,865	1,207	3,555	7,345	2,796	1,870					108
14,314	10,604					540	215			74	71					109
13,133	11,353					2,405	889			599						110
						480	34									111
18,344	8,842															112
13,705	15,910															113
40,045	42,858			\$52,378	\$52,208	1,900	1,444	504	705	724	368					114
						480	17									115
16,672	29,864					1,303	136			3,897	502					

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



## STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City num- ber.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.						
		Total payments for expenses of invested funds.	For sala- ries and wages.	For all other objects.	Total payments for expenses of public service enterpriases.	Classified by payee.					Payments to depart- ments, offices, public service en- terprises, and funds (service transfers).
						Payments to public.					
						Total.	Classified by char- acter.		Classified by object.		
Corporate.	Tempo- rary <sup>1</sup>	Salaries and wages.	Miscellana- ous objects.								
116	Davenport, Iowa.....				\$1,650	\$1,650	\$1,650		\$802	\$848	
117	Bay City, Mich.....				51,464	51,464	51,464		25,800	25,664	
118	Little Rock, Ark.....				2,569	2,569	2,569		2,068	501	
119	Passaic, N. J.....										
120	Atlantic City, N. J.....	\$1,200		\$1,200	74,442	73,942	73,942		16,213	57,729	\$500
121	York, Pa.....				150	150	150		150		
122	Quincy, Ill.....				1,390	1,390	1,390		1,140	250	
123	Springfield, Ill.....				69,205	69,205	69,205		45,461	23,744	
124	Malden, Mass.....	402	\$260	142	46,751	46,692	46,327	\$365	29,885	16,807	59
125	Canton, Ohio.....	167		167	42,623	42,623	42,623		22,024	20,599	
126	Chester, Pa.....				369	369	369		56	313	
127	Salem, Mass.....	102	100	2	48,134	48,134	48,134		27,930	20,204	
128	Haverhill, Mass.....	106	100	6	25,666	25,547	25,530	17	10,550	14,997	119
129	Chelsea, Mass.....	344	165	*179	26,972	26,949	26,949		9,100	17,849	23
130	Superior, Wis.....										
131	Newton, Mass.....				19,869	19,038	19,038		12,009	7,029	831
132	Newcastle, Pa.....				421	421	421			421	
133	South Omaha, Nebr.....										
134	Jacksonville, Fla.....				134,435	134,435	134,435		56,873	77,562	
135	Rockford, Ill.....				34,637	34,637	34,637		17,048	17,589	
136	Knoxville, Tenn.....				3,071	3,071	3,071		1,999	1,072	
137	Elmira, N. Y.....	37		37	9,145	9,145	9,145		6,550	2,595	
138	Joplin, Mo.....				23,047	23,047	23,047		8,408	14,639	
139	Wichita, Kans.....				1,919	1,919	1,919		1,465	454	
140	Galveston, Tex.....				61,832	61,832	61,832		21,735	40,097	
141	Chattanooga, Tenn.....	100	100		727	727	727		350	377	
142	New Britain, Conn.....				16,576	16,531	16,531		12,860	3,671	45
143	Fitchburg, Mass.....	176		176	54,254	53,776	53,776		31,310	22,466	478
144	Woonsocket, R. I.....				16,855	16,855	16,855		7,305	9,550	
145	Auburn, N. Y.....				45,355	45,223	45,223		26,519	18,704	132
146	Racine, Wis.....				7,083	7,083	7,083		6,250	833	
147	Macon, Ga.....	570	500	70	6,251	6,251	6,251		4,882	1,369	
148	Kalamazoo, Mich.....				30,124	30,124	30,124		16,523	13,601	
149	Joliet, Ill.....				27,798	27,798	27,798		12,231	15,567	
150	Oshkosh, Wis.....				2,172	2,172	2,172		1,734	438	
151	Sacramento, Cal.....				41,874	41,874	41,874		25,993	15,881	
152	Taunton, Mass.....	406	350	56	75,311	74,565	74,565	599	41,561	33,603	147
153	Pueblo, Colo.....				62,831	62,831	62,831		32,716	30,115	
154	Newport, Ky.....	38		38	25,879	25,879	25,879		11,029	14,850	
155	West Hoboken, N. J.....										
156	Everett, Mass.....				26,149	25,434	25,434		12,451	12,983	715
157	La Crosse, Wis.....	15		15	24,179	24,179	24,179		14,235	9,944	
158	Fort Worth, Tex.....				80,189	79,957	79,946	11	35,059	44,898	232

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

## AND OF PUBLIC SERVICE ENTERPRISES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																City number.
Classified by public service enterprises.																
Water-supply systems.		Electric light systems.		Gas-supply systems.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries. <sup>2</sup>		All other public service enterprises.		
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.	
\$15,311	\$9,062	\$10,116	\$16,475					\$554	\$846	\$248 373 2,068	\$2 127 501					116
16,213	58,229															117
																118
																119
																120
																121
33,484	19,846					\$150 720 1,606	\$250 148			420 10,371 9,955	3,750 1,478					122
19,930	15,388															123
18,839	16,870					1,100	595							\$2,085	\$3,134	124
																125
20,137	16,340					300	181	56	313	7,493 257	3,683 142					126
10,293	14,844						130									127
9,100	17,872															128
																129
11,723	7,835									286	25					130
															421	131
17,495	17,138	38,898	60,424							480						132
17,048	17,589															133
						1,999	1,072									134
		7,415	14,434							6,550 993	2,595 205					135
						1,465	454									136
20,255	40,020									1,480	77					137
																138
7,524	3,220									350 5,136 6,088	231 3,363 46			200	377 265	141
25,222	19,581															142
7,305	9,504									1,255	792			7,499	1,521	143
17,765	16,523															144
																145
										6,100 3,815 4,740	833 1,115 432			150		146
11,401	13,057					1,067 382	254 112									147
12,231	15,567									1,734	438					148
																149
																150
18,152	15,017															151
20,489	9,475	17,797	23,553							7,841 3,275 2,556	731 722 544					152
30,160	29,565						6									153
9,038	13,674					150	158		159					1,841	859	154
																155
																156
8,320	12,733									4,131	965					157
9,046	9,014					2,256	449							2,933	481	158
33,949	45,130									1,110						

<sup>2</sup> Including \$26 for service transfers.

## STATISTICS OF CITIES.

TABLE 7.—PAYMENTS OF EXPENSES FOR INTEREST ON DEBT OBLIGATIONS: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	Total gross payments for interest.	CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.			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>3</sup>	Loans for general purposes.	Special assessment loans.	Loans for public service enterprises. <sup>4</sup>	City corporation.	School districts.	Other divisions of the government of the city.
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>							
	Grand total.....	\$66,072,617	\$55,952,882	\$55,622,676	\$330,206	\$10,119,735	\$45,022,750	\$3,155,052	\$17,894,815	\$63,554,485	\$1,507,131	\$1,011,001
	Group I.....	43,876,419	35,660,066	35,532,565	127,501	8,216,353	30,354,386	1,578,803	11,943,230	42,644,067	314,809	917,543
	Group II.....	10,124,190	8,948,026	8,855,747	92,279	1,176,164	6,240,201	818,195	3,065,794	9,536,840	508,914	78,436
	Group III.....	6,902,633	6,459,001	6,396,510	62,491	443,632	4,893,982	349,481	1,659,170	6,538,033	354,919	9,681
	Group IV.....	5,169,375	4,885,789	4,837,854	47,935	283,586	3,534,181	408,573	1,226,621	4,835,545	328,489	5,341

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$24,293,483	\$18,828,676	\$18,828,098	\$578	\$5,464,807	\$15,974,969	\$861,219	\$7,457,295	\$24,293,483		
2	Chicago, Ill.....	2,683,721	2,655,582	2,631,856	23,726	28,139	2,096,646	421,156	165,919	1,719,075	\$49,822	\$914,824
3	Philadelphia, Pa.....	2,283,153	1,927,407	1,923,438	3,969	355,746	1,425,965		857,188	2,280,434		2,719
4	St. Louis, Mo.....	780,719	780,719	780,719			559,331		221,388	780,719		
5	Boston, Mass.....	5,193,604	4,041,214	4,021,417	19,797	1,152,390	3,547,622		41,645,982	5,193,604		
6	Baltimore, Md.....	1,638,540	1,188,895	1,188,895		449,645	1,112,747		525,793	1,638,540		
7	Cleveland, Ohio.....	1,207,514	1,123,097	1,098,914	24,183	84,417	925,999	82,415	199,100	1,097,290	110,224	
8	Buffalo, N. Y.....	743,424	697,298	697,048	250	46,126	567,147	17,204	159,073	743,424		
9	Pittsburg, Pa.....	1,192,138	911,362	896,482	14,880	280,776	801,260	112,958	277,920	1,099,154	122,984	
10	San Francisco, Cal.....	152,525	152,525	150,918	1,607		152,525			152,525		
11	Detroit, Mich.....	359,866	303,019	302,944	75	56,847	255,790	30,882	73,194	359,866		
12	Cincinnati, Ohio.....	1,653,032	1,398,028	1,368,574	29,454	255,004	1,279,598	52,856	320,578	1,621,253	31,779	
13	Milwaukee, Wis.....	346,726	346,326	342,344	3,982	400	331,813	113	14,800	346,726		
14	New Orleans, La.....	873,750	832,544	827,544	5,000	41,206	848,750		25,000	873,750		
15	Washington, D. C.....	474,224	473,374	473,374		850	474,224			474,224		

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$995,392	\$720,149	\$720,149		\$275,243	\$520,537	\$1,200	\$473,655	\$995,392		
17	Minneapolis, Minn.....	469,627	397,089	393,304	\$4,385	71,938	392,627		77,000	469,627		
18	Jersey City, N. J.....	915,443	777,872	771,905	5,967	137,571	618,140	24,730	272,573	915,443		
19	Louisville, Ky.....	420,109	418,617	418,611	6	1,492	312,129		107,980	420,109		
20	Indianapolis, Ind.....	156,308	154,988	153,799	1,189	1,320	154,920		1,388	109,144	\$47,164	
21	St. Paul, Minn.....	447,033	429,859	429,442	417	17,174	333,490		113,543	447,033		
22	Providence, R. I.....	684,760	491,078	484,739	6,339	193,682	492,997		191,763	684,760		
23	Rochester, N. Y.....	434,671	428,546	428,529	17	6,125	85,529	112,624	236,718	434,671		
24	Kansas City, Mo.....	365,338	353,130	346,946	6,490	12,208	147,954	60,749	156,635	266,701	98,637	
25	Toledo, Ohio.....	382,263	318,191	304,812	13,379	64,072	223,625	59,508	99,430	364,501	17,762	
26	Denver, Colo.....	222,525	222,525	212,866	9,659		94,061	128,464		194,803	26	\$27,696
27	Columbus, Ohio.....	465,979	339,777	314,692	25,085	156,202	312,141	67,248	116,590	458,709	37,270	
28	Allentown, Pa.....	360,035	315,495	315,495		44,540	254,509	4,780	100,846	287,845	72,190	
29	Los Angeles, Cal.....	269,633	269,633	267,141	2,492		128,789		142,844	269,633		
30	Worcester, Mass.....	354,280	233,209	230,445	2,764	121,071	208,873		145,407	354,280		
31	Memphis, Tenn.....	467,994	454,901	450,936	3,965	13,093	281,213		186,781	467,994		
32	Omaha, Nebr.....	318,873	312,173	309,065	3,108	6,705	291,902	26,976		281,412	37,466	
33	New Haven, Conn.....	139,159	138,104	138,104	1,055		139,159			138,520	639	
34	Syracuse, N. Y.....	304,637	303,008	301,980	1,028	1,629	113,970	50,454	140,213	304,637		
35	Scranton, Pa.....	113,496	103,166	101,708	1,458	10,330	101,070	12,426		62,385	43,481	7,830
36	St. Joseph, Mo.....	75,323	73,757	73,057	700	1,566	75,323			47,221	28,102	
37	Paterson, N. J.....	227,788	225,335	223,858	1,477	2,453	199,236	28,552		227,788		
38	Portland, Ore.....	392,345	391,258	390,968	290	1,087	135,111	51,499	205,745	342,444	6,791	43,110
39	Fall River, Mass.....	248,621	225,530	224,887	643	23,091	180,711		67,910	248,621		
40	Atlanta, Ga.....	137,108	137,108	137,108			90,845		46,263	137,108		
41	Seattle, Wash.....	552,232	552,232	552,232			233,932	171,300	147,000	457,969	94,263	
42	Dayton, Ohio.....	173,213	160,696	159,275	1,421	12,517	119,808	17,695	35,710	148,090	25,123	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$92,511	\$92,214	\$82,765	\$9,449	\$297	\$15,320	\$23,327	\$53,864	\$92,511		
44	Cambridge, Mass.....	456,930	436,783	433,538	3,245	20,147	312,858		144,072	456,930		
45	Albany, N. Y.....	181,992	154,778	152,688	2,090	27,214	105,606	24,021	52,465	181,992		
46	Hartford, Conn.....	277,721	256,126	256,126		21,595	250,721		27,000	213,336	\$64,385	
47	Lowell, Mass.....	181,992	179,569	179,561	8	2,423	136,057		45,935	181,992		
48	Reading, Pa.....	79,171	76,011	74,517	1,494	3,160	49,652	13,342	16,177	64,348	14,823	
49	Richmond, Va.....	365,220	311,619	311,619		53,601	300,940		64,280	365,220		
50	Trenton, N. J.....	199,759	161,536	160,883	653	38,223	131,850	40,699	27,210	199,759		
51	Wilmington, Del.....	96,152	96,152	94,913	1,239		80,312		15,840	96,152		
52	Camden, N. J.....	142,890	129,794	129,496	298	13,096	89,584	2,516	50,790	142,890		

<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> Accrued interest received on loans issued to the public by the various divisions of the government of the city.<sup>3</sup> Payments to sinking, investment, and public trust funds by divisions of the government of the city as interest on city securities held by such funds.<sup>4</sup> Including interest on metropolitan water loan paid to state.

## GENERAL TABLES.

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TABLE 7.—PAYMENTS OF EXPENSES FOR INTEREST ON DEBT OBLIGATIONS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total gross payments for interest.	CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.			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>3</sup>	Loans for general purposes.	Special assessment loans.	Loans for public service enterprises. <sup>4</sup>	City corporation.	School districts.	Other divisions of the government of the city.
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>							
53	Nashville, Tenn.	\$170,971	\$170,971	\$170,303	\$668		\$98,451		\$72,520	\$170,971		
54	Bridgeport, Conn.	81,563	63,613	63,515	98	\$17,950	81,563			81,563		
55	Lynn, Mass.	210,560	176,466	175,581	885	34,094	141,700		68,860	210,560		
56	Des Moines, Iowa.	60,790	60,790	60,790			60,790			31,803	\$28,987	
57	Kansas City, Kans.	183,986	183,986	183,977	9		92,668	\$91,318		165,158	18,828	
58	New Bedford, Mass.	223,246	211,325	211,180	145	11,921	152,286		70,960	223,246		
59	Troy, N. Y.	154,508	154,200	149,647	4,553	308	75,002	2,593	76,913	152,368	2,140	
60	Springfield, Mass.	103,388	96,642	95,085	1,557	6,746	81,513		21,875	103,388		
61	Oakland, Cal.	48,860	48,860	44,366	4,494		48,860			10,910	36,960	\$990
62	Lawrence, Mass.	96,841	91,981	91,044	937	4,860	67,661		29,180	96,841		
63	Somerville, Mass.	174,835	174,835	174,813	22		113,203		\$61,632	174,835		
64	Savannah, Ga.	154,405	154,405	154,405			109,490		44,915	154,405		
65	Duluth, Minn.	294,862	293,778	292,398	1,380	1,084	167,052	3,960	123,850	245,268	49,594	
66	Norfolk, Va.	290,838	252,899	251,869	1,030	37,939	236,052		54,786	290,838		
67	Hoboken, N. J.	75,477	72,287	71,873	414	3,190	68,399	6,178	900	75,477		
68	Peoria, Ill.	49,060	47,304	46,156	1,148	1,756	37,808	11,252		40,369		8,691
69	Utica, N. Y.	46,467	46,467	46,312	155		40,721	5,746		46,467		
70	Manchester, N. H.	78,078	56,393	56,393		21,685	44,741		33,337	78,078		
71	Yonkers, N. Y.	207,503	194,874	189,229	5,645	12,629	113,113	5,492	88,898	207,503		
72	Evansville, Ind.	103,785	103,305	103,305		480	79,785		24,000	98,101	5,684	
73	San Antonio, Tex.	148,779	147,609	138,601	9,008	1,170	148,779			148,779		
74	Elizabeth, N. J.	126,430	125,236	125,172	64	1,194	125,550	880		126,430		
75	Schenectady, N. Y.	107,842	100,663	100,067	596	7,179	48,029	23,288	36,525	107,842		
76	Waterbury, Conn.	67,624	61,929	60,434	1,495	5,695	34,299		33,325	67,624		
77	Salt Lake City, Utah.	199,097	199,097	199,097			151,234	3,863	44,000	166,523	32,574	
78	Wilkesbarre, Pa.	33,361	33,203	32,028	1,175	158	33,101	260		27,537	5,824	
79	Erie, Pa.	50,631	31,140	31,120	20	19,491	27,681	2,670	20,280	43,605	7,026	
80	Houston, Tex.	215,152	215,152	210,515	4,637		207,702		7,450	215,152		
81	Charleston, S. C.	155,659	137,198	137,198		18,461	155,659			155,659		
82	Harrisburg, Pa.	87,822	75,396	75,391	5	12,426	47,315	6,041	34,466	65,767	22,055	
83	Tacoma, Wash.	279,912	270,342	269,889	453	9,570	130,310	45,602	104,000	244,296	35,616	
84	Portland, Me.	135,793	124,869	124,840	29	10,924	135,793			135,793		
85	Terre Haute, Ind.	18,351	18,351	17,672	679		18,351			15,107	3,244	
86	Dallas, Tex.	112,691	107,549	106,849	700	5,142	70,279		42,412	112,691		
87	Youngstown, Ohio.	58,308	52,740	52,101	639	5,568	25,844	20,461	12,003	50,571	7,737	
88	Fort Wayne, Ind.	38,216	37,336	37,336		880	27,378		10,838	24,993	13,223	
89	Holyoke, Mass.	123,601	119,348	118,960	388	4,253	81,666		41,935	123,601		
90	Akron, Ohio.	59,003	51,880	50,893	987	7,123	41,354	15,972	1,677	52,784	6,219	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$133,520	\$118,901	\$117,899	\$1,002	\$14,619	\$76,972		\$56,548	\$133,520		
92	Saginaw, Mich.	84,358	81,752	81,682	70	2,606	24,010	\$39,845	20,503	84,358		
93	Lincoln, Nebr.	74,917	74,917	74,365	552		60,189	7,249	7,479	66,392	\$8,525	
94	Altoona, Pa.	64,577	61,177	60,024	1,153	3,400	41,015		23,562	49,776	14,801	
95	Lancaster, Pa.	42,526	40,985	40,835	150	1,541	26,611		15,915	31,159	11,367	
96	Spokane, Wash.	222,103	220,766	220,766		1,337	119,936	32,947	69,220	181,633	40,470	
97	Covington, Ky.	84,778	84,778	84,726	52		30,369	321	54,088	84,778		
98	Birmingham, Ala.	156,151	156,151	156,079	72		133,660	22,491		156,151		
99	South Bend, Ind.	26,881	26,881	26,748	133		18,341		8,540	16,806	10,075	
100	Pawtucket, R. I.	247,803	215,728	215,728		32,075	188,589		59,214	247,803		
101	Bayonne, N. J.	102,268	92,672	92,151	521	9,596	75,233	17,400	9,635	102,268		
102	Binghamton, N. Y.	27,176	27,176	27,176			26,893	283		27,176		
103	Butte, Mont.	34,369	34,369	34,369			34,187	182		23,984	10,385	
104	McKeesport, Pa.	58,278	54,353	52,240	2,113	3,925	38,139	15,399	4,750	34,733	23,545	
105	Johnstown, Pa.	26,538	20,471	17,802	2,669	6,067	26,538			15,889	10,649	
106	Augusta, Ga.	84,886	84,886	84,886			9,165		75,721	84,886		
107	Dubuque, Iowa.	67,817	67,817	67,416	401		43,223	4,794	19,800	64,917	2,900	
108	Mobile, Ala.	162,776	162,776	162,776			113,090	26,061	23,625	162,776		
109	Sioux City, Iowa.	85,989	85,989	85,989			82,988		3,001	70,691	15,298	
110	Springfield, Ohio.	53,813	51,195	51,195		2,618	20,520	6,959	26,334	47,805	6,008	
111	Topeka, Kans.	105,277	105,277	104,872	405		47,719	30,328	27,230	82,228	23,049	
112	Allentown, Pa.	40,554	38,794	38,415	379	1,860	28,207		12,447	23,369	17,285	
113	Wheeling, W. Va.	26,994	26,994	26,994			21,400		5,594	26,994		
114	East St. Louis, Ill.	78,243	78,243	77,746	497		53,243	25,000		61,075	17,168	
115	Montgomery, Ala.	124,033	124,033	121,373	2,660		74,503	8,350	41,180	124,033		

<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> Accrued interest received on loans is paid to the public by the various divisions of the government of the city.<sup>3</sup> Payments to sinking, investment, and public trust funds by divisions of the government of the city as interest on city securities held by such funds.<sup>4</sup> Including interest on metropolitan water loan paid to state.

## STATISTICS OF CITIES.

TABLE 7.—PAYMENTS OF EXPENSES FOR INTEREST ON DEBT OBLIGATIONS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Total gross payments for interest.	CLASSIFIED BY PAYEE.				CLASSIFIED BY LOANS ON WHICH PAID.			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>3</sup>	Loans for general purposes.	Special assessment loans.	Loans for public service enterprises. <sup>4</sup>	City corporation.	School districts.	Other divisions of the government of the city.
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>							
116	Davenport, Iowa.....	\$24,542	\$24,542	\$24,542			\$24,542			\$12,526	\$12,016	
117	Bay City, Mich.....	68,714	68,714	67,858	\$856		29,484	\$16,090	\$23,140	68,714		
118	Little Rock, Ark.....	18,752	18,752	18,752			10,133	8,619		13,009	5,683	
119	Passaic, N. J.....	34,241	34,241	32,016	2,225		28,111	5,130		34,241		
120	Atlantic City, N. J.....	130,312	114,829	114,019	810	\$15,483	47,670	24,643	57,999	130,312		
121	York, Pa.....	44,382	42,632	42,002	630	1,750	44,382			29,095	15,287	
122	Quincy, Ill.....	46,167	46,167	46,167			46,167			38,852	7,315	
123	Springfield, Ill.....	63,495	63,495	63,495			52,212	11,283		55,999	2,255	\$5,341
124	Malden, Mass.....	118,159	113,968	113,150	818	4,191	69,777		48,382	118,159		
125	Canton, Ohio.....	83,140	80,076	78,794	1,282	3,064	53,732	15,567	13,851	69,432	13,708	
126	Chester, Pa.....	37,771	34,391	34,391		3,380	34,304	3,467		27,167	10,604	
127	Salem, Mass.....	37,479	35,807	35,973	1,834	1,672	31,214		6,265	37,479		
128	Haverhill, Mass.....	76,901	68,916	67,528	1,388	7,985	37,638		39,263	76,901		
129	Chelsea, Mass.....	132,239	103,071	103,071		29,168	86,157		46,082	132,239		
130	Superior, Wis.....	65,551	65,551	65,551			65,204	347		65,551		
131	Newton, Mass.....	300,752	230,204	229,536	668	70,548	234,125		466,627	300,752		
132	Newcastle, Pa.....	17,251	17,251	17,251			12,576	3,275	1,400	8,931	8,320	
133	South Omaha, Nebr.....	55,168	55,168	51,552	3,616		49,777	5,391		49,563	5,605	
134	Jacksonville, Fla.....	77,555	77,555	73,246	4,309		56,680		20,875	77,555		
135	Rockford, Ill.....	26,656	26,644	26,368	276	12	18,524	5,095	3,037	26,656		
136	Knoxville, Tenn.....	75,803	75,803	75,803			74,303		1,500	75,803		
137	Elmira, N. Y.....	47,594	47,077	46,083	994	517	47,594			47,594		
138	Joplin, Mo.....	11,389	11,389	10,856	533		9,931		2,458	5,290	6,099	
139	Wichita, Kans.....	58,401	58,401	58,401			51,588	6,813		47,792	10,609	
140	Galveston, Tex.....	128,527	118,647	114,872	3,775	9,880	108,539		19,988	128,527		
141	Chattanooga, Tenn.....	67,425	67,425	67,425			66,300		1,125	67,425		
142	New Britain, Conn.....	82,289	82,289	79,072	3,217		57,187		25,102	82,289		
143	Fitchburg, Mass.....	77,676	64,158	63,132	1,026	13,518	58,131		19,545	77,676		
144	Woonsocket, R. I.....	125,254	114,389	113,429	960	10,865	84,974		40,280	125,254		
145	Auburn, N. Y.....	24,733	24,450	24,450		283	6,323	3,342	15,068	24,733		
146	Racine, Wis.....	25,047	25,047	24,425	622		24,782	265		25,047		
147	Macon, Ga.....	58,615	47,865	47,865		10,750	57,615		1,000	58,615		
148	Kalamazoo, Mich.....	32,449	32,449	31,797	652		26,836	5,613		32,449		
149	Joliet, Ill.....	13,809	13,809	13,809			10,292	1,924	1,593	10,852	2,957	
150	Oshkosh, Wis.....	22,046	18,726	18,466	260	3,320	22,046			22,046		
151	Sacramento, Cal.....	27,157	27,157	27,157			18,797		8,360	27,157		
152	Taunton, Mass.....	92,244	85,806	84,967	839	6,438	45,802		46,442	92,244		
153	Pueblo, Colo.....	152,522	152,522	151,170	1,352		76,926	29,940	45,656	136,016	16,506	
154	Newport, Ky.....	55,126	55,126	55,126			29,738		25,388	55,126		
155	West Hoboken, N. J.....	32,536	32,536	32,536			12,261	20,275		32,536		
156	Everett, Mass.....	110,244	101,034	99,220	1,814	9,210	78,819		41,425	110,244		
157	La Crosse, Wis.....	33,725	31,817	31,467	350	1,908	21,430	3,905	8,390	33,725		
158	Fort Worth, Tex.....	138,812	138,812	138,812			96,818		41,994	138,812		

<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> Accrued interest received on loans issued to the public by the various divisions of the government of the city.<sup>3</sup> Payments to sinking, investment, and public trust funds by divisions of the government of the city as interest on city securities held by such funds.<sup>4</sup> Including interest on metropolitan water loan paid to state.



TABLE 8.—PAYMENTS

(For a list of the cities in each state arranged alphabetically)

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY PAYEE.										Pay-ments to depart-ments, offices, public service enter-prises, 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 subse-quently cor-rected by re-fund receipts.	Pay-ments for outlays offset by receipts from sales of real prop-erty.	Salaries and wages.	Land.	Contract work.	Materials and miscella-neous.			
Grand total.....	\$195,977,149	\$195,690,085	\$191,081,522	\$198,543	\$4,410,020	\$16,404,802	\$32,960,686	\$121,022,588	\$18,069,085	\$7,232,924	\$287,064		
Group I.....	130,867,540	130,681,951	127,675,286	121,668	2,884,997	10,800,727	27,693,942	77,782,089	11,084,843	3,320,350	185,589		
Group II.....	30,636,286	30,593,954	29,547,027	48,933	997,994	2,375,236	2,924,783	21,000,736	2,614,460	1,678,739	42,332		
Group III.....	18,873,154	18,856,280	18,690,950	17,082	148,248	1,944,937	1,486,947	11,746,867	2,700,499	977,030	16,874		
Group IV.....	15,600,169	15,557,900	15,168,259	10,800	378,781	1,283,902	855,014	10,492,896	1,669,283	1,256,805	42,269		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$64,891,836	\$64,890,253	\$63,520,059	\$7,493	\$1,362,701	\$5,741,465	\$18,339,871	\$37,155,150	\$3,218,613	\$435,145	\$1,583
2	Chicago, Ill.....	17,191,844	17,144,703	17,103,669	21,279	19,755	1,626,050	1,106,280	12,693,855	864,752	853,766	47,141
3	Philadelphia, Pa.....	6,401,733	6,401,733	6,188,733	.....	213,000	132,830	1,456,884	4,466,811	110,374	234,834	.....
4	St. Louis, Mo.....	4,108,024	4,047,559	3,947,509	.....	100,050	43,288	261,843	3,364,649	58,372	319,407	60,465
5	Boston, Mass.....	7,042,998	7,037,792	6,833,346	.....	204,446	1,312,474	1,433,805	2,998,121	1,158,551	134,841	5,206
6	Baltimore, Md.....	3,643,993	3,594,945	3,537,640	39,055	18,250	254,240	1,332,909	1,549,032	248,819	209,945	49,048
7	Cleveland, Ohio.....	5,915,014	5,915,014	5,910,149	4,512	353	317,321	2,346,704	2,551,991	329,226	369,772	.....
8	Buffalo, N. Y.....	1,955,392	1,937,892	1,029,338	79	908,475	111,964	233,507	1,388,477	53,439	150,505	17,500
9	Pittsburg, Pa.....	4,274,800	4,274,800	4,210,381	7,537	56,882	208,941	236,516	3,442,901	245,987	140,455	.....
10	San Francisco, Cal.....	1,254,054	1,254,054	1,254,054	.....	.....	166,844	21,029	944,390	36,673	85,118	.....
11	Detroit, Mich.....	2,334,252	2,334,252	2,334,184	68	.....	266,804	67,789	1,341,346	500,287	158,026	.....
12	Cincinnati, Ohio.....	4,185,877	4,185,877	4,185,877	.....	.....	333,628	310,086	3,204,254	303,398	34,511	.....
13	Milwaukee, Wis.....	1,468,295	1,468,295	1,428,574	38,889	832	49,259	281,234	939,712	95,380	102,710	.....
14	New Orleans, La.....	2,394,696	2,390,050	2,387,294	2,756	.....	235,619	265,485	1,741,391	56,240	91,315	4,646
15	Washington, D. C.....	3,804,732	3,804,732	3,804,479	.....	253	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3,804,732	( <sup>2</sup> )	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$2,310,622	\$2,310,622	\$1,851,436	\$453	\$458,733	\$112,571	\$276,639	\$1,762,467	\$91,675	\$67,270	.....
17	Minneapolis, Minn.....	1,393,436	1,393,436	1,392,739	697	.....	341,396	125,753	441,120	343,078	142,089	.....
18	Jersey City, N. J.....	807,696	807,696	795,823	.....	11,873	10,216	28,000	718,301	3,530	38,649	.....
19	Louisville, Ky.....	1,008,619	1,008,619	957,842	277	50,500	33,099	32,276	888,003	26,201	29,040	.....
20	Indianapolis, Ind.....	1,216,190	1,216,190	1,216,110	80	.....	4,328	40,069	1,147,534	650	23,609	.....
21	St. Paul, Minn.....	1,051,743	1,051,531	1,051,531	.....	.....	84,914	154,242	682,714	29,352	100,309	\$212
22	Providence, R. I.....	1,403,707	1,403,270	1,395,549	.....	7,721	132,001	276,700	554,375	316,056	124,138	437
23	Rochester, N. Y.....	1,541,347	1,541,049	1,506,189	.....	34,860	84,142	83,818	1,105,166	164,710	102,563	298
24	Kansas City, Mo.....	3,289,167	3,286,392	3,281,278	3,337	1,777	194,151	92,704	2,603,441	338,375	57,721	2,775
25	Toledo, Ohio.....	863,054	863,054	859,401	.....	3,653	50,654	10,000	723,076	45,474	33,850	.....
26	Denver, Colo.....	1,547,175	1,547,175	1,542,779	.....	4,396	112,747	438,277	891,801	43,684	60,666	.....
27	Columbus, Ohio.....	1,770,303	1,769,709	1,735,628	231	33,850	146,185	16,416	1,483,825	86,304	36,979	594
28	Allegheny, Pa.....	610,432	610,432	574,945	34,187	1,300	76,310	26,075	366,602	21,221	120,224	.....
29	Los Angeles, Cal.....	3,294,761	3,266,793	3,259,125	7,668	.....	416,938	647,541	1,434,804	576,263	191,247	27,968
30	Worcester, Mass.....	523,772	515,691	515,685	6	.....	164,679	90,625	77,786	156,281	26,320	8,081
31	Memphis, Tenn.....	594,922	594,922	594,826	96	.....	120,390	17,260	328,611	97,779	30,882	.....
32	Omaha, Nebr.....	425,776	425,753	423,636	647	1,470	24,110	9,077	347,801	12,765	32,000	23
33	New Haven, Conn.....	280,112	280,112	280,112	.....	.....	5,207	7,126	237,365	12,143	18,271	.....
34	Syracuse, N. Y.....	487,072	487,072	486,627	445	.....	30,679	27,250	410,996	2,219	15,828	.....
35	Scranton, Pa.....	262,418	262,418	262,058	.....	360	1,836	38,635	205,127	1,963	14,857	.....
36	St. Joseph, Mo.....	374,544	374,544	374,544	.....	.....	2,973	41,475	315,586	17	14,493	.....
37	Paterson, N. J.....	151,012	151,012	151,012	.....	.....	7,229	2,500	138,312	692	2,279	.....
38	Portland, Oreg.....	1,111,091	1,111,091	1,111,015	76	.....	51,842	25,250	722,393	23,511	288,095	.....
39	Fall River, Mass.....	324,796	322,852	322,852	.....	.....	103,253	32,217	91,750	79,510	16,122	1,944
40	Atlanta, Ga.....	258,620	258,620	255,108	12	3,500	19,730	13,050	177,794	18,431	29,615	.....
41	Seattle, Wash.....	3,169,665	3,169,665	2,785,664	.....	384,001	19,274	296,829	2,735,771	61,803	55,988	.....
42	Dayton, Ohio.....	564,234	564,234	563,513	721	.....	15,382	74,979	407,565	60,773	5,535	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$738,271	\$735,147	\$722,758	\$45	\$12,344	\$106,320	\$12,810	\$497,896	\$87,021	\$31,100	\$3,124
44	Cambridge, Mass.....	842,104	840,967	840,640	11	316	356,804	84,611	177,133	217,721	4,693	1,137
45	Albany, N. Y.....	380,495	380,495	380,486	.....	9	27,630	6	302,098	23,133	7,628	.....
46	Hartford, Conn.....	1,322,657	1,322,587	1,322,587	.....	.....	95,051	190,484	905,462	77,512	54,078	70
47	Lowell, Mass.....	305,464	304,203	304,203	.....	.....	147,438	14,494	63,624	53,356	25,391	1,261

<sup>1</sup> Connected with permanent improvements and additions.<sup>2</sup> Outlays met by issuing special assessment bonds included with receipts "from special assessments," and not with those "from general bonds."<sup>3</sup> As the classification by object was not reported for Washington, D. C., all payments for outlays in that city are given in the column "materials and miscellaneous."<sup>4</sup> Including interest transfers to the amount of \$88,000.



# GENERAL TABLES.

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FOR OUTLAYS: 1906.

and the number assigned to each, see page 83.]

CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.					CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES.										City number.
From general bonds. <sup>2</sup>	From special assessments. <sup>2</sup>				From other sources.	Groups of departments, offices, and accounts.									
	Total.	For health conservation and sanitation.	For highways.	For all other purposes.		Total.	General government.	Protection of life and property.	Health conservation and sanitation.		Highways.				
									Sewers.	All other.	Paving.	Side-walks.	All other.		
\$97,626,825	\$46,133,565	\$7,273,758	\$38,038,687	\$821,120	\$52,216,759	\$145,272,989	\$5,721,163	\$6,974,707	\$20,163,100	\$1,590,164	\$24,569,957	\$3,109,337	\$35,361,483		
\$75,983,054	\$25,131,677	2,115,200	22,753,339	263,138	\$29,752,809	92,953,567	4,657,380	4,576,838	10,470,745	1,122,085	10,762,292	779,732	25,709,628		
7,796,723	12,111,067	2,783,733	8,783,793	543,541	10,728,496	25,213,940	659,090	1,149,132	4,768,064	186,291	6,533,175	1,173,717	4,530,554		
\$7,133,830	\$4,830,262	1,733,489	3,093,455	3,318	\$6,909,062	14,921,533	154,023	724,274	3,134,738	118,949	3,818,826	561,975	3,057,832		
6,713,218	4,060,559	641,336	3,408,100	11,123	4,826,392	12,183,949	250,670	524,463	1,789,553	162,839	3,455,664	593,913	2,063,469		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$50,671,569	\$14,062,481	\$347,555	\$13,714,926	.....	\$157,786	\$44,968,582	\$1,464,252	\$3,114,446	\$1,929,570	\$547,760	.....	.....	\$17,400,375	1
3,842,540	5,380,928	970,046	4,132,813	\$218,069	7,968,376	13,470,701	32,630	274,893	2,212,981	53,793	\$3,887,193	\$317,219	1,154,914	2
2,537,193	339,397	189,101	150,296	.....	3,525,143	4,499,517	7,500	103,837	794,162	13,588	304,089	18,040	1,988,364	3
.....	1,418,969	137,770	1,281,199	.....	2,689,055	3,131,080	2,430	142,181	247,034	15,747	1,274,586	18,298	103,479	4
5,906,998	.....	.....	.....	.....	1,136,000	5,128,090	-1,000	11,127	1,353,794	60,553	887,064	17,566	1,607,558	5
1,985,414	454,101	.....	454,101	.....	1,204,478	1,992,807	5,645	174,892	156,349	19,886	320,182	.....	514,871	6
2,472,439	761,962	.....	761,962	.....	2,680,613	5,182,539	2,078,898	159,571	583,711	26,478	652,382	30,603	500,705	7
854,284	558,336	74,699	483,640	.....	542,759	1,651,952	9,181	45,719	251,779	51,874	405,502	164,854	389,154	8
2,502,797	289,729	52,654	237,075	.....	1,432,274	1,689,894	15,163	82,734	149,323	11,946	117,034	.....	550,589	9
644,628	337,371	40,856	296,515	.....	272,055	1,234,054	7,048	132,859	470,439	.....	426,451	27,817	112,969	10
367,004	504,072	63,061	441,011	.....	1,463,176	1,821,203	12,098	77,134	205,127	37,320	794,635	42,557	229,093	11
3,510,707	664,177	179,723	484,454	.....	10,993	1,999,372	95,732	288,160	5,253	820,790	18,698	168,324	168,324	12
687,471	360,151	59,735	255,347	45,069	420,673	1,223,719	6,200	65,102	243,609	33,990	380,026	33,968	91,102	13
(b)	(b)	.....	.....	.....	* 2,394,496	1,678,535	226,614	51,234	772,913	200,635	270,508	5,403	14,262	14
(c)	(c)	.....	.....	.....	* 3,804,732	3,261,522	788,721	45,377	811,794	43,262	221,850	86,709	883,869	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$778,640	\$480,646	\$153,029	\$327,617	.....	\$1,051,336	\$2,187,991	\$529,572	\$114,542	\$153,029	.....	\$437,159	.....	\$227,220	16
114,186	545,969	124,474	401,995	\$19,500	733,281	1,225,052	.....	82,540	272,617	\$9,428	383,160	.....	83,831	17
369,938*	156,913	50,500	106,413	.....	280,845	776,826	.....	57,169	137,258	.....	169,269	.....	.....	18
.....	214,921	.....	214,921	.....	793,698	601,736	.....	14,184	31,713	.....	292,499	26,530	19,080	19
.....	398,965	119,126	229,839	50,000	817,225	1,216,190	.....	43,767	283,979	21,578	453,126	160,850	42,583	20
203,280	425,206	135,790	261,205	28,211	423,257	803,179	895	10,387	173,107	.....	76,689	90,312	263,630	21
450,784	89,725	66,523	23,202	.....	863,198	1,026,321	15,142	94,323	176,850	30,266	39,110	6,243	362,475	22
68,256	878,898	170,903	694,982	13,013	594,193	1,201,768	49,166	89,633	178,329	10,070	519,001	63,695	143,391	23
516,158	1,821,960	661,857	1,148,529	11,574	951,049	2,804,441	5,828	79,385	681,880	.....	730,657	141,479	375,890	24
163,427	531,600	140,000	391,600	.....	168,027	812,307	.....	20,508	152,541	1,817	382,772	34,973	49,979	25
109,996	925,491	204,131	502,719	218,641	511,788	1,527,140	5,686	42,959	191,365	52,450	40,678	20,392	533,252	26
1,104,269	525,907	79,066	446,841	.....	140,127	1,308,653	.....	31,502	401,453	5,966	620,176	13,212	19,925	27
446,581	87,434	34,974	52,460	.....	76,417	488,571	.....	27,008	36,530	.....	63,139	5,878	168,704	28
1,709,349	1,101,626	90,732	1,010,894	.....	483,786	1,937,511	40,382	52,839	638,087	42,673	145,091	250,457	652,649	29
313,022	36,654	22,370	14,284	.....	174,096	422,010	.....	23,709	105,980	1,551	59,500	11,016	92,901	30
35,780	.....	.....	.....	.....	559,142	455,747	.....	59,116	45,908	.....	91,946	.....	114,054	31
*64,765	291,025	22,497	253,584	14,944	69,986	425,776	5,129	31,883	41,481	.....	262,454	21,704	11,611	32
.....	.....	.....	.....	.....	280,112	280,112	.....	9,585	59,424	.....	17,142	.....	42,669	33
24,058	343,647	105,175	238,472	.....	118,467	464,465	3,998	.....	113,411	.....	165,948	42,480	77,960	34
121,579	89,803	58,224	31,579	.....	51,036	262,418	375	84,881	62,812	500	30,338	4,848	27,084	35
133,166	205,804	27,239	178,565	.....	35,574	364,996	795	775	116,372	.....	163,185	7,003	14,161	36
52,952	74,773	23,681	51,092	.....	25,287	151,012	.....	10,586	31,602	.....	51,093	.....	2,500	37
.....	514,659	71,538	443,121	.....	596,432	774,844	1,505	70,200	72,338	9,087	443,615	.....	25,060	38
252,894	5,126	.....	5,126	.....	66,776	274,837	60	1,941	64,802	.....	61,095	12,495	49,178	39
17,123	45,351	26,987	18,364	.....	196,146	224,675	557	15,686	55,357	905	7,731	15,845	61,525	40
586,336	2,085,397	333,663	1,751,734	187,658	497,932	2,688,677	.....	61,150	354,367	.....	697,602	184,281	920,900	41
159,384	233,567	61,254	172,313	.....	171,283	501,685	.....	18,874	135,472	.....	129,000	409	148,342	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$132,618	\$365,130	\$121,368	\$243,762	.....	\$240,523	\$658,266	\$1,837	\$110,755	\$134,964	\$12,430	\$280,634	\$2,504	\$28,157	43
817,045	19,775	6,100	13,675	.....	5,284	523,643	.....	8,316	71,426	2,525	4,538	29,998	382,935	44
79,103	238,174	33,554	204,620	.....	45,218	278,928	1,777	2,118	33,960	7,559	203,248	1,371	264	45
310,353	39,022	33,075	5,947	.....	973,282	1,257,993	499	68,952	93,510	.....	28,824	1,823	859,416	46
162,460	592	.....	592	.....	142,412	262,601	.....	3,502	73,593	10,000	66,830	7,012	58,015	47

\* For those cities for which the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

\* Interest transfer.

\* Including an interest transfer of \$27,541.

\* As the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

## STATISTICS OF CITIES.

TABLE 8.—PAYMENTS

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY PAYEE.										Pay-ments to depart-ments, offices, public service enter-prises, 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.						
	Pay-ments in error subse-quently cor-rected by re-fund re-cipts.	Pay-ments for outlays offset by receipts from sales of real property.	Salaries and wages.		Land.	Contract work.	Materials and miscella-neous.	For purchase of equip-ment.					
48	Reading, Pa.....	\$1,049,834	\$1,049,834	\$1,048,981	\$53	\$800	\$58,626	\$40,840	\$328,287	\$26,146	\$95,935	.....	
49	Richmond, Va.....	704,213	704,213	704,213	.....	.....	46,294	134,478	457,390	50,934	15,117	.....	
50	Trenton, N. J.....	384,985	384,985	383,175	1,810	.....	16,111	29,393	275,651	52,670	11,160	.....	
51	Wilmington, Del.....	351,112	350,780	350,764	26	.....	52,792	52,990	162,646	32,311	50,041	\$332	
52	Camden, N. J.....	217,014	217,014	217,014	.....	.....	.....	16,900	186,275	.....	13,839	.....	
53	Nashville, Tenn.....	260,361	260,361	254,328	.....	6,033	17,603	3,824	152,085	35,211	51,638	.....	
54	Bridgeport, Conn.....	278,338	278,338	278,338	.....	.....	36,181	17,000	163,804	28,781	32,572	.....	
55	Lynn, Mass.....	248,163	247,972	241,239	45	6,688	40,650	63,771	105,178	14,880	23,493	191	
56	Des Moines, Iowa.....	369,474	369,474	368,859	.....	615	31,941	53,146	260,879	2,367	21,141	.....	
57	Kansas City, Kans.....	97,799	97,799	97,799	.....	.....	2,449	1,900	88,714	350	4,386	.....	
58	New Bedford, Mass.....	122,466	120,128	112,510	.....	7,618	21,378	1,000	36,987	39,979	20,784	2,338	
59	Troy, N. Y.....	280,753	280,753	280,691	62	.....	67,305	21,121	116,889	38,942	36,496	.....	
60	Springfield, Mass.....	514,637	513,328	477,928	.....	35,400	78,601	112,857	173,033	97,881	50,958	1,309	
61	Oakland, Cal.....	686,059	686,059	684,780	1,279	.....	11,551	18,250	630,009	5,097	21,152	.....	
62	Lawrence, Mass.....	134,868	134,138	133,988	.....	200	34,391	4,127	34,606	59,814	1,200	730	
63	Somerville, Mass.....	174,160	173,393	172,593	800	.....	27,784	58	90,901	45,404	9,246	767	
64	Savannah, Ga.....	301,098	301,098	285,613	.....	15,485	46,451	116,462	35,369	64,366	38,450	.....	
65	Duluth, Minn.....	606,532	604,624	604,611	13	.....	15,073	15,121	501,143	58,131	15,156	1,908	
66	Norfolk, Va.....	489,258	489,258	489,258	.....	.....	42,424	40,150	337,552	23,308	45,824	.....	
67	Hoboken, N. J.....	103,727	103,727	103,727	.....	.....	1,487	.....	91,372	5,737	5,131	.....	
68	Peoria, Ill.....	241,835	241,835	241,642	193	.....	4,136	800	223,601	6,729	6,569	.....	
69	Utica, N. Y.....	570,300	570,300	570,300	.....	.....	27,735	4,400	509,691	1,476	26,998	.....	
70	Manchester, N. H.....	160,822	160,768	156,893	103	3,772	31,671	46,597	54,299	23,964	4,237	54	
71	Yonkers, N. Y.....	317,850	317,850	315,394	.....	2,456	36,721	73,433	139,665	55,690	12,401	.....	
72	Evansville, Ind.....	228,617	228,617	228,617	.....	.....	11,075	5,000	197,809	14,733	.....	.....	
73	San Antonio, Tex.....	122,756	122,756	113,682	.....	9,074	56,953	20,880	24,959	2,692	17,272	.....	
74	Elizabeth, N. J.....	83,762	83,762	83,762	.....	.....	1,483	550	77,244	.....	4,485	.....	
75	Schenectady, N. Y.....	240,673	240,673	240,673	.....	.....	23,040	44,727	158,755	11,692	2,459	.....	
76	Waterbury, Conn.....	324,768	324,768	324,768	.....	.....	23,943	10,250	244,248	38,576	7,751	.....	
77	Salt Lake City, Utah.....	935,115	931,462	925,329	381	5,752	58,884	3,637	834,587	20,038	14,316	3,653	
78	Wilkesbarre, Pa.....	277,121	277,121	277,121	.....	.....	7,361	212	215,920	11,058	42,570	.....	
79	Erie, Pa.....	187,109	187,109	182,109	.....	5,000	23,022	24,234	102,644	26,163	11,046	.....	
80	Houston, Tex.....	1,125,303	1,125,303	1,105,253	.....	20,050	697	56,223	144,325	902,204	21,854	.....	
81	Charleston, S. C.....	45,090	45,090	41,090	.....	4,000	1,500	7,589	29,282	2,000	4,719	.....	
82	Harrisburg, Pa.....	263,975	263,975	255,263	8,712	.....	8,640	11,203	213,765	23,188	7,179	.....	
83	Tacoma, Wash.....	961,512	961,512	961,177	.....	335	94,928	2,054	713,183	127,150	24,197	.....	
84	Portland, Me.....	212,564	212,564	197,574	2,689	12,301	50,298	58,018	40,321	54,685	9,242	.....	
85	Terre Haute, Ind.....	289,125	289,125	289,125	.....	.....	1,910	400	262,353	.....	24,462	.....	
86	Dallas, Tex.....	263,850	263,850	263,850	.....	.....	14,137	11,652	121,572	87,834	28,655	.....	
87	Youngstown, Ohio.....	423,832	423,832	423,182	650	.....	29,173	14,495	296,959	74,082	9,123	.....	
88	Fort Wayne, Ind.....	250,932	250,932	250,932	.....	.....	8,673	.....	221,216	14,828	6,215	.....	
89	Holyoke, Mass.....	163,654	163,654	163,654	.....	.....	39,000	1,100	76,536	44,604	2,414	.....	
90	Akron, Ohio.....	238,747	238,747	238,537	210	.....	7,622	43,700	169,105	16,061	2,259	.....	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.....	\$274,943	\$274,749	\$274,243	\$506	.....	\$66,763	\$39,125	\$88,295	\$65,750	\$14,816	\$194
92	Saginaw, Mich.....	497,386	497,386	493,350	.....	\$4,036	16,994	14,200	370,015	30,282	60,495	.....
93	Lincoln, Nebr.....	308,302	308,302	303,838	.....	4,464	15,127	414	201,757	68,436	22,568	.....
94	Altoona, Pa.....	259,803	259,803	259,699	104	.....	9,787	25,030	160,375	28,709	35,902	.....
95	Lancaster, Pa.....	129,636	129,636	126,911	.....	2,725	3,242	16,307	99,161	8,323	2,003	.....
96	Spokane, Wash.....	845,961	845,961	845,072	789	100	171,712	8,075	324,227	325,479	16,468	.....
97	Covington, Ky.....	118,605	118,605	118,605	.....	.....	.....	.....	107,371	1,393	9,841	.....
98	Birmingham, Ala.....	541,516	533,373	533,318	55	.....	8,309	88,127	389,691	1,076	52,170	8,143
99	South Bend, Ind.....	363,344	363,344	363,269	75	.....	9,154	2,244	291,063	28,173	32,710	.....
100	Pawtucket, R. I.....	177,735	177,735	175,306	.....	2,430	69,967	7,249	28,239	67,803	10,477	.....
101	Bayonne, N. J.....	176,027	176,027	176,027	.....	.....	.....	13,400	135,001	3,551	24,075	.....
102	Binghamton, N. Y.....	163,754	163,754	163,754	.....	.....	20,487	.....	113,552	17,700	12,015	.....
103	Butte, Mont.....	192,309	192,309	188,409	.....	3,900	93,227	14,937	62,831	12,600	8,714	.....
104	McKeesport, Pa.....	214,487	214,487	214,227	260	.....	2,875	17,400	168,540	10,610	15,062	.....
105	Johnstown, Pa.....	146,768	146,768	146,768	.....	.....	5,859	1,554	90,806	4,683	43,866	.....
106	Augusta, Ga.....	109,632	109,632	109,632	.....	.....	4,711	7,200	79,101	12,321	6,299	.....
107	Dubuque, Iowa.....	160,228	160,228	160,228	.....	.....	5,733	4,925	137,035	11,160	1,375	.....
108	Mobile, Ala.....	402,934	400,826	400,826	.....	.....	6,153	1,400	31,996	7,749	353,528	2,108
109	Sioux City, Iowa.....	247,855	247,855	246,704	.....	1,151	17,112	2,826	198,328	28,124	6,466	.....
110	Springfield, Ohio.....	64,258	64,258	64,258	.....	.....	.....	.....	52,328	.....	11,930	.....

<sup>1</sup> Connected with permanent improvements and additions.<sup>2</sup> Outlays met by issuing special assessment bonds included with receipts "from special assessments," and not with those "from general bonds."

## FOR OUTLAYS: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.						CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES.										City number.	
From general bonds. <sup>2</sup>	From special assessments. <sup>2</sup>				From other sources.	Groups of departments, offices, and accounts.											
	Total.	For health conservation and sanitation.	For highways.	For all other purposes.		Total.	General government.	Protection of life and property.	Health conservation and sanitation.		Highways.						
									Sewers.	All other.	Paving.	Sidewalks.	All other.				
\$120,769	\$777,000	\$777,000			\$152,065	\$970,311	\$515	\$13,671	\$784,992		\$33,930	\$691	\$6,800	48			
232,422	56,285	37,617	\$18,668		415,506	454,228	3,103	40,554	82,560	\$2,793	142,318	16,594	63,945	49			
238,420	140,405	97,625	42,780		6,160	316,204		14,758	97,625	30,117	111,930			50			
257,610	45,131	45,131			48,371	165,572		712	45,131		15,599		31,544	51			
122,150	83,225	83,225			11,639	209,895		2,200	83,225		54,398			52			
82,697					177,664	219,161		42,247	42,547		64,429	3,753	15,939	53			
53,000	26,917	11,408	15,509		198,421	278,338		68,634	43,357		57,489	6,831	23,856	54			
217,790	1,281		1,281		29,092	236,924	5,500	9,366	32,076	4,700	28,074	9,783	97,119	55			
	149,083	38,868	110,215		220,391	358,513	1,475	5,200	66,268	1,435	104,012	13,028	83,335	56			
77,897	6,329		6,329		13,573	97,799		3,483				6,764	14,566	57			
16,209	6,109	6,109			100,148	87,171	1,494	2,571	11,198		30,721	5,187	8,942	58			
255,190	10,724	1,542	9,182		14,839	194,927	24,600	8,380	3,085		69,163		7,647	59			
207,587					307,050	429,417		18,665	28,067	97	88,037		51,457	60			
255,963	328,830	70,777	258,053		101,266	683,084	823	18,456	130,466		25,354	15,397	233,300	61			
86,431	12,931	8,330	4,601		35,506	69,018		2,617	12,500		22,953	4,276	23,670	62			
125,121	19,440	5,732	13,708		29,599	154,453		2,760	19,751	4,128	48,938	26,286	5,791	63			
	18,146		18,146		282,952	294,748	63,484	7,362	18,777	850	55,023	13,487	80,377	64			
298,182	205,490	37,299	168,191		102,860	423,446	357	3,872	43,041	19,333	182,054	26,330	93,788	65			
260,364					228,894	395,513	9,436	51,797	14,822	2,423	126,012	3,893	127,740	66			
24,931	70,185	8,029	62,156		8,611	100,019	802	1,803	8,029	320	62,156	329		67			
220	141,573	5,428	136,145		100,042	241,835		9,996	5,428		135,944	884	7,265	68			
209,274	280,477	61,829	218,648		80,549	570,300	451	23,923	252,850		222,445	4,003	51,413	69			
221,296	69,686	18,110	51,576		160,822	107,635	618	17,592	21,780	2,949	21,722	547	13,272	70			
( <sup>2</sup> )	( <sup>2</sup> )				26,868	185,507	378	6,080	22,936	689	44,673	71	11,545	71			
					*228,617	203,580			13,585		153,624	359	285	72			
77,207					45,549	122,717		11,464	12,281			231	79,202	73			
5,755	67,811	5,651	62,160		10,196	78,526		2,341	5,651		59,935	1,875	350	74			
177,464	27,208		27,208		36,001	221,691	15,016	797	103,986	1,319	22,536	207	36,953	75			
100,000	30,903	18,724	12,179		193,865	294,142	950	5,772	119,004	3,454	26,248		79,032	76			
375,643	358,079	62,541	295,538		201,393	513,110	8,160	8,782	104,427		91,935	195,668	11,479	77			
212,168	30,207		30,207		34,746	277,121	526	18,585	49,056		74,542	1,467	30,429	78			
62,194	45,245	26,306	18,939		79,670	102,687		11,941	32,084		26,047	957	27,409	79			
452,798					672,505	217,375	10,726	1,230	7,576	779	62,930		696	80			
					45,090	45,090		8,772		736		23,377	8,675	81			
192,713	63,232		63,232		8,030	221,564		3,073	70,715		63,232		49,685	82			
6,729	612,798	67,518	541,962	\$3,318	341,985	805,957		850	135,670		326,238	97,442	121,971	83			
22,000	4,121	2,487	1,634		186,443	210,242		7,605	33,525	5,664	50,573	18,959	47,703	84			
58,152	160,887		160,887		70,086	287,656		37,810	1,374	1,140	142,058	247	20,788	85			
10,894					252,956	203,744	1,033	21,924	79,365	1,000	54,705		35,002	86			
134,058	175,603	28,014	147,589		114,171	314,347		8,620	35,978	2,003	163,133	15,149	37,158	87			
101,220	102,263	6,748	95,515		47,449	229,966			7,372	100	110,263	3,508	2,984	88			
127,982					35,672	107,822			21,882		33,664	1,087		89			
151,751	39,965	7,344	32,621		47,031	238,747	315	4,366	23,237		35,615		86,633	90			

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$217,775	\$13,034	\$12,150	\$884		\$44,134	\$210,623		\$9,322	\$55,968		\$1,352	\$12,384	\$8,296	91
114,892	200,755	32,233	168,522		182,239	479,679	\$13,627	1,173	32,233	\$8,007	97,596	68,488	51,079	92
	124,649	1,237	123,412		183,653	258,697	51,700	1,439	16,848		144,630	763	3,397	93
178,784	50,451	38,671	11,780		35,568	198,953		3,106	53,638	854	22,361	1,853	3,540	94
47,591					82,045	116,924	125		47,591	510	29,990		4,820	95
395,602	266,384	29,600	236,784		183,975	378,116	2,444	16,476	37,542	747	60,714	57,782	154,809	96
	6,434		6,434		112,171	107,371			9,970	1,897	76,880	14,367	2,132	97
26,721	338,853	9,696	329,157		175,942	525,010		38,166	9,696		297,222	30,162	37,155	98
117,258	167,828	37,894	129,934		78,258	326,646	7,200	20,507	69,179	405	109,342	25,324	8,351	99
163,966					13,769	130,974		4,880	13,779		57,975		42,684	100
55,737	95,521	7,741	87,780		24,769	157,352		24,466	10,062		88,790			101
25,000	29,647	4,391	25,256		109,107	131,774		5,600	15,632	35	70,015	24,130	4,946	102
10,645	46,342	5,069	41,283		185,322	192,309	915	16,181	11,541			28,460	20,566	103
152,021	39,425	3,911	35,514		23,041	194,738	375	2,350	4,951	375	18,114	526	22,875	104
43,611					103,157	146,768		43,611	9,888		44,250		10,351	105
	19,651	4,303	15,348		89,981	97,231		3,640	13,299		46,547	15,348	10,667	106
126,981	16,362	15,387	975		16,885	150,188	72		15,387		976		5,469	107
350,000	28,763		28,763		24,171	44,888		3,528	40,860					108
	158,129	4,885	153,244		89,726	211,211		2,308	8,593	1,200	145,740	6,246	17,658	109
54,000	8,855		8,855		1,403	54,267		1,365			4,944	2,594	18,763	110

\* As the classification by "receipts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."

## STATISTICS OF CITIES.

TABLE 8.—PAYMENTS

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY PAYEE.									Payments to departments, offices, public service enterprises, and funds (service transfers). <sup>1</sup>
			Payments to public.									
			Total.	Classified by character.			Classified by object.					
				Corporate.	Temporary.		For permanent improvements and additions.					
Pay-ments in error subse-quent-ly cor-rected by re-fund re-cip-ts.	Pay-ments for outlays offset by re-cip-ts from sales of real prop-erty.	Salaries and wages.	Land.		Contract work.	Materials and miscella-neous.						
111	Topeka, Kans.	\$181,683	\$181,683	\$181,383		\$300	\$3,440	\$8,544	\$131,677		\$38,022	
112	Allentown, Pa.	134,722	134,722	134,722			982	16,404	95,205	\$8,865	13,266	
113	Wheeling, W. Va.	69,723	69,723	69,723			1,466	26,119	24,091	11,615	6,432	
114	East St. Louis, Ill.	229,929	229,929	229,929			4,005	24,157	190,699	1,877	9,191	
115	Montgomery, Ala.	248,316	248,316	247,016		1,300	20,785	19,893	170,797	26,926	9,915	
116	Davenport, Iowa.	443,239	443,239	435,189		8,050	28,662	11,795	367,768	2,190	32,824	
117	Bay City, Mich.	269,319	269,319	267,720	\$1,099	500	7,183	1,902	225,686	23,510	11,038	
118	Little Rock, Ark.	234,285	234,285	234,071	214		3,027	32,358	179,912	673	18,315	
119	Paeonia, N. J.	134,926	134,926	133,426		1,500		6,500	122,660	4,679	1,087	
120	Atlantic City, N. J.	233,593	233,593	233,593					228,499	1,523	3,571	
121	York, Pa.	149,497	149,497	149,497			7,744	37,317	100,532	357	3,547	
122	Quincy, Ill.	80,713	80,713	80,613		100	921	15,186	63,073	86	1,447	
123	Springfield, Ill.	277,849	277,849	274,329		3,520	13,796	35,205	203,077	3,098	22,673	
124	Malden, Mass.	236,933	236,933	245,718	397	281,886	28,505	28,963	139,697	20,545	18,855	\$368
125	Canton, Ohio.	122,373	122,373	119,998	1	2,374	10,450	3,508	73,678	12,431	22,306	
126	Chester, Pa.	27,827	27,827	27,702		125	1,199	5,536	20,081	433	578	
127	Salem, Mass.	232,805	232,805	232,805			41,369	32,550	126,810	22,816	9,260	
128	Haverhill, Mass.	138,190	136,710	133,730		2,980	36,840	35,717	37,946	24,974	1,233	1,480
129	Chelsea, Mass.	90,436	90,436	89,954	482		36,372		15,091	38,519	454	
130	Superior, Wis.	171,424	171,424	171,424			672		150,526	12,875	7,351	
131	Newton, Mass.	307,263	280,481	280,481			117,941		12,933	133,003	16,604	26,782
132	Newcastle, Pa.	129,666	129,666	124,795	4,871		6,528		109,657	12,846	635	
133	South Omaha, Nebr.	167,017	167,017	167,017			1,033	18,172	132,755	3,487	11,570	
134	Jacksonville, Fla.	239,706	239,706	239,706			21,854	2,622	91,962	112,384	10,884	
135	Rockford, Ill.	231,899	231,899	231,899			43,183	1,298	119,993	38,994	28,431	
136	Knoxville, Tenn.	29,618	29,618	29,618			2,000	1,150	16,619	4,566	5,283	
137	Elmira, N. Y.	83,288	83,288	83,288			8,501	10,475	58,380	3,381	2,551	
138	Joplin, Mo.	164,686	164,686	164,686			2,008		151,803	1,980	8,895	
139	Wichita, Kans.	229,154	229,154	229,154			2,912	5,281	216,191	142	4,628	
140	Galveston, Tex.	845,576	845,576	835,576		10,000	24,564		763,681	44,457	12,874	
141	Chattanooga, Tenn.	240,328	240,328	238,793		1,535	27,340	70,000	111,395	17,147	14,446	
142	New Britain, Conn.	277,397	277,397	277,397			42,945	39,732	127,929	63,468	3,323	
143	Fitchburg, Mass.	166,815	166,697	166,672		25	54,366	8,616	32,878	63,486	7,351	113
144	Woonsocket, R. I.	112,709	112,709	112,708	1		14,343	480	46,384	21,118	30,384	
145	Auburn, N. Y.	115,472	112,772	112,772			3,252	2,326	91,554	2,762	12,878	2,700
146	Racine, Wis.	136,872	136,872	136,452	420		1,902	7,900	124,422	1,239	1,409	
147	Macon, Ga.	35,975	35,975	35,525		36,500	1,673		26,969	983	6,350	
148	Kalamazoo, Mich.	347,126	347,126	346,753	363	10	42,379	29,496	233,240	33,192	8,819	
149	Joliet, Ill.	42,366	42,366	42,069	287		1,353	4,500	16,585	5,737	14,191	
150	Oshkosh, Wis.	130,183	130,183	129,483	700		1,607		116,294	5,669	6,613	
151	Sacramento, Cal.	247,911	247,911	247,907	4		49	18,800	223,524	2,596	2,942	
152	Taunton, Mass.	77,827	77,475	77,475		50	9,068	3,895	30,623	21,554	12,335	332
153	Pueblo, Colo.	1,356,811	1,356,811	1,356,788	23		24,582	1,140	1,301,304	16,927	12,858	
154	Newport, Ky.	34,942	34,942	34,942			1,332		30,243	3,367		
155	West Hoboken, N. J.	137,339	137,339	137,339			1,200		130,160	698	5,281	
156	Everett, Mass.	132,465	133,441	132,474	304	663	29,737	1,100	66,638	32,465	3,501	24
157	La Crosse, Wis.	208,740	208,740	208,740			2,124	15,000	184,787	365	6,464	
158	Fort Worth, Tex.	266,753	266,753	258,271		8,482	26,096	6,965	126,776	74,356	32,560	

<sup>1</sup> Connected with permanent improvements and additions.<sup>2</sup> Outlays met by issuing special assessment bonds included with receipts "from special assessments," and not with those "from general bonds."

# GENERAL TABLES.

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FOR OUTLAYS: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.						CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES.										City number.	
From general bonds. <sup>2</sup>	From special assessments. <sup>2</sup>				From other sources.	Groups of departments, offices, and accounts.											
	Total.	For health conservation and sanitation.	For highways.	For all other purposes.		Total.	General government.	Protection of life and property.	Health conservation and sanitation.		Highways.						
									Sewers.	All other.	Paving.	Side-walks.	All other.				
\$55,651	\$135,295		\$128,367	\$6,928	\$46,388	\$145,667		\$5,193	\$284		\$91,827	\$11,856	\$27,530	111			
					79,071	88,325		9,007	12,075		6,741		9,926	112.			
					69,723	52,755		6,300	4,258	\$639	9,910	369	5,294	113			
113,003	113,975		113,975		115,954	229,929	\$134	41,693	1,089		113,975		13,507	114.			
	98,442		98,442		36,871	151,124		13,882	16,769		13,390	84,263	4,548	115.			
114,203	212,926	\$108,994	103,932		116,110	443,239	515	9,513	114,203	550	132,628		38,650	116.			
	204,021	14,867	189,154		65,298	245,492	65	323	14,867		161,086	28,069	100	117			
96,613	77,869	13,238	64,631		59,803	229,814	36,172	3,720	13,233		76,734	1,577		118			
70,075	59,085	14,926	44,159		5,766	134,926		3,085	15,608	23,091			48,155	119			
6,773	117,358		117,358		109,462	230,759		7,551			115,612	1,775		120.			
124,901					24,596	149,497		3,294	39,733		1,301		22,967	121			
	21,144	12,370	8,774		59,569	74,713		750	17,220		14,437	1,584		122.			
	108,341	10,640	97,701		169,508	261,976	88	1,000	13,967	2,369	97,702	1,676	336	123			
180,392	13,269	13,269			43,272	209,057		41,760	13,269	6,124		9,697	9,484	124.			
30,661	44,675	8,251	36,424		47,037	79,464		9,290	8,251		36,424		2,132	125			
	12,469		12,469		15,358	27,827	490		5,767		12,469	1,219	6,686	126.			
191,383					41,422	232,805	3,654	6,901	176,221		7,262	2,459	18,761	127			
90,000					48,190	111,562			12,401		2,784	2,961	35,905	128			
65,202	1,958	1,958			23,276	85,418					64,353	4,267	1,141	129			
	120,463	7,392	113,071		50,961	163,549	6,086	6,048	7,392		84,893	26,674	3,298	130.			
13,456	14,281	13,360	921		279,526	265,239		1,787	45,514			8,398	193,056	131			
	76,230	22,884	53,346		53,436	126,242		2,797	31,326		49,647	307	21,976	132			
34,149	68,874		68,874		63,994	167,017	18,000	11,465		1,070	79,479	3,124	4,991	133			
155,067	14,003	14,003			70,636	114,652		4,301	77,958	4,350	14,004		1,622	134			
68,668	14,233	14,233			148,998	197,616	60,410	5,863	14,233		37,409	5,191	2,406	135			
					29,618	29,618		2,533	7,139		8,619	562	6,896	136.			
56,659	2,574		2,574		24,055	73,820	224	94	9,771	258	619	3,365	56,747	137			
69,075	81,856	6,619	75,237		13,755	162,825	19,117	2,048	6,618		14,852	9,589	53,796	138			
68,228	125,621	54,994	70,627		35,305	228,760	4,159	423	5,892	53,336	93,236	12,044	18,518	139			
680,658					164,918	796,950		7,095	54,601	50,199	12,265		672,790	140			
138,610					101,718	195,328	22,000	21,280	59,414	5,037	45,208		27,109	141			
181,341	27,618		27,618		68,438	213,617	375	2,949	168,341		21,618		7,334	142.			
153,420	3,057	1,588	1,469		10,338	106,038		2,573	4,463		15,810	10,585	33,864	143			
12,907	15,998	12,906	3,092		83,804	60,194			25,814		20,070	2,367	10,407	144			
40,791	30,280	16,316	13,964		44,401	57,262	413	6,775	16,832		21,997	1,627	7,630	145			
	81,492	6,109	75,383		54,880	134,179		650	7,206		92,114	6,050	24,485	146			
25,812					10,163	35,975	310	3,081	25,812	675			2,093	147			
151,752	136,328	3,790	132,538		59,046	317,401		16,526	41,146		144,474	26,488	1,622	148			
	15,025	5,629	5,201	4,195	27,341	36,529		8,885	8,165		5,201		618	149			
85,128	5,087		5,087		39,968	130,183	800	265	17,972		18,238	2,233	87,344	150			
					132,667	247,911	734		16,017	511	64,835		84,476	151			
42,518	72,726	4,932	67,794		31,304	53,923	200	641	10,522		13,419	9,134	6,374	152			
46,523					61,021	334,553		6,415	18,391		189,473	4,389	32,157	153			
1,089,685	206,105	13,126	192,979		5,076	30,243			10,777		19,089			154			
19,089	10,777	10,777															
					22,963	137,339			62,624		27,898			155			
46,289	68,087	40,189	27,898		14,760	126,655		208	2,713		20,530		17,660	156			
103,446	15,259	2,779			58,775	204,530	266	16,573	11,652		39,858	1,057	6,055	157			
127,890	22,675		22,675		178,537	138,233		31,808	91,744		1,693		5,465	158.			
88,216																	

<sup>2</sup> Excess of receipts from sales of real property over payments for outlays.

<sup>1</sup> Total receipts from sales of real property, which exceed the total payments for outlays.

## STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR OUTLAYS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES—continued.								
		Groups of departments, offices, and accounts—Continued.					Public service enterprises.			
		Charities and cor- rections.	Education.		Recreation	Miscella- neous.	Total.	Water- supply systems.	Electric light and gas-supply systems.	All other.
			Schools.	Libraries, art gal- leries, and museums.						
	Grand total.....	\$2,931,214	\$31,098,034	\$2,988,714	\$10,094,904	\$670,212	\$50,704,160	\$30,895,364	\$2,201,553	\$17,607,243
	Group I.....	2,530,061	21,928,936	2,110,998	7,728,781	576,091	37,913,973	19,059,174	1,735,349	17,119,450
	Group II.....	349,630	3,765,753	566,298	1,479,014	53,222	5,422,346	5,115,769	109,794	196,783
	Group III.....	17,062	2,594,907	114,083	595,951	28,913	3,951,621	3,549,430	273,434	128,757
	Group IV.....	34,461	2,808,438	197,335	291,158	11,986	3,416,220	3,170,991	82,976	162,253

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.	\$1,624,804	\$12,869,293	\$1,678,911	\$4,273,472	\$65,699	\$19,923,254	\$6,122,255	\$1,441,254	\$13,800,999
2	Chicago, Ill.	57,051	3,557,164	18,892	1,460,170	443,801	3,721,143	2,279,889		
3	Philadelphia, Pa.	285,791	718,347	72,841	192,958		1,902,216	1,887,705		14,511
4	St. Louis, Mo.	71,853	1,081,238	130,437	95,797		976,944	955,414		21,530
5	Boston, Mass.	81,705	816,453		291,240		1,914,908	301,175		1,613,733
6	Baltimore, Md.	40,164	452,112		308,706		1,651,186	233,043		1,418,143
7	Cleveland, Ohio.	150,770	528,174	85,549	385,698		732,475	567,895	73,767	90,813
8	Buffalo, N. Y.		231,585	23,039	79,265		303,440	303,440		
9	Pittsburg, Pa.	5,000	572,001	38,881	139,127	8,096	2,584,906	2,571,006		13,900
10	San Francisco, Cal.	600	29,361	22,910	23,600					
11	Detroit, Mich.		245,004	18,176	160,059		513,049	352,821	160,228	
12	Cincinnati, Ohio.	74,102	413,598		114,715		2,186,505	2,186,505		
13	Milwaukee, Wis.		229,143	18,865	121,714		180,533	180,533	60,100	3,943
14	New Orleans, La.	4,549	62,903	1,500	9,519	58,495	716,161	574,370		141,791
15	Washington, D. C.	133,672	172,530	997	72,741		543,210	543,123		87

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.		\$648,431	\$68,482	\$11,555		\$122,631	\$122,631		
17	Minneapolis, Minn.	\$27,290	166,681	27,330	112,581		168,384	168,180		\$204
18	Jersey City, N. J.	115,433	271,418	5,242	21,037		30,870	30,870		
19	Louisville, Ky.	3,000	73,496	93,710	47,524		406,883	406,883		
20	Indianapolis, Ind.	28,014	69,767	17,959	94,567					
21	St. Paul, Minn.	9,907	35,296	16,998	125,959		248,594	118,528		130,036
22	Providence, R. I.		262,802		39,110		377,386	377,386		
23	Rochester, N. Y.		111,482		37,001		339,579	321,819		17,760
24	Kansas City, Mo.	111,582	516,158	6,383	180,229		479,726	479,726		
25	Toledo, Ohio.		135,957	8,731	20,791	\$4,238	50,747	50,747		
26	Denver, Colo.		224,924	24,444	390,789	201	20,035	519		19,516
27	Columbus, Ohio.		122,957	77,799	2,220	13,443	461,650	458,517		3,133
28	Allegheny, Pa.	13,187	99,560	3,483	101,582		121,861	121,861		
29	Los Angeles, Cal.		91,573	13,523	10,237		1,357,250	1,357,250		
30	Worcester, Mass.	1,360	22,218	12,211	86,382	5,182	101,762	101,762		
31	Memphis, Tenn.		11,116	25,641	107,966		139,175	139,175		
32	Omaha, Nebr.		8,102	4,879	37,733	800				
33	New Haven, Conn.	2,953	128,922	7,686	11,731					
34	Syracuse, N. Y.		44,326	12,924	3,418		22,607	22,607		
35	Scranton, Pa.	29,575	19,573	2,432						
36	St. Joseph, Mo.		46,533	4,464	4,452	7,256	9,548			9,548
37	Paterson, N. J.		52,952	2,279						
38	Portland, Oreg.		135,056	15,058	2,925		336,247	327,210		9,037
39	Fall River, Mass.	1,809	65,252	6,076	12,129		49,959	42,504		7,455
40	Atlanta, Ga.	5,550	54,952	5,171	1,396		33,945	33,851		94
41	Seattle, Wash.		295,535	99,829	52,911	22,102	480,988	371,194	\$109,794	
42	Dayton, Ohio.		50,764	5,535	13,289		62,549	62,549		

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.		\$51,604	\$13,862	\$9,982	\$11,537	\$80,005	\$77,837		\$2,168
44	Cambridge, Mass.		8,948		14,957		318,461	318,461		
45	Albany, N. Y.		27,733		898		81,567	81,567		
46	Hartford, Conn.	\$2,688	185,646		16,629		64,664	64,414		250
47	Lowell, Mass.		42,020	1,548	81		42,863	42,863		
48	Reading, Pa.		120,769	2,628	6,315		79,523	79,523		
49	Richmond, Va.	3,016	84,601		14,744		249,985	113,847	\$96,880	39,258
50	Trenton, N. J.		26,721	5,660	29,393		68,781	68,781		
51	Wilmington, Del.		25,469		47,117		185,540	185,540		
52	Camden, N. J.		55,899	4,520	9,653		7,119	7,119		
53	Nashville, Tenn.	1,210	15,147	1,783	15,115	16,991	41,200	41,200		
54	Bridgeport, Conn.	3,659	67,601	4,936	1,975					
55	Lynn, Mass.		32,929	4,920	12,072	385	11,239	11,239		
56	Des Moines, Iowa.		41,660	3,796	38,304		10,961			10,961
57	Kansas City, Kans.		71,041	903	1,042					

## GENERAL TABLES.

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TABLE 8.—PAYMENTS FOR OUTLAYS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 88.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES—continued.								
		Groups of departments, offices, and accounts—Continued.					Public service enterprises.			
		Charities and corrections.	Education.		Recreation.	Miscellaneous.	Total.	Water-supply syetems.	Electric light and gas-supply systems.	All other
Schools.	Libraries, art galleries, and museums.									
58	New Bedford, Mass.		\$20,301	\$6,757			\$35,295	\$33,537		\$1,758
59	Troy, N. Y.		2,883			\$79,169	85,826	85,826		
60	Springfield, Mass.		217,004			26,090	85,220	85,220		
61	Oakland, Cal.		211,724	5,994		41,570	2,975			2,975
62	Lawrence, Mass.		1,174			1,828	65,850	65,736		114
63	Somerville, Mass.		40,119	6,483		197	19,707	19,707		
64	Savannah, Ga.			1,285		54,103	6,350	6,350		
65	Duluth, Minn.		44,587	4,407		5,677	183,086	87,070	\$96,016	
66	Norfolk, Va.		49,205			10,185	93,745	85,600		8,145
67	Hoboken, N. J.	\$164	14,055	2,798		9,563	3,708	3,305		403
68	Peoria, Ill.		45,708	6,569		30,041				
69	Utica, N. Y.	626	8,394	5,595						
70	Manchester, N. H.		25,351	1,054		2,750	53,187	50,988		2,199
71	Yonkers, N. Y.		94,634	2,306		1,695	132,343	128,043		4,300
72	Evansville, Ind.	5,000	30,727				25,037	22,733		2,304
73	San Antonio, Tex.		18,286	1,113		140	39			39
74	Elizabeth, N. J.	575	7,045			200	5,236			5,236
75	Schenectady, N. Y.		40,750			127	18,982	18,982		
76	Waterbury, Conn.		63,389	5,484		809	30,626	30,626		
77	Salt Lake City, Utah.		85,367	4,302		3,000	422,005	389,792		32,213
78	Wilkesbarre, Pa.		102,516							
79	Erie, Pa.		795	3,094		360	84,422	81,936		2,486
80	Houston, Tex.		91,245	1,693		50,500	907,928	907,928		
81	Charleston, S. C.		2,530			1,000				
82	Harrisburg, Pa.		10,221			24,638	42,411	42,411		
83	Tacoma, Wash.		120,416	2,166		1,204	155,555	102,869	52,686	
84	Portland, Me.	124	40,424			5,665	2,322			2,322
85	Terre Haute, Ind.		80,335	2,136		1,768	1,469			1,469
86	Dallas, Tex.		9,700	1,015			60,106	49,949		10,157
87	Youngstown, Ohio.		48,539			3,767	109,485	109,485		
88	Fort Wayne, Ind.		101,220	3,916		603	20,966	20,966		
89	Holyoke, Mass.		43,949			7,340	55,832	27,980	27,852	
90	Akron, Ohio.		74,536	1,360		13,685				

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,500	\$109,155	\$2,346	\$9,300		\$64,320	\$64,320		
92	Saginaw, Mich.		199,542	2,389	5,545		17,707	11,756		\$5,951
93	Lincoln, Nebr.		35,647	2,794		\$1,479	49,605	49,605		
94	Altoona, Pa.		113,601				60,850	60,850		
95	Lancaster, Pa.		29,414		4,474		12,712	12,712		
96	Spokane, Wash.		39,269	2,453	5,880		467,845	466,685		1,160
97	Covington, Ky.		2,125				11,234	11,234		
98	Birmingham, Ala.		26,940		85,669		16,506			16,506
99	South Bend, Ind.		80,607	1,265	4,466		36,698	35,770		928
100	Pawtucket, R. I.			1,530	10,126		46,761	38,633		8,128
101	Bayonne, N. J.		30,838	919	2,277		18,675	18,675		
102	Binghamton, N. Y.	1,774	4,392	4,519	731		31,980	31,980		
103	Butte, Mont.		10,645	88,405	15,596					
104	McKeesport, Pa.		144,323	849			19,749	19,749		
105	Johnstown, Pa.		38,668							
106	Augusta, Ga.				7,730		12,401	11,288		1,113
107	Dubuque, Iowa.		126,981	1,303			10,040	10,040		
108	Mobile, Ala.						358,546	358,546		
109	Sioux City, Iowa.		28,167	1,299			36,644	36,644		
110	Springfield, Ohio.	20,053		2,014	4,534		9,991	9,991		
111	Topeka, Kans.		79	590	7,328	980	36,016	36,016		
112	Allentown, Pa.		43,576		7,000		46,397	46,397		
113	Wheeling, W. Va.		24,448	1,537			16,968		\$2,075	
114	East St. Louis, Ill.		55,524	2,268	1,739					
115	Montgomery, Ala.		16,983	1,389			97,192	96,020		1,172
116	Davenport, Iowa.		130,071	4,960	12,149					
117	Bay City, Mich.		39,012	1,929	41		23,827	12,316	9,834	1,677
118	Little Rock, Ark.		98,378				4,471			4,471
119	Passaic, N. J.		43,900	1,087						
120	Atlantic City, N. J.		100,756	3,571	1,494		2,834	2,834		
121	York, Pa.		82,202							
122	Quincy, Ill.		29,653	1,200	9,869		6,000			6,000
123	Springfield, Ill.	565	87,600	7,223	49,450			7,044		8,829
124	Malden, Mass.		124,102	4,621			27,876	27,876		
125	Canton, Ohio.		21,371	1,996			42,909	42,909		



## STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR OUTLAYS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND PUBLIC SERVICE ENTERPRISES—continued.							
		Groups of departments, offices, and accounts—Continued.					Public service enterprises.		
		Charities and corrections.	Education. Schoole.	Libraries, art galleries, and museums.	Recreation.	Miscellaneous.	Total.	Water-supply systems.	Electric light and gas-supply systems.
126	Chester, Pa.				\$1,196				
127	Salem, Mass.		\$10,000	\$2,435	5,112				
128	Haverhill, Mass.		57,511				\$26,628	\$26,628	
129	Chelsea, Mass.		15,202	455			5,018	5,018	
130	Superior, Wis.		26,650	1,004	1,504		7,875		\$7,875
131	Newton, Mass.		9,000	3,565	500	\$3,419	42,024	42,024	
132	Newcastle, Pa.	\$789	19,400				3,424		3,424
133	South Omaha, Nebr.		46,702	1,729	457				
134	Jacksonville, Fla.			2,233	10,184		125,054	64,925	\$60,129
135	Rockford, Ill.		68,668	3,036	400		34,283	34,283	
136	Knoxville, Tenn.	3,603			266				
137	Elmira, N. Y.		2,742				9,468		9,468
138	Joplin, Mo.		54,675	2,130			1,861		1,861
139	Wichita, Kans.		40,158	250	144		394		394
140	Galveston, Tex.						48,626	48,626	
141	Chattanooga, Tenn.		13,778	1,502			45,000		45,000
142	New Britain, Conn.		13,000				63,780	63,030	750
143	Fitchburg, Mass.	518	35,671	2,554			60,777	60,777	
144	Woonsocket, R. I.			675	861		52,515	52,515	
145	Auburn, N. Y.		1,988				58,210	30,353	27,857
146	Racine, Wis.			1,294	2,380		2,693		2,693
147	Macon, Ga.	4,004							
148	Kalamazoo, Mich.		84,124	3,021			29,725	22,729	6,996
149	Joliet, Ill.		12,192	1,066	402		5,837	5,837	
150	Oshkosh, Wis.		1,170	1,956	205				
151	Sacramento, Cal.		50,648	15,279	15,411				
152	Taunton, Mass.	655	10,340	2,638			23,904	13,566	10,338
153	Pueblo, Colo.		75,061	2,039	6,628		1,022,258	1,022,258	
154	Newport, Ky.		377				4,699	4,699	
155	West Hoboken, N. J.		46,289	528					
156	Everett, Mass.		66,164	2,175			6,810	6,810	
157	La Crosse, Wis.		128,959		110		4,210	4,210	
158	Fort Worth, Tex.			1,415		6,108	128,520	128,520	

## GENERAL TABLES.

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TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS:<sup>1</sup> 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	PAYMENTS.			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds <sup>2</sup> (investment transfers).	Total.	From public.	From invested funds <sup>2</sup> (investment transfers).	Total.	From public. <sup>3</sup>	From invested funds <sup>2</sup> (investment transfers).
	Grand total.....	\$273,967,552	\$244,624,280	\$29,343,272	\$374,990,135	\$323,332,209	\$51,657,926	\$101,022,583	\$78,707,929	\$22,314,654
	Group I.....	198,469,752	179,735,376	18,734,376	284,838,333	243,154,488	41,683,845	86,368,581	63,419,112	22,949,469
	Group II.....	37,276,475	30,096,728	7,179,747	39,736,636	32,582,785	7,153,851	2,490,161	2,486,057	425,896
	Group III.....	20,632,327	18,909,898	1,722,429	27,190,241	25,510,632	1,679,609	6,557,914	6,600,734	442,820
	Group IV.....	17,588,998	15,882,278	1,706,720	23,224,925	22,084,304	1,140,621	5,635,927	6,202,026	456,099

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$147,922,975	\$134,762,475	\$13,160,500	\$224,342,589	\$190,649,514	\$33,693,075	\$76,419,614	\$55,887,039	\$20,532,575
2	Chicago, Ill.....	19,749,444	19,643,855	105,589	19,358,113	19,330,613	27,500	439,131	431,242	478,089
3	Philadelphia, Pa.....	3,320,770	3,261,870	58,900	3,112,464	3,112,464	.....	4208,306	4149,406	458,900
4	St. Louis, Mo.....	545,870	545,870	.....	372,595	372,595	.....	4173,275	4173,275	.....
5	Boston, Mass.....	9,959,245	7,005,495	2,953,750	11,591,785	8,568,285	3,023,500	1,632,540	1,562,790	69,750
6	Baltimore, Md.....	50,300	300	50,000	1,196,500	500	1,196,000	1,146,200	200	1,146,000
7	Cleveland, Ohio.....	990,628	740,682	249,946	3,972,214	3,620,526	351,688	2,981,586	2,879,844	101,742
8	Buffalo, N. Y.....	2,532,152	2,071,697	460,455	2,479,798	1,644,618	835,180	452,354	427,079	374,725
9	Pittsburg, Pa.....	2,713,361	2,036,761	676,600	3,298,708	2,283,708	1,015,000	585,347	246,947	338,400
10	San Francisco, Cal.....	1,294,910	1,294,910	.....	812,562	812,562	.....	4482,348	4482,348	.....
11	Detroit, Mich.....	528,652	254,750	273,902	717,116	267,850	449,266	188,464	13,100	175,364
12	Cincinnati, Ohio.....	5,638,276	4,910,351	727,925	9,723,590	8,630,954	1,092,636	4,085,314	3,720,603	364,711
13	Milwaukee, Wis.....	1,386,379	1,385,379	1,000	1,698,408	1,698,408	.....	312,029	312,029	41,000
14	New Orleans, La.....	1,276,441	1,260,632	15,809	1,815,284	1,815,284	.....	538,843	554,652	415,809
15	Washington, D. C.....	560,349	560,349	.....	346,607	346,607	.....	4213,742	4213,742	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$6,366,614	\$3,077,614	\$3,289,000	\$6,668,750	\$3,527,000	\$3,141,750	\$302,136	\$449,386	\$147,250
17	Minneapolis, Minn.....	447,342	447,342	.....	579,988	579,988	.....	132,646	132,646	.....
18	Jersey City, N. J.....	2,646,226	1,828,311	817,915	2,128,931	1,621,805	507,126	4517,295	4206,506	4310,789
19	Louisville, Ky.....	4,027,089	3,689,697	337,392	3,044,865	3,044,865	.....	4982,224	4644,832	4337,392
20	Indianapolis, Ind.....	156,504	156,504	.....	518,226	518,226	.....	361,722	361,722	.....
21	St. Paul, Minn.....	1,842,561	1,836,736	5,825	2,025,161	2,015,161	10,000	182,600	178,425	4,175
22	Providence, R. I.....	1,602,588	500,185	1,102,403	1,369,576	412,266	957,310	4233,012	487,919	4145,093
23	Rochester, N. Y.....	4,041,731	4,041,731	.....	4,335,292	4,335,292	.....	293,561	293,561	.....
24	Kansas City, Mo.....	862,106	862,106	20,000	770,531	770,531	.....	4111,575	4111,575	420,000
25	Toledo, Ohio.....	763,534	523,214	240,320	816,384	481,236	335,148	52,850	41,978	94,828
26	Denver, Colo.....	1,213,960	1,213,960	.....	1,193,131	1,078,131	115,000	420,829	4135,829	115,000
27	Columbus, Ohio.....	679,743	436,643	243,100	1,743,221	478,621	1,264,600	1,063,478	41,978	1,021,500
28	Allegheny, Pa.....	448,072	387,072	61,000	207,639	74,639	133,000	4240,433	4312,433	72,000
29	Los Angeles, Cal.....	409,627	409,627	.....	1,285,236	1,285,236	.....	875,609	875,609	.....
30	Worcester, Mass.....	1,456,418	908,418	548,000	1,092,998	994,498	98,500	4363,420	86,080	4449,500
31	Memphis, Tenn.....	301,740	301,740	.....	449,442	449,442	.....	147,702	147,702	.....
32	Omaha, Nebr.....	773,967	773,967	3,000	779,644	772,644	7,000	2,677	41,323	4,000
33	New Haven, Conn.....	493,322	491,322	2,000	326,054	326,054	.....	4167,268	4165,268	42,000
34	Syracuse, N. Y.....	1,632,271	1,586,571	45,700	1,799,935	1,772,435	27,500	167,664	185,864	418,200
35	Scranton, Pa.....	326,234	326,234	.....	586,851	536,851	50,000	260,617	210,617	50,000
36	St. Joseph, Mo.....	201,564	191,302	10,262	369,960	369,960	.....	168,396	178,658	410,262
37	Paterson, N. J.....	2,214,191	1,974,191	240,000	2,392,190	2,152,190	240,000	177,999	177,999	.....
38	Portland, Oreg.....	805,073	805,073	.....	547,606	514,374	33,232	4257,467	4290,699	33,232
39	Fall River, Mass.....	724,724	549,724	175,000	754,920	649,835	105,085	30,196	100,111	469,915
40	Atlanta, Ga.....	48,655	48,655	.....	12,503	12,503	.....	436,152	436,152	.....
41	Seattle, Wash.....	2,501,925	2,501,925	.....	3,271,892	3,271,892	.....	769,967	769,967	.....
42	Dayton, Ohio.....	265,694	226,864	38,830	665,710	537,110	128,600	400,016	310,246	89,770

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$384,381	\$354,381	\$30,000	\$653,143	\$623,143	\$30,000	\$268,762	\$268,762	.....
44	Cambridge, Mass.....	503,950	496,950	7,000	1,210,757	1,191,757	19,000	706,807	694,807	412,000
45	Albany, N. Y.....	790,517	738,885	51,632	910,723	845,123	65,600	120,200	106,238	13,968
46	Hartford, Conn.....	76,102	76,102	.....	201,846	201,846	.....	125,744	125,744	.....
47	Lowell, Mass.....	1,593,049	1,590,549	2,500	1,547,460	1,547,460	.....	445,589	443,089	42,500
48	Reading, Pa.....	97,800	73,600	24,200	876,523	876,523	.....	778,723	802,923	424,200
49	Richmond, Va.....	1,093,981	798,161	295,820	1,191,748	1,083,154	108,594	97,767	284,993	4187,226
50	Trenton, N. J.....	621,783	535,633	86,150	654,418	588,555	65,863	32,635	52,872	420,237
51	Wilmington, Del.....	208,600	208,600	.....	450,875	450,875	.....	242,275	242,275	.....
52	Camden, N. J.....	406,950	295,950	111,000	824,530	632,030	192,500	417,580	336,080	81,500
53	Nashville, Tenn.....	85,260	85,260	.....	57,392	57,392	.....	427,868	427,868	.....
54	Bridgeport, Conn.....	39,354	39,354	.....	54,594	54,594	.....	15,240	15,240	.....
55	Lynn, Mass.....	953,060	498,060	455,000	990,658	630,658	359,970	37,598	132,628	495,030
56	Des Moines, Iowa.....	114,797	114,797	.....	23,801	23,801	.....	490,996	490,996	.....
57	Kansas City, Kans.....	389,048	389,048	.....	235,115	235,115	.....	4153,933	4153,933	.....

<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 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS:<sup>1</sup> 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	PAYMENTS.			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds <sup>2</sup> (investment transfers).	Total.	From public.	From invested funds <sup>2</sup> (investment transfers).	Total.	From public. <sup>3</sup>	From invested funds <sup>2</sup> (investment transfers).
58	New Bedford, Mass.	\$1,173,455	\$1,143,455	\$30,000	\$1,146,629	\$1,146,629		\$26,826	\$3,174	\$30,000
59	Troy, N. Y.	1,069,350	1,069,350		1,560,202	1,549,473	\$10,729	490,852	480,123	10,729
60	Springfield, Mass.	716,532	689,032	27,500	858,307	756,817	101,490	141,775	67,785	73,990
61	Oakland, Cal.	132,392	132,392		1,001,182	1,001,182		868,790	868,790	
62	Lawrence, Mass.	963,874	951,474	12,400	908,329	891,004	17,325	\$55,545	\$60,470	\$4,925
63	Somerville, Mass.	918,886	918,886		840,649	840,649		78,237	78,237	
64	Savannah, Ga.	94,948	94,948		112,300	112,300		17,352	17,352	
65	Duluth, Minn.	319,533	319,533		436,640	322,973	113,667	117,107	3,440	113,667
66	Norfolk, Va.	170,340	93,000	77,340	617,747	461,839	155,908	447,407	368,839	78,568
67	Hoboken, N. J.	420,999	388,703	32,296	820,477	518,477	2,000	99,478	129,774	\$30,296
68	Peoria, Ill.	215,147	210,547	4,600	432,812	432,812		217,665	222,265	\$4,600
69	Utica, N. Y.	506,267	506,267		782,772	782,772		276,505	276,505	
70	Manchester, N. H.	279,399	279,399		272,905	272,905		6,494	6,494	
71	Yonkers, N. Y.	1,517,743	1,462,761	54,982	1,889,821	1,871,321	18,500	372,078	408,560	\$36,482
72	Evansville, Ind.	76,004	76,004		17,523	17,523		\$58,481	\$58,481	
73	San Antonio, Tex.	378,683	378,683		471,126	471,126		92,443	92,443	
74	Elizabeth, N. J.	357,811	356,861	950	226,668	188,192	38,476	\$131,143	\$168,669	\$37,526
75	Schenectady, N. Y.	427,894	417,894	10,000	451,005	392,593	58,412	23,111	\$25,301	\$2,190
76	Waterbury, Conn.	97,470	97,470		230,242	230,242		132,772	132,772	
77	Salt Lake City, Utah	286,147	286,147		351,254	351,254		65,107	65,107	
78	Wilkesbarre, Pa.	83,359	83,359		256,835	256,835		173,476	173,476	
79	Erie, Pa.	296,923	30,339	266,584	25,240	25,240		\$271,683	\$5,099	\$266,584
80	Houston, Tex.	91,237	91,237		968,084	968,084		876,847	876,847	
81	Charleston, S. C.	10,000	10,000					\$10,000	\$10,000	
82	Harrisburg, Pa.	93,021	92,021	1,000	87,806	32,806	55,000	\$5,215	\$59,215	\$54,000
83	Tacoma, Wash.	719,582	719,582		772,750	772,750		53,168	53,168	
84	Portland, Me.	375,500	375,500		408,983	397,000	11,983	33,483	21,500	11,983
85	Terre Haute, Ind.	65,477	65,477		135,309	135,309		69,832	69,832	
86	Dallas, Tex.	204,049	180,549	23,500	148,337	148,337		\$45,712	\$32,212	\$13,500
87	Youngstown, Ohio	175,906	156,289	19,617	434,616	330,942	103,674	258,710	174,653	84,057
88	Fort Wayne, Ind.	21,889	21,889		30,425	30,425		8,536	8,536	
89	Holyoke, Mass.	795,820	724,220	71,600	701,380	651,380	50,000	\$94,440	\$72,840	\$21,600
90	Akron, Ohio	218,058	191,250	26,808	208,303	107,385	100,918	\$9,755	\$83,865	\$74,110

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brookton, Mass.	\$650,438	\$637,526	\$12,912	\$786,403	\$756,903	\$29,500	\$135,965	\$119,377	\$16,588
92	Saginaw, Mich.	196,742	167,632	29,110	340,080	319,030	21,050	143,338	151,398	\$8,060
93	Lincoln, Nebr.	159,120	159,080	40	214,392	214,392		55,272	55,312	\$40
94	Altoona, Pa.	439,825	293,725	146,100	935,255	935,255		495,430	641,530	\$146,100
95	Lancaster, Pa.	65,000	65,000		156,339	156,339		91,339	91,339	
96	Spokane, Wash.	664,253	664,253		600,046	600,046		\$64,207	\$64,207	
97	Covington, Ky.	113,045	113,045		101,706	101,706		\$11,339	\$11,339	
98	Birmingham, Ala.	257,616	257,616		312,739	312,739		55,123	55,123	
99	South Bend, Ind.	164,277	164,277		231,457	231,457		67,180	67,180	
100	Pawtucket, R. I.	1,104,318	1,104,318		1,333,365	1,333,365		229,047	229,047	
101	Bayonne, N. J.	295,000	90,000	205,000	357,400	234,400	123,000	62,400	144,400	\$82,000
102	Binghamton, N. Y.	104,880	104,880		113,227	113,227		8,347	8,347	
103	Butte, Mont.	91,559	91,559		322,121	322,121		230,562	230,562	
104	McKeesport, Pa.	36,464	36,464		331,696	331,696		295,232	295,232	
105	Johnstown, Pa.	57,289	45,489	11,800	152,659	152,659		95,370	107,170	\$11,800
106	Augusta, Ga.	145,066	145,066		124,342	124,342		\$20,724	\$20,724	
107	Dubuque, Iowa	149,817	149,817		252,316	252,316		102,499	102,499	
108	Mobile, Ala.	295,544	295,544		606,201	606,201		310,657	310,657	
109	Sioux City, Iowa	91,842	91,842		21,211	21,211		\$70,631	\$70,631	
110	Springfield, Ohio	98,288	54,288	44,000	65,956	52,956	13,000	\$32,332	\$1,332	\$31,000
111	Topeka, Kans.	167,555	167,555		172,095	172,095		4,540	4,540	
112	Allentown, Pa.	149,288	139,788	9,500	154,169	154,169		4,881	14,381	\$9,500
113	Wheeling, W. Va.	149,087	149,087		55,503	55,503		\$93,584	\$93,584	
114	East St. Louis, Ill.	148,929	148,929		81,199	81,199		\$67,730	\$67,730	
115	Montgomery, Ala.	48,929	48,929		132,893	132,893		83,964	83,964	
116	Davenport, Iowa	26,650	26,650		123,431	123,431		96,781	96,781	
117	Bay City, Mich.	167,519	167,519		248,929	248,929		81,410	81,410	
118	Little Rock, Ark.	47,187	47,187		143,010	143,010		95,823	95,823	
119	Passaic, N. J.	89,996	89,996		147,474	147,474		67,478	67,478	
120	Atlantic City, N. J.	198,577	198,577		293,834	185,174	108,660	95,257	\$13,403	108,660
121	York, Pa.	20,853	20,853		105,726	105,726		84,873	84,873	
122	Quincy, Ill.	191,844	191,844		132,047	132,047		\$59,797	\$59,797	
123	Springfield, Ill.	305,821	305,821		357,680	357,680		51,859	51,859	
124	Malden, Mass.	389,806	389,806		567,511	567,511		177,705	177,705	
125	Canton, Ohio	143,857	143,657	200	255,292	255,292		111,435	111,635	\$200

<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 (<sup>4</sup>), in which case the item represents "net or corporate payments."<sup>4</sup> Excess of payments over receipts.

## GENERAL TABLES.

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TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS.<sup>1</sup> 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83].

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	PAYMENTS.			RECEIPTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To invested funds <sup>2</sup> (investment transfers).	Total.	From public.	From invested funds <sup>2</sup> (investment transfers).	Total.	From public. <sup>3</sup>	From invested funds <sup>2</sup> (investment transfers).
126	Chester, Pa.	\$97,000	\$96,500	\$500	\$47,000	\$47,000	—	\$50,000	\$49,500	\$500
127	Salem, Mass.	494,750	493,250	1,500	672,623	672,623	—	177,873	179,373	\$1,500
128	Haverhill, Mass.	403,880	333,880	70,000	397,149	395,149	\$2,000	\$6,731	61,269	\$68,000
129	Chelsea, Mass.	433,953	318,074	115,879	448,446	250,000	198,446	14,493	\$68,074	\$2,567
130	Superior, Wis.	357,835	207,906	149,929	222,484	222,484	—	\$135,351	14,578	\$149,929
131	Newton, Mass.	1,314,200	972,700	341,500	931,651	729,651	202,000	\$382,549	\$243,049	\$139,500
132	Newcastle, Pa.	56,342	56,342	—	89,477	89,477	—	33,135	33,135	—
133	South Omaha, Nebr.	70,246	70,246	—	321,825	321,825	—	251,579	251,579	—
134	Jacksonville, Fla.	—	—	—	442,732	442,732	—	442,732	442,732	—
135	Rockford, Ill.	324,137	324,137	—	403,134	403,134	—	78,997	78,997	—
136	Knoxville, Tenn.	116,178	116,178	—	74,832	74,832	—	\$41,346	\$41,346	—
137	Elmira, N. Y.	328,869	283,869	45,000	261,691	216,691	45,000	\$67,178	\$67,178	—
138	Joplin, Mo.	38,412	38,412	—	106,219	106,219	—	67,807	67,807	—
139	Wichita, Kans.	137,046	137,046	—	262,820	262,820	—	125,774	125,774	—
140	Galveston, Tex.	484,426	314,426	170,000	916,960	916,960	—	432,534	602,534	\$170,000
141	Chattanooga, Tenn.	5,814	5,814	—	80,333	80,333	—	74,519	74,519	—
142	New Britain, Conn.	220,457	220,457	—	355,807	355,807	—	135,350	135,350	—
143	Fitchburg, Mass.	866,005	812,255	53,750	910,645	785,575	125,070	44,640	\$26,680	71,320
144	Woonsocket, R. I.	1,652,000	1,620,000	32,000	1,750,790	1,730,790	20,000	98,790	110,790	\$12,000
145	Auburn, N. Y.	131,011	131,011	—	94,303	94,303	—	\$36,708	\$36,708	—
146	Racine, Wis.	145,568	145,568	—	206,465	206,465	—	60,897	60,897	—
147	Macon, Ga.	133,231	124,231	9,000	35,789	35,789	—	\$97,442	\$88,442	\$9,000
148	Kalamazoo, Mich.	211,865	211,865	—	505,411	505,411	—	293,546	293,546	—
149	Joliet, Ill.	127,288	127,288	—	181,551	181,551	—	54,263	54,263	—
150	Oshkosh, Wis.	82,597	82,597	—	71,664	71,664	—	\$10,933	\$10,933	—
151	Sacramento, Cal.	24,000	24,000	—	31,263	31,263	—	7,263	7,263	—
152	Taunton, Mass.	409,300	276,300	133,000	349,545	251,650	97,895	\$59,755	\$24,650	\$35,105
153	Pueblo, Colo.	567,268	567,268	—	1,668,205	1,668,205	—	1,100,937	1,100,937	—
154	Newport, Ky.	178,498	178,498	—	124,700	124,700	—	\$53,798	\$53,798	—
155	West Hoboken, N. J.	113,807	113,807	—	140,522	140,522	—	26,715	26,715	—
156	Everett, Mass.	401,586	275,586	126,000	454,001	299,001	155,000	\$2,415	23,415	\$29,000
157	La Crosse, Wis.	27,521	27,521	—	45,422	45,422	—	17,901	17,901	—
158	Fort Worth, Tex.	207,627	207,627	—	289,762	289,762	—	82,135	82,135	—

<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.

TABLE 10.—RECEIPTS FROM

[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 corporation.	School districts.	Other divisions of the government of the city.	Taxes.				
								Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties and collectors' fees.		
Grand total.....		\$405,529,232	\$404,197,980	\$1,331,252	\$361,668,259	\$35,765,302	\$8,095,671	\$331,716,355	\$316,052,819	\$2,502,419	\$11,899,923	\$1,267,194
Group I.....		258,319,914	257,325,982	993,932	235,011,277	17,300,482	6,008,155	212,639,360	202,211,053	1,756,559	8,374,656	297,092
Group II.....		66,142,382	65,992,344	150,038	56,624,200	7,577,859	1,940,323	53,328,913	51,619,139	413,610	1,088,910	257,254
Group III.....		47,673,285	47,562,411	110,874	42,313,750	5,275,465	84,070	39,450,748	37,074,825	189,328	1,743,735	442,860
Group IV.....		33,393,651	33,317,243	76,408	27,719,032	5,611,496	63,123	26,297,334	25,147,802	142,922	736,622	269,988

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$98,220,723	\$97,572,838	\$647,885	\$98,220,723			\$88,366,946	\$82,804,428	\$1,237,963	\$4,324,555	
2	Chicago, Ill.....	32,801,386	32,799,899	1,487	17,659,598		\$9,189,562	22,374,572	22,183,472		191,100	
3	Philadelphia, Pa.....	23,575,852	23,424,122	151,730	23,519,923			18,838,385	18,508,064	219,929	36,163	\$74,229
4	St. Louis, Mo.....	12,438,922	12,438,922		9,140,900		3,298,022	10,317,641	9,327,500	40,597	949,544	29
5	Boston, Mass.....	22,069,256	21,953,147	116,109	22,069,256			20,676,168	18,842,769		1,655,268	178,131
6	Baltimore, Md.....	8,021,422	8,016,052	5,370	8,021,422			6,935,620	6,304,245	108,903	522,472	
7	Cleveland, Ohio.....	7,218,850	7,216,791	2,059	4,588,506		2,630,344	5,994,096	5,994,096			
8	Buffalo, N. Y.....	7,392,108	7,366,282	25,826	7,392,108			6,474,023	6,353,899	28,589	91,535	
9	Pittsburg, Pa.....	7,746,523	7,744,458	2,065	6,976,572		769,951	6,726,670	6,699,962	8,974	17,734	
10	San Francisco, Cal.....	7,438,241	7,434,364	3,877	7,438,241			5,326,361	5,326,361			
11	Detroit, Mich.....	5,896,203	5,893,626	2,577	5,896,203			4,332,756	4,298,716	34,040		
12	Cincinnati, Ohio.....	5,148,029	5,148,029		3,735,426		1,412,603	3,953,335	3,953,335			
13	Milwaukee, Wis.....	4,478,090	4,476,385	1,705	4,478,090			3,504,767	3,468,951		35,816	
14	New Orleans, La.....	5,217,619	5,217,282	337	5,217,619			4,325,124	4,235,851	44,541		44,732
15	Washington, D. C.....	10,656,690	10,623,785	32,905	10,656,690			4,492,896	3,909,404	33,023	550,469	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$4,663,522	\$4,662,753	\$769	\$4,663,522			\$3,606,913	\$3,498,577	\$42,106	\$26,230	\$40,000
17	Minneapolis, Minn.....	3,840,169	3,836,809	3,360	3,840,169			3,135,299	3,132,243	3,056		
18	Jersey City, N. J.....	3,556,004	3,522,317	33,687	3,556,004			2,630,416	2,179,289	107,799	340,328	3,000
19	Louisville, Ky.....	3,227,587	3,206,062	21,525	3,227,587			2,626,600	2,605,951	20,620		
20	Indianapolis, Ind.....	2,689,217	2,688,608	609	1,584,848		\$1,104,369	2,187,004	2,180,645			6,359
21	St. Paul, Minn.....	2,731,206	2,730,952	254	2,731,206			2,169,915	2,160,227	9,688		
22	Providence, R. I.....	3,595,259	3,594,481	778	3,595,259			3,286,504	3,258,141	4,653	184	23,526
23	Rochester, N. Y.....	3,079,738	3,075,285	4,453	3,079,738			2,738,839	2,655,419	28,042	55,378	
24	Kansas City, Mo.....	3,205,512	3,202,577	2,935	2,018,772		1,186,740	2,590,069	2,575,014	15,055		
25	Toledo, Ohio.....	2,136,563	2,136,563		1,505,386		631,177	1,775,973	1,775,973			
26	Denver, Colo.....	3,772,316	3,728,816	43,500	2,117,116	1,000	\$1,654,200	3,260,120	3,241,754	18,366		
27	Columbus, Ohio.....	1,975,965	1,975,859	106	1,298,216	677,749		1,690,752	1,690,752			
28	Allegheny, Pa.....	2,096,667	2,096,515	152	1,384,772	711,895		1,766,123	1,751,557	12,883	1,683	
29	Los Angeles, Cal.....	3,406,867	3,403,828	3,039	3,406,867			2,143,819	2,143,819			
30	Worcester, Mass.....	2,523,416	2,521,012	2,404	2,523,416			2,268,171	1,764,087	3,977	429,991	70,116
31	Memphis, Tenn.....	1,640,764	1,640,217	547	1,640,764			1,409,366	1,407,238	2,128		
32	Omaha, Nebr.....	1,875,537	1,875,388	149	1,820,461	355,076		1,547,143	1,477,176	69,967		
33	New Haven, Conn.....	1,917,598	1,916,737	861	1,897,648	19,950		1,551,017	1,499,706		43,366	7,945
34	Syracuse, N. Y.....	2,006,360	1,986,713	19,647	2,006,360			1,764,669	1,708,221	18,414	38,034	
35	Scranton, Pa.....	1,279,819	1,279,201	618	607,467	501,281	171,071	881,591	826,167	13,714	3,603	38,107
36	St. Joseph, Mo.....	848,727	848,427	300	528,831	319,896		657,960	657,004	956		
37	Paterson, N. J.....	1,379,958	1,379,958		1,379,958			1,061,431	1,016,022	30,921	8,488	6,000
38	Portland, Oreg.....	1,740,959	1,739,321	1,638	1,020,455	605,452	115,052	1,098,282	1,098,282			
39	Fall River, Mass.....	1,608,959	1,602,228	6,731	1,608,959			1,427,576	1,309,165	1,143	66,884	50,384
40	Atlanta, Ga.....	1,453,737	1,452,955	782	1,453,737			1,047,492	1,000,841	10,122	24,741	11,788
41	Seattle, Wash.....	2,460,228	2,459,034	1,194	1,528,638	931,590		1,774,198	1,774,198			
42	Dayton, Ohio.....	1,429,728	1,429,728		898,044	531,684		1,231,671	1,231,671			

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$1,463,022	\$1,462,813	\$209	\$1,463,022			\$1,048,538	\$1,038,927	\$9,611		
44	Cambridge, Mass.....	1,931,195	1,942,481	8,714	1,951,195			1,930,967	1,637,125		\$247,548	\$46,294
45	Albany, N. Y.....	1,356,567	1,350,175	6,392	1,356,567			1,153,159	1,101,277		51,882	
46	Hartford, Conn.....	1,864,965	1,864,965		1,595,991	\$268,974		1,725,952	1,412,428		312,519	1,005
47	Lowell, Mass.....	1,544,157	1,523,384	20,773	1,544,157			1,394,404	1,267,454	1,236	89,754	35,960
48	Reading, Pa.....	892,430	892,010	420	608,444	283,986		743,187	714,366	6,734	2,065	20,022
49	Richmond, Va.....	1,521,266	1,517,388	3,878	1,521,266			1,312,282	1,301,724	6,958		3,600
50	Tranton, N. J.....	915,334	909,314	6,020	915,334			654,138	631,634	18,536	3,968	
51	Wilmington, Del.....	728,360	727,665	695	728,360			669,248	662,842	5,511	895	
52	Camden, N. J.....	822,242	822,123	119	822,242			580,676	533,569	10,558	30,320	6,229

<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> Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 15.

<sup>3</sup> Including service transfers to the amount of \$152,957. The temporary receipts from the public therefore aggregate \$1,178,295.

# GENERAL TABLES.

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## GENERAL REVENUES: 1906.

and the number assigned to each, see page 83.]

CLASSIFIED BY SOURCE—continued.												City num- ber.
Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>2</sup>		Total	Subventions and grants from other civil di- visions.		Gifts from private individuals.		
								For schools.	For other purposes.	For expenses.	For outlays.	
\$45,476,162	\$37,031,970	\$6,304,530	\$518,607	\$219,173	\$1,401,882	\$3,248,489	\$25,088,226	\$15,443,263	\$7,497,697	\$1,239,415	\$907,851	
29,070,752	24,656,383	3,035,347	259,222	107,909	1,011,891	1,650,302	14,959,500	6,549,914	7,126,596	985,836	297,154	
7,755,508	6,134,021	1,230,478	118,585	57,089	215,336	611,729	4,446,232	3,899,979	79,216	153,627	313,410	
4,694,375	3,516,598	950,598	83,789	44,062	499,338	458,671	3,069,491	2,840,092	86,776	72,362	70,261	
3,955,527	2,724,968	1,088,107	57,011	10,123	75,318	527,787	2,613,003	2,153,278	205,109	27,590	227,026	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$7,017,832	\$6,101,542	\$492,560			\$423,730	\$683,258	\$2,152,687	\$1,503,094		\$649,593		1
9,696,186	8,717,994	706,497	\$120,036	\$16,022	135,637	264,312	466,316	369,632		95,084	\$1,600	2
2,375,982	1,886,000	291,452		9,535	188,995	69,873	2,291,612	833,749	\$1,404,013	53,850		3
1,583,594	1,255,664	237,414	23,034	32,802	34,680	138,809	308,878	243,878			155,000	4
1,205,311	1,127,192	41,554	28,792	4,205	3,568	82,796	104,981		12,900	57,212	34,869	5
574,405	453,518	93,739	16,258		10,890	7,771	503,626	489,168	10,000	4,458		6
883,970	842,752	18,940		956	21,322	11,154	329,630	204,083	76,177	7,995	41,375	7
724,542	623,217	63,985	8,363	18,108	10,869	16,693	176,850	150,611	400	25,839		8
670,059	524,584	132,383	5,905	6,971	216	111,070	238,724	233,554		5,020	150	9
1,322,586	986,750	213,276	6,823	8,202	107,535	50,467	738,827	716,978		16,849	5,000	10
446,745	397,505	23,127	5,561		20,552	11,288	1,105,414	1,077,159	9,247	8,704	10,304	11
793,965	649,226	126,970	3,710	6,171	7,888	10,874	389,855	333,874	44,864	11,117		12
664,886	430,887	196,011	19,668		18,320	38,619	269,476	246,729		22,139	950	13
479,872	188,130	273,320	978	4,937	12,507	36,686	375,937	147,405	165,000	15,626	47,906	14
630,817	471,422	124,119	20,094		15,182	116,632	5,416,345		5,403,995	12,350		15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$536,686	\$475,065	\$34,484	\$1,085		\$26,052	\$18,265	\$501,658	\$485,797		\$15,861		16
453,503	409,000	24,724	4,850	\$3,371	11,558	25,026	226,341	172,759		632	\$52,950	17
608,922	552,974	11,072	2,692		42,184	10,041	306,625	297,233		9,392		18
299,870	142,800	139,784	9,238	8,048		4,641	296,476	202,352	\$7,664	5,400	81,000	19
264,979	195,550	38,971	8,301	13,000	9,157	12,441	224,793	219,435		5,358		20
419,279	397,000	16,709	1,120	628	3,822	28,069	113,943	109,623		1,000	3,320	21
237,590	185,725	35,586	13,325		2,954	7,177	63,988	32,418		31,570		22
219,817	201,921	11,085	6,811			12,581	108,501	76,221		32,280		23
436,425	241,233	169,430	10,339	3,989	11,434	71,961	107,057	104,099			2,858	24
284,587	277,290	6,549	93		655	5,873	70,130	66,426		2,704	1,000	25
403,104	286,610	83,607	7,087	7,695	13,105	17,507	91,585	61,028		9,902	20,655	26
204,952	181,775	16,266	1,274	4,235	1,402	12,854	67,407	67,241		166		27
213,764	176,979	23,466	1,298	6,727	5,294	23,689	93,091	93,091				28
510,095	289,170	158,366	9,924		52,635	60,770	692,183	686,407		4,434	1,342	29
176,876	165,854	6,973	3,291	758		6,347	72,022		8,955	2	63,065	30
89,834	23,110	60,207	1,395		5,122	24,431	117,133	117,133				31
240,273	220,460	13,412	3,049		3,852	9,654	78,467	40,420	27,416	946	9,685	32
257,834	239,918	4,138	4,562	1,742	7,474	30,387	78,360	63,449		13,111	1,800	33
167,539	150,582	11,414	5,543			3,513	70,639	60,108	200	10,331		34
263,697	247,822	6,666	4,229		4,980	22,567	111,964	83,813	28,151			35
119,668	83,660	32,077	1,050		2,881	6,344	64,755	63,988		767		36
161,831	136,580	15,500	6,215		3,536	6,956	149,740	148,049		1,691		37
826,751	218,167	97,520	5,465		5,599	22,595	293,331	285,255		7,976	100	38
159,331	152,916	5,713		702		10,093	11,959		6,830	44	5,085	39
264,830	106,938	157,484	2	406		86,294	55,121	55,121				40
291,399	254,700	32,179	4,153		367	63,165	331,466	261,016			70,450	41
142,072	120,222	12,096	2,194	5,788	1,772	8,488	47,497	47,497				42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$79,617	\$56,952	\$16,256	\$4,460		\$1,949	\$3,065	\$331,802	\$322,782	\$3,734	\$5,186	\$100	43
3,262	41	2,547		\$641	33	3,505	13,461		6,979	766	5,716	44
144,413	137,021	3,454	3,905		33	12,712	46,283	41,248		5,035		45
77,647	69,890	2,518	4,094	1,025	120	12,360	49,006	45,128	2,560	868	450	46
133,992	130,392	3,585			15	5,924	9,837		5,937	3,900		47
84,910	78,406	2,986			3,518	1,116	63,217	63,217				48
155,006	61,670	69,429	5,442	18,465		11,218	42,760	37,724	3,519	1,517		49
125,255	109,950	7,387	4,276		3,642	5,367	130,574	130,227		347		50
11,585		6,624	2,819		2,142	10,248	37,279				800	51
134,877	126,731	2,805			5,341	4,282	102,427	102,427				52

<sup>1</sup> Including service transfers for certain cities.

<sup>2</sup> Including service transfers to the amount of \$151,237.

<sup>3</sup> Including service transfers to the amount of \$1,565.

## STATISTICS OF CITIES.

TABLE 10.—RECEIPTS FROM

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100 000 IN 1906—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 corporation.	School districts.	Other divisions of the government of the city.	Taxes.				
								Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties and collectors' fees.		
53	Nashville, Tenn.	\$1,081,382	\$1,081,209	\$173	\$1,081,382			\$732,977	\$721,020	\$11,957		
54	Bridgesport, Conn.	1,238,249	1,237,999	250	1,238,249			1,020,652	999,731		\$19,450	\$1,471
55	Lynn, Mass.	1,116,199	1,116,179	20	1,116,199			996,118	892,413	1,160	62,613	39,932
56	Des Moines, Iowa.	1,237,725	1,237,710	15	746,515	\$491,210		1,083,136	1,083,136			
57	Kansas City, Kans.	689,187	689,130	57	442,384	246,803		630,299	630,299			
58	New Bedford, Mass.	1,255,805	1,252,671	3,134	1,255,805			1,155,448	1,008,164		114,564	32,720
59	Troy, N. Y.	1,198,187	1,189,414	8,773	1,142,536	55,651		1,043,539	1,004,486	5,957	33,096	
60	Springfield, Mass.	1,414,214	1,411,822	2,392	1,414,214			1,311,250	1,111,717		162,533	37,000
61	Oakland, Cal.	1,479,944	1,479,508	436	1,055,611	421,363	\$2,970	879,182	879,182			
62	Lawrence, Mass.	896,860	894,964	1,896	896,860			735,246	684,055		31,371	19,820
63	Somerville, Mass.	1,076,727	1,076,276	451	1,076,727			1,065,222	952,068	3,854	77,190	32,110
64	Savannah, Ga.	765,176	759,667	5,509	765,176			583,831	582,632	1,199		
65	Duluth, Minn.	1,001,014	1,000,841	173	648,658	352,356		743,716	743,716			
66	Norfolk, Va.	1,031,178	1,030,114	1,064	1,031,178			724,537	622,483	8,056	92,212	1,786
67	Hoboken, N. J.	948,581	947,126	1,455	948,581			708,741	665,429	11,538	31,043	731
68	Peoria, Ill.	987,160	987,158	2	527,796	378,264	81,100	813,701	807,449		6,252	
69	Utica, N. Y.	940,925	937,747	3,178	940,925			776,317	717,825	10,463	48,029	
70	Manchester, N. H.	755,889	755,889		755,889			671,646	516,672	3,444	130,240	21,290
71	Yonkers, N. Y.	1,237,195	1,233,627	3,568	1,237,195			1,111,039	1,062,069	35,933	13,037	
72	Evansville, Ind.	657,570	657,368	202	406,243	251,327		477,642	464,194	8,448		5,000
73	San Antonio, Tex.	793,403	793,185	218	793,403			681,802	670,991	2,588		8,223
74	Elizabeth, N. J.	707,005	705,875	1,130	707,005			550,568	502,929	13,224	22,915	11,500
75	Schenectady, N. Y.	733,938	727,592	6,346	733,938			594,962	581,157	2,112	11,693	
76	Waterbury, Conn.	817,158	817,158	1	817,158			683,112	675,215		6,820	1,077
77	Salt Lake City, Utah.	1,126,165	1,125,783	*382	620,289	505,876		724,369	711,857			12,512
78	Wilkesbarre, Pa.	522,362	522,362		302,062	220,300		409,007	380,770	862	3,390	23,985
79	Erie, Pa.	581,734	581,667	67	366,276	215,458		472,623	468,921	2,012	1,690	
80	Houston, Tex.	948,897	948,388	509	948,897			831,074	824,479	1,512		5,083
81	Charleston, S. C.	723,055	714,872	8,183	698,995	24,060		520,063	498,641	297	21,125	
82	Harrisburg, Pa.	596,219	589,487	6,732	326,564	269,655		494,783	471,671		1,519	21,593
83	Tacoma, Wash.	953,172	952,563	609	514,333	438,839		683,562	683,562			
84	Portland, Me.	1,051,896	1,051,827	69	1,051,896			995,379	920,833		51,546	23,000
85	Terre Haute, Ind.	590,153	589,623	530	328,916	261,237		363,336	363,336			
86	Dallas, Tex.	880,103	875,093	5,010	880,103			771,378	765,810	5,568		
87	Youngstown, Ohio.	688,588	688,579	9	426,028	262,560		555,338	555,338			
88	Fort Wayne, Ind.	520,354	520,354		323,653	196,701		416,753	403,029			13,724
89	Holyoke, Mass.	779,204	778,093	1,111	779,204			710,064	630,415		62,456	17,193
90	Akron, Ohio.	591,173	591,173		460,328	130,845		515,785	515,785			

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$735,950	\$735,643	\$307	\$735,950			\$681,213	\$579,898	\$1,069	\$70,246	\$30,000
92	Saginaw, Mich.	750,367	748,746	1,621	750,367			355,821	341,649	14,172		
93	Lincoln, Nebr.	526,281	526,281		305,343	\$220,938		445,856	436,761	3,024		6,081
94	Altoona, Pa.	436,786	436,735	51	262,881	173,905		353,243	352,041		1,202	
95	Lancaster, Pa.	313,482	313,482		185,102	128,380		242,679	240,803			1,876
96	Spokane, Wash.	917,890	916,449	1,441	527,224	390,666		591,110	590,046	1,064		
97	Covington, Ky.	469,768	469,748	20	469,768			367,894	365,186	2,698		
98	Birmingham, Ala.	601,190	598,314	2,876	601,190			256,311	252,462	3,669		
99	South Bend, Ind.	463,089	462,988	101	264,030	199,059		379,147	374,403		4,744	
100	Pawtucket, R. I.	620,827	620,827		620,827			558,396	552,704	1,723	13	3,956
101	Bayonne, N. J.	632,909	632,486	423	632,909			494,839	450,291	37,798	6,750	
102	Binghamton, N. Y.	557,458	555,305	2,153	557,458			492,834	474,479	2,448	15,907	
103	Butte, Mont.	674,921	674,817	104	359,880	315,041		467,586	449,147			18,439
104	McKeesport, Pa.	462,778	462,633	145	247,352	215,426		391,224	389,329	827	1,068	
105	Johnstown, Pa.	456,434	456,301	133	259,886	196,548		348,882	332,361		1,145	15,376
106	Augusta, Ga.	384,787	382,962	1,825	384,787			285,551	275,004	1,322	9,225	
107	Dubuque, Iowa.	441,729	441,717	12	323,479	118,250		382,029	381,230	799		
108	Mobile, Ala.	427,548	427,071	477	427,548			274,460	269,361	5,099		
109	Sioux City, Iowa.	562,046	561,983	63	316,393	245,653		452,454	452,454			
110	Springfield, Ohio.	507,041	507,036	5	323,374	183,667		411,746	411,746			
111	Topeka, Kans.	475,538	475,534	4	257,459	218,079		440,977	440,977			
112	Allentown, Pa.	359,541	359,121	420	222,497	167,044		314,200	297,016		1,184	16,000
113	Wheeling, W. Va.	425,407	423,564	1,843	270,382	155,025		334,209	328,138	670	2,585	2,816
114	East St. Louis, Ill.	669,913	669,657	256	428,692	241,221		483,580	478,851		4,729	
115	Montgomery, Ala.	348,277	347,650	627	348,277			193,380	190,591	2,789		

<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> Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 15.



## GENERAL TABLES.

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## GENERAL REVENUES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY SOURCE—continued.													City num- ber.
Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.						
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>a</sup>		Total.	Subventions and grants from other civil di- visions.		Gifts from private individuals.			
								For schools.	For other purposes.	For expenses.	For outlays.		
\$159,143	\$39,135	\$120,008				\$29,427	\$159,835	\$159,835					53
150,326	137,741	1,859	\$5,437	\$997	\$4,292	22,449	44,822	44,822					54
98,685	92,881	5,170		594	40	7,548	13,848		\$4,281	\$28	\$9,539		55
111,239	96,513	11,369	2,047		1,310	30,161	13,189	13,189					56
33,752		30,245	2,850	9	648	4,115	21,021	15,685	5,336				57
82,018	77,738	3,820		460		3,206	15,133	1,765	2,619	414	10,335		58
109,380	104,901	806	3,634		39	318	44,950	36,408	756	7,786			59
90,277	77,564	2,111		1	10,601	5,476	7,211		6,325	886			60
222,312	128,850	70,415	7,358		15,689	43,937	334,513	331,372		3,141			61
146,272	143,848	1,918		506		4,863	10,479		3,154	1,000	6,325		62
1,557	24	1,045		425	63	4,761	5,187		5,187				63
164,369	52,789	109,143	2,437			13,261	3,715			3,715			64
185,610	176,000	7,090	2,348	172		25,389	46,299	46,299					65
267,646	71,112	176,395	2,021	15,321	2,797	6,379	32,616	27,884	3,232		1,500		66
124,674	114,709	5,428	2,516		2,021	2,268	112,898	112,298		250	350		67
141,722	114,292	21,733	2,129	39	3,529	5,980	25,757	21,704		4,053			68
101,163	100,526	637				2,592	60,853	29,192	100		31,561		69
66,305	60,045	2,040	1,843	710	1,667	5,241	12,697	3,348		9,349			70
92,435	84,093	2,436	955		4,951	2,966	30,755	28,646		2,109			71
93,646	78,337	8,574	2,479	3,912	344	3,237	83,045	81,921		1,124			72
39,885	24,075	9,962	2,175		3,673	5,738	65,978	64,486		1,292	200		73
86,229	80,855	2,911	662		1,801	2,169	68,039	65,930	333	1,171	605		74
111,190	101,877	3,765	3,658		1,890	8,157	19,629	19,438		191			75
80,447	74,138	1,622	2,353		2,334	15,944	37,656	37,656					76
206,930	142,450	55,501	2,931	105	5,943	18,054	176,812	176,812					77
72,384	55,600	9,368	489		6,927	2,897	38,074	38,074					78
61,358	55,600	3,130	1,129		1,499	4,747	43,006	43,006					79
31,993	21,090	7,985	750		2,168	17,442	68,388	68,230		40	118		80
97,894		97,587	307			30,777	74,321	47,616	24,806	1,899			81
59,674	43,000	13,398	2,237		1,030	2,206	39,556	37,857		1,699			82
102,171	90,217	8,838	1,380	476	1,260	26,553	140,886	140,886					83
872		872				121	55,524	42,436	2,518	10,570			84
70,891	64,176	2,223	35		4,457	1,512	154,414	153,884		530			85
31,635	10,000	20,473	1,162			10,792	66,298	63,026		610	2,662		86
99,715	96,534	1,445	337	108	1,291	7,542	25,993	25,968		25			87
33,122	22,100	9,616	1,134		272	1,832	68,647	67,558		1,089			88
59,463	58,371	1,092				5,702	3,975	2,013	400	1,562			89
55,427	54,364	977		86		3,135	16,826	11,616	5,000	210			90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$2,827		\$2,504		\$323		\$11,245	\$40,665	\$2,111	\$37,904		\$650	91
45,972	\$42,010	2,066	\$1,713		\$183	2,249	346,325	167,575			178,750	92
58,837	54,004	3,477	57		1,299	3,932	17,656	17,556		\$100		93
44,547	23,280	19,227			2,040	7,497	31,499	31,499				94
39,704	31,004	3,920			4,780	391	30,708	30,708				95
141,393	118,260	16,702	2,961	3,480		41,272	144,115	140,923		2,892	300	96
34,559	18,984	15,497			78	2,876	64,449	64,449				97
259,060	79,600	175,207	863	48	3,342	37,764	48,055	48,055				98
20,982	17,800	1,731			1,451	937	62,023	62,023				99
45,446	39,402	3,062	2,451	425	106	3,355	13,630	10,908		1,172	1,550	100
55,798	51,160	842	652		3,144	3,470	78,802	78,802				101
37,490	33,954	1,885	1,651			1,362	25,772	23,916	100	1,756		102
89,815	48,337	35,966	2,081		1,931	14,243	104,777	104,577		200		103
31,476	27,600	3,876				9,704	30,374	30,374				104
68,825	33,540	23,276	1,998		10,011	9,848	28,879	28,879				105
93,186	37,000	54,690	1,496			4,532	1,518			1,518		106
46,220	43,962	2,007	251			299	13,181	13,151		30		107
134,611	19,621	110,196	761	242	3,791	18,477						108
59,781	54,499	4,988	304			36,362	13,449	13,449				109
66,072	63,213	1,583	1,192		84	3,726	25,497	19,903	5,164	430		110
16,741		8,260	2,219	109	6,153	4,940	12,880	10,024	2,786	70		111
43,956	30,000	11,258	1,421		1,277	2,614	28,771	28,771				112
64,630	49,205	14,894	354	177		7,421	19,147	19,147				113
178,230	147,920	29,201	1,109			1,938	6,165	6,165				114
119,276	33,665	85,068		543		18,601	17,020	17,012		8		115

\*Including service transfers to the amount of \$155.

## STATISTICS OF CITIES.

TABLE 10.—RECEIPTS FROM

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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 corporation.	School districts.	Other divisions of the government of the city.	Taxes.				
								Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties and collectors' fees.		
116	Davenport, Iowa.....	\$600,091	\$599,412	\$679	\$395,748	\$204,343		\$505,249	\$504,636	\$613		
117	Bay City, Mich.....	573,440	567,515	5,925	573,440			361,326	354,101	7,225		
118	Little Rock, Ark.....	388,273	388,218	55	241,504	146,769		207,888	195,131	1,264		\$11,493
119	Passaic, N. J.....	426,020	425,827	193	426,020			301,195	295,753	4,205	\$1,237	
120	Atlantic City, N. J.....	878,299	877,897	402	878,299			618,779	614,871	3,736	3,736	172
121	York, Pa.....	360,109	360,091	18	195,172	164,937		297,364	296,276		1,088	
122	Quincy, Ill.....	439,242	439,242		301,754	137,488		347,857	347,857			
123	Springfield, Ill.....	577,854	576,752	1,102	308,430	206,301	\$63,123	464,537	462,835		1,652	
124	Malden, Mass.....	601,947	594,238	7,709	601,947			593,101	484,041		91,846	17,214
125	Canton, Ohio.....	417,204	417,204		277,034	140,170		343,220	343,220			
126	Chester, Pa.....	320,602	320,551	51	195,490	125,112		262,913	253,690	4,729	694	3,800
127	Salem, Mass.....	589,390	586,704	2,686	589,390			512,529	429,658		58,939	23,932
128	Haverhill, Mass.....	531,057	531,031	26	531,057			474,077	408,193	1,998	43,226	20,660
129	Chelsea, Mass.....	529,339	529,330	9	529,339			481,637	451,052		15,571	15,014
130	Superior, Wis.....	504,053	503,444	609	504,053			391,104	386,067		5,037	
131	Newton, Mass.....	1,270,942	1,245,219	25,723	1,270,942			1,261,715	1,029,066		217,745	14,904
132	Newcastle, Pa.....	361,261	361,205	56	205,418	155,843		315,840	308,032	7,015	793	
133	South Omaha, Nebr.....	338,085	335,435	2,650	181,966	156,119		233,868	233,868			
134	Jacksonville, Fla.....	352,384	352,234	150	352,384			275,019	270,107	4,912		
135	Rockford, Ill.....	377,806	377,806		377,806			292,736	291,948		788	
136	Knoxville, Tenn.....	433,918	432,655	1,263	433,918			291,215	287,275	225		3,715
137	Elmira, N. Y.....	538,597	534,569	4,028	538,597			470,062	457,217	3,576	9,269	
138	Joplin, Mo.....	239,216	238,749	467	130,613	108,603		157,790	157,095	695		
139	Wichita, Kans.....	378,241	378,226	15	249,256	128,985		330,300	330,300			
140	Galveston, Tex.....	578,040	578,040		497,776	80,264		415,573	412,180			3,393
141	Chattanooga, Tenn.....	392,010	392,010		392,010			261,453	261,453			
142	New Britain, Conn.....	435,980	435,972	8	435,980			384,285	375,180		7,782	1,323
143	Fitchburg, Mass.....	539,826	539,551	275	539,826			523,482	454,288		52,194	17,000
144	Woonsocket, R. I.....	321,122	320,819	303	321,122			280,400	274,901	3,695	3	1,801
145	Auburn, N. Y.....	408,404	407,398	1,006	408,404			349,763	338,380	2,529	8,854	
146	Racine, Wis.....	427,045	426,072	973	427,045			316,730	312,885	229	3,616	
147	Macon, Ga.....	305,349	305,026	323	305,349			207,281	199,958	872	4,643	1,808
148	Kalamazoo, Mich.....	404,014	403,841	173	404,014			295,590	294,538	1,052		
149	Joliet, Ill.....	321,397	321,397		123,725	197,672		260,243	258,513		1,730	
150	Oshkosh, Wis.....	370,856	370,819	37	370,856			313,195	309,559		3,636	
151	Sacramento, Cal.....	629,957	629,150	807	445,162	184,795		429,374	429,287	87		
152	Taunton, Mass.....	452,169	452,169		452,169			404,804	335,701	336	52,585	16,182
153	Pueblo, Colo.....	697,935	694,993	2,942	392,742	305,193		525,951	525,951			
154	Newport, Ky.....	269,570	269,570		269,570			211,406	211,406			
155	West Hoboken, N. J.....	200,611	200,601	10	200,611			114,097	110,498	3,599		
156	Everett, Mass.....	418,268	417,992	276	418,268			414,430	366,737	1,142	33,143	13,408
157	La Crosse, Wis.....	349,038	348,628	410	349,038			285,590	282,641	188	2,761	
158	Fort Worth, Tex.....	592,733	592,591	142	592,733			512,755	494,309	13,565		4,881

<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.

## GENERAL REVENUES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY SOURCE—continued.													
Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					City number.	
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>2</sup>		Total.	Subventions and grants from other civil di- visions.		Gifts from private individuals.			
								For schools.	For other purposes.	For expenses.	For outlays.		
\$62,666	\$56,725	\$3,975	\$1,966			\$16,661	\$15,515	\$15,515				116	
42,419	40,810	1,000	602		\$7	531	169,164	167,592	\$1,572			117	
98,311	64,809	29,242	2,087		2,173	35,551	46,523	26,015	20,508			118	
68,133	59,316	2,482	1,290		5,045	3,507	53,185	52,185		\$1,000		119	
171,313	82,950	76,523	1,617		10,223	4,981	83,226	83,226				120	
29,734	13,867	12,616	681		2,580	1,941	31,070	31,070				121	
75,091	71,608	1,767	1,716			2,435	13,859	9,559		238	\$4,062	122	
101,756	95,516	6,035		\$205		4,781	6,780	6,566		214		123	
937		718		219		1,250	6,659		2,501		4,158	124	
52,205	49,866	513		24	1,802	2,435	19,344	19,344				125	
28,280	18,656	4,576	1,664		3,384	1,234	28,175	28,175				126	
45,722	44,661	1,061				5,326	25,813	1,841	2,000		21,972	127	
48,409	46,034	2,135		240		4,640	3,931		2,731		1,200	128	
42,992	38,983	1,561	2,179	269		4,310	400		400			129	
85,987	79,630	5,365	992			9,608	17,354	17,354				130	
1,277	19	1,258				1,872	6,078	3,603	400	575	1,500	131	
21,405	6,800	13,017	821		767	3,093	20,923	20,923				132	
86,358	83,030	1,771	621		936	1,640	16,219	10,961	5,258			133	
59,503	22,200	36,658	645			17,533	329			329		134	
58,835	56,198	2,637				1,962	24,273	6,602	17,615	56		135	
78,964	22,345	56,619				11,607	52,132	51,953		179		136	
44,267	41,100	1,743	423	1,001		1,069	23,199	20,837		666	1,696	137	
45,281	22,015	22,864	202		200	13,721	22,424	22,374		50		138	
6,841		4,716	811		1,314	30,727	10,373	7,987	2,386			139	
34,313	18,198	13,651	1,014	1,450		6,699	121,455	34,138	87,267	50		140	
51,088	23,500	27,588				14,150	65,319	56,500	7,250	1,569		141	
27,375	23,963	622	1,438	491	861	5,238	19,082	19,082				142	
1,592	1	1,416		175		2,224	12,528		2,978	7,675	1,875	143	
30,766	26,269	2,734	1,391	372		181	9,775	9,578	197			144	
35,919	32,866	1,095	1,913	45		3,084	19,638	15,950		3,688		145	
76,909	64,780	9,926	2,203			2,145	31,261	25,440			5,821	146	
85,064	39,250	45,814				13,004						147	
16,827	14,322	1,456	640	409		2,608	88,989	87,703	976		310	148	
50,913	47,170	2,140	834		769		10,241	7,121		3,120		149	
32,368	27,000	3,558	1,585		225	3,226	22,067	22,067				150	
92,902	64,233	27,045	872		752	4,030	103,651	103,651				151	
39,959	38,634	1,153		172		2,044	5,362		2,507	5	2,850	152	
91,932	82,958	6,827	304	57	1,786	18,712	61,340	61,340				153	
21,114	11,536	8,633	106		839	566	36,484	36,484				154	
44,835	43,300	298			1,237	502	41,177	41,177				155	
736		546		190		493	2,609		2,609			156	
39,068	31,400	5,785	1,678		205	3,217	21,163	21,163				157	
27,227	20,450	5,585	1,192			14,194	38,557	38,225			332	158	

<sup>2</sup> Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 15.

## STATISTICS OF CITIES.

TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num ber.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER.					CLASSIFIED BY SOURCE.		
			Receipts from public.			Receipts from depart- ments, offices, public service enterprises, and funds.		Revenues from special services. <sup>2</sup>	Interest. <sup>3</sup>	Revenues from public service enterprises. <sup>4</sup>
			Total.	Corporate.	Temporary. <sup>1</sup>	Service transfers.	Interest transfers.			
	Grand total.....	\$140,815,861	\$127,538,037	\$126,570,798	\$967,239	\$3,155,139	\$10,122,685	\$56,930,792	\$19,296,619	\$64,588,450
	Group I.....	84,618,267	74,832,662	74,338,130	494,532	1,568,835	8,216,770	29,585,348	14,643,757	40,389,162
	Group II.....	26,327,691	26,547,496	26,284,924	262,572	602,686	1,177,509	15,388,032	2,289,856	10,649,803
	Group III.....	15,898,853	15,005,883	14,864,686	141,197	448,150	444,820	6,435,793	1,409,686	8,053,374
	Group IV.....	11,971,050	11,151,996	11,083,058	68,938	535,468	283,586	5,521,619	953,320	5,496,111

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$31,859,660	\$26,327,975	\$26,253,348	\$74,627	\$66,878	\$5,464,807	\$8,058,135	\$5,669,151	\$18,132,374
2	Chicago, Ill.....	12,612,620	11,695,353	11,512,356	182,997	889,128	28,139	6,951,360	1,106,365	4,554,895
3	Philadelphia, Pa.....	9,206,217	8,840,566	8,835,928	4,638	9,488	356,163	1,886,489	2,409,473	4,910,255
4	St. Louis, Mo.....	4,542,965	4,479,385	4,466,978	12,407	63,580	-----	2,284,806	307,624	1,950,535
5	Boston, Mass.....	6,808,114	5,429,784	5,401,495	28,289	225,940	1,152,390	2,092,070	1,455,565	3,260,479
6	Baltimore, Md.....	3,082,848	2,579,497	2,577,224	2,273	53,706	449,645	1,131,717	731,609	1,219,522
7	Cleveland, Ohio.....	3,175,771	3,081,652	2,958,510	123,142	9,702	84,417	1,643,561	419,050	1,113,160
8	Buffalo, N. Y.....	1,902,265	1,738,426	1,738,164	262	117,713	46,126	807,871	186,309	908,085
9	Pittsburg, Pa.....	2,414,213	2,127,732	2,110,763	16,969	5,705	280,776	848,893	412,117	1,153,203
10	San Francisco, Cal.....	787,596	784,129	778,928	5,201	3,467	-----	758,731	22,937	5,928
11	Detroit, Mich.....	1,862,057	1,805,210	1,803,273	1,937	-----	56,847	822,243	177,785	862,029
12	Cincinnati, Ohio.....	3,483,227	3,228,223	3,198,401	29,822	-----	255,004	848,000	1,619,217	1,016,010
13	Milwaukee, Wis.....	1,053,617	1,007,057	1,002,870	4,187	46,160	400	461,369	43,886	548,362
14	New Orleans, La.....	695,688	604,934	599,475	5,459	49,548	41,206	397,296	74,868	223,524
15	Washington, D. C.....	1,131,409	1,102,739	1,100,417	2,322	27,820	850	592,807	7,801	530,801

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$2,203,249	\$1,918,902	\$1,917,684	\$1,218	\$9,104	\$275,243	\$769,952	\$301,305	\$1,131,992
17	Minneapolis, Minn.....	1,189,820	1,115,779	1,069,180	46,599	2,103	71,938	709,066	152,574	328,180
18	Jersey City, N. J.....	1,532,423	1,594,852	1,386,840	8,012	-----	137,571	362,547	158,970	1,010,906
19	Louisville, Ky.....	1,060,216	1,058,724	1,045,198	13,526	-----	1,492	382,136	130,694	547,388
20	Indianapolis, Ind.....	1,035,762	1,034,442	1,031,901	2,541	-----	1,320	996,366	11,112	28,254
21	St. Paul, Minn.....	878,592	829,069	827,498	1,571	32,349	17,174	516,500	36,014	326,078
22	Providence, R. I.....	1,408,241	1,163,437	1,156,880	6,557	50,189	194,615	358,363	286,754	763,124
23	Rochester, N. Y.....	1,459,374	1,446,445	1,426,336	20,109	6,804	6,125	792,708	66,135	600,531
24	Kansas City, Mo.....	3,133,965	3,096,216	3,080,530	9,686	25,541	12,208	2,312,301	58,924	762,740
25	Toledo, Ohio.....	755,904	690,947	675,359	15,588	707	64,250	383,801	108,512	263,591
26	Denver, Colo.....	1,000,871	996,355	981,098	15,257	4,516	-----	856,448	115,387	29,036
27	Columbus, Ohio.....	992,030	726,243	689,682	36,561	109,581	156,206	518,381	205,983	267,666
28	Allegheny, Pa.....	750,845	704,805	704,735	70	1,500	44,540	247,336	105,198	398,311
29	Los Angeles, Cal.....	2,102,929	2,113,475	2,107,621	5,854	49,454	-----	1,199,908	2,492	960,529
30	Worcester, Mass.....	182,002	652,880	649,761	2,819	38,351	121,071	268,038	168,021	375,943
31	Memphis, Tenn.....	618,397	579,018	573,206	5,812	26,286	13,093	60,426	24,453	533,518
32	Omaha, Nebr.....	393,653	354,901	348,750	6,151	32,047	6,705	309,357	23,813	483
33	New Haven, Conn.....	106,012	102,387	102,258	129	2,570	1,055	55,404	1,998	1,998
34	Syracuse, N. Y.....	854,198	832,365	783,678	48,687	204	1,629	501,533	20,110	312,555
35	Scranton, Pa.....	129,589	119,259	117,767	1,492	-----	10,330	106,197	19,638	3,754
36	St. Joseph, Mo.....	280,118	236,897	230,041	856	41,655	1,566	261,042	15,283	3,793
37	Paterson, N. J.....	165,967	163,514	161,911	1,603	-----	2,453	141,027	24,751	189
38	Portland, Oreg.....	1,372,893	1,369,804	1,369,468	336	2,002	1,087	679,240	45,943	644,710
39	Fall River, Mass.....	368,486	342,846	338,539	4,307	2,549	23,091	58,485	98,576	211,425
40	Atlanta, Ga.....	531,439	481,391	481,391	-----	50,048	-----	225,976	10,355	295,107
41	Seattle, Wash.....	2,785,421	2,670,295	2,666,065	4,230	115,126	-----	2,078,455	27,073	679,893
42	Dayton, Ohio.....	365,295	352,548	349,547	3,001	-----	12,747	177,013	20,171	168,111

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$629,495	\$560,153	\$544,920	\$15,233	\$69,045	\$297	\$383,292	\$36,166	\$210,037
44	Cambridge, Mass.....	606,355	582,295	572,415	9,880	3,913	20,147	113,339	105,964	386,052
45	Albany, N. Y.....	624,808	597,594	595,316	2,278	-----	27,214	217,920	93,931	312,957
46	Hartford, Conn.....	515,527	471,835	470,346	1,489	22,097	21,595	160,141	78,983	276,403
47	Lowell, Mass.....	378,247	361,144	359,945	1,199	14,680	2,423	97,155	65,814	215,278
48	Reading, Pa.....	256,554	253,394	251,867	1,527	-----	3,160	23,899	7,252	225,403
49	Richmond, Va.....	704,983	644,573	644,008	565	6,809	53,601	90,907	60,949	543,127
50	Trenton, N. J.....	440,097	401,874	399,329	2,545	-----	38,223	192,079	55,274	192,744
51	Wilmington, Del.....	348,079	347,747	346,407	1,340	332	-----	108,189	7,701	232,189
52	Camden, N. J.....	304,855	291,759	291,461	298	-----	13,096	53,044	18,688	233,123
53	Nashville, Tenn.....	388,035	319,463	318,795	668	68,572	-----	140,941	10,284	236,810
54	Bridgeport, Conn.....	105,512	87,562	87,454	108	-----	17,950	72,839	32,166	507
55	Lynn, Mass.....	461,424	424,799	416,828	7,971	1,360	35,265	107,530	75,512	278,382
56	Des Moines, Iowa.....	208,562	208,562	205,776	2,786	-----	-----	189,643	3,440	15,479
57	Kansas City, Kans.....	306,671	306,671	304,086	2,635	-----	-----	301,834	4,412	425

<sup>1</sup> Receipts in error subsequently corrected by refund payments, together with accrued interest received from and paid to the public.<sup>2</sup> For details, see Tables 12 and 13.<sup>3</sup> For details, see Table 14.<sup>4</sup> For details, see Table 15.

## GENERAL TABLES.

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TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER.					CLASSIFIED BY SOURCE.		
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds.		Revenues from special services. <sup>2</sup>	Interest. <sup>3</sup>	Revenues from public service enterprises. <sup>4</sup>
			Total.	Corporate.	Temporary. <sup>1</sup>	Service transfers.	Interest transfers.			
58	New Bedford, Mass.	\$383,472	\$359,206	\$353,727	\$5,479	\$12,345	\$11,921	\$75,496	\$75,682	\$232,294
59	Troy, N. Y.	272,506	272,198	266,804	5,394	—	308	62,335	15,518	194,653
60	Springfield, Mass.	518,021	451,313	449,075	2,238	59,962	6,746	144,925	33,430	339,666
61	Oakland, Cal.	357,065	357,065	352,492	4,573	—	—	334,237	4,694	18,134
62	Lawrence, Mass.	202,507	193,583	192,642	941	4,064	4,860	54,024	17,033	131,450
63	Somerville, Mass.	342,494	337,206	336,741	465	5,288	—	103,679	11,776	227,039
64	Savannah, Ga.	210,489	210,489	210,347	142	—	—	74,074	4,355	132,030
65	Duluth, Minn.	584,358	534,937	525,783	9,154	48,337	1,084	258,379	9,700	316,279
66	Norfolk, Va.	248,845	210,906	209,869	1,037	—	37,939	26,440	39,380	183,025
67	Hoboken, N. J.	273,801	267,734	266,590	1,144	2,877	3,190	46,401	6,388	221,012
68	Peoria, Ill.	187,500	185,744	184,166	1,578	—	1,756	140,825	16,691	29,984
69	Utica, N. Y.	231,803	224,636	224,481	155	7,167	—	200,749	28,451	2,903
70	Manchester, N. H.	182,015	135,576	135,576	—	24,764	21,685	9,642	27,795	144,578
71	Yonkers, N. Y.	298,797	284,675	279,030	5,645	1,493	12,629	109,866	24,703	164,228
72	Evansville, Ind.	317,786	317,685	316,685	621	—	480	193,928	2,610	121,248
73	San Antonio, Tex.	41,730	40,560	31,542	9,018	—	1,170	12,174	12,780	16,776
74	Elizabeth, N. J.	116,937	115,743	112,964	2,779	—	1,194	108,801	7,812	324
75	Schenectady, N. Y.	326,640	319,461	315,616	3,845	—	7,179	180,203	36,245	110,192
76	Waterbury, Conn.	260,108	254,413	252,918	1,495	—	5,695	57,610	30,539	171,959
77	Salt Lake City, Utah.	433,272	427,097	422,114	4,983	6,175	—	279,490	4,721	149,061
78	Wilkesbarre, Pa.	17,281	17,123	15,948	1,175	—	158	14,895	1,847	539
79	Erie, Pa.	285,037	265,546	265,378	168	—	19,491	70,742	30,328	183,967
80	Houston, Tex.	140,933	140,933	136,270	4,663	—	—	55,750	14,099	71,084
81	Charleston, S. C.	47,000	27,719	27,719	—	820	18,461	13,374	29,678	3,948
82	Harrisburg, Pa.	375,236	362,100	357,868	4,232	—	12,426	128,123	25,917	221,196
83	Tacoma, Wash.	1,145,022	1,114,135	1,105,443	8,692	21,317	9,570	661,265	64,324	419,433
84	Portland, Me.	144,481	129,314	129,138	176	4,243	10,924	43,659	66,966	33,856
85	Terre Haute, Ind.	177,227	176,537	176,537	690	—	—	164,303	1,219	11,705
86	Dallas, Tex.	246,730	241,588	240,815	773	—	5,142	33,908	20,990	191,832
87	Youngstown, Ohio.	350,905	345,337	341,708	3,629	—	5,568	206,393	12,495	132,017
88	Fort Wayne, Ind.	205,188	204,308	203,708	600	—	880	107,076	7,048	91,064
89	Holyoke, Mass.	504,124	437,371	436,951	420	62,500	4,253	31,762	47,646	424,716
90	Akron, Ohio.	190,339	183,199	179,138	4,061	—	7,140	168,513	19,260	2,566

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$273,566	\$249,867	\$248,865	\$1,002	\$9,080	\$14,619	\$123,039	\$33,975	\$116,552
92	Saginaw, Mich.	227,985	222,753	222,513	240	2,626	2,606	137,217	8,629	82,139
93	Lincoln, Nebr.	194,098	166,595	165,762	833	27,503	—	109,164	14,689	70,245
94	Altoona, Pa.	156,396	152,763	151,570	1,193	233	3,400	34,881	11,808	109,707
95	Lancaster, Pa.	135,809	133,885	133,706	179	383	1,541	4,654	5,515	125,640
96	Spokane, Wash.	704,443	703,106	702,987	119	—	1,337	332,783	36,320	335,340
97	Covington, Ky.	177,749	177,364	177,312	52	385	—	60,296	4,735	112,724
98	Birmingham, Ala.	478,029	458,186	452,204	5,982	19,843	—	454,955	21,666	1,408
99	South Bend, Ind.	260,366	260,366	259,837	529	—	—	183,188	604	76,574
100	Pawtucket, R. I.	407,431	359,954	359,954	—	15,402	32,075	128,676	53,869	224,886
101	Bayonne, N. J.	304,469	294,873	294,310	563	—	9,596	104,905	12,380	187,184
102	Binghamton, N. Y.	171,508	171,508	171,281	227	—	—	45,815	5,297	120,396
103	Butte, Mont.	125,760	125,760	125,527	233	—	—	125,760	—	—
104	McKeesport, Pa.	138,880	134,955	132,465	2,490	—	3,925	48,595	15,795	74,490
105	Johnstown, Pa.	25,425	19,358	16,689	2,669	—	6,067	15,533	9,179	713
106	Augusta, Ga.	203,612	188,803	188,441	362	14,809	—	67,290	33	136,289
107	Dubuque, Iowa.	67,730	67,272	66,869	403	458	—	17,039	1,769	48,922
108	Mobile, Ala.	232,509	227,229	227,226	3	5,280	—	112,261	3,625	116,623
109	Sioux City, Iowa.	248,293	247,548	247,250	298	745	—	173,755	—	74,538
110	Springfield, Ohio.	125,360	122,742	122,701	41	—	2,618	28,563	23,034	73,763
111	Topeka, Kans.	237,590	221,673	220,680	993	15,917	—	148,597	4,638	84,355
112	Allentown, Pa.	95,215	92,355	92,956	399	—	1,860	1,174	6,007	88,034
113	Wheeling, W. Va.	313,474	274,202	273,691	511	39,272	—	44,460	2,194	266,820
114	East St. Louis, Ill.	236,526	236,526	235,904	622	—	—	210,453	25,936	137
115	Montgomery, Ala.	155,976	141,811	139,061	2,750	14,165	—	63,323	2,660	89,993
116	Davenport, Iowa.	249,514	249,514	249,477	37	—	—	241,580	6,844	1,090
117	Bay City, Mich.	177,674	153,820	152,950	870	23,854	—	74,643	9,069	93,962
118	Little Rock, Ark.	66,235	47,859	47,859	—	18,376	—	60,671	162	5,402
119	Passaic, N. J.	61,201	61,201	58,976	2,225	—	—	57,115	4,086	—
120	Atlantic City, N. J.	241,436	225,453	224,643	810	500	15,483	54,448	52,092	134,896
121	York, Pa.	24,109	22,359	21,723	636	—	1,750	7,885	15,773	451
122	Quincy, Ill.	38,582	38,582	38,582	—	—	—	23,169	14,159	1,254
123	Springfield, Ill.	228,494	217,727	217,324	403	10,767	—	111,117	—	117,377
124	Malden, Mass.	248,229	242,149	239,276	2,873	1,889	4,191	74,033	54,872	119,324
125	Canton, Ohio.	138,754	135,690	134,408	1,282	—	3,064	48,007	8,812	81,935

<sup>1</sup> Receipts in error subsequently corrected by refund payments, together with accrued interest received from and paid to the public.<sup>2</sup> For details, see Tables 12 and 13.<sup>3</sup> For details, see Table 14.<sup>4</sup> For details, see Table 15.

## STATISTICS OF CITIES.

TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER.						CLASSIFIED BY SOURCE.		
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds.			Revenues from special services. <sup>2</sup>	Interest. <sup>3</sup>	Revenues from public service enterprises. <sup>4</sup>
			Total.	Corporate.	Temporary. <sup>1</sup>	Service transfers.	Interest transfers.				
126	Chester, Pa.	\$25,605	\$22,225	\$22,216	\$9		\$3,380		\$18,242	\$6,303	\$1,060
127	Salem, Mass.	166,020	164,348	161,950	2,398		1,672		47,618	19,092	99,310
128	Haverhill, Mass.	226,713	211,747	209,759	1,988	\$6,981	7,985		68,228	44,274	114,211
129	Chelsea, Mass.	202,639	163,635	163,605	30	9,836	29,168		31,118	39,570	131,951
130	Superior, Wis.	124,025	124,025	124,025					120,884	3,141	
131	Newton, Mass.	542,673	429,272	427,496	1,776	42,853	70,548		280,634	100,766	161,273
132	Newcastle, Pa.	72,028	72,028	69,330	2,698				68,518	3,450	60
133	South Omaha, Nebr.	31,889	31,889	28,273	3,616				25,128	6,761	
134	Jacksonville, Fla.	376,118	314,181	309,553	4,628	61,937			54,134	4,484	317,500
135	Rockford, Ill.	124,064	124,052	123,776	276		12		54,631	288	69,145
136	Knoxville, Tenn.	28,500	28,500	28,500					1,488	10,652	16,360
137	Elmira, N. Y.	65,229	64,712	63,715	997		517		11,109	8,101	46,019
138	Joplin, Mo.	100,697	100,697	100,164	533				1,238	13,148	86,311
139	Wichita, Kans.	61,376	61,376	61,085	291				690	1,364	59,322
140	Galveston, Tex.	249,360	201,155	197,380	3,775	38,325	9,880		62,652	113,481	73,227
141	Chattanooga, Tenn.	35,042	30,137	30,137		4,905			6,264	1,313	27,465
142	New Britain, Conn.	167,794	167,272	164,055	3,217	522			15,607	109,706	42,481
143	Fitchburg, Mass.	188,115	128,381	127,355	1,026	46,216	13,518		21,731	128,153	38,231
144	Woonsocket, R. I.	147,674	112,334	111,374	960	24,475	10,865		13,015	97,368	37,291
145	Auburn, N. Y.	159,122	131,014	130,987	27	27,825	283		3,402	116,941	38,779
146	Racine, Wis.	106,104	106,104	105,482	622				2,786	7,386	95,932
147	Macon, Ga.	46,139	29,764	29,689	75	5,625	10,750		18,001	9,222	18,916
148	Kalamazoo, Mich.	141,937	141,937	141,198	739				5,018	40,985	95,934
149	Joliet, Ill.	50,311	49,511	49,511		800				20,351	29,960
150	Oshkosh, Wis.	16,639	13,319	13,023	296		3,320		6,012	1,180	9,447
151	Sacramento, Cal.	210,503	210,503	210,503						128,573	81,930
152	Taunton, Mass.	195,409	184,792	183,439	1,353	4,179	6,438		26,058	131,233	38,118
153	Pueblo, Colo.	365,453	340,969	339,338	1,631	24,484			22,845	152,604	190,004
154	Newport, Ky.	65,754	65,754	65,521	233					63,547	2,207
155	West Hoboken, N. J.	92,837	92,837	92,441	396				1,737		91,100
156	Everett, Mass.	160,262	148,199	146,332	1,867	2,853	9,210		22,766	97,360	40,136
157	La Crosse, Wis.	102,837	100,929	100,579	350		1,908		12,072	45,589	45,176
158	Fort Worth, Tex.	149,755	137,590	136,288	1,302	12,165			474	130,181	19,100

<sup>1</sup> Receipts in error subsequently corrected by refund payments, together with accrued interest received from and paid to the public.<sup>2</sup> For details, see Tables 12 and 13.<sup>3</sup> For details, see Table 14.<sup>4</sup> For details, see Table 15.





## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM

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

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
			Total.	Corporate.	Temporary. <sup>1</sup>						
	Grand total.....	\$13,860,184	\$11,844,797	\$11,794,102	\$50,695	\$2,015,387	\$9,169,059	\$2,891,403	\$336,228	\$206,501	\$1,256,393
	Group I.....	8,953,190	7,738,398	7,722,471	15,927	1,214,792	5,742,946	2,236,602	133,377	90,065	750,200
	Group II.....	2,050,352	1,706,372	1,684,909	21,463	344,480	1,325,461	372,859	96,049	26,072	230,411
	Group III.....	1,384,004	1,213,121	1,203,733	9,398	170,883	996,063	152,158	65,296	4,174	166,313
	Group IV.....	1,472,158	1,186,906	1,182,989	3,917	285,232	1,105,189	129,794	41,506	86,190	109,469

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$1,296,442	\$1,263,812	\$1,288,223	\$5,589	\$2,630	\$260,327	\$753,459	\$14,202	\$34,694	\$233,760
2	Chicago, Ill.....	1,605,201	750,934	750,666	268	854,267	1,365,919	9,296	23,697	29,287	177,002
3	Philadelphia, Pa.....	1,265,541	1,263,291	1,263,291	.....	2,250	662,026	575,440	3,073	725	24,277
4	St. Louis, Mo.....	436,316	436,182	436,182	.....	134	192,673	221,668	8,858	258	12,859
5	Boston, Mass.....	1,664,660	1,439,056	1,438,833	223	225,604	1,499,591	124,810	8,963	952	30,344
6	Baltimore, Md.....	189,444	162,807	162,740	67	26,637	148,528	20,111	6,817	1,979	12,009
7	Cleveland, Ohio.....	632,364	624,002	617,919	6,083	8,362	418,123	12,528	37,768	.....	163,945
8	Buffalo, N. Y.....	269,836	264,171	264,171	.....	5,665	252,032	11,700	37	1,253	4,814
9	Pittsburg, Pa.....	111,542	105,837	105,837	.....	5,705	90,069	1,851	10,119	1,650	7,853
10	San Francisco, Cal.....	403,857	400,390	396,796	3,594	3,467	187,862	203,903	633	1,560	9,899
11	Detroit, Mich.....	247,243	247,243	247,156	87	.....	200,375	11,817	159	6,758	28,134
12	Cincinnati, Ohio.....	171,400	171,400	171,400	.....	.....	92,078	52,541	7,666	671	18,444
13	Milwaukee, Wis.....	57,260	54,557	54,541	16	2,703	34,972	5,208	3,979	1,634	11,467
14	New Orleans, La.....	256,965	207,417	207,417	.....	49,548	97,559	136,396	7,406	8,644	6,960
15	Washington, D. C.....	345,119	317,299	317,299	.....	27,820	240,812	95,874	.....	.....	8,433

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$124,099	\$122,599	\$122,599	.....	\$1,500	\$44,312	\$67,504	\$864	.....	\$11,419
17	Minneapolis, Minn.....	88,848	86,745	86,745	.....	2,103	52,607	11,083	5,664	\$748	18,746
18	Jersey City, N. J.....	71,627	71,627	71,627	.....	.....	49,817	19,164	180	.....	2,466
19	Louisville, Ky.....	65,546	65,546	59,719	\$5,827	.....	27,846	7,919	22,170	.....	7,611
20	Indianapolis, Ind.....	51,781	51,781	51,781	.....	.....	12,538	9,514	3,854	6,147	19,728
21	St. Paul, Minn.....	90,883	90,883	90,873	10	.....	53,272	2,633	22,541	5,035	7,402
22	Providence, R. I.....	110,935	108,935	108,935	.....	1,958	31,542	34,102	7,455	.....	37,794
23	Rochester, N. Y.....	51,312	44,677	44,638	39	6,635	25,055	10,110	173	4,507	11,467
24	Kansas City, Mo.....	89,409	69,772	69,772	7	19,630	65,777	4,467	2,230	78	16,857
25	Toledo, Ohio.....	44,339	43,632	43,057	575	707	23,983	7,196	5,061	328	7,771
26	Denver, Colo.....	178,364	173,848	172,299	1,549	4,516	68,319	98,115	1,405	5,178	5,347
27	Columbus, Ohio.....	187,638	81,311	70,980	10,331	106,327	167,574	8,950	3,690	10	7,414
28	Allegheny, Pa.....	43,124	41,624	41,614	10	1,500	31,381	3,800	6,243	.....	1,700
29	Los Angeles, Cal.....	98,860	49,406	49,403	3	49,454	86,628	3,944	1,248	1,606	5,434
30	Worcester, Mass.....	174,732	152,569	152,569	.....	22,163	137,505	5,629	2,448	30	29,120
31	Memphis, Tenn.....	56,216	56,216	56,213	3	.....	42,863	5,753	1,355	.....	6,245
32	Omaha, Nebr.....	68,264	36,217	33,414	2,803	32,047	58,991	2,827	1,528	57	4,861
33	New Haven, Conn.....	34,337	31,880	31,880	.....	2,457	10,151	21,528	712	.....	1,946
34	Syracuse, N. Y.....	20,586	20,382	20,382	.....	204	7,080	10,758	491	.....	2,257
35	Scranton, Pa.....	25,621	25,621	25,616	5	.....	12,676	1,350	5	515	11,075
36	St. Joseph, Mo.....	54,613	12,958	12,802	156	41,655	50,588	359	1,174	.....	2,492
37	Paterson, N. J.....	14,286	14,286	14,286	.....	.....	5,011	8,399	527	.....	349
38	Portland, Oreg.....	31,489	31,489	31,466	23	.....	26,047	3,048	1,555	40	799
39	Fall River, Mass.....	46,731	45,155	45,155	.....	1,576	36,894	5,842	1,663	10	2,322
40	Atlanta, Ga.....	82,730	32,682	32,682	.....	50,048	72,010	4,806	1,719	1,783	2,412
41	Seattle, Wash.....	122,447	122,447	122,355	92	.....	110,215	9,711	49	.....	2,472
42	Dayton, Ohio.....	22,077	22,077	22,047	30	.....	14,779	4,348	45	.....	2,905

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$89,176	\$45,580	\$40,235	\$5,345	\$43,596	\$64,688	\$11,414	\$145	\$500	\$12,429
44	Cambridge, Mass.....	60,341	57,157	57,157	.....	3,184	33,549	6,136	1,438	.....	19,218
45	Albany, N. Y.....	9,657	9,657	9,657	.....	.....	5,519	832	684	.....	2,622
46	Hartford, Conn.....	68,678	68,678	68,649	29	.....	48,084	14,994	2,819	150	2,631
47	Lowell, Mass.....	54,106	44,532	44,532	.....	9,574	34,635	8,424	3,523	.....	7,524
48	Reading, Pa.....	22,937	22,937	22,937	.....	.....	21,501	706	277	.....	453
49	Richmond, Va.....	27,356	27,356	27,356	.....	.....	21,027	3,676	160	665	1,828
50	Trenton, N. J.....	11,578	11,578	11,578	.....	.....	5,539	75	.....	.....	1,744
51	Wilmington, Del.....	46,428	46,096	46,096	.....	332	41,472	2,866	1,717	30	843
52	Camden, N. J.....	15,477	15,477	15,477	.....	.....	7,504	6,545	835	.....	598
53	Nashville, Tenn.....	88,604	20,032	20,032	.....	68,572	85,908	654	277	1,249	516
54	Bridgeport, Conn.....	26,529	26,529	26,529	.....	.....	12,536	8,382	4,942	.....	719
55	Lynn, Mass.....	64,985	64,378	64,378	.....	607	51,737	4,376	550	.....	8,322
56	Des Moines, Iowa.....	29,973	29,973	29,973	.....	.....	16,890	3,472	1,111	535	7,965
57	Kansas City, Kans.....	8,669	8,669	8,669	.....	.....	6,828	1,049	56	.....	636

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

# GENERAL TABLES.

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## DEPARTMENTAL SERVICES: 1906.

and the number assigned to each, see page 83.]

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.	Elections.	Other general offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Department of inspection.	Pounds.	All other.	
\$2,003,812	\$117,662	\$1,845	\$263,843	\$84,699	\$67,931	\$407,961	\$1,059,871	\$2,123,164	\$283,363	\$123,465	\$611,006	\$35,137	\$1,070,193	
1,494,652	41,405	299	156,230	80,408	2,577	342,721	871,012	1,713,937	142,901	59,396	447,294	15,597	1,048,749	
321,950	47,442	1,148	57,556	845	55,811	14,934	144,214	185,223	33,056	25,669	107,562	3,191	15,755	
103,330	16,942	359	27,675	2,348	568	24,621	30,817	143,024	72,087	19,772	38,237	9,624	3,304	
83,880	11,873	39	22,382	1,098	8,975	25,685	13,828	80,980	35,319	18,638	17,913	6,725	2,385	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$287,352	\$19,328	\$5	\$37,330	\$37,967	\$478	\$192,244	\$525,824	\$6,205	\$12,242	\$49,643	\$457,734	1
38,874	1,324		8,177	1,158		\$28,215	235,067	25,552	6,339	196,329	\$6,847	2
357,327		258	25,407	40,013		77,281	336,531	4,004	3,342	37,929	1,498	3
203,272			42,497		1,021	15,355	120,211	977	1,194	52,604		4
251,756	6,271		18,921		344	178,362	64,146	20,171	8,288	5,806		5
10,790		18	214		470	5,543	12,676		3,091	9,508	82	6
39,104			15			31,320	6,261	1,127	3,593	1,541		7
9,676	1,279		37	445	135	7,780	5,822	413	803	4,572	34	8
2,446	1,900			375		171	27,122	20,497	2,070	2,073	459	9
149,834	7,572	12	17,000	23		1,733	130,382	1,655	2,349	33,863	4,489	10
2,619	2,497			38		84	28,998	9,951	6,549	11,528	970	11
7,954	50	6			59	831	18,051	1,278	5,486	11,287		12
5,452	1,184		440	389	70	3,369	3,475	1,015	2,460			13
62,727			20			422	105,969	18,886	1,415	20,847	524	14
65,469			6,172			35	93,402	31,170	175	9,769	694	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$44,697	\$5,040		\$17,186		\$64	\$22,407	\$26,702	\$1,065	\$1,658	\$23,979	\$188	\$17	16
12,565	4,089				1,744	6,732	641		436				17
58,815	2,256	\$371	10,052	\$26,972		19,164	410		410				18
88	2	10	76				1,320	350	955		15		19
2,388			1,858		530		2,662	211	283	2,168			20
2,795	2,786					9	1,363	135	1,061		105	62	21
11,258	24		276		278	90	26,891	11,516	3,222	2,565	11	9,577	22
7,496	157		3,328	\$795	10	194	7,007	5,625	1,382				23
1,406	108		273			1,025	15,445		54	15,391			24
4,903	33					4,870	3,269	276	2,993				25
123,471	22,324		9,365		26,011	4,692	24,793	526	2,432	15,624	772	5,439	26
4,621			1,309			440	6,675	155	1,224	4,992	12	292	27
1,991	400		1,591				404				36	368	28
1,790	430	25	25	5		1,282	17,676	575	1,487	15,614			29
3,191	1,797		1,010	6		378	9,825	7,100	1,669	1,056			30
2,989			2,689		300		4,060	71	207	3,029	753		31
3,169	48		305		2,500	316	14,729	55	1,287	13,887			32
12,378	7,529		1,035		335	3,479	16		16				33
8,793			4,123		55	4,615	4,212	2,819	1,326	67			34
330	24		306				122	18	65		39		35
4,985			183		40	4,762	3,174		107	3,061	6		36
3,514			1,999			1,515	714	670	44				37
							1,682	368	60		1,254		38
2,171	394		567		1,210		507	98	409				39
209	1			39	169		2,397	892	1,505				40
1,937		742			645	550	4,394		36	4,358			41
							4,133	531	1,381	2,271			42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$9,055	\$191		\$672	\$93		\$3,099	\$5,608	\$2,336	\$741	\$1,951	\$580	\$139	43
5,937	1,295		3,648	1,000	\$44		1,824	886	1	798			44
1,494	67	\$123	995		\$278	31	3,113	1,506	1,597			10	45
4,706	3		2,051		977	1,675	3,632	3,253		44			46
2,855	1,254				1,601		5,642	5,243	168	231			47
6			6				182	17	65	100			48
272		17	93		162		1,658	85	1,336	14	223		49
3,708	60	62	660			2,926	282		114	168			50
8							524	56			282	186	51
6,087	75		41		1,151	4,820	41		41				52
277					277		3,334		72	2,541	721		53
5,728	4,549		1,064	115			246	246					54
3,928	1,160	3	2,765				3,045	2,385	479	181			55
279	115		20	15	129		1,393		40	1,353			56
							601		601				57

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
			Total.	Corporate.	Temporary. <sup>1</sup>						
58	New Bedford, Mass.	\$62,584	\$51,100	\$48,596	\$2,504	\$11,484	\$55,081	\$2,547	\$367		\$4,589
59	Troy, N. Y.	6,649	6,649	6,482	167		4,993	1,248			408
60	Springfield, Mass.	89,131	85,174	85,084	90	3,967	57,861	12,897	8,712		9,661
61	Oakland, Cal.	2,790	2,790	2,711	79		1,740	90	240		720
62	Lawrence, Mass.	29,087	25,857	25,857		3,230	24,595	1,191	3,035		266
63	Somerville, Mass.	51,745	46,737	46,737		5,008	31,931	2,001	889		16,924
64	Savannah, Ga.	37,681	37,681	37,681			27,153		6,023		4,505
65	Duluth, Minn.	37,905	32,161	32,161		5,744	11,371	8,489	3,401		14,644
66	Norfolk, Va.	20,814	20,814	20,814			15,668	3,240	5	\$620	1,281
67	Hoboken, N. J.	5,894	5,894	5,894			404	4,678			812
68	Peoria, Ill.	46,338	46,338	45,969	369		35,229	585	9,472		1,052
69	Utica, N. Y.	14,880	7,713	7,713		7,167	11,489	1,236			2,155
70	Manchester, N. H.	9,642	8,470	8,470		1,172	5,482	1,689	159		2,332
71	Yonkers, N. Y.	14,378	14,378	14,378			10,125	1,953	220		2,080
72	Evansville, Ind.	5,233	5,233	5,233			680	3,115	349		1,089
73	San Antonio, Tex.	11,174	11,174	11,164	10		9,148	601	64	6	1,355
74	Elizabeth, N. J.	14,594	14,594	14,558	36		14,237		190		167
75	Schenectady, N. Y.	6,454	6,454	6,454			2,146	4,098			210
76	Waterbury, Conn.	23,529	23,529	23,529			19,847	1,585	707		1,380
77	Salt Lake City, Utah.	18,669	17,177	17,162	15	1,492	8,715	2,000			7,954
78	Wilkesbarre, Pa.	3,833	3,833	3,833			2,247	707	680	6	193
79	Erie, Pa.	7,940	7,940	7,940			5,696	700			1,544
80	Houston, Tex.	50,110	50,110	50,084	26		47,149	404	298		2,259
81	Charleston, S. C.	13,374	12,554	12,554		820	6,453		2,483		4,438
82	Harrisburg, Pa.	10,461	10,461	10,461			9,224	674	60		503
83	Tacoma, Wash.	31,380	31,380	31,380			26,901	1,066	1,889		1,524
84	Portland, Me.	33,097	28,854	28,717	137	4,243	15,822	4,672	4,940		7,663
85	Terre Haute, Ind.	5,762	5,762	5,751	11		1,901	3,179		413	269
86	Dallas, Tex.	24,872	24,872	24,799	73		19,594	2,262	355		2,661
87	Youngstown, Ohio.	2,764	2,764	2,334	430		1,360	496			908
88	Fort Wayne, Ind.	4,182	4,182	4,182			381	3,607			194
89	Holyoke, Mass.	17,739	17,038	17,006	32	701	13,273	1,160	1,662		1,644
90	Akron, Ohio.	44,825	44,825	44,790	35		41,089	1,463	487		886

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brookton, Mass.	\$89,398	\$84,079	\$84,079		\$5,319	\$23,818	\$875	\$738	\$46,178	\$17,789
92	Saginaw, Mich.	17,688	16,787	16,784	\$3	1,101	11,724	3,609			2,495
93	Lincoln, Nebr.	35,729	8,544	8,563	281	26,885	30,973	3,442	160		1,154
94	Altoona, Pa.	3,479	3,479	3,439	40		654	1,057	798	300	670
95	Lancaster, Pa.	1,654	1,654	1,634	20		132	526	660		336
96	Spokane, Wash.	21,128	21,128	21,128			14,257	3,556	338		2,977
97	Covington, Ky.	5,115	5,115	5,115			2,855	1,072	1,156		32
98	Birmingham, Ala.	79,450	53,607	53,607		19,843	46,632	20,803	4,740		1,275
99	South Bend, Ind.	6,280	6,280	6,280			4,167	1,876			237
100	Pawtucket, R. I.	113,885	113,885	113,885			101,375	4,157	75		8,278
101	Bayonne, N. J.	10,345	10,345	10,345			8,671	1,487			187
102	Binghamton, N. Y.	14,139	14,139	14,115			7,838	4,922	335	500	344
103	Butte, Mont.	4,340	4,340	4,340	24		2,840		35		1,465
104	McKeesport, Pa.	9,485	9,485	9,485			4,154	4,134	575		622
105	Johnstown, Pa.	5,533	5,533	5,533			3,031	2,159	30		313
106	Augusta, Ga.	36,944	22,135	21,861	274	14,809	34,471				2,473
107	Dubuque, Iowa.	1,770	1,770	1,768	2		1,240		69		461
108	Mobile, Ala.	20,171	14,891	14,891		5,280	19,491				680
109	Sioux City, Iowa.	8,452	8,452	8,446	6		7,943	311	167		31
110	Springfield, Ohio.	19,708	19,708	19,708			15,263	1,317	2,512	80	536
111	Topeka, Kans.	25,213	9,296	9,141	155	15,917	20,161	3,176	1,296		580
112	Allentown, Pa.	865	865	845	20		387	275			223
113	Wheeling, W. Va.	40,830	1,558	1,558		39,272	39,868	750	130		82
114	East St. Louis, Ill.	2,804	2,804	2,804			1,319	1,051	206		228
115	Montgomery, Ala.	21,696	7,531	7,531		14,165	18,651	2,452			593
116	Davenport, Iowa.	28,800	28,800	28,800			16,714	1,778	1,016	110	9,182
117	Bay City, Mich.	6,439	6,439	6,439			3,967	1,815			657
118	Little Rock, Ark.	26,331	7,955	7,955		18,376	21,808	1,264		17	3,242
119	Passaic, N. J.	4,039	4,039	4,039			812	3,178			49
120	Atlantic City, N. J.	8,810	8,310	8,310		500	2,778	4,130	44		1,858
121	York, Pa.	3,330	3,330	3,324	6		2,474	365	343		148
122	Quincy, Ill.	1,705	1,705	1,705			161	631	100		813
123	Springfield, Ill.	16,291	8,275	8,275		10,016	11,270	3,556	480		985
124	Malden, Mass.	37,822	35,983	35,865	68	1,889	26,200	1,477	108	7,337	2,700
125	Canton, Ohio.	5,008	5,008	5,008			2,497	1,599	73		839

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

## GENERAL TABLES.

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SERVICES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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.	Elections.	Other general offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Department of inspection.	Pounds.	All other.		
\$1,061	\$690					\$371		\$2,765	\$1,828	\$391	\$545	\$1		58	
1,179			\$808			16	\$355	1,659	1,292	367				59	
3,977	1,634		2,245			98		1,700	782	484	434			60	
161	161							164	89			21	\$54	61	
4,207	1,031					3,176		1,473	1,100	373				62	
1,096	961	\$3	50			82		2,960	1,778	327	443		412	63	
663						663		3,420	1,890	358	1,129	43		64	
5,870	1,648		1,048		\$290	2,884		10,895	9	3,735	6,065	193	893	65	
46						46		1,493	72	17	1,399		5	66	
3,587	81						3,506	418		418				67	
10				\$10				27,530	22,870	7	4,653			68	
160	148		12					8,586	8,242	344				69	
513	307					206		100		100				70	
1,575	176		775	64		81	479	1,884	445	858	558	23		71	
95			95					913	17	384	505	7		72	
454	1		453					7,017		267	5,749	1,001		73	
6,636	240		3,240			30	3,156	219		219				74	
3,581	40		275			455	3,236							75	
938			483			2,663	1,673							76	
4,655	8		311					2,684		559	1,313	812		77	
1,000				1,000				704		686		18		78	
43	43							2,672	72	1,153	1,447			79	
6,824			5,229	31		1,564		17,389	9,623	271	4,247	3,248		80	
40						40		1,012	273	551		188		81	
100	80			20										82	
3,151	219	151				1,889	892	1,351	122	201		1,028		83	
4,232			30			4,202		6,505	4,107	537	256		1,605	84	
								1,577	77		1,500			85	
50						50		1,804	568	1		1,235		86	
455	455							708	295	406	7			87	
606			606					100	100					88	
1,942	240					1,702		1,944	409	929	606			89	
33	2					31		353	14	339				90	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$1,829	\$761		\$829			\$239		\$1,091	\$388	\$203				91
315	263				\$50	2		3,023	2,843	180				92
1,809			1,520			289		409	87	295		\$27		93
						660		403	316	87				94
792	132							36		36				95
657							\$657	1,378	1,135	119		124		96
								280			\$280			97
7,937			3,608	\$337		3,992		9,981	973	437	5,670	2,901		98
281			281					397	300	43	54			99
3,914	2,211					1,733		457	414	43				100
5,977		\$3	353		4,134		1,487	37	37					101
3,172			1,980				1,192	497	141	356				102
20			20					490		250		240		103
71		35		18		18		306	197	35		74		104
4	4							796	562	234				105
								4,927	1,004	912	3,011			106
21	6					15		666	42	586		38		107
25			25					4,514	2,316	650	25		\$724	108
140						140		291			275	16		109
2,639	27					2,455	157	81	45	36				110
			38		25	1,160		519		46	473			111
								60		26		34		112
						443		463	222	241				113
443								806	35		706	65		114
2,142	128		2,009	5				15,052	14,708	33		311		115
91	91							3,067		560	2,507			116
519			497		22			284		284				117
2,238	31						2,207	587	78	4		505		118
3,923						184	3,739	8	8					119
								1,786	49		1,625	112		120
														121
						480		50	50					122
1,343	863							47		290	357			123
3,074	502		2,572					1,243		1,082	161			124
								308		308				125

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
			Total.	Corporate.	Temporary. <sup>1</sup>						
126	Chester, Pa.	\$2,710	\$2,710	\$2,701	\$9		\$1,435	\$1,113		\$32	\$130
127	Salem, Mass.	40,371	40,371	40,358	13		34,239	1,946	\$1,350		2,836
128	Haverhill, Mass.	49,183	42,737	42,737		\$6,446	42,293	2,025	1,052		3,813
129	Chelsea, Mass.	25,617	23,171	23,141	30	2,446	23,641	776	726		474
130	Superior, Wis.	2,675	2,675	2,675			905	25	1,300		445
131	Newton, Mass.	239,027	201,856	201,852	4	37,171	235,076	1,859	1,000		1,092
132	Newcastle, Pa.	13,699	13,699	11,003	2,696		9,522	2,058	2,087		32
133	South Omaha, Nebr.	1,858	1,858	1,858			934	674	75		175
134	Jacksonville, Fla.	22,682	15,182	15,182		7,500	18,886				3,796
135	Rockford, Ill.	13,700	13,700	13,700			8,619	3,227	517		1,337
136	Knoxville, Tenn.	13,571	13,571	13,571			10,852	2,063	293		363
137	Elmira, N. Y.	4,849	4,849	4,849			1,354	1,741	200	653	901
138	Joplin, Mo.	4,455	4,455	4,455			3,539	262			654
139	Wichita, Kans.	2,998	2,998	2,998			709	674			1,615
140	Galveston, Tex.	73,227	47,674	47,674		25,553	51,064	81		18,840	3,242
141	Chattanooga, Tenn.	26,715	21,810	21,810		4,905	22,995	1,805			1,915
142	New Britain, Conn.	13,812	13,804	13,804		8	5,726	5,350	912		1,824
143	Fitchburg, Mass.	25,067	22,764	22,764		2,303	19,506	1,308	2,576		1,677
144	Woonsocket, R. I.	22,767	22,767	22,767			10,729	4,392	6,821		825
145	Auburn, N. Y.	9,616	6,816	6,816		2,800	5,743	2,565	486		822
146	Racine, Wis.	5,036	5,036	5,036			1,412	1,589	432	120	1,483
147	Macon, Ga.	11,062	5,437	5,362	75	5,625	8,253		1,366	1,285	158
148	Kalamazoo, Mich.	5,845	5,845	5,845			1,093	2,855			1,897
149	Joliet, Ill.	4,615	3,815	3,815		800	952	2,074	866		723
150	Oshkosh, Wis.	3,360	3,360	3,324	36		2,730	332			296
151	Sacramento, Cal.	9,094	9,094	9,094			6,781		213		2,100
152	Taunton, Mass.	30,248	29,294	29,283	11	954	10,501	3,342	60	9,771	6,574
153	Pueblo, Colo.	25,410	23,910	23,910		1,500	21,363		1,955		2,092
154	Newport, Ky.	1,957	1,957	1,957			557	542	439	1	418
155	West Hoboken, N. J.	4,280	4,280	4,280			4,076	204			
156	Everett, Mass.	14,103	12,419	12,408	11	1,684	12,738	776	15		574
157	La Crosse, Wis.	3,398	3,398	3,398			1,714	460		966	258
158	Fort Worth, Tex.	16,255	4,090	3,957	133	12,165	14,676	806	581		192

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

## GENERAL TABLES.

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SERVICES: 1906—Continued.

and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.														
I.—General government.								II.—Protection of life and property.						City number.
Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	Law offices.	Elections.	Other general offices, and city buildings.	Courte.	Total.	Police department.	Fire department.	Department of inspection.	Pounds.	All other.	
\$3						\$3								126
441	\$441							\$2,313	\$525	\$70	\$57		\$1,661	127
2,104	773	\$1	\$297	\$90		943		952	261	548	143			128
1,661	312		812			537		971	322	424	225			129
1,325						1,300	\$25	340		340				130
3,861	525		2,210			126	1,000	984	604	155	225			131
1,990						1,990		14	5			\$9		132
919				5	\$914			115		115				133
								3,548	2,522	1,026				134
								722		14	708			135
113						113		616		230	263	123		136
570						10	560	408	117	291				137
374	100					274		176				176		138
								600		600				139
1,822			1,822					1,121		605		516		140
367				367				2,138		2,138				141
1,358	1,358							520		12	508			142
2,770	464		471			1,835		1,656	827	617	212			143
8,979	1,076		235			6,714	954	146	67	79				144
1,843	448		232	238		925		205		205				145
163	49		104		10			383	42	341				146
230						230		1,875	1,815	60				147
2,173			2,173					486	52	188	246			148
255	14		241					126		126				149
147							147	701	701					150
14				14				975	525	450				151
624	573		51					434	234	82	118			152
529	161					368		2,079	65	1,856		158		153
55	55							409		409				154
3,820					3,820									155
525	505					20		249	185		64			156
15						15		92		92				157
231			2	24		205		686		189		497		158

## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

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

City num- ber.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.					IV.—Highways.						
		Total.	Health conser- vation.	Sanitation.			Total.	General super- vision.	Streets.	Side- walks.	Bridges other than toll.	Snow removal and street sprin- kling.	All other.
				Sewers and sew- age dis- posal.	Street cleaning.	Refuse disposal.							
	Grand total.....	\$1,084,754	\$241,152	\$397,907	\$123,936	\$321,759	\$3,587,869	\$128,670	\$1,757,242	\$128,082	\$121,264	\$57,739	\$1,394,872
	Group I.....	597,716	155,715	157,653	91,239	193,109	2,256,401	9,565	997,933	69,830	98,121	28,470	1,052,482
	Group II.....	151,679	19,894	71,975	28,926	30,884	376,635	84,001	221,513	11,483	9,403	13,565	36,670
	Group III.....	136,782	29,737	47,959	1,207	57,879	446,646	31,340	255,773	30,412	10,736	9,178	109,207
	Group IV.....	198,577	35,806	120,320	2,564	39,887	508,187	3,764	282,023	16,357	3,004	6,526	196,513

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$117,050	\$47,610	\$5,558	\$10,058	\$53,824	\$16,887		\$16,214		\$673		
2	Chicago, Ill.....	124,301	39,864	16,993	56,424	1,020	52,256		35,996		15,348		
3	Philadelphia, Pa.....	71,333	25,069	46,264			288,845		22,149	5,000		\$15,000	\$246,696
4	St. Louis, Mo.....	2,891	2,176	715			70,886	\$1,155	69,731				
5	Boston, Mass.....	41,586	6,102	18,773	1,728	14,783	819,132		284,797		27,998	108	506,229
6	Baltimore, Md.....	20,202	18,913		1,289		85,583	129	85,454				
7	Cleveland, Ohio.....	149,839	400	34,016		115,423	286,698	7,045	142,905	30,791	43,376		62,581
8	Buffalo, N. Y.....	15,575	2,256	5,772	5,712	1,835	225,378	1,236	23,274			231	200,637
9	Pittsburg, Pa.....	1,302	1,302				539		539				
10	San Francisco, Cal.....	585	585				93,426		93,426				
11	Detroit, Mich.....	8,665	784	7,704		177	133,812		109,579	24,233			
12	Cincinnati, Ohio.....	18,385	470	11,887	6,028		20,580		19,565	843			172
13	Milwaukee, Wis.....	2,401	261	2,135		5	25,887		3,718	713	3,475	13,131	4,850
14	New Orleans, La.....	17,255	9,556	1,716		5,983							
15	Washington, D. C.....	6,546	367	6,120		59	136,492		90,586	7,338	7,251		31,317

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$7,739	\$7,578	\$161			\$26,594	\$6,392	\$12,077	\$3,550		\$756	\$3,819
17	Minneapolis, Minn.....	12,021		1,239	\$9,307	\$1,475	10,125		2,161		\$731	7,180	53
18	Jersey City, N. J.....	813	763	50			7,068		7,068				
19	Louisville, Ky.....	19,742		19,613	129		64		64				
20	Indianapolis, Ind.....	2,044			1,142	902	8,555	5,428	3,127				
21	St. Paul, Minn.....	16,253	41	63	13,484	2,665	8,676		7,099		794	783	
22	Providence, R. I.....	5,173	2	3,671		1,500	15,405		15,306		58		41
23	Rochester, N. Y.....	5,564	990	1,680	319	2,575	7,596		3,736	505	505	2,826	24
24	Kansas City, Mo.....	370				370	23,085		22,985				50
25	Toledo, Ohio.....	867	12	422	426	7	17,935	126	12,969	4,792	48		
26	Denver, Colo.....	1,099	1,099				3,551		3,169			382	
27	Columbus, Ohio.....	11,090	1,49	10,885	56		22,555		6,126		401	66	16,052
28	Allegheny, Pa.....	269	269				9,734		9,734				
29	Los Angeles, Cal.....	3,969	378	3,591			18,424	1,105	10,690		6,629		
30	Worcester, Mass.....	31,700	3,697	8,737		19,266	12,789		11,166	578		296	749
31	Memphis, Tenn.....	4,177	2,226	17		1,934	21,672		20,542			1,130	
32	Omaha, Nebr.....	1,286	101	1,185			5,618		6,785	1,833			
33	New Haven, Conn.....						5,322		5,322				
34	Syracuse, N. Y.....	92		92			996		771	225			
35	Scranton, Pa.....	4	4				22		5		17		
36	St. Joseph, Mo.....						5,988		5,086				
37	Paterson, N. J.....	1,553	1,363	190			1,966		1,966				902
38	Portland, Oreg.....	406	182		34	190	24,508		24,453			55	
39	Fall River, Mass.....	149	120	29			18,653		5,646		71	91	12,845
40	Atlanta, Ga.....	2,258	371	1,544	343		10,858		8,723				2,135
41	Seattle, Wash.....	19,352	550	18,802			80,371	70,950	9,421				
42	Dayton, Ohio.....	3,689		3	3,686		4,855		4,706		149		

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$8,941	\$7,625	\$202		\$1,114	\$20,044		\$7,423		\$21	\$34	\$12,566
44	Cambridge, Mass.....	12,277	1,628	154		10,495	3,916		1,300	\$329	103	2,184	
45	Albany, N. Y.....	136					484		329				155
46	Hartford, Conn.....	407	197	2	\$208		42,513		19,855	7	230		22,421
47	Lowell, Mass.....	6,514	455	292		5,767	6,281		5,357			924	
48	Reading, Pa.....	35	24	7		4	21,590		21,590				
49	Richmond, Va.....	9,134	1,925	6,664	545		11,618		95				11,523
50	Trenton, N. J.....	71	33	38			3,820	\$1,172	24	2,288		41	295
51	Wilmington, Del.....	1,518	186	1,045		287	38,051	1,393	36,658				
52	Camden, N. J.....	1,680	1,680				2,962		2,258	540			164
53	Nashville, Tenn.....	102	35		67		6,197		3,826	2,258		113	
54	Bridgeport, Conn.....						10,484		7,484		3,000		
55	Lynn, Mass.....	13,830	1,733	2,105	55	9,937	834		752			82	
56	Des Moines, Iowa.....	4,279	109	4,170			8,329		5,628	2,701			
57	Kansas City, Kans.....	71	71				6,860		5,694				1,166



and the number assigned to each, see page 83.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																	
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.	City number.
Total.	General supervision.	Poor in institutions.	Out-door 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.		
\$2,185,843	\$23,723	\$372,201	\$142,762	\$486,136	\$285,507	\$364,790	\$510,734	\$858,935	\$653,258	\$204,201	\$1,476	\$596,745	\$510,366	\$84,195	\$2,184	\$1,419,062	
1,294,319	4,030	244,024	60,192	215,499	97,435	350,202	322,937	302,085	233,208	68,301	1,476	388,514	329,739	58,375	400	904,666	
396,515	19,657	61,506	18,909	58,090	90,363	11,770	136,220	253,151	164,400	88,751	-----	146,013	129,125	15,104	1,784	219,686	
238,781	-----	40,273	44,120	134,420	15,622	1,341	3,005	153,833	126,652	27,181	-----	46,734	37,234	9,500	-----	114,874	
266,228	36	26,398	19,531	78,127	82,087	1,477	48,572	148,966	128,998	19,968	-----	15,484	14,268	1,216	-----	179,836	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$273,869	\$3,987	\$125,184		\$48,406	\$1,353		\$94,939	\$2		\$63,976	\$52,197		\$11,779		\$11,482	1
89,011				5,496			83,515	45,624	35,906	\$9,618	183,972	183,972			836,196	2
204,145	3	23,096		1,229			5,337	3,490	119	1,895	3,870	3,870				3
21,924		1,063		177	1,035	\$174,480	18,097	15,359	8,662	6,697	1,773	1,773				4
435,492		5,934	\$58,225	135,493	89,896	142,540	3,404	33,216	26,617	6,599	16,901	3,486	13,015	\$400	2,631	5
33,749		968				14,141	18,640	7,960	7,960		18,484	7,045	11,439			6
70,465		33,987					36,478	60,653	54,660	5,993	19,344	8,178	11,166			7
1,471				1,471				10,371	3,699	6,672	1,543	1,543				8
51,366	40	51,297		29				21,327	6,660	14,667	1,735	1,735			5,705	9
1,147		53			90	210	794	7,666	6,441	1,225	20,196	20,196			621	10
33,205			467				32,738	12,644	9,696	2,948	27,188	21,176	6,012		112	11
43,227		966		16,098	5,061		21,102	57,963	57,963		5,240	1,107	4,133			12
								14,439	11,840	2,599	5,606	5,050	556			13
2,735		1,476					1,259	7,371	2,682	4,689	16,006	16,006			44,902	14
32,513				8,600		734	23,179	5,000	301	4,699	2,680	2,405	275		3,017	15

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$4,228		\$1,375			\$1,038	\$1,815	\$11,296	\$4,708	\$6,588	\$2,843	\$1,266	\$1,577		16
3,067					1,048	2,019	19,002	13,957	5,045	31,427	\$29,873	1,554		17
1,787					1,787		2,134	1,078	1,056					18
8,149		\$1			4,506	3,642	32,816	9,125	23,691	3,367	2,816	551		19
3,083					3,083		24,924	23,672	1,252	8,125	8,016	109		20
8,420		1,173			7,235	12	24,914	211	24,703	28,062	18,361	9,701	\$400	21
34,131		27,804	6,327				10,000	10,000			8,035			22
1,254	\$17	144	855	\$238			5,309	5,309		11,006	11,006		6,080	23
19,654					1,262	18,392	7,471	5,071	2,400	22,028	21,603	425		24
4,231						4,231	11,746	9,815	1,931	1,388	1,388			25
6,345		2,111			2,821	1,413	9,054	6,518	2,536	5,692	5,692		4,359	26
30,018						30,018	6,614	6,614		232	15	10	207	27
19,640	19,640						8,800	5,042	3,758	25	25		2,261	28
20,866				356		20,510	6,873	3,015	3,858	1,705	1,705		27,557	29
110,087		15,135	2,180	47,442	45,280		5,248	4,091	1,157	1,942	1,942			30
13,297					13,297		5,289	4,627	662	4,732	4,732			31
2,733		2,725	8				6,437	5,422	1,015	2,001	2,001		32,024	32
3,040			1,450	1,590			11,218	9,647	1,571	2,605	2,024	581	65	33
							2,524	1,898	626	929	22	907		34
22,809		11,039			\$11,770		2,149	1,456	693	515	515			35
37		37					3,800	2,642	1,158	550	550		40,771	36
							4,811	4,116	695	220	220			37
							1,203	1,203		40	40		136	38
18,166		9,415	8,604	147			6,785	6,318	467				300	39
57,516		41		7,269		50,206	1,184		1,134	8,308	8,308			40
							16,157	13,905	2,252	236	236			41
4,007		45				3,962	5,393	4,940	453					42

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$1,943		\$1,943				\$4,195	\$3,050	\$1,145		\$748	\$748		\$38,642	43
23,313	\$6,080	1,014	\$15,674	\$545		7,643	6,549	694		5,481	4,000	\$1,481		44
						709	709			3,721	1,145	2,573		45
2,928	1,671	174		981	\$102	12,184	12,184			2,408	2,408			46
23,685	1,237	4,639	17,809			7,523	7,230	293		1,606	1,606			47
						953	833	120		171	171			48
176	136	40				3,705	3,705			793	793			49
						3,697	2,673	1,024						50
						3,024	3,024			3,303	2,925	378		51
						4,701	4,034	667		6	6			52
7,602			7,602			1,101	682	419		1,419	645	774	68,572	53
1,600	1,600					8,052	2,639	5,413		419	419			54
39,931	2,054	2,672	34,741	380	84	1,496	966	530		1,921	1,921			55
						12,203	11,057	1,146		3,490	1,970	1,520		56
						1,081	1,081			55	55		1	57

## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City num- ber.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.					IV.—Highways.						
		Total.	Health conser- vation.	Sanitation.			Total.	General super- vision.	Streets.	Side- walks.	Bridges other than toll.	Snow removal and street sprin- kling.	All other.
				Sewers and sew- age dis- posal.	Street cleaning.	Refuse disposal.							
58	New Bedford, Mass.	\$10,689		\$10,689			\$19,990	\$45	\$19,435		\$257	\$253	
59	Troy, N. Y.	6		6			90		57	\$33			
60	Springfield, Mass.	4,812	\$1,376	657		\$2,779	32,672	1,256	10,356	3,131	827	2,246	\$14,856
61	Oakland, Cal.						176		176				
62	Lawrence, Mass.	2,626	1,350	1,276			1,264	685	483		96		
63	Somerville, Mass.	10,289	1,583	1,584		7,122	8,905	240	8,365	183		113	4
64	Savannah, Ga.	7,107		4,107		3,000	19,828	288	7,521	12,019			
65	Duluth, Minn.	3,873	3,869			4	14,992		14,552	100		340	
66	Norfolk, Va.	3,825	1,894	1,710	\$221		15,107	2,575	10,895	126			1,511
67	Hoboken, N. J.	153	153				165		165				
68	Peoria, Ill.	102	102				4,128		4,128				
69	Utica, N. Y.	10	10										
70	Manchester, N. H.	333		333			4,727		4,727				
71	Yonkers, N. Y.	613	35	339		239	5,524		1,929		2,000	1,595	
72	Evansville, Ind.	155				155	27		14	13			
73	San Antonio, Tex.	150	13			137	2,104		904			1,200	
74	Elizabeth, N. J.	229	197	32			6,734		654	6,061		19	
75	Schenectady, N. Y.	73		73			381		171				210
76	Waterbury, Conn.						18,270		18,270				
77	Salt Lake City, Utah.	1,787	21	1,662	104		1,865		1,865				
78	Wilkesbarre, Pa.	55		55			1,156		1,070	79		7	
79	Erie, Pa.	1,788	31	1,757			2,008		1,781	227			
80	Houston, Tex.	16,531	25	88		16,468	8,269		4,947		2,982		340
81	Charleston, S. C.	3,368	3,015			353	3,376		3,376				
82	Harrisburg, Pa.	8,595		8,595			207	17	137	53			
83	Tacoma, Wash.						23,501	23,501					
84	Portland, Me.	48	42	6			2,528		2,528				
85	Terre Haute, Ind.						437	168	269				
86	Dallas, Tex.	212		206	7		19,486		13,662		1,179		4,645
87	Youngstown, Ohio.	101	81	20			1,004		652		41		311
88	Fort Wayne, Ind.	50	2	31		17	147		147				
89	Holyoke, Mass.	207	101	105		1	1,795		1,750	10		27	8
90	Akron, Ohio.						41,800		2,514	254			39,032

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$68,492	\$252	\$57,118		\$11,122	\$6,046	\$3	\$5,625	\$408		\$10	
92	Saginaw, Mich.	2,281	15	2,266			6,640	902	5,273	40			\$425
93	Lincoln, Nebr.	1,321	180	1,141			2,736		2,736				
94	Altoona, Pa.	553	31	522			314	132	182				
95	Lancaster, Pa.						163		163				
96	Spokane, Wash.	1,244	355	44		845	7,433		3,777	3,491	\$165		
97	Covington, Ky.	253			\$253		2,036		2,036				
98	Birmingham, Ala.	5,811	4,900		14	897	17,009		13,735			946	2,328
99	South Bend, Ind.						3,640		3,640				
100	Pawtucket, R. I.	351		351			106,420		106,349			71	
101	Bayonne, N. J.	2,917	2,405	512			1,067		1,067				
102	Binghamton, N. Y.	68	68				30		30				
103	Butte, Mont.						2,175	18	681	286		30	1,160
104	McKeesport, Pa.	3,515	95			3,420	322		322				
105	Johnstown, Pa.	34	34				2,338		2,338				
106	Augusta, Ga.	725	381		53	291	216	215	1				
107	Dubuque, Iowa.	62		47	15		346		254		2	90	
108	Mobile, Ala.	2,982	2,982				9,900		9,867				33
109	Sioux City, Iowa.	399		388	11		6,889		5,609	1,280			
110	Springfield, Ohio.	374	5	369			4,337		3,773	3,964			
111	Topeka, Kans.	2,868	2,804	59	5		544		489		55		
112	Allentown, Pa.	15		15			319		319				
113	Wheeling, W. Va.						33		33				
114	East St. Louis, Ill.						189	189					
115	Montgomery, Ala.	2,837	2,837				808		808				
116	Davenport, Iowa.	4,107		4,107			9,642		9,637	5			
117	Bay City, Mich.	145		145			3,019		3,019				
118	Little Rock, Ark.	4,964		1,579		3,385	404		404				
119	Passaic, N. J.	171	18	153			87		87				
120	Atlantic City, N. J.	405			391	14	1,769		625	1,144			
121	York, Pa.	279	279				2,195		1,116	1,079			
122	Quincy, Ill.	2	2				58	53	5				
123	Springfield, Ill.	1,038	1,038										
124	Malden, Mass.	9,892	61	7,345		2,486	6,131		6,131				
125	Canton, Ohio.	998		998			1,309		1,309				

## GENERAL TABLES.

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SERVICES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.			
Total.	General supervision.	Poor in institutions.	Out-door 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.
\$25,868		\$2,291	\$8,024	\$15,553				\$1,895	\$1,432	\$463		\$316	\$25	\$291	
2,804				2,804				911	911						
27,095		4,153	3,376	14,871	\$4,095			10,517	10,517			8,358	8,290	68	
								2,244	1,011	1,233		45	45		
18,547		1,514	10,192	6,841				741	804	237		229	229		
25,989		3,908	5,191	16,158	732			1,445	592	853		1,061	1,061		
								667		667					
								2,247	1,993	254		25	25		\$5,996
286		94			192							57	57		3
								1,571	1,322	249					
3,005							\$3,005	10,605	9,063	1,542		958	958		
1,633		77		359		112		4,491	2,819	1,672					
2,003		1,998		5				1,966	1,639	327					
471				471				2,393	1,497	896		1,913		1,915	
								3,848	3,848			195	195		
740		740						1,334	836	498		115	115		
												36	36		
1,685		1,172	334		179			2,419	2,419			152	152		
								2,484	1,360	1,124					
								6,018	5,108	910					1,660
								918	918						
								1,429	819	610					
								1,097	407	690					
385		311			74							5,193	5,193		
								1,199	1,199			360	360		
17,039		10,515		5,239	130	\$1,155		3,263	2,636	627		114	114		
								2,557	1,275	1,282		188	188		
								3,335	3,179	156		413	413		
								3,320	2,297	1,023					
								496	496						
10,053		722	6,157	3,174				3,279	3,069	210					
								338	338			1,460	960	500	
								2,639	2,432	207					

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$8,563		\$8,078	\$485					\$1,505	\$1,059	\$446		\$406	\$406		\$1,466
								5,616	5,437	179		13	13		
								2,547	1,454	1,093					26,907
								2,209	2,209						
								633	633			30	30		
276						\$276		6,127	5,329	798		2	2		4,287
13,124			1,020				\$12,104	2,270	1,103	1,167					
								19,123	19,123			465	465		
1,790		1,790						1,882	1,809	73		80	80		
								953	780	173					
7,224				\$1,362	5,862			347		347					
								2,308	1,818	490		840	840		
								1,655	1,181	474					
								5,271	5,271						
								2,361	2,361						
30,748					15,939		14,809					328	328		
								675	348	327					
2,750					2,750										
10,316					10,316			733	407	326		129	129		
								1,832	1,594	238					
								4,142	3,496	646					15,917
								471	471						
350							350	1,021	880	141		41	41		38,922
								1,366	587	779					
								857	428	429					
								11,893	11,300	593					
								2,991	2,803	188					
3,510					795		2,715	745	745			17	17		15,585
								1,530	1,048	482		5	5		
								927	392	535					
								856	856						
564							564	979	770	209		52	52		
								3,727	3,337	390					9,536
13,607		3,991	1,025	8,591				1,671	1,231	440		2,204	2,204		
								2,260	2,052	208		133	133		

## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM DEPARTMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.					IV.—Highways.						
		Total.	Health conservation.	Sanitation.			Total.	General supervision.	Streets.	Side-walks.	Bridges other than toll.	Snow removal and street sprinkling.	All other.
				Sewers and sewage disposal.	Street cleaning.	Refuse disposal.							
126	Chester, Pa.	\$162	\$102	\$60			\$1,434		\$938	\$496			
127	Salem, Mass.	2,111	2,111				4,787					\$4,787	
128	Haverhill, Mass.	351	154	72	\$125		16,982	\$358	5,815	382	\$452		\$9,975
129	Chelsea, Mass.	972	972				7,425		7,421			4	
130	Superior, Wis.						455	350	105				
131	Newton, Mass.	16,196	1,415	4,599		\$10,182	177,846		15,420	8	419		161,999
132	Newcastle, Pa.	1,254			1,246	8	6,715		6,213	152	350		
133	South Omaha, Nebr.	14				14							
134	Jacksonville, Fla.	3,412	3,412				7,611		6,564	1,047			
135	Rockford, Ill.	5,094	3	5,091			2,827	610	823	589	805		
136	Knoxville, Tenn.	271	251		20		2,115		2,115				
137	Elmira, N. Y.	552		42		510	925		309		574	40	2
138	Joplin, Mo.	50			50		3,367		3,367				
139	Wichita, Kans.	1,132	552			580	247		247				
140	Galveston, Tex.	22,785		18,590		4,195	8,465		8,465				
141	Chattanooga, Tenn.	4,622	4,614	8			562		562				
142	New Britain, Conn.	1,525		1,525			4,993		4,993				
143	Fitchburg, Mass.	766	84	682			3,355		3,355				
144	Woonsocket, R. I.	62		62			10,499		10,499				
145	Auburn, N. Y.	410	360	50			3,960		3,960				
146	Racine, Wis.	42	42				542	11	161			57	110
147	Macon, Ga.	388	388				1,799		514	1,285			
148	Kalamazoo, Mich.	296	211	85			237		193	21	8		15
149	Joliet, Ill.						674		674				
150	Oshkosh, Wis.	51		39	12		967		398	472	81	16	
151	Sacramento, Cal.	286		286			5,505	923	4,582				
152	Taunton, Mass.	13,089	18	11,279		1,792	2,064		2,064				
153	Pueblo, Colo.	94	94				20,011		11				20,000
154	Newport, Ky.						467			1			466
155	West Hoboken, N. J.												
156	Everett, Mass.	2,902	2,219	537		146	2,307		2,220		1	86	
157	La Crosse, Wis.	70	9	61			1,414		929	4	92	389	
158	Fort Worth, Tex.	515	53	462			1,066		1,066				

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and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

[illegible]

## STATISTICS OF CITIES.

TABLE 13.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	Total receipts from special assessments and privileges.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Special assessments.		Privileges.	
			Total.	Corporate.	Temporary. <sup>1</sup>		Original assessment.	Penalties and collectors' fees.	Public service.	Minor.
	Grand total.....	\$43,070,608	\$43,065,163	\$42,617,942	\$447,221	\$5,445	\$36,652,112	\$832,101	\$4,929,390	\$657,005
	Group I.....	20,632,158	20,630,904	20,351,876	279,028	1,254	16,322,355	433,855	3,232,083	643,865
	Group II.....	13,337,180	13,335,043	13,217,400	117,643	2,137	11,977,981	312,942	1,040,068	6,189
	Group III.....	5,051,789	5,050,188	5,008,058	42,130	1,601	4,627,466	35,265	384,069	4,989
	Group IV.....	4,049,481	4,049,028	4,040,608	8,420	453	3,724,310	50,039	273,170	1,962

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$6,761,693	\$6,761,693	\$6,705,486	\$56,207	.....	\$5,454,522	\$410,555	\$473,420	\$423,196
2	Chicago, Ill.....	5,346,159	5,346,159	5,202,198	143,961	.....	4,237,419	.....	993,706	115,034
3	Philadelphia, Pa.....	620,948	620,948	620,948	.....	.....	399,291	14,569	195,579	11,509
4	St. Louis, Mo.....	1,848,490	1,847,236	1,836,562	10,674	\$1,254	1,518,496	4,103	320,354	5,538
5	Boston, Mass.....	427,410	427,410	420,617	6,793	.....	352,888	.....	74,522	.....
6	Baltimore, Md.....	942,273	942,273	941,726	547	.....	454,086	.....	434,049	54,138
7	Cleveland, Ohio.....	1,011,197	1,011,197	952,322	58,875	.....	925,305	.....	85,342	550
8	Buffalo, N. Y.....	538,035	538,035	538,023	12	.....	409,801	.....	128,234	.....
9	Pittsburg, Pa.....	737,351	737,351	737,117	234	.....	645,066	.....	59,000	33,285
10	San Francisco, Cal.....	354,874	354,874	354,874	.....	.....	337,371	.....	17,503	.....
11	Detroit, Mich.....	575,000	575,000	574,148	852	.....	517,260	4,623	53,117	.....
12	Cincinnati, Ohio.....	676,600	676,600	676,232	368	.....	429,124	.....	247,476	.....
13	Milwaukee, Wis.....	404,109	404,109	404,109	.....	.....	404,104	5	.....	.....
14	New Orleans, La.....	140,331	140,331	140,331	.....	.....	.....	.....	139,716	615
15	Washington, D. C.....	247,688	247,688	247,183	505	.....	237,623	.....	10,065	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$645,853	\$645,853	\$645,781	\$72	.....	\$462,401	\$35,563	\$147,889	.....
17	Minneapolis, Minn.....	620,218	620,218	580,133	40,085	.....	614,982	5,236	.....	.....
18	Jersey City, N. J.....	290,920	290,920	289,412	1,508	.....	189,975	31,276	72,169	\$500
19	Louisville, Ky.....	316,590	316,590	316,590	.....	.....	214,922	.....	101,418	250
20	Indianapolis, Ind.....	944,615	944,615	943,558	1,057	.....	868,680	510	75,425	.....
21	St. Paul, Minn.....	425,617	425,617	424,475	1,142	.....	419,140	5,404	412	661
22	Providence, R. I.....	247,470	247,470	247,252	218	.....	86,740	137	159,493	1,100
23	Rochester, N. Y.....	741,396	741,396	727,252	14,144	.....	684,289	36,661	20,446	.....
24	Kansas City, Mo.....	2,222,892	2,222,892	2,222,291	601	.....	2,053,038	.....	169,854	.....
25	Toledo, Ohio.....	339,462	339,462	339,194	268	.....	339,462	.....	.....	.....
26	Denver, Colo.....	678,084	678,084	674,057	4,027	.....	610,504	5,900	61,577	103
27	Columbus, Ohio.....	330,743	330,743	329,900	843	.....	327,747	.....	2,996	.....
28	Allegheny, Pa.....	204,212	204,212	204,212	.....	.....	171,625	.....	29,570	3,017
29	Los Angeles, Cal.....	1,101,048	1,101,048	1,097,689	3,359	.....	1,099,069	277	1,500	202
30	Worcester, Mass.....	93,306	91,282	91,278	4	\$2,024	75,888	73	17,345	.....
31	Memphis, Tenn.....	4,210	4,210	4,210	.....	.....	.....	.....	4,000	210
32	Omaha, Nebr.....	301,093	301,093	300,853	240	.....	233,267	40,492	27,226	109
33	New Haven, Conn.....	20,950	20,863	20,863	87	113	18,813	.....	2,250	.....
34	Syracuse, N. Y.....	480,947	480,947	436,144	44,803	.....	393,490	87,456	1	.....
35	Scranton, Pa.....	80,576	80,576	80,547	29	.....	79,468	1,108	.....	.....
36	St. Joseph, Mo.....	206,429	206,429	206,429	.....	.....	205,804	.....	625	.....
37	Paterson, N. J.....	126,741	126,741	126,615	126	.....	87,287	4,107	35,347	.....
38	Portland, Oreg.....	647,751	647,751	647,728	23	.....	624,288	.....	23,458	5
39	Fall River, Mass.....	11,754	11,754	11,754	.....	.....	5,126	.....	6,595	33
40	Atlanta, Ga.....	143,246	143,246	143,246	.....	.....	115,091	106	28,049	.....
41	Seattle, Wash.....	1,956,008	1,956,008	1,952,305	3,703	.....	1,860,774	58,636	36,598	.....
42	Dayton, Ohio.....	154,936	154,936	153,632	1,304	.....	139,111	.....	15,825	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$294,116	\$294,116	\$293,975	\$141	.....	\$293,563	.....	\$553	.....
44	Cambridge, Mass.....	52,998	52,992	52,992	.....	\$6	42,143	.....	10,855	.....
45	Albany, N. Y.....	208,263	208,263	208,263	.....	.....	205,494	.....	2,744	\$25
46	Hartford, Conn.....	91,463	90,455	90,455	.....	1,008	69,534	.....	21,929	.....
47	Lowell, Mass.....	43,049	43,049	43,049	.....	.....	34,384	.....	8,665	.....
48	Reading, Pa.....	962	962	962	.....	.....	962	.....	.....	.....
49	Richmond, Va.....	73,551	73,551	73,551	.....	.....	56,312	.....	13,940	3,299
50	Trenton, N. J.....	180,501	180,501	178,609	1,892	.....	149,347	\$19,534	11,620	.....
51	Wilmington, Del.....	61,761	61,761	61,664	97	.....	43,005	.....	18,756	.....
52	Camden, N. J.....	37,567	37,567	37,567	.....	.....	20,953	.....	16,611	3
53	Nashville, Tenn.....	52,337	52,337	52,337	.....	.....	.....	.....	52,337	.....
54	Bridgeport, Conn.....	46,310	46,310	46,300	10	.....	41,310	.....	5,000	.....
55	Lynn, Mass.....	42,545	42,545	42,545	.....	.....	33,821	54	8,670	.....
56	Des Moines, Iowa.....	159,670	159,670	156,889	2,781	.....	149,083	.....	10,587	.....
57	Kansas City, Kans.....	23,895	23,895	23,895	2,626	.....	269,270	.....	23,895	.....

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

## GENERAL TABLES.

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TABLE 13.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total receipts from special assessments and privileges.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Special assessments.		Privileges.	
			Total.	Corporate.	Temporary. <sup>1</sup>		Original assessment.	Penalties and collectors' fees.	Public service.	Minor.
58	New Bedford, Mass.	\$12,912	\$12,912	\$12,338	\$574		\$5,838		\$7,074	
59	Troy, N. Y.	55,686	55,686	55,635	51		55,184		502	
60	Springfield, Mass.	55,794	55,794	55,794			30,806		24,988	
61	Oakland, Cal.	331,447	331,447	331,447			328,830		2,617	
62	Lawrence, Mass.	24,937	24,350	24,346	4	\$587	21,231		3,706	
63	Somerville, Mass.	51,934	51,934	51,934			43,486		8,448	
64	Savannah, Ga.	36,393	36,393	36,273	120		36,393			
65	Duluth, Minn.	220,474	220,474	212,853	7,621		218,977	\$1,497		
66	Norfolk, Va.	5,626	5,626	5,626					5,626	
67	Hoboken, N. J.	40,507	40,507	40,507			27,420	244	12,843	
68	Peoria, Ill.	94,487	94,487	94,487			94,487			
69	Utica, N. Y.	185,869	185,869	185,869			185,199	670		
70	Manchester, N. H.									
71	Yonkers, N. Y.	95,488	95,488	95,488			72,789	11,001	10,652	\$1,046
72	Evansville, Ind.	188,695	188,695	188,695			167,149		21,546	
73	San Antonio, Tex.	1,000	1,000	1,000					1,000	
74	Elizabeth, N. J.	94,207	94,207	91,528	2,679		76,205		18,002	
75	Schenectady, N. Y.	173,749	173,749	173,680	69		172,098	1,651		
76	Waterbury, Conn.	34,081	34,081	34,081			30,904		3,177	
77	Salt Lake City, Utah.	260,821	260,821	255,935	4,886		255,815		4,664	342
78	Wilkesbarre, Pa.	11,062	11,062	11,062			11,000			
79	Erie, Pa.	62,802	62,802	62,802			61,748	552	502	
80	Houston, Tex.	5,640	5,640	5,640					5,640	
81	Charleston, S. C.									
82	Harrisburg, Pa.	117,662	117,662	112,725	4,937		102,991		14,671	
83	Tacoma, Wash.	629,885	629,885	621,646	8,239		617,134		12,751	
84	Portland, Me.	10,562	10,562	10,562			6,562		4,000	
85	Terre Haute, Ind.	158,541	158,541	158,541			158,207		334	
86	Dallas, Tex.	9,036	9,036	9,036					8,762	274
87	Youngstown, Ohio.	203,629	203,629	201,215	2,414		202,699		930	
88	Fort Wayne, Ind.	102,894	102,894	102,894			102,369		525	
89	Holyoke, Mass.	14,023	14,023	14,023			9,192		4,831	
90	Akron, Ohio.	123,688	123,688	120,699	2,989		123,572		116	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$33,641	\$33,641	\$33,641			\$27,691	\$30	\$5,920	
92	Saginaw, Mich.	119,329	119,329	119,162	\$167		119,329			
93	Lincoln, Nebr.	73,435	73,435	73,435			70,440		2,770	\$225
94	Altoona, Pa.	31,402	31,402	31,402			29,671	1,731		
95	Lancaster, Pa.	3,000	3,000	3,000					3,000	
96	Spokane, Wash.	311,655	311,655	311,546	109		306,935		4,720	
97	Covington, Ky.	55,175	55,175	55,175			46,175		9,000	
98	Birmingham, Ala.	381,505	381,505	375,595	5,910		336,022	1,307	43,300	876
99	South Bend, Ind.	176,908	176,908	176,595	313		176,408		500	
100	Pawtucket, R. I.	14,791	14,791	14,791			8,380		6,411	
101	Bayonne, N. J.	94,560	94,560	94,518	42		68,161	16,334	10,065	
102	Binghamton, N. Y.	31,676	31,676	31,676			31,676			
103	Butte, Mont.	121,420	121,420	121,187	233		112,325		9,095	
104	McKeesport, Pa.	39,110	39,110	38,784	326		39,110			
105	Johnstown, Pa.	10,000	10,000	10,000					10,000	
106	Augusta, Ga.	30,346	30,346	30,343	3		18,577		11,769	
107	Dubuque, Iowa.	15,269	15,269	15,269			15,241	28		
108	Mobile, Ala.	92,090	92,090	92,087	3		86,047	1,510	4,533	
109	Sioux City, Iowa.	165,303	165,303	165,303			158,128		7,137	38
110	Springfield, Ohio.	8,855	8,855	8,855			8,855			
111	Topeka, Kans.	123,384	123,384	123,243	141		123,159		225	
112	Allentown, Pa.	309	309	309			309			
113	Wheeling, W. Va.	3,630	3,630	3,630					3,630	
114	East St. Louis, Ill.	207,649	207,649	207,624	125		206,033	141	1,475	
115	Montgomery, Ala.	41,627	41,627	41,537	90		30,627		11,000	
116	Davenport, Iowa.	212,780	212,780	212,743	37		212,780			
117	Bay City, Mich.	68,204	68,204	68,204			68,203	1		
118	Little Rock, Ark.	34,340	34,340	34,340			28,982		4,540	818
119	Pasaeic, N. J.	53,076	53,076	53,076			43,061	1,534	8,481	
120	Atlantic City, N. J.	45,638	45,638	45,638			7,576		38,062	
121	York, Pa.	4,555	4,555	4,555					4,555	
122	Quincy, Ill.	21,464	21,464	21,464			21,144		320	
123	Springfield, Ill.	94,826	94,826	94,826			94,826			
124	Malden, Mass.	36,211	36,211	36,211			30,291		5,920	
125	Canton, Ohio.	42,999	42,999	42,999			42,999			

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



## STATISTICS OF CITIES.

TABLE 13.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Total receipts from special assessments and privileges.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Special assessments.		Privileges.	
			Total.	Corporate.	Temporary. <sup>1</sup>		Original assessment.	Penalties and collectors' fees.	Public service.	Minor.
126	Chester, Pa.	\$15,532	\$15,532	\$15,532			\$15,532			
127	Salem, Mass.	7,247	7,247	7,247			2,681		\$4,566	
128	Haverhill, Mass.	19,045	19,045	19,045			12,959		6,086	
129	Chelsea, Mass.	5,501	5,501	5,501			2,517		2,984	
130	Superior, Wis.	118,209	118,209	118,209			118,209			
131	Newton, Mass.	41,607	41,607	41,582	\$25		29,409		12,198	
132	Newcastle, Pa.	54,819	54,819	54,817	2		52,077	\$2,142		
133	South Omaha, Nebr.	23,270	23,270	23,270			20,309		2,965	\$5
134	Jacksonville, Fla.	31,452	31,452	31,452			24,684	2,369	4,399	
135	Rockford, Ill.	40,931	40,931	40,931			40,436		495	
136	Knoxville, Tenn.	2,789	2,789	2,789					2,789	
137	Elmira, N. Y.	41,170	41,170	41,167	3		40,512	408	250	
138	Joplin, Mo.	81,856	81,856	81,856			81,856			
139	Wichita, Kans.	56,324	56,324	56,033	291		56,324			
140	Galveston, Tex.									
141	Chattanooga, Tenn.	750	750	750					750	
142	New Britain, Conn.	28,669	28,669	28,669		\$300	25,414	3,255		
143	Fitchburg, Mass.	13,164	13,164	13,164			10,336		2,828	
144	Woonsocket, R. I.	14,524	14,524	14,524			11,705		2,819	
145	Auburn, N. Y.	29,163	29,010	28,983	27	153	29,071	92		
146	Racine, Wis.	90,896	90,896	90,896			90,896			
147	Macon, Ga.	7,854	7,854	7,854			786	68	7,000	
148	Kalamazoo, Mich.	90,089	90,089	90,073	16		90,089			
149	Joliet, Ill.	25,345	25,345	25,345			14,887	10,458		
150	Oshkosh, Wis.	6,087	6,087	6,087			5,087		1,000	
151	Sacramento, Cal.	72,836	72,836	72,836			72,726		110	
152	Taunton, Mass.	7,870	7,870	7,870			3,187		4,683	
153	Pueblo, Colo.	164,594	164,594	164,443	151		164,594			
154	Newport, Ky.	250	250	250					250	
155	West Hoboken, N. J.	86,820	86,820	86,424	396		72,666	8,631	5,523	
156	Everett, Mass.	26,033	26,033	26,023	10		21,491		4,542	
157	La Crosse, Wis.	41,778	41,778	41,778			41,778			
158	Fort Worth, Tex.	2,845	2,845	2,845			2,331		514	

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

# GENERAL TABLES.

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TABLE 14.—RECEIPTS FROM INTEREST: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

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>	Assets of invested 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. <sup>2</sup>						
	Grand total.....	\$19,296,619	\$9,136,123	\$8,783,047	\$353,076	\$10,160,496	\$15,330,877	\$2,367,777	\$549,062	\$795,175	\$253,728
	Group I.....	14,643,757	6,389,516	6,260,082	123,434	8,254,241	12,311,397	1,579,060	210,680	440,585	102,035
	Group II.....	2,289,856	1,112,007	1,013,716	98,291	1,177,849	1,604,971	433,193	57,776	144,454	49,462
	Group III.....	1,409,686	964,866	891,014	73,852	444,820	889,647	213,608	139,589	110,190	56,652
	Group IV.....	953,320	669,734	618,235	51,499	283,586	524,862	141,916	141,017	99,946	45,579

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$5,669,151	\$204,344	\$203,766	\$578	\$5,464,807	\$5,540,010	\$129,141			
2	Chicago, Ill.....	1,106,365	1,078,226	1,054,500	23,726	28,139	607,667	101,863		\$373,739	\$23,066
3	Philadelphia, Pa.....	2,409,473	2,053,310	2,049,341	3,969	356,163	1,980,443	372,238	\$56,787		
4	St. Louis, Mo.....	307,624	296,580	294,847	1,733	11,044	87,804	219,820			
5	Boston, Mass.....	1,455,565	303,175	283,378	19,797	1,152,390	1,232,169	49,650	107,447	46,299	
6	Baltimore, Md.....	731,609	255,537	255,537			662,890	68,719			
7	Cleveland, Ohio.....	419,050	334,633	310,366	24,267	34,417	137,412	287,663			23,945
8	Buffalo, N. Y.....	186,309	140,183	139,933	250	46,126	69,325	28,058			250
9	Pittsburg, Pa.....	412,117	131,341	116,461	14,880	280,776	289,228	108,103			14,786
10	San Francisco, Cal.....	22,937	22,937	21,330	1,607		2,942		18,388		1,607
11	Detroit, Mich.....	177,785	120,938	120,863	75	56,847	92,085	70,616		15,009	75
12	Cincinnati, Ohio.....	1,619,217	1,364,213	1,334,759	29,454	255,044	1,517,467	72,426			29,324
13	Milwaukee, Wis.....	43,886	43,486	39,388	4,098	400	7,598	32,306			3,882
14	New Orleans, La.....	74,868	33,662	28,662	5,000	41,206	42,791	27,077			5,000
15	Washington, D. C.....	7,801	6,951	6,951		850	2,210	53		5,538	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$301,305	\$26,062	\$25,996	\$66	\$275,243	\$289,700	\$11,605			
17	Minneapolis, Minn.....	152,574	80,636	74,766	5,870	71,938	105,619	10,507		\$32,070	\$4,378
18	Jersey City, N. J.....	158,970	21,399	15,432	5,967	137,571	139,218	15,957			3,795
19	Louisville, Ky.....	130,694	129,202	129,196	6	1,492	106,475	24,219			
20	Indianapolis, Ind.....	11,112	9,792	8,308	1,484	1,320	8,941			982	1,189
21	St. Paul, Minn.....	36,014	18,840	18,421	419	17,174	28,868	6,733			413
22	Providence, R. I.....	286,754	91,799	85,460	6,339	194,955	230,442	45,748	\$9,026	1,538	
23	Rochester, N. Y.....	66,135	60,010	59,993	17	6,125	37,139	28,996			
24	Kansas City, Mo.....	58,924	46,716	40,226	6,490	12,208	24,729	32,408			1,787
25	Toledo, Ohio.....	108,512	44,262	30,800	13,462	64,250	69,153	33,753			5,606
26	Denver, Colo.....	115,387	115,387	105,706	9,681		1,272	41,740		62,694	9,681
27	Columbus, Ohio.....	205,983	49,777	24,390	25,387	156,206	172,306	27,356			6,321
28	Allegheny, Pa.....	105,198	60,658	60,658		44,540	51,217	49,447		4,534	
29	Los Angeles, Cal.....	2,492	2,492		2,492						2,492
30	Worcester, Mass.....	168,021	46,950	44,135	2,815	121,071	147,175	3,822	12,800	2,536	1,688
31	Memphis, Tenn.....	24,453	11,360	7,395	3,965	13,093	17,262	4,058			3,133
32	Omaha, Nebr.....	23,813	17,108	14,000	3,108	6,705	6,765	14,528			2,520
33	New Haven, Conn.....	48,614	47,559	47,517	42	1,055	24,945	5,193	17,036	1,440	
34	Syracuse, N. Y.....	20,110	18,481	17,453	1,028	1,629	4,157	14,925			1,028
35	Scranton, Pa.....	19,638	9,308	7,850	1,458	10,330	14,249	3,931			1,458
36	St. Joseph, Mo.....	15,283	13,717	13,017	700	1,566	1,906	12,677			700
37	Paterson, N. J.....	24,751	22,298	20,821	1,477	2,453	22,030	1,244			1,477
38	Portland, Ore.....	48,943	47,856	47,566	290	1,087	945	9,279		38,429	290
39	Fall River, Mass.....	98,576	75,485	71,178	4,307	23,091	86,342		12,110		124
40	Atlanta, Ga.....	10,356	10,356					3,321	6,804	231	
41	Seattle, Wash.....	27,073	27,073	27,073			1,369	25,704			
42	Dayton, Ohio.....	20,171	7,424	6,003	1,421	12,747	12,747	6,042			1,882

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$36,166	\$35,869	\$26,361	\$9,508	\$297	\$3,796	\$22,921			\$9,449
44	Cambridge, Mass.....	106,964	86,817	78,459	8,358	20,147	88,687	4,824	\$10,226	\$111	3,116
45	Albany, N. Y.....	93,931	66,717	64,608	2,109	27,214	61,374	15,700		14,766	2,091
46	Hartford, Conn.....	78,983	57,388	55,928	1,460	21,595	55,252	16,191	6,687	853	
47	Lowell, Mass.....	65,814	63,391	62,669	722	2,423	39,056	5,715	21,043		

<sup>1</sup> Net or corporate interest receipts are the gross interest receipts from public less duplications of accrued interest and receipts in error subsequently corrected by refund payments.

<sup>2</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, or on city securities sold to the public by sinking, investment, and public trust funds; accrued interest paid by such funds to the public on other securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 59.

<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> Including service transfers to the amount of \$37,811.

<sup>7</sup> Including service transfers to the amount of \$37,471.

<sup>8</sup> Including a service transfer of \$340.

<sup>9</sup> Service transfers.

<sup>10</sup> Including service transfers to the amount of \$26,427.

## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM INTEREST: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

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>	Assets of invested 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. <sup>2</sup>						
48	Reading, Pa.	\$7,252	\$1,092	\$2,598	\$1,494	\$3,160	\$3,862	\$1,896			\$1,494
49	Richmond, Va.	60,949	7,348	7,348		53,601	58,932	2,017			
50	Trenton, N. J.	55,274	17,051	16,398	653	38,223	49,835	4,786			653
51	Wilmington, Del.	7,701	7,701	6,462	1,239		102	6,360			1,239
52	Camden, N. J.	18,688	5,592	5,294	298	13,096	14,246	4,144			298
53	Nashville, Tenn.	10,284	10,284	9,616	668			9,616			668
54	Bridgeport, Conn.	32,166	14,216	14,118	98	17,950	18,130	4,410	\$9,626		
55	Lynn, Mass.	75,512	40,247	38,221	2,026	35,265	52,680	2,693	18,794	\$679	666
56	Des Moines, Iowa.	3,440	3,440	3,440			3,440				
57	Kansas City, Kans.	4,412	4,412	4,403	9		210	4,194			8
58	New Bedford, Mass.	76,682	63,761	61,402	2,359	11,921	69,824	1,724	3,832	157	145
59	Troy, N. Y.	15,518	15,210	10,657	4,553	308	2,370	5,897		2,698	4,553
60	Springfield, Mass.	33,430	26,684	24,574	2,110	6,746	17,479	5,354	9,433		1,164
61	Oakland, Cal.	4,694	4,694	200	4,494		200				4,494
62	Lawrence, Mass.	17,033	12,173	11,236	937	4,860	5,840	2,199	8,816		178
63	Somerville, Mass.	11,776	11,776	11,754	22		217	2,489	9,048		22
64	Savannah, Ga.	4,385	4,385	4,385				4,076	309		
65	Duluth, Minn.	9,700	8,616	7,236	1,380	1,084	1,083	7,237			1,380
66	Norfolk, Va.	39,380	1,441	411	1,030	37,939	37,523	411			1,446
67	Hoboken, N. J.	6,388	3,198	2,784	414	3,190	3,190	2,784			414
68	Peoria, Ill.	16,691	14,935	13,787	1,148	1,756	12,271	3,380			1,040
69	Utica, N. Y.	28,451	28,451	28,296	155		12,771	7,155		8,369	156
70	Manchester, N. H.	27,795	6,110	6,110		21,685	25,036	2,759			
71	Yonkers, N. Y.	24,703	12,074	6,429	5,645	12,629	15,676	5,528			3,499
72	Evansville, Ind.	2,130	2,130			480	2,610				
73	San Antonio, Tex.	12,780	11,610	2,602	9,008	1,170	1,170		2,719		8,891
74	Elizabeth, N. J.	7,812	6,618	6,554	64	1,194	3,184	4,564			64
75	Sebenectady, N. Y.	36,245	29,066	28,470	596	7,179	9,153	2,592		23,904	596
76	Waterbury, Conn.	30,539	24,844	23,349	1,495	5,695	15,725	7,152	5,062	1,111	1,489
77	Salt Lake City, Utah.	4,721	4,721					44		4,677	
78	Wilkesbarre, Pa.	1,847	1,689	514	1,175	158	158	218		296	1,175
79	Erie, Pa.	30,328	10,837	10,817	20	19,491	21,800	7,977		551	
80	Houston, Tex.	14,099	14,099	9,462	4,637			825	8,637		4,637
81	Charleston, S. C.	29,678	11,217	11,217		18,461	22,221	7,457			
82	Harrisburg, Pa.	25,917	13,491	13,486	5	12,426	15,474	6,843	3,600		
83	Tacoma, Wash.	64,324	54,754	54,301	453	9,570	9,854	2,652		52,018	
84	Portland, Me.	66,966	56,042	56,013	29	10,924	61,424	700	4,842		
85	Terre Haute, Ind.	1,219	1,219	540	679		540				679
86	Dallas, Tex.	20,990	15,848	15,148	700	5,142	7,954	1,178	11,858		
87	Youngstown, Ohio	12,495	6,927	6,288	639	5,568	12,123				372
88	Fort Wayne, Ind.	7,048	6,168	6,130	38	880	5,354	1,994			
89	Holyoke, Mass.	47,646	43,393	43,005	388	4,253	38,134	4,188	5,067		267
90	Akron, Ohio.	19,260	12,120	11,083	1,037	7,140	9,887	9,064			309

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$33,975	\$19,356	\$18,354	\$1,002	\$14,619	\$20,503	\$842	\$11,424	\$204	\$1,002
92	Saginaw, Mich.	8,629	6,023	5,953	70	2,606	6,274	2,285			70
93	Lincoln, Nebr.	14,689	14,689	14,137	552		38	4,100		9,999	552
94	Altoona, Pa.	11,808	8,408	7,255	1,153	3,400	9,794	861			1,153
95	Lancaster, Pa.	5,515	3,974	3,824	150	1,541	1,631	3,734			150
96	Spokane, Wash.	36,320	34,983	34,983		1,337	1,337			34,983	
97	Covington, Ky.	4,735	4,735	4,683	52			9	4,674		52
98	Birmingham, Ala.	21,666	21,666	21,594	72			1,065		20,529	72
99	South Bend, Ind.	604	604	471	133		471				133
100	Pawtucket, R. I.	53,869	21,794	21,794		32,075	45,632	5,953	2,177	107	
101	Bayonne, N. J.	12,380	2,784	2,263	521	9,596	10,470		1,910		
102	Binghamton, N. Y.	5,297	5,297	5,297			900	4,069		328	
103	Butte, Mont.										
104	McKeesport, Pa.	15,795	11,870	9,757	2,113	3,925	9,394	4,288			2,113
105	Johnstown, Pa.	9,179	3,112	443	2,669	6,067	6,585				2,594
106	Augusta, Ga.	33	33	33				33			
107	Dubuque, Iowa.	1,769	1,769	1,368	401					1,368	401
108	Mobile, Ala.	3,625	3,625	3,625						3,625	
109	Sioux City, Iowa.										
110	Springfield, Ohio.	23,034	20,416	20,416		2,618	21,006	2,028			

<sup>1</sup> Net or corporate interest receipts are the gross interest receipts from public less duplications of accrued interest and receipts in error subsequently corrected by refund payments.<sup>2</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, or on city securities sold to the public by sinking, investment, and public trust funds; accrued interest paid by such funds to the public on other securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 59.<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 14.—RECEIPTS FROM INTEREST: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 88.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

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>	Assets of invested 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. <sup>2</sup>						
111	Topeka, Kans.	\$4,638	\$4,638	\$4,233	\$405		\$1,140	\$3,093			\$405
112	Allentown, Pa.	6,007	4,147	3,768	379	\$1,860	4,973		\$1,034		
113	Wheeling, W. Va.	2,194	2,194	2,154	40		2,194				
114	East St. Louis, Ill.	25,936	25,936	25,439	497				25,439		497
115	Montgomery, Ala.	2,660	2,660		2,660						2,660
116	Davenport, Iowa.	6,844	6,844	6,844				6,844			
117	Bay City, Mich.	9,069	9,069	8,213	856		1,109	4,498		\$2,606	856
118	Little Rock, Ark.	162	162	162			158	4			
119	Passaic, N. J.	4,086	4,086	1,861	2,225		2	1,859			2,225
120	Atlantic City, N. J.	52,092	36,609	35,799	810	15,483	21,495	10,947	18,631	209	810
121	York, Pa.	15,773	14,023	13,393	630	1,750	4,179	8,613	2,351		630
122	Quincy, Ill.	14,159	14,159	14,159			13,448	711			
123	Springfield, Ill.										
124	Malden, Mass.	54,872	50,681	48,646	2,035	4,191	42,655	2,674	8,946		597
125	Canton, Ohio.	8,812	5,748	4,466	1,282	3,064	4,426	3,111			1,275
126	Chester, Pa.	6,303	2,923	2,923		3,380	5,505	798			
127	Salem, Mass.	19,092	17,420	15,035	2,385	1,672	11,411	1,231	4,616		1,834
128	Haverhill, Mass.	44,274	36,289	34,301	1,988	7,985	24,631	9,314	8,948	21	1,360
129	Chelsea, Mass.	39,570	10,402	10,402		29,168	29,566	1,288	8,716		
130	Superior, Wis.	3,141	3,141	3,141			897	2,244			
131	Newton, Mass.	100,766	30,218	28,930	1,288	70,548	83,057	2,080	14,687	510	432
132	Newcastle, Pa.	3,450	3,450	3,450			3,450				
133	South Omaha, Nebr.	6,761	6,761	3,145	3,616		3,145				3,616
134	Jacksonville, Fla.	4,484	4,484	175	4,309		175				4,309
135	Rockford, Ill.	288	276		276	12	12				276
136	Knoxville, Tenn.	1,488	1,488	1,488			1,488				
137	Elmira, N. Y.	11,109	10,592	9,598	994	517	1,983	5,475	888	1,769	994
138	Joplin, Mo.	1,238	1,238	705	533		705				533
139	Wichita, Kans.	690	690	690			690				
140	Galveston, Tex.	62,652	52,772	48,997	3,775	9,880	41,862	10,549	6,466		3,775
141	Chattanooga, Tenn.	6,264	6,264	6,264			1,308	4,956			
142	New Britain, Conn.	15,607	15,607	12,390	3,217		6,656	1,772	3,962		3,217
143	Fitchburg, Mass.	21,731	8,213	7,187	1,026	13,518	15,609		5,096		1,026
144	Woonsocket, R. I.	13,015	2,150	1,190	960	10,865	11,337	430		976	272
145	Auburn, N. Y.	3,402	3,119	3,119		283	690	2,712			
146	Racine, Wis.	2,786	2,786	2,164	622			2,164			622
147	Macon, Ga.	18,001	7,251	7,251		10,750	15,573	2,428			
148	Kalamazoo, Mich.	5,018	5,018	4,366	652		421	904		3,041	652
149	Joliet, Ill.										
150	Oshkosh, Wis.	6,012	2,692	2,432	260	3,320	3,358	2,394			260
151	Sacramento, Cal.										
152	Taunton, Mass.	26,058	19,620	18,278	1,342	6,438	23,959		1,461		638
153	Pueblo, Colo.	22,845	22,845	21,460	1,385		647	1,175		19,671	1,352
154	Newport, Ky.										
155	West Hoboken, N. J.	1,737	1,737	1,737			126	1,611			
156	Everett, Mass.	22,766	13,556	11,742	1,814	9,210	9,962	1,399	9,591		1,814
157	La Crosse, Wis.	12,072	10,164	9,814	350	1,908	4,516	7,206			350
158	Fort Worth, Tex.	474	474	474			474				

<sup>1</sup> Net or corporate interest receipts are the gross interest receipts from public less duplications of accrued interest and receipts in error subsequently corrected by refund payments.<sup>2</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, or on city securities sold to the public by sinking, investment, and public trust funds; accrued interest paid by such funds to the public on other securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 59.<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 15.—RECEIPTS FROM REVENUES OF

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

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.
			Total.	Corporate.	Temporary. <sup>1</sup>					
	Grand total.....	\$64,588,450	\$63,491,954	\$63,375,707	\$116,247	\$1,096,496	\$1,791,741	\$20,102	\$5,256,713	\$4,189,127
	Group I.....	40,389,162	40,073,844	40,003,701	70,143	315,318	794,972	6,208	4,861,889	3,963,567
	Group II.....	10,649,803	10,394,074	10,368,899	25,175	255,729	404,423	11,420	180,197	110,688
	Group III.....	8,053,374	7,777,708	7,761,881	15,827	275,066	348,180	808	133,709	40,315
	Group IV.....	5,496,111	5,246,328	5,241,226	5,102	249,783	244,166	1,666	80,858	74,557

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$18,132,374	\$18,068,126	\$18,055,873	\$12,253	\$64,248	\$101,878	\$59	\$2,893,214	\$3,627,889
2	Chicago, Ill.....	4,554,895	4,520,034	4,504,992	15,042	34,861	61,074		108,394	2,900
3	Philadelphia, Pa.....	4,910,255	4,903,017	4,902,348	669	7,238	238,770	3,609	817,266	12,615
4	St. Louis, Mo.....	1,950,535	1,899,387	1,899,387		51,148	20,623	2,540	113,805	
5	Boston, Mass.....	3,260,479	3,260,143	3,258,667	1,476	336	53,071		401,131	114,236
6	Baltimore, Md.....	1,219,522	1,218,880	1,217,221	1,659	642	60,584		81,446	170,670
7	Cleveland, Ohio.....	1,113,160	1,111,820	1,077,903	33,917	1,340	120,830		42,758	
8	Buffalo, N. Y.....	908,085	796,037	796,037		112,048	28,802		45,756	24,387
9	Pittsburg, Pa.....	1,153,203	1,153,203	1,151,348	1,855		4,832		83,588	
10	San Francisco, Cal.....	5,928	5,928	5,928					5,928	
11	Detroit, Mich.....	862,029	862,029	861,106	923		64,371		2,982	
12	Cincinnati, Ohio.....	1,016,010	1,016,010	1,016,010			1,478		40,232	
13	Milwaukee, Wis.....	548,362	504,905	504,832	73	43,457	7,535		1,800	
14	New Orleans, La.....	223,524	223,524	223,065	459		10,051		199,255	2,915
15	Washington, D. C.....	530,801	530,801	528,984	1,817		21,073		24,334	7,955

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$1,131,992	\$1,124,388	\$1,123,308	\$1,080	\$7,604	\$904		\$2,799	\$46,765
17	Minneapolis, Minn.....	328,180	328,180	327,536	644		2,797			
18	Jersey City, N. J.....	1,010,906	1,010,906	1,010,369	537		4,861		654	
19	Louisville, Ky.....	547,386	547,386	539,693	7,693		5,117	\$8,785	11,661	
20	Indianapolis, Ind.....	28,254	28,254	28,254					18,993	5,741
21	St. Paul, Minn.....	326,078	293,729	293,729		32,349	37,162		190	5,018
22	Providence, R. I.....	763,124	715,233	715,233		47,891	27,187	46	5,892	
23	Rochester, N. Y.....	600,531	600,362	594,453	5,909	169	22,101	172	9,989	
24	Kansas City, Mo.....	762,740	756,829	754,241	2,588	5,911	19,004		25,382	9,262
25	Toledo, Ohio.....	263,591	263,591	262,308	1,283		23,976		14,431	156
26	Denver, Colo.....	29,036	29,036	29,036					21,171	2,248
27	Columbus, Ohio.....	267,666	264,412	264,412		3,254	20,503	100	22,732	383
28	Allaheny, Pa.....	398,311	398,311	398,251	60		2,671		2,100	31,361
29	Los Angeles, Cal.....	960,529	960,529	960,529			61,387		3,480	
30	Worcester, Mass.....	375,943	361,779	361,779		14,164	40,432			
31	Memphis, Tenn.....	533,518	507,232	505,386	1,844	26,286	6,092		9,681	
32	Omaha, Nebr.....	483	483	483						483
33	New Haven, Conn.....	1,998	1,998	1,998						1,998
34	Syracuse, N. Y.....	312,555	312,555	309,699	2,856		3,146	2,317	1,976	
35	Scranton, Pa.....	3,754	3,754	3,754					3,754	
36	St. Joseph, Mo.....	3,793	3,793	3,793			140		1,797	1,856
37	Patterson, N. J.....	189	189	189					189	
38	Portland, Ore.....	644,710	642,708	642,708		2,002	87,102		1,454	
39	Fall River, Mass.....	211,425	210,452	210,452		973	9,650		2,607	1,642
40	Atlanta, Ga.....	295,107	295,107	295,107			5,253		906	
41	Seattle, Wash.....	679,893	564,767	564,332	435	115,126	10,325		3,000	
42	Dayton, Ohio.....	168,111	168,111	167,865	246		14,613		15,359	3,775

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$210,037	\$184,588	\$184,349	\$239	\$25,449	\$18,985		\$250	\$5,393
44	Cambridge, Mass.....	386,052	385,329	383,807	1,522	723	11,382	\$65	2,218	
45	Albany, N. Y.....	312,957	312,957	312,788	169		3,693		2,928	
46	Hartford, Conn.....	276,403	255,314	255,314		21,089	4,550			
47	Lowell, Mass.....	215,278	210,172	209,695	477	5,106	9,964	46		
48	Reading, Pa.....	225,403	225,403	225,370	33		13,838			
49	Richmond, Va.....	543,127	536,318	535,753	565	6,809	5,546		16,495	3,451
50	Trenton, N. J.....	192,744	192,744	192,744			2,517			
51	Wilmington, Del.....	232,189	232,189	232,185	4		629		1,000	2,643
52	Camden, N. J.....	233,123	233,123	233,123			7,270			
53	Nashville, Tenn.....	236,810	236,810	236,810			972		14,114	
54	Bridgeport, Conn.....	507	507	507					500	7
55	Lynn, Mass.....	278,382	277,629	271,684	5,945	753	14,479		532	
56	Des Moines, Iowa.....	15,479	15,479	15,474	5		8,182			
57	Kansas City, Kans.....	425	425	425				425		

<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> Including \$647,793, receipts from ferries, and \$385,658, receipts from toll bridges.

## GENERAL TABLES.

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## PUBLIC SERVICE ENTERPRISES: 1906.

and the number assigned to each, see page 83.]

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Rates.	Manufactures.	Sales.	Permits.	Water-supply systems.	Electric light systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries. <sup>2</sup>	All other public service enterprises.	
\$51,773,380	\$556,566	\$902,982	\$97,839	\$51,022,865	\$831,581	\$1,454,241	\$1,346,408	\$3,832,840	\$523,606	\$603,432	\$4,973,477	
29,943,823	537,188	217,186	64,329	29,662,439	22,559	717,532	929,893	3,705,207	65,169	569,054	4,717,309	
9,666,221	9,978	259,099	7,777	9,991,044	147,076	6,500	223,846	61,221	114,986	9,978	95,152	
7,282,727	9,400	224,344	13,831	6,656,708	333,376	622,692	121,511	36,256	208,909	24,400	49,522	
4,880,609	.....	202,353	11,902	4,712,674	328,570	107,517	71,158	30,156	134,542	.....	111,494	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$11,390,021	\$99,175	\$4,874	\$15,264	\$10,414,545	.....	.....	\$295,140	\$3,417,936	.....	\$99,175	\$3,905,578	1
4,323,476	42,844	11,972	4,235	4,431,746	.....	.....	2,900	9,789	.....	42,844	67,616	2
3,778,128	53,557	6,310	.....	4,026,813	.....	\$717,532	11,316	64,099	.....	53,557	36,938	3
1,721,610	44,034	36,493	11,430	1,757,624	.....	.....	37,335	79,194	.....	45,227	31,155	4
2,577,668	79,195	35,178	.....	2,536,377	.....	.....	116,470	1,027	\$24,333	79,195	504,077	5
891,548	.....	15,274	.....	958,083	.....	.....	51,368	100,001	.....	.....	110,070	6
888,976	.....	60,596	.....	993,244	\$7,046	.....	39,873	2,448	39,876	30,673	.....	7
802,225	.....	6,815	.....	837,942	.....	.....	58,305	.....	.....	.....	11,838	8
1,066,559	.....	2,358	5,866	1,066,725	.....	.....	68,566	15,183	.....	.....	2,729	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,928	10
569,206	218,383	4,364	12,693	618,580	15,513	.....	9,553	.....	.....	218,383	.....	11
971,192	.....	3,108	.....	975,606	.....	.....	13,465	7,212	.....	.....	19,727	12
514,325	.....	11,512	13,190	545,702	.....	.....	2,660	.....	.....	.....	.....	13
.....	.....	11,303	.....	1,980	.....	.....	199,324	.....	960	.....	21,260	14
468,889	.....	6,899	1,651	498,472	.....	.....	23,618	8,318	.....	.....	393	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$1,081,524	.....	.....	.....	\$1,082,934	.....	.....	\$47,329	\$1,210	.....	.....	\$519	16
266,013	.....	\$51,593	\$7,777	327,951	.....	.....	229	.....	.....	.....	.....	17
1,005,016	.....	375	.....	1,006,426	.....	.....	.....	4,133	.....	.....	347	18
521,073	.....	750	.....	528,922	.....	.....	.....	17,265	\$324	.....	875	19
3,520	.....	.....	.....	3,520	.....	.....	21,697	.....	.....	.....	3,037	20
280,721	.....	2,987	.....	320,875	.....	.....	5,203	.....	.....	.....	.....	21
708,748	.....	21,251	.....	739,312	.....	.....	.....	.....	19,844	.....	3,968	22
482,185	.....	86,064	.....	535,055	.....	.....	10,327	.....	39,675	.....	15,474	23
694,631	.....	14,461	.....	727,056	.....	.....	35,684	.....	.....	.....	.....	24
189,549	\$9,978	25,501	.....	217,633	.....	\$6,500	7,149	.....	21,511	\$9,978	820	25
5,617	.....	.....	.....	16,281	.....	.....	10,507	.....	.....	.....	2,248	26
222,216	.....	1,732	.....	243,941	.....	.....	23,665	60	.....	.....	.....	27
360,700	.....	1,479	.....	364,517	.....	.....	27,908	5,886	.....	.....	.....	28
892,349	.....	3,313	.....	960,299	.....	.....	.....	.....	.....	.....	230	29
328,332	.....	7,179	.....	360,156	.....	.....	.....	.....	15,787	.....	.....	30
517,745	.....	.....	.....	522,285	.....	.....	7,607	3,626	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	.....	483	.....	.....	.....	.....	32
305,099	.....	17	.....	308,762	.....	.....	3,793	1,998	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	3,793	.....	.....	.....	3,754	35
.....	.....	.....	.....	.....	.....	.....	189	.....	.....	.....	.....	36
556,066	.....	88	.....	560,091	.....	.....	.....	23,259	.....	.....	61,360	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
189,169	.....	8,357	.....	195,743	.....	.....	.....	1,642	14,040	.....	.....	39
259,422	.....	29,526	.....	291,138	.....	.....	164	.....	3,805	.....	.....	40
663,201	.....	3,367	.....	530,675	\$147,076	.....	.....	2,142	.....	.....	.....	41
133,325	.....	1,039	.....	147,472	.....	.....	18,119	.....	.....	.....	2,520	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$166,841	.....	\$16,146	\$2,422	\$180,824	.....	.....	\$5,810	\$23,403	.....	.....	.....	43
356,666	.....	15,721	.....	366,869	.....	.....	65	17,076	.....	.....	\$2,042	44
301,575	.....	1,565	3,196	310,532	.....	.....	2,375	\$50	.....	.....	.....	45
266,124	.....	5,729	.....	273,990	.....	.....	.....	2,413	.....	.....	.....	46
195,732	.....	9,536	.....	211,455	.....	.....	143	3,680	.....	.....	.....	47
210,413	.....	1,152	.....	225,403	.....	.....	.....	.....	.....	.....	.....	48
502,137	.....	12,498	.....	188,877	.....	\$324,999	18,213	9,305	.....	.....	1,733	49
190,227	.....	.....	.....	192,744	.....	.....	.....	.....	.....	.....	.....	50
227,722	.....	195	.....	228,546	.....	.....	2,066	1,077	.....	.....	500	51
223,175	.....	2,678	.....	229,463	.....	.....	.....	.....	3,660	.....	.....	52
221,724	.....	.....	.....	221,724	.....	.....	14,114	972	.....	.....	.....	53
244,922	.....	18,449	.....	260,396	.....	.....	.....	7	.....	.....	500	54
.....	.....	7,297	.....	.....	.....	.....	738	.....	17,494	.....	492	55
.....	.....	.....	.....	.....	.....	.....	.....	.....	14,741	.....	.....	56
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	425	57

<sup>1</sup> Bakery connected with industrial school.<sup>2</sup> Including \$104,272, receipts from ferries.

## STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM REVENUES 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 1906—Continued.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.
			Total.	Corporate.	Temporary. <sup>1</sup>					
58	New Bedford, Mass.	\$232,294	\$231,433	\$231,391	\$42	\$361	\$17,295		\$1,379	\$3,506
59	Troy, N. Y.	194,653	194,663	194,030	623		6,045		2,179	
60	Springfield, Mass.	339,666	283,661	283,623	38	56,005	22,965		2,458	
61	Oakland, Cal.	18,134	18,134	18,134					18,134	
62	Lawrence, Mass.	131,450	131,203	131,203		247	14,263			
63	Somerville, Mass.	227,039	226,759	226,316	443	280	7,124			
64	Savannah, Ga.	132,030	132,030	132,008	22		7,432		12,526	1,353
65	Duluth, Minn.	316,279	273,686	273,533	153	42,593	11,480		1,242	
66	Norfolk, Va.	183,025	183,025	183,018	7		10,189		8,337	11,860
67	Hoboken, N. J.	221,012	218,135	217,405	730	2,877	2,442	\$12		106
68	Peoria, Ill.	29,984	29,984	29,923	61		17,904		2,674	
69	Utica, N. Y.	2,603	2,603	2,603						2,603
70	Manchester, N. H.	144,578	120,996	120,996		23,582	5,144		891	
71	Yonkers, N. Y.	164,228	162,735	162,735		1,493	377	228	220	1,587
72	Evansville, Ind.	121,248	121,248	120,627	621		9,455		2,568	2,142
73	San Antonio, Tex.	16,776	16,776	16,776			6,117		7,396	
74	Elizabeth, N. J.	324	324	324						324
75	Schenectady, N. Y.	110,192	110,192	107,012	3,180				263	
76	Waterbury, Conn.	171,959	171,959	171,959						
77	Salt Lake City, Utah	149,061	144,378	144,296	82	4,683	15,426		2,100	10
78	Wilkesbarre, Pa.	539	539	539						539
79	Erie, Pa.	183,967	183,967	183,819	148		2,580		690	2,432
80	Houston, Tex.	71,084	71,084	71,084					17,794	
81	Charleston, S. C.	3,948	3,948	3,948			205		3,743	
82	Harrisburg, Pa.	221,196	221,196	221,196			21,237		84	
83	Tacoma, Wash.	419,433	398,116	398,116		21,317	12,969		300	
84	Portland, Me.	33,856	33,856	33,846	10		13,409	32	16	
85	Terre Haute, Ind.	11,705	11,705	11,705			5,810		474	
86	Dallas, Tex.	191,832	191,832	191,832			11,906		5,731	1,927
87	Youngstown, Ohio	132,017	132,017	131,871	146		5,261		306	
88	Fort Wayne, Ind.	91,064	91,064	90,502	562		7,787		1,675	433
89	Holyoke, Mass.	424,716	362,917	362,917		61,799	8,351			
90	Akron, Ohio	2,566	2,566	2,566					2,552	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$116,552	\$112,791	\$112,791		\$3,761	\$11,816			
92	Saginaw, Mich.	82,139	80,614	80,614		1,525	430			
93	Lincoln, Nebr.	70,245	69,627	69,627		618	1,348			
94	Altoona, Pa.	109,707	109,474	109,474		233	7,393		\$360	
95	Lancaster, Pa.	125,640	125,257	125,248	\$9	383			166	\$7,342
96	Spokane, Wash.	335,340	335,340	335,330	10		39,523			
97	Covington, Ky.	112,724	112,339	112,339		385	403		1,331	
98	Birmingham, Ala.	1,408	1,408	1,408			376			
99	South Bend, Ind.	76,574	76,574	76,491	83		882			
100	Pawtucket, R. I.	224,886	209,484	209,484		15,402	5,524			
101	Bayonne, N. J.	187,184	187,184	187,184			3,343		806	
102	Binghamton, N. Y.	120,396	120,396	120,193	203		1,449		500	
103	Butte, Mont.									
104	McKeesport, Pa.	74,490	74,490	74,439	61		6,442		270	
105	Johnstown, Pa.	713	713	713			377			336
106	Augusta, Ga.	136,289	136,289	136,204	85		2,504		529	61,787
107	Dubuque, Iowa	48,922	48,464	48,464		458	522			665
108	Mobile, Ala.	116,623	116,623	116,623			19,186		14,566	1,240
109	Sioux City, Iowa	74,538	73,793	73,501	292	745	3,077		1,162	
110	Springfield, Ohio	73,763	73,763	73,722	41		849		10,410	
111	Topeka, Kans.	84,355	84,355	84,063	292		431			
112	Allentown, Pa.	88,034	88,034	88,034			8,926		368	
113	Wheeling, W. Va.	266,820	266,820	266,349	471		4,977		8,577	
114	East St. Louis, Ill.	137	137	137			137			
115	Montgomery, Ala.	89,993	89,993	89,993			10,954		4,054	
116	Davenport, Iowa	1,090	1,090	1,090					1,090	
117	Bay City, Mich.	93,962	70,108	70,094	14	23,854				
118	Little Rock, Ark.	5,402	5,402	5,402			313			
119	Pasadena, N. J.									
120	Atlantic City, N. J.	134,896	134,896	134,896						
121	York, Pa.	451	451	451						451
122	Quincy, Ill.	1,254	1,254	1,254			847		376	
123	Springfield, Ill.	117,377	116,626	116,223	403	751		\$1,607		
124	Malden, Mass.	119,324	119,324	118,554	770		5,837			
125	Canton, Ohio	81,935	81,935	81,935			6,142		9,414	

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



## GENERAL TABLES.

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## PUBLIC SERVICE ENTERPRISES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Rates.	Manufactures.	Sales.	Permits.	Water-supply systems.	Electric light systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries. <sup>2</sup>	All other public service enterprises.	
\$199,406		\$10,708		\$213,529				\$4,646	\$14,119			58
185,905		524		193,418			\$1,035	150	50			59
312,209		2,034		339,666								60
112,617		4,570		118,601				18,134				61
219,800		115		226,949					12,849			62
109,886		1,833		109,304			13,856	5,534	90			63
283,480		20,077		183,183		\$132,596	500		3,313		\$523	64
140,685		10,243	\$1,711	151,612			16,938		11,197		3,278	65
214,580		2,062	1,811	216,700					4,312			66
	\$9,400	6					2,729	675		\$24,400	2,180	67
135,207		3,336		136,118							2,603	68
155,035		5,791	1,020	162,193			380		7,684		396	69
97,466		9,617		102,357			228	1,587			220	70
							3,440	2,256	12,985		210	71
538		2,725					10,531		4,779		1,466	72
109,575		354		109,929				324				73
171,890		69		171,959							263	74
124,867		5,771	887	132,735					14,216		2,110	75
												76
176,433		1,832		180,505			539				2,432	77
53,290				53,330			690	339				78
182,597		14,494	2,784	221,112			17,689	65			450	79
							3,498					80
405,257		907		222,122	\$196,571							81
		20,399						440			300	82
170,697		5,421		178,892					20,148		13,708	83
		1,571							11,395		310	84
124,663		1,787		131,245							12,940	85
75,147		6,022		87,611			466				306	86
415,269		1,096		122,814	136,805	165,097	3,318				135	87
		14					2,566					88
												89
												90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$101,890	\$2,846	\$112,106	\$4,446	91
65,762	12,591	70,505	11,634	92
67,280	1,617	69,334		93
99,800	308	109,707	\$911	94
113,339	4,793	118,132	7,342	95
293,934	1,883	335,340		96
* 110,289	40	105,902	1,699	97
	1,032			98
70,047	5,645	76,188	113	99
212,155	7,207	219,058		100
179,123	3,912	186,378	\$806	101
112,811	5,636	120,266		102
67,297	481	74,220		103
			713	104
				105
70,377	1,092	70,526	329	106
47,735		47,735	1,187	107
78,236	3,395	80,200	8,531	108
66,980	2,027	71,905	523	109
62,504		62,504	11,259	110
77,751	6,173	83,924	431	111
76,731	2,009	87,748		112
231,197	22,069	149,713	\$107,517	113
			137	114
72,621	2,364	77,895	3,838	115
			1,080	116
92,990	972	51,206		117
	5,089			118
134,896		134,896		119
				120
	31		451	121
94,822	20,948	94,882	878	122
109,411	4,076	111,863	1,607	123
65,623	756	71,773	3,321	124
				125

<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.<sup>3</sup> Including \$5,123, receipts from toll bridges.

## STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM REVENUES 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 1906—Continued.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, public service enterprises, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.
			Total.	Corporate.	Temporary. <sup>1</sup>					
126	Chester, Pa.	\$1,060	\$1,060	\$1,060						\$1,060
127	Salem, Mass.	99,310	99,310	99,310			\$2,165	\$59	\$1,402	
128	Haverhill, Mass.	114,211	113,676	113,676		\$535	4,639		1,084	
129	Chelsea, Mass.	131,951	124,561	124,561		7,390	1,092			
130	Superior, Wis.									
131	Newton, Mass.	161,273	155,591	155,132	\$459	5,682	12,824			
132	Newcastle, Pa.	60	60	60			60			
133	South Omaha, Nebr.									
134	Jacksonville, Fla.	317,500	263,063	262,744	319	54,437	5,390			
135	Rockford, Ill.	69,145	69,145	69,145			8,067			
136	Knoxville, Tenn.	10,652	10,652	10,652			1,986		8,666	
137	Elmira, N. Y.	8,101	8,101	8,101			4,263		294	
138	Joplin, Mo.	13,148	13,148	13,148			13		1,018	
139	Wichita, Kans.	1,364	1,364	1,364			1,124		240	
140	Galveston, Tex.	113,481	100,709	100,709		12,772	3,031		207	
141	Chattanooga, Tenn.	1,313	1,313	1,313					1,313	
142	New Britain, Conn.	109,706	109,492	109,492		214	7,913		4,079	
143	Fitchburg, Mass.	128,153	84,240	84,240		43,913	9,297			
144	Woonsocket, R. I.	97,368	72,893	72,893		24,475	1,679			
145	Auburn, N. Y.	116,941	92,069	92,069		24,872	5,243		703	1,465
146	Racine, Wis.	7,386	7,386	7,386			3,895			119
147	Macon, Ga.	9,222	9,222	9,222			2,679		5,123	
148	Kalamazoo, Mich.	40,985	40,985	40,914	71		9,549			
149	Joliet, Ill.	20,351	20,351	20,351						
150	Oshkosh, Wis.	1,180	1,180	1,180					60	
151	Sacramento, Cal.	128,573	128,573	128,573			3,026		1,847	
152	Taunton, Mass.	131,233	128,008	128,008		3,225	2,477			13
153	Pueblo, Colo.	152,604	129,620	129,525	95	22,984	2,038		175	
154	Newport, Ky.	63,547	63,547	63,314	233		1,792		511	79
155	West Hoboken, N. J.									
156	Everett, Mass.	97,360	96,191	96,159	32	1,169	4,653			
157	La Crosse, Wis.	45,589	45,589	45,589			1,263			
158	Fort Worth, Tex.	130,181	130,181	129,012	1,169				157	

<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.

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## PUBLIC SERVICE ENTERPRISES: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Rates.	Manufac- tures.	Sales.	Permits.	Water- supply systems.	Electric light systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Institutional industries. <sup>2</sup>	All other public service enterprises.	
\$94,072		\$1,612		\$95,030			\$59	\$1,060	\$4,221			126
107,437		1,051		114,141			67		3			127
130,859				131,951								128
												129
												130
137,449		11,000		161,273			60					131
												132
311,780		330		93,816	\$223,684							133
54,098		6,980		69,145								134
												135
		3,544					10,652					136
8,999		3,118			8,999		13		8,101			137
							1,364		3,118		\$1,018	138
98,844		10,732	\$967	112,283			125		991		82	139
												140
								1,000			313	141
94,817		2,887		100,049					6,403		3,254	142
115,433		3,423		123,602					4,551			143
95,689				97,368								144
95,252		14,278		98,146					1,622		17,173	145
		3,372							7,287		119	146
		1,420					5,123		4,099			147
28,988		2,448		35,205			677		5,103			148
19,675		629	47	20,351								149
		1,120							1,120		60	150
												151
120,118		564	3,018	122,323				1,767	4,483			152
124,948		3,795		75,201	53,998				2,034			153
146,845		3,546		151,020					1,584			154
* 57,367		2,783	1,015	57,834			79	511			5,123	155
												156
89,860		2,847		91,488					5,872			157
* 42,454		1,872		38,518			1,247				5,824	158
130,024				130,024							157	158

<sup>2</sup> Including \$5,123, receipts from toll bridges.

\* Including \$5,824, receipts from toll bridges.

## STATISTICS OF CITIES.

TABLE 16.—STATISTICS OF WATER-

[Cities neither owning nor operating water-supply systems are omitted from this table. For a list

City number.	CITY.	Year built.	Year acquired by city.	Length of mains (miles).	Cost.	Present value.	Outstanding indebtedness.
	Grand total.....			24,134.4	\$621,745,875	\$572,171,710	\$281,478,336
	Group I.....			11,735.5	392,393,238	316,666,879	151,902,360
	Group II.....			5,347.1	104,148,384	119,262,611	68,136,805
	Group III.....			3,718.9	76,475,056	81,028,701	35,889,832
	Group IV.....			3,332.9	48,729,197	55,213,519	25,549,309

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	(*)	(*)	2,091.9	\$145,207,255	\$77,358,125	\$76,244,693
2	Chicago, Ill.....	1840	1851	2,073.2	41,379,145	42,156,989	4,397,208
3	Philadelphia, Pa.....	1801	(*)	1,529.6	64,840,496	63,000,000	24,665,250
4	St. Louis, Mo.....	1835	(*)	813.0	24,949,739	24,949,758	5,793,030
5	Boston, Mass.....	1848	(*)	743.6	16,854,620	16,854,620	4,562,500
6	Baltimore, Md.....	1808	1854	684.2	12,833,496	13,468,944	8,850,000
7	Cleveland, Ohio.....	1856	(*)	677.0	14,404,311	11,010,990	4,441,000
8	Buffalo, N. Y.....	1851	1868	516.5	8,196,986	7,834,528	4,122,055
9	Pittsburg, Pa.....	1872	(*)	402.0	12,897,202	15,000,000	7,555,365
11	Detroit, Mich.....	1874	(*)	712.0	8,525,669	8,494,830	1,093,000
12	Cincinnati, Ohio.....	1840	(*)	490.0	17,786,505	14,300,000	8,919,400
13	Milwaukee, Wis.....	1872	(*)	409.0	5,740,321	5,705,800	258,889
14	New Orleans, La.....	1905	(*)	144.0	734,370	734,370	1,000,000
15	Washington, D. C.....	1854	(*)	449.5	18,043,123	15,797,925	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	1889	1900	354.0	\$11,122,631	\$20,107,379	\$11,957,000
17	Minneapolis, Minn.....	1868	(*)	333.0	5,894,520	5,911,350	1,952,119
18	Jersey City, N. J.....	1904	(*)	225.0	7,930,870	6,000,000	5,555,530
19	Louisville, Ky.....	1860	1903	284.9	7,610,723	8,350,000	1,641,923
20	Indianapolis, Ind. <sup>a</sup> .....	1895	1897	6.0	28,260	30,000	10,000
21	St. Paul, Minn.....	1870	1882	284.0	4,517,329	5,000,000	2,334,075
22	Providence, R. I.....	1871	(*)	362.5	7,071,283	7,071,283	4,433,000
23	Rochester, N. Y.....	1873	(*)	359.7	8,351,935	8,188,296	6,594,000
24	Kansas City, Mo.....	1874	1895	342.5	7,348,966	8,500,000	3,658,627
25	Toledo, Ohio.....	1873	(*)	211.0	2,016,915	2,006,679	1,257,757
26	Denver, Colo.....	1889	1894	42.0	160,000	165,000	20,000
27	Columbus, Ohio.....	1871	(*)	211.1	3,277,955	2,976,858	2,782,000
28	Allegheny, Pa.....	1847	(*)	200.0	2,670,240	6,100,000	2,521,500
29	Los Angeles, Cal.....	1868	1902	608.0	4,554,644	6,831,150	3,759,916
30	Worcester, Mass.....	1845	1848	197.2	4,406,202	4,443,713	3,843,158
31	Memphis, Tenn.....	1876	1903	172.0	2,827,984	2,750,000	2,320,981
34	Syracuse, N. Y.....	1840	1891	201.7	4,684,510	4,681,903	4,080,554
38	Portland, Oreg.....	1857	1886	283.0	7,309,928	7,457,700	3,165,085
39	Fall River, Mass.....	1874	(*)	100.0	2,076,499	1,981,900	1,552,000
40	Atlanta, Ga.....	1874	(*)	172.5	4,028,960	4,050,000	1,162,475
41	Seattle, Wash.....	(19)	(11)	250.0	4,181,089	4,600,000	1,999,000
42	Dayton, Ohio.....	1870	(*)	147.0	2,076,951	2,059,400	935,100

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	1874	(*)	165.5	\$1,818,763	\$1,552,000	\$1,100,000
44	Cambridge, Mass.....	1856	1865	126.7	6,342,200	6,342,200	3,871,100
45	Albany, N. Y.....	1799	1850	140.0	3,684,157	2,434,880	1,231,400
46	Hartford, Conn.....	1854	(*)	141.0	3,489,217	3,051,250	675,000
47	Lowell, Mass.....	1873	(*)	140.6	3,054,069	4,375,889	1,156,100
48	Reading, Pa.....	1819	1865	110.0	2,908,028	2,908,028	400,000
49	Richmond, Va.....	1830	(*)	116.5	2,970,310	3,500,000	1,172,100
50	Trenton, N. J.....	1802	1859	155.0	2,111,188	2,111,188	690,500
51	Wilmington, Del.....	1827	(*)	119.0	1,935,540	2,180,000	360,000
52	Camden, N. J.....	(19)	(13)	92.6	2,592,119	2,585,000	1,246,000
53	Nashville, Tenn.....	1832	(*)	100.3	2,166,200	3,115,000	1,360,000
55	Lynn, Mass.....	1871	(*)	138.0	2,966,713	3,114,025	1,788,500
58	New Bedford, Mass.....	1866	(*)	106.2	3,326,771	2,531,201	1,578,000
59	Troy, N. Y.....	1833	(*)	105.0	3,245,557	4,000,000	2,182,778
60	Springfield, Mass.....	(14)	(16)	156.8	2,399,481	2,221,250	555,000
62	Lawrence, Mass.....	1875	(*)	88.7	1,347,674	1,347,674	764,649
63	Somerville, Mass.....	1868	(*)	91.3	905,210	901,042	86,000
64	Savannah, Ga.....	1853	(*)	67.2	1,149,707	1,140,000	898,300
65	Duluth, Minn.....	(19)	(17)	85.0	2,210,893	2,336,240	2,208,970
66	Norfolk, Va.....	1872	(*)	74.8	1,368,435	1,585,000	1,015,000

<sup>1</sup> Excess of total costs of operation, with estimate for taxes, over total earnings.<sup>2</sup> One plant built in each of the following years—1842, 1873, 1874, 1884, 1893, and 1897; for two plants the year was not reported.<sup>3</sup> One plant acquired in 1856 and one in 1903, and six built by city.<sup>4</sup> Built by city.<sup>5</sup> Excess of total costs of operation over total earnings.<sup>6</sup> Including interest paid to state on account of metropolitan waterworks loan.<sup>7</sup> Waterworks not completed.<sup>8</sup> Report is for a small plant supplying only a portion of the city.<sup>9</sup> Excess of payments for expenses of water service over collections for services to public.

# GENERAL TABLES.

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## SUPPLY ENTERPRISES: 1906.

of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

EARNINGS.			COSTS OF OPERATION.				Estimated amount of taxes.	RELATION BETWEEN EARNINGS AND COSTS: EXCESS OF—			City number.
Total.	Collections for services to public.	Allowance for services to city (estimated).	Total.	Payments for expenses of water service.	Allowance for—			Total earnings over—			
					Interest on present value.	Deprecia-tion.		Total costs of operation.	Total costs of operation, with esti-mate for taxes.	Collections for services to public over payments for expenses of water service.	
\$60,026,970	\$51,020,885	\$9,006,085	\$54,734,059	\$19,948,436	\$28,390,415	\$11,395,208	\$7,547,880	\$5,292,911	<sup>1</sup> \$2,254,969	\$31,072,449	
35,054,220	29,660,459	5,393,761	30,923,492	12,008,885	12,595,961	6,318,646	4,240,554	4,130,728	<sup>1</sup> 109,826	17,651,574	
11,503,178	9,991,044	1,512,134	10,752,504	3,496,002	4,915,059	2,341,443	1,538,129	750,674	<sup>1</sup> 787,455	6,495,042	
7,858,622	6,656,708	1,201,914	7,582,501	2,681,614	3,387,215	1,613,672	1,072,962	276,121	<sup>1</sup> 796,841	4,075,094	
5,610,950	4,712,674	898,276	5,475,562	1,861,935	2,492,180	1,121,447	696,235	135,388	<sup>1</sup> 560,847	2,850,739	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$12,224,284	\$10,414,545	\$1,809,739	\$7,673,340	\$3,496,002	\$2,630,176	\$1,547,162	\$1,145,674	\$4,550,944	\$3,405,270	\$6,918,543	1
5,333,387	4,431,746	901,641	4,096,938	1,566,519	1,686,280	843,139	339,785	1,237,449	897,664	2,865,227	2
4,661,176	4,026,813	634,363	5,534,803	2,195,803	2,079,000	1,260,000	916,650	<sup>5</sup> 873,627	<sup>1</sup> 1,790,277	1,831,010	3
2,043,325	1,757,624	285,701	2,411,527	964,441	948,091	498,995	288,918	<sup>5</sup> 368,202	<sup>1</sup> 657,120	793,183	4
2,800,377	2,535,377	265,000	2,942,585	871,399	<sup>6</sup> 1,734,094	337,092	251,471	<sup>5</sup> 142,208	<sup>1</sup> 393,679	1,663,978	5
1,201,697	958,083	243,614	1,229,417	367,404	592,634	269,379	252,947	<sup>5</sup> 27,720	<sup>1</sup> 280,667	590,679	6
1,195,788	993,244	202,544	1,104,320	443,661	440,440	220,219	179,589	91,468	<sup>1</sup> 88,121	549,583	7
1,005,942	837,942	168,000	931,608	469,371	305,547	156,690	114,697	74,334	<sup>1</sup> 40,363	368,571	8
1,231,761	1,066,725	165,036	1,212,990	372,990	540,000	300,000	253,650	18,771	<sup>1</sup> 234,879	693,735	9
774,135	618,580	155,555	671,293	195,583	305,814	169,896	131,330	102,842	<sup>1</sup> 28,488	422,997	11
1,127,507	975,606	151,901	1,429,321	642,821	500,500	286,000	163,725	<sup>5</sup> 301,814	<sup>1</sup> 455,539	332,785	12
685,579	545,702	139,877	558,035	187,158	256,761	114,116	53,349	127,544	74,195	358,544	13
769,262	498,472	270,790	1,128,315	235,733	576,624	315,958	158,769	<sup>5</sup> 359,053	<sup>1</sup> 517,822	262,739	14
											15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$1,216,166	\$1,082,934	\$133,232	\$1,433,176	\$246,840	\$784,188	\$402,148	\$261,195	<sup>5</sup> \$217,010	<sup>1</sup> \$478,205	\$836,094	16
453,911	327,951	125,960	529,369	174,688	236,454	118,227	58,877	<sup>5</sup> 75,458	<sup>1</sup> 134,335	153,263	17
1,115,834	1,006,426	109,458	971,900	563,900	288,000	120,000	78,420	<sup>5</sup> 143,984	<sup>1</sup> 55,564	442,826	18
632,941	528,922	104,019	781,504	197,004	417,500	167,000	127,755	<sup>5</sup> 148,563	<sup>1</sup> 276,318	331,918	19
5,275	3,520	1,755	6,414	4,314	1,500	500	304	<sup>5</sup> 1,139	<sup>1</sup> 1,443	<sup>9</sup> 794	20
414,630	320,875	93,755	453,763	123,763	230,000	100,000	64,250	<sup>5</sup> 39,133	<sup>1</sup> 103,383	197,112	21
832,804	739,312	93,492	389,814	157,632	144,566	87,616	103,948	442,990	339,042	581,680	22
620,478	535,055	85,423	666,316	191,395	311,155	163,766	129,784	<sup>5</sup> 45,838	<sup>1</sup> 175,622	343,660	23
810,949	727,056	83,893	820,684	276,684	374,000	170,000	98,685	<sup>5</sup> 9,735	<sup>1</sup> 108,420	450,372	24
291,224	217,633	73,591	198,306	75,898	82,274	40,134	31,405	92,918	61,513	141,735	25
16,281	16,281		16,714	4,999	8,415	3,300	2,895	<sup>5</sup> 433	<sup>1</sup> 3,328	11,282	26
310,831	243,941	66,890	313,629	132,041	122,051	59,537	41,557	<sup>5</sup> 2,798	<sup>1</sup> 44,355	111,900	27
431,327	364,517	66,810	676,394	286,994	257,400	132,000	131,272	<sup>5</sup> 245,067	<sup>1</sup> 376,339	77,523	28
1,020,265	960,299	59,966	562,952	159,914	265,415	136,623	39,382	457,313	417,931	800,385	29
419,992	360,156	59,836	323,095	65,360	168,861	88,874	58,829	96,897	38,068	294,796	30
579,793	522,285	57,508	416,700	240,700	121,000	55,000	44,550	163,093	118,543	281,585	31
363,447	308,762	54,685	355,965	108,142	159,185	93,638	75,034	<sup>7</sup> 482	<sup>1</sup> 67,552	205,620	34
610,638	500,091	50,547	610,433	80,936	380,343	149,154	44,269	<sup>7</sup> 205	<sup>1</sup> 44,064	479,155	38
244,476	195,743	48,733	166,474	47,560	79,276	39,638	31,413	78,002	46,589	148,183	39
339,433	291,138	48,295	405,027	153,927	170,100	81,000	30,375	<sup>5</sup> 65,594	<sup>1</sup> 95,969	137,211	40
578,593	530,675	47,918	459,729	137,729	230,000	92,000	55,016	118,864	63,848	392,946	41
193,840	147,472	46,368	194,146	70,582	82,376	41,188	28,914	<sup>5</sup> 306	<sup>1</sup> 29,220	76,890	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$228,725	\$180,824	\$47,901	\$163,493	\$64,165	\$68,288	\$31,040	\$16,653	\$65,232	\$48,579	\$116,659	43
414,171	366,869	47,302	447,571	73,381	247,346	126,844	104,329	<sup>5</sup> 33,400	<sup>1</sup> 137,729	293,488	44
357,830	310,532	47,298	285,078	136,550	99,830	48,698	36,669	72,752	36,063	173,982	45
319,985	273,990	45,995	285,802	102,727	122,050	61,025	50,193	54,183	<sup>1</sup> 16,010	171,263	46
257,138	211,455	45,683	384,696	122,142	175,036	87,518	76,009	<sup>5</sup> 127,558	<sup>1</sup> 203,567	89,613	47
269,151	225,403	43,748	233,781	59,300	116,321	58,160	30,534	35,370	<sup>4</sup> 836	166,103	48
230,755	188,877	41,878	252,519	49,519	133,000	70,000	30,750	<sup>5</sup> 21,764	<sup>1</sup> 58,514	139,358	49
234,195	192,744	41,451	187,009	60,337	84,448	42,224	21,866	47,186	25,821	132,407	50
269,413	228,546	40,867	204,284	71,304	89,380	43,600	22,255	65,129	<sup>4</sup> 871	157,242	51
270,192	229,463	40,729	250,705	93,020	105,985	51,700	32,422	19,487	<sup>1</sup> 12,955	136,443	52
262,382	221,724	40,658	309,659	94,724	152,635	62,300	35,044	<sup>5</sup> 47,277	<sup>1</sup> 82,321	127,000	53
298,195	260,396	37,799	290,852	110,239	118,333	62,280	46,897	<sup>7</sup> 343	<sup>1</sup> 39,554	150,157	55
250,367	213,529	36,838	203,772	46,838	106,310	50,624	39,917	46,595	<sup>1</sup> 6,678	106,691	58
230,145	193,418	36,727	347,003	115,003	152,000	80,000	74,480	<sup>5</sup> 116,858	<sup>1</sup> 191,338	78,415	59
376,067	339,666	36,401	208,977	79,554	84,788	44,625	25,985	<sup>1</sup> 167,090	141,105	260,102	60
152,944	118,601	34,343	135,410	54,549	53,907	26,954	19,043	17,534	<sup>1</sup> 1,509	64,052	62
260,933	226,949	33,984	160,439	48,975	<sup>9</sup> 93,444	18,020	13,840	100,494	86,654	177,974	63
142,231	109,304	32,927	121,728	41,928	57,000	22,800	12,403	20,503	<sup>8</sup> 1,000	67,376	64
215,505	183,183	32,322	206,444	66,269	93,450	46,725	23,269	9,061	<sup>1</sup> 14,208	116,914	65
183,738	151,612	32,126	166,708	68,438	66,570	31,700	17,522	<sup>1</sup> 492	<sup>1</sup> 492	83,174	66

<sup>10</sup> One plant built in 1882 and one in 1884.

<sup>11</sup> One plant acquired in 1889 and one in 1891.

<sup>12</sup> One plant built in 1853 and one in 1899.

<sup>13</sup> One plant acquired in 1870 and one built by city.

<sup>14</sup> One plant built in each of the following years—1864, 1873, and 1890.

<sup>15</sup> One plant acquired in 1872 and two built by city.

<sup>16</sup> One plant built in 1883 and one in 1891.

<sup>17</sup> One plant acquired in 1898 and one in 1902.

## STATISTICS OF CITIES.

TABLE 16.—STATISTICS OF WATER

[Cities neither owning nor operating water-supply systems are omitted from this table. For a list

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Year built.	Year acquired by city.	Length of mains (miles).	Cost.	Present value.	Outstanding indebtedness.
67	Hoboken, N. J. <sup>1</sup>	1855	(2)	32.0	(3)	\$250,000	\$20,000
70	Manchester, N. H.	1873	(2)	109.7	\$1,822,801	1,822,801	508,000
71	Yonkers, N. Y.	1874	(2)	103.9	2,189,040	2,189,040	1,921,000
72	Evansville, Ind.	1872	(2)	82.0	1,222,733	1,055,790	400,789
75	Schenectady, N. Y.	1872	1885	69.8	1,053,661	1,053,661	919,000
76	Waterbury, Conn.	1868	(2)	72.5	1,968,030	2,000,000	850,000
77	Salt Lake City, Utah.	1875	(2)	153.1	4,472,557	5,257,341	1,107,507
79	Erie, Pa.	1868	(2)	122.0	2,201,217	2,174,034	274,072
80	Houston, Tex. <sup>7</sup>	(2)	1906	65.0	907,928	896,423	901,000
82	Harrisburg, Pa.	1840	(2)	57.8	1,342,411	2,436,275	921,600
83	Tacoma, Wash.	1883	1893	142.5	1,907,708	2,200,000	1,768,000
86	Dallas, Tex.	1876	1882	107.0	1,716,047	2,050,000	713,967
87	Youngstown, Ohio.	1872	(2)	95.0	1,231,068	1,404,695	300,900
88	Fort Wayne, Ind.	1880	(2)	98.2	945,178	1,600,000	294,600
89	Holyoke, Mass.	1873	(2)	88.2	1,502,465	1,296,774	350,000

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	1880	(2)	97.3	\$1,717,768	\$1,716,820	\$1,485,000
92	Saginaw, Mich.	1873	(2)	96.2	965,273	885,000	483,700
93	Lincoln, Nebr.	1885	(2)	66.2	646,740	1,500,850	204,500
94	Altoona, Pa.	1860	1872	65.8	936,537	2,060,000	759,000
95	Lancaster, Pa.	1836	(2)	64.8	1,250,981	1,200,000	400,500
96	Spokane, Wash.	1885	(2)	140.8	2,223,197	2,294,242	1,461,128
97	Covington, Ky.	1891	(2)	45.6	1,627,734	1,650,000	1,319,200
99	South Bend, Ind.	1873	(2)	80.3	884,291	880,633	194,522
100	Pawtucket, R. I.	1878	(2)	159.4	2,044,849	2,035,451	1,462,725
101	Bayonne, N. J. <sup>1</sup>	1882	(2)	41.8	(2)	426,912	199,500
102	Binghamton, N. Y.	1867	(2)	81.4	1,531,980	3,000,000	-----
104	McKeesport, Pa.	1882	(2)	56.5	519,862	553,006	302,000
106	Augusta, Ga.	1859	(2)	60.8	1,188,119	1,188,119	588,000
107	Dubuque, Iowa.	1871	1900	45.0	630,040	640,000	424,000
108	Mobilie, Ala.	1899	(2)	155.0	1,082,372	1,500,000	875,000
109	Sioux City, Iowa.	1885	(2)	67.2	589,370	589,370	46,294
110	Springfield, Ohio.	1881	(2)	71.0	830,991	523,566	345,078
111	Topeka, Kans.	1885	1905	48.0	666,416	677,062	620,000
112	Allentown, Pa.	1865	1869	59.0	858,340	736,600	342,200
113	Wheeling, W. Va.	1834	(2)	44.8	1,017,297	1,042,798	81,440
115	Montgomery, Ala.	1885	1898	80.0	821,463	1,150,000	800,000
117	Bay City, Mich.	1872	(2)	78.1	930,595	778,928	462,253
120	Atlantic City, N. J.	1882	1895	79.0	1,424,057	1,390,179	1,275,695
123	Springfield, Ill.	1866	(2)	72.6	1,057,044	1,500,000	-----
124	Malden, Mass.	1869	(2)	82.6	863,102	890,102	663,000
125	Canton, Ohio.	1869	(2)	74.0	893,386	1,040,000	326,000
127	Salem, Mass.	1869	(2)	65.5	1,944,582	1,857,106	182,500
128	Haverhill, Mass.	1804	1891	82.0	1,432,808	1,432,808	976,000
129	Chelsea, Mass.	1867	(2)	39.6	507,530	483,781	310,000
131	Newton, Mass.	1876	(2)	141.4	2,232,446	2,232,446	1,387,000
134	Jacksonville, Fla.	1880	(2)	51.0	538,257	525,000	315,000
135	Rockford, Ill.	1876	(2)	78.0	737,003	726,839	69,559
140	Galveston, Tex.	1888	(2)	51.0	1,548,626	1,550,000	481,325
142	New Britain, Conn.	1857	(2)	53.0	1,663,030	2,025,000	575,000
143	Fitchburg, Mass.	1873	(2)	72.6	1,460,777	1,176,588	532,000
144	Woonsocket, R. I.	1884	1885	58.2	975,136	1,117,944	1,032,000
145	Auburn, N. Y.	1865	1894	69.0	693,982	693,982	345,000
148	Kalamazoo, Mich.	1869	(2)	60.0	458,293	425,000	-----
149	Joliet, Ill.	1883	1889	34.9	397,338	605,000	62,600
151	Sacramento, Cal.	1852	1856	48.0	498,500	2,028,725	134,000
152	Taunton, Mass.	1876	(2)	82.0	1,350,725	1,347,106	838,500
153	Pueblo, Colo.	(2)	(2)	125.0	1,847,013	1,736,250	1,449,460
154	Newport, Ky.	1873	(2)	35.0	801,612	755,000	611,500
156	Everett, Mass.	1870	(2)	43.6	728,557	408,700	200,000
157	La Crosse, Wis.	1880	(2)	52.1	473,909	595,681	197,000
158	Fort Worth, Tex.	1892	(2)	82.8	1,237,219	1,580,925	730,130

<sup>1</sup>City owns distribution system only.<sup>2</sup>Built by city.<sup>3</sup>Not reported.<sup>4</sup>Excess of total costs of operation over total earnings.<sup>5</sup>Excess of total costs of operation, with estimate for taxes, over total earnings.

## SUPPLY ENTERPRISES: 1906—Continued.

of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

EARNINGS.			COSTS OF OPERATION.				Estimated amount of taxes.	RELATION BETWEEN EARNINGS AND COSTS: EXCESS OF—			City number.
Total.	Collections for services to public.	Allowances for services to city (estimated).	Total.	Payments for expenses of water service.	Allowance for—			Total earnings over—		Collections for services to public over payments for expenses of water service.	
					Interest on present value.	Depreciation.		Total costs of operation.	Total costs of operation, with estimate for taxes.		
\$248,712	\$216,700	\$32,012	\$249,026	\$232,776	\$11,250	\$5,000	\$3,882	\$314	\$4,196	\$16,076	67
167,176	136,118	31,058	145,616	32,602	76,558	36,456	27,178	21,560	5,618	103,516	70
192,966	162,193	30,773	231,594	87,117	100,696	43,781	37,630	38,628	76,258	75,076	71
133,056	102,357	30,699	159,230	74,767	63,347	21,116	14,042	26,174	40,216	27,590	72
139,650	109,929	29,721	103,047	40,881	41,093	21,073	13,160	36,603	23,443	69,048	75
201,673	171,959	29,714	138,705	20,705	78,000	40,000	20,240	62,968	42,728	151,254	76
162,112	132,735	29,377	386,528	71,087	210,294	105,147	73,971	224,416	298,387	61,648	77
209,304	180,506	28,798	200,076	63,451	91,083	45,542	24,175	9,228	14,947	117,055	79
63,301	53,330	9,971	58,162	26,788	22,410	8,964	4,258	5,139	881	26,542	80
247,865	221,112	26,753	211,949	70,645	92,578	48,726	24,777	35,916	11,139	150,467	82
248,711	222,122	26,589	217,234	63,234	110,000	44,000	29,920	31,477	1,557	158,888	83
204,234	178,892	25,342	212,372	72,972	98,400	41,000	16,912	8,138	25,050	105,920	86
156,546	131,245	25,301	155,531	64,226	63,211	28,094	12,080	1,015	11,065	67,019	87
112,066	87,611	24,455	140,257	50,657	57,600	32,000	15,904	28,191	44,095	36,954	88
147,188	122,814	24,374	127,244	50,734	50,574	25,936	19,231	19,944	713	72,080	89

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$136,776	\$112,106	\$24,670	\$137,572	\$37,997	\$65,239	\$34,336	\$29,993	\$796	\$30,789	\$74,109	91
94,876	70,505	24,371	93,824	40,724	35,400	17,700	15,726	1,052	14,674	29,781	92
93,450	69,334	24,116	128,889	34,335	64,537	30,017	12,663	35,439	48,102	34,999	93
133,662	109,707	23,955	144,622	21,022	82,400	41,200	23,340	10,960	34,300	88,685	94
141,697	118,132	23,565	142,510	71,950	45,360	25,200	10,924	813	11,737	46,182	95
358,843	335,340	23,503	216,503	49,023	121,565	45,885	26,843	142,340	115,497	286,317	96
129,120	105,902	23,218	138,579	39,579	66,000	33,000	21,648	9,459	31,107	66,323	97
98,491	76,188	22,303	88,375	32,015	38,748	17,612	8,630	10,116	1,486	44,173	99
241,163	219,058	22,105	181,297	59,170	81,418	40,709	29,921	59,866	29,945	159,888	100
208,463	186,378	22,083	191,385	164,490	18,357	8,538	4,594	17,078	12,484	21,888	101
142,159	120,266	21,895	214,957	46,957	108,000	60,000	43,448	72,798	116,246	73,309	102
95,939	74,220	21,719	90,342	55,503	23,779	11,060	7,648	5,597	2,051	18,717	104
92,089	70,526	21,563	91,213	15,174	52,277	23,762	11,881	876	11,005	55,352	106
69,270	47,735	21,535	77,605	36,005	28,800	12,800	6,899	8,335	15,234	11,730	107
101,652	80,200	21,452	130,324	38,824	61,500	30,000	10,125	28,672	38,797	41,376	108
93,165	71,905	21,260	104,918	24,918	60,000	20,000	12,565	11,753	24,318	46,987	109
83,539	62,504	21,035	60,088	24,486	25,131	10,471	7,212	23,451	16,239	38,018	110
104,867	83,924	20,943	70,518	27,186	29,781	13,541	13,033	34,349	21,316	56,738	111
108,546	87,748	20,798	70,128	29,615	28,781	14,732	6,740	38,418	31,078	58,133	112
170,460	149,713	20,747	230,903	82,903	108,000	40,000	5,475	60,443	65,918	66,810	113
98,299	77,895	20,404	121,286	46,536	51,750	23,000	6,463	22,987	29,450	31,359	115
71,500	51,206	20,294	76,562	24,373	36,610	15,579	18,889	5,062	23,951	26,833	117
154,668	134,896	19,772	145,802	49,736	49,736	21,624	11,344	8,866	2,478	60,454	120
114,349	94,882	19,467	140,330	53,330	57,000	30,000	10,830	25,981	30,811	41,552	123
131,319	111,863	19,456	110,336	35,318	57,216	17,802	13,441	20,983	7,542	76,545	124
90,993	71,773	19,220	101,229	35,709	44,720	20,800	12,641	10,236	22,877	36,064	125
114,010	95,030	18,980	146,046	36,477	72,427	37,142	28,191	32,036	60,227	58,553	127
133,121	114,141	18,980	111,105	25,137	57,312	28,656	21,721	22,016	295	89,004	128
150,917	131,951	18,966	90,081	26,972	53,433	9,676	8,984	60,836	51,852	104,979	129
180,011	161,273	18,738	154,955	19,558	90,748	44,649	31,857	25,056	6,801	141,715	131
112,204	93,810	18,388	71,383	34,633	26,250	10,500	6,226	40,821	34,595	59,183	134
87,171	69,145	18,026	81,155	34,637	31,981	14,537	4,674	6,016	1,342	34,508	135
129,461	112,283	17,178	168,775	60,275	77,500	31,000	18,600	39,314	57,914	52,008	140
116,910	100,049	16,861	132,244	10,744	81,000	40,500	24,138	15,334	39,472	89,305	142
140,261	123,602	16,659	114,222	44,803	45,887	23,532	20,437	26,039	5,602	78,799	143
113,865	97,308	16,497	82,768	16,809	43,600	22,359	12,745	31,097	18,352	80,559	144
114,628	98,146	16,482	34,288	75,927	27,769	13,880	11,041	38,701	27,660	63,858	145
51,441	35,205	16,236	49,958	24,458	17,000	8,500	4,586	1,483	3,103	10,747	148
36,444	20,351	16,093	60,518	27,798	26,620	12,100	7,623	30,074	37,697	7,447	149
137,834	122,323	15,511	154,893	33,169	81,149	40,575	22,738	17,059	39,797	89,154	151
90,678	75,201	15,477	110,780	29,964	53,884	26,942	21,594	20,112	41,706	45,237	152
166,432	151,020	15,412	181,202	59,725	86,812	34,725	27,763	14,830	42,593	91,295	153
72,999	57,834	15,165	55,457	22,712	21,645	11,100	8,569	17,542	8,973	35,122	154
106,521	91,488	15,033	88,961	21,053	39,734	8,174	7,083	37,560	30,477	70,435	156
53,075	38,518	14,557	54,993	18,060	25,019	11,914	8,149	11,918	10,067	20,458	157
143,612	130,024	13,588	203,972	79,079	93,275	31,618	16,600	60,360	76,960	50,945	158

\* Excess of payments for expenses of water service over collections for services to public.

† Plant purchased by city in 1906 and operated for only five months.

‡ Including interest paid to state on account of metropolitan waterworks loan.

§ One plant built in 1874 and one in 1906.



## STATISTICS OF CITIES.

TABLE 17.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num- ber.	CITY.	PAYMENTS.		RECEIPTS.						
		To other civil divi- sions (taxes, licenses, etc.).	Refunds. <sup>1</sup>	For other civil divisions.					Refunds. <sup>2</sup>	From sales of real prop- erty. <sup>3</sup>
				Total.	Taxes.		Liquor licenses and taxes.	All other.		
					General property.	All other.				
	Grand total.....	\$21,680,311	\$1,806,249	\$21,359,801	\$17,530,784	\$2,464,562	\$1,207,329	\$157,126	\$1,513,872	\$4,418,470
	Group I.....	10,495,843	1,216,361	10,416,421	7,532,317	2,208,638	619,274	56,192	1,189,712	\$2,893,397
	Group II.....	4,918,135	317,724	4,758,869	4,348,643	99,458	289,397	21,371	127,266	997,994
	Group III.....	4,038,654	178,139	4,023,608	3,661,194	115,006	200,563	46,845	106,657	\$148,298
	Group IV.....	2,227,679	94,025	2,160,903	1,988,630	41,460	98,095	32,718	90,237	378,781

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.	\$2,037,321	\$728,244	\$2,037,321	\$903,633	\$1,133,688			\$759,040	\$1,370,576
2	Chicago, Ill.		160,758						148,748	19,755
3	Philadelphia, Pa.	1,797,414	1,162	1,797,414	1,797,414				33,983	213,000
4	St. Louis, Mo.	1,224,393	12,407	1,224,393	837,912	112,398	\$259,638	\$14,445	6,233	100,050
5	Boston, Mass.	2,164,714	124,601	2,164,714	1,260,175	544,903	359,636		19,826	204,446
6	Baltimore, Md.		7,643						42,504	18,250
7	Cleveland, Ohio		100,934						24,805	353
8	Buffalo, N. Y.	15	25,838						33,911	908,475
9	Pittsburg, Pa.		4,154						26,033	56,882
10	San Francisco, Cal.	2,178,087	7,471	2,203,559	1,785,910	417,649			26,028	
11	Detroit, Mich.		4,439						9,703	
12	Cincinnati, Ohio		368						12,298	
13	Milwaukee, Wis.	1,073,110	2,319	968,231	947,273			20,958	42,764	\$1,357
14	New Orleans, La.		796						3,084	
15	Washington, D. C.	20,789	35,227	20,789				20,789	752	253

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.	\$1,256,423	\$1,987	\$1,256,423	\$1,256,423				\$1,388	\$458,733
17	Minneapolis, Minn.	860	44,089	860				\$860	7,268	
18	Jersey City, N. J.	949,611	35,732	949,611	949,611				1,975	11,873
19	Louisville, Ky.		35,045						19,734	50,500
20	Indianapolis, Ind.		1,666						1,100	
21	St. Paul, Minn.		1,406						367	
22	Providence, R. I.	454,192	996	454,158	387,338		\$60,800	6,020	1,703	7,721
23	Rochester, N. Y.		24,545						776	34,860
24	Kansas City, Mo.		6,131						4,974	1,777
25	Toledo, Ohio		2,126						1,927	3,653
26	Denver, Colo.	494,044	52,364	\$503,525	449,254	\$54,271			3,565	4,396
27	Columbus, Ohio		11,280						489	33,850
28	Allegheny, Pa.		222						34,663	1,300
29	Los Angeles, Cal.	376	6,401	376					10,689	
30	Worcester, Mass.	521,595	2,459	352,937	271,458	18,457	54,985	8,037	125	
31	Memphis, Tenn.		2,394						806	
32	Omaha, Nebr.		3,192						969	1,470
33	New Haven, Conn.	25,900	948	25,900	25,900				225	
34	Syracuse, N. Y.	284,633	67,306	284,633	284,633				7,802	
35	Scranton, Pa.		652						3,856	360
36	St. Joseph, Mo.	94,340	456	94,340			94,340		202	
37	Paterson, N. J.	514,761	126	514,761	514,761				766	
38	Portland, Oreg.		1,684						16,322	
39	Fall River, Mass.	293,045	6,731	293,045	209,265	26,730	50,972	6,078	158	
40	Atlanta, Ga.		782						394	3,500
41	Seattle, Wash.	28,355	5,424	28,300			28,300		2,350	384,001
42	Dayton, Ohio		1,580						2,673	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.	\$247,821	\$5,934	\$272,711	\$263,890			\$8,821	\$790	\$12,344
44	Cambridge, Mass.	236,323	10,236	236,323	225,568	\$4,351	\$14	6,390	487	316
45	Albany, N. Y.	270,365	6,580	270,365	270,365				1,014	9
46	Hartford, Conn.	34,125	29	34,125	34,125				1,374	
47	Lowell, Mass.	223,951	21,250	223,951	163,891	12,230	43,432	4,398	636	
48	Reading, Pa.		453						316	800
49	Richmond, Va.		4,443						823	
50	Trenton, N. J.	336,485	7,912	336,485	336,485				2,660	
51	Wilmington, Del.		796						682	
52	Camden, N. J.	275,554	119	275,554	275,554				30	

<sup>1</sup> Payments in correction of receipts in error reported in Table 10 and Tables 12 to 15, together with those included in columns 3 and 9 of this table.<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> Including receipts in error to the amount of \$3,410, subsequently corrected by refund payments.<sup>5</sup> Including receipts in error to the amount of \$8,450, subsequently corrected by refund payments.<sup>6</sup> Including, for specified cities, receipts in error subsequently corrected by refund payments.<sup>7</sup> Including receipts in error to the amount of \$7,875, subsequently corrected by refund payments.<sup>8</sup> Including receipts in error to the amount of \$525, subsequently corrected by refund payments.<sup>9</sup> Including receipts in error to the amount of \$3,266, subsequently corrected by refund payments.

## GENERAL TABLES.

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TABLE 17.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

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.	Taxes.		Liquor licenses and taxes.	All other.		
					General property.	All other.				
53	Nashville, Tenn.		\$173							\$6,033
54	Bridgeport, Conn.	\$20,243	260	\$20,243	\$20,243				\$112	
55	Lynn, Mass.	163,554	5,965	163,554	120,565	\$7,274	\$30,961	\$4,754	788	6,688
56	Des Moines, Iowa.		2,801						2,315	615
57	Kansas City, Kans.		2,683						189	
58	New Bedford, Mass.	241,242	6,254	241,242	169,633	40,784	25,913	4,912	103	7,618
59	Troy, N. Y.		9,614						11,254	
60	Springfield, Mass.	234,250	2,520	234,250	176,558	26,608	25,097	5,987	258	35,400
61	Oakland, Cal.		515						2,939	
62	Lawrence, Mass.	149,152	1,900	149,152	94,512	6,584	45,656	2,400	182	200
63	Somerville, Mass.	129,491	894	129,491	122,872	1,682	8	4,929	893	
64	Savannah, Ga.		5,651						6	15,485
65	Duluth, Minn.		7,947						88	
66	Norfolk, Va.		1,071						143	
67	Hoboken, N. J.	293,118	2,185	253,118	253,118				24	
68	Peoria, Ill.		432						38,887	
69	Utica, N. Y.	211,787	3,178	211,787	211,787				4,698	
70	Manchester, N. H.	141,783		141,783	141,783				330	3,772
71	Yonkers, N. Y.	166,495	3,568	166,495	166,495				50	2,456
72	Evansville, Ind.		823						289	
73	San Antonio, Tex.		228						3,578	9,074
74	Elizabeth, N. J.	177,189	3,845	177,189	177,189				21	
75	Schenectady, N. Y.	156,651	9,595	156,651	156,651				3,440	
76	Waterbury, Conn.	14,098	7	14,098	14,098					
77	Salt Lake City, Utah.		5,260						706	5,802
78	Wilkesbarre, Pa.								454	
79	Erie, Pa.		215						3,736	5,000
80	Houston, Tex.		535						4,690	20,050
81	Charleston, S. C.		8,183						495	4,000
82	Harrisburg, Pa.		11,669						8,893	
83	Tacoma, Wash.	9,960	8,848	10,024			10,024		1,685	335
84	Portland, Me.	175,121	216	175,121	173,679			1,442	3,044	12,301
85	Terre Haute, Ind.		541						512	
86	Dallas, Tex.		5,083						1,710	
87	Youngstown, Ohio.		2,999						660	
88	Fort Wayne, Ind.		562						130	
89	Holyoke, Mass.	129,896	1,143	129,896	92,133	15,493	19,458	2,812	301	
90	Akron, Ohio.		3,024						242	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$130,443	\$307	\$87,148	\$78,033	\$3,292		\$5,823	\$635	
92	Saginaw, Mich.	159,270	1,791	134,791	134,791				663	\$4,036
93	Lincoln, Nebr.		281							4,464
94	Altoona, Pa.		91						615	
95	Lancaster, Pa.		29						59	2,725
96	Spokane, Wash.	12,300	1,560	12,840			\$12,840		10,862	190
97	Covington, Ky.		20						330	
98	Birmingham, Ala.		8,786						382	
99	South Bend, Ind.		497						168	75
100	Pawtucket, R. I.	82,327		82,327	68,662		13,194	471	24	2,430
101	Bayonne, N. J.	113,637	465	113,637	113,637					
102	Binghamton, N. Y.	120,000	2,380	120,000	120,000				103	
103	Butte, Mont.		337						485	3,900
104	McKeesport, Pa.		522						275	
105	Johnstown, Pa.		133						187	
106	Augusta, Ga.		2,187						6	
107	Dubuque, Iowa.		14						48	
108	Mobile, Ala.		480						692	
109	Sioux City, Iowa.		361						987	1,151
110	Springfield, Ohio.		46						200	
111	Topeka, Kans.		592						364	300
112	Allentown, Pa.		440						796	
113	Wheeling, W. Va.		2,354							
114	East St. Louis, Ill.		381						771	
115	Montgomery, Ala.		717						60	1,300

<sup>1</sup> Payments in correction of receipts in error reported in Table 10 and Tables 12 to 15, together with those included in columns 3 and 9 of this table.<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> Including receipts in error to the amount of \$6, subsequently corrected by refund payments.<sup>5</sup> Including receipts in error to the amount of \$50, subsequently corrected by refund payments.

## STATISTICS OF CITIES.

TABLE 17.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 60,000 IN 1906—Continued.

City num- ber.	CITY.	PAYMENTS.		RECEIPTS.						
		To other civil divi- sions (taxes, licenses, etc.).	Refunds. <sup>1</sup>	For other civil divisions.					Refunds. <sup>2</sup>	From sales of real prop- erty. <sup>3</sup>
				Total.	Taxes.		Liquor licenses and taxes.	All other.		
					General property.	All other.				
116	Davenport, Iowa.....		\$716						\$7,264	\$8,050
117	Bay City, Mich.....	\$108,013	5,939	\$108,013	\$108,013				1,818	500
118	Little Rock, Ark.....		55						1,257	
119	Passaic, N. J.....	94,648	193	94,648	94,648				51	1,500
120	Atlantic City, N. J.....	196,444	402	196,444	196,444				562	
121	York, Pa.....		24							
122	Quincy, Ill.....								42	100
123	Springfield, Ill.....		1,505							3,520
124	Malden, Mass.....	72,933	8,667	72,933	69,046	\$787		\$3,100	4,984	281,886
125	Canton, Ohio.....								89	2,374
126	Chester, Pa.....		60						28	125
127	Salem, Mass.....	96,686	2,699	96,686	67,233	11,766	\$14,887	2,800		
128	Haverhill, Mass.....	85,963	26	85,963	59,692	6,895	15,345	4,031	40,381	2,980
129	Chelsea, Mass.....	39,550	39	39,550	26,740	982	11,828		822	
130	Superior, Wis.....	75,677	609	75,677	74,520			1,157		
131	Newton, Mass.....	146,409	26,211	146,409	140,326	1,487	6	4,590	155	
132	Newcastle, Pa.....		2,754						4,899	
133	South Omaha, Nebr.....		2,650							
134	Jacksonville, Fla.....		469							
135	Rockford, Ill.....								36	
136	Knoxville, Tenn.....		1,263						91	
137	Elmira, N. Y.....	64,757	4,049	64,775	64,775				43	
138	Joplin, Mo.....	8,420	467	8,420			8,361	59	236	
139	Wichita, Kans.....		306						60	
140	Galveston, Tex.....									10,000
141	Chattanooga, Tenn.....								2	1,535
142	New Britain, Conn.....	9,992	8	9,992	9,992				626	
143	Fitchburg, Mass.....	64,239	275	64,239	56,755	4,938		2,546	107	25
144	Woonsocket, R. I.....	39,864	303	40,122	30,921		8,756	445	69	
145	Auburn, N. Y.....	53,563	1,033	53,563	53,563				119	
146	Racine, Wis.....	61,572	973	61,572	60,574			998	420	
147	Macon, Ga.....		398						20	36,500
148	Kalamazoo, Mich.....	68,180	260	68,180	68,180				1,392	10
149	Joliet, Ill.....								267	
150	Oshkosh, Wis.....	51,288	73	51,470	50,167			1,303	974	
151	Sacramento, Cal.....		807						8	
152	Taunton, Mass.....	89,068	11	89,068	62,298	11,313	12,878	2,579	1,069	50
153	Pueblo, Colo.....		3,188						86	
154	Newport, Ky.....		233						59	
155	West Hoboken, N. J.....	68,683	406	68,683	68,683				90	
156	Everett, Mass.....	48,195	329	48,195	45,379			2,816	1,692	663
157	La Crosse, Wis.....	65,558	410	65,558	65,558					
158	Fort Worth, Tex.....		1,444						1,707	8,482

<sup>1</sup> Payments in correction of receipts in error reported in Table 10 and Tables 12 to 15, together with those included in columns 3 and 9 of this table.<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> Including receipts in error to the amount of \$120, subsequently corrected by refund payments.<sup>5</sup> Including receipts in error to the amount of \$18, subsequently corrected by refund payments.



## STATISTICS OF CITIES.

TABLE 18.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1906.

[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 83.]

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.....	\$454,747	\$23,463,164	\$9,078,497	\$32,996,408	\$9,306,346	\$282,500	\$168,598	\$23,242,666	\$1,471,383	\$1,832,378	\$10,350,998	\$2,031,260
	Group I.....	371,668	19,236,863	7,112,739	26,721,270	7,773,918	275,458	166,092	18,505,792	1,297,675	1,607,056	9,343,940	673,530
	Group II.....	78,979	3,498,580	1,484,638	5,062,197	1,161,705	5,831	1,283	3,893,378	138,579	170,502	792,884	1,000,835
	Group III.....	4,100	339,922	232,520	576,542	133,097	883	442,562	25,906	25,906	51,534	133,975	175,985
	Group IV.....		387,799	248,600	636,399	237,626	1,211	340	400,934	9,223	3,286	80,199	180,910

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$279,722	\$9,465,798	\$4,384,406	\$14,129,926	\$4,295,474	\$160,837	\$157,872	\$9,515,743	\$1,050,062	\$1,499,186	\$6,933,654	.....
2	Chicago, Ill.....		1,122,172	330,540	1,452,712	395,920		40	1,056,752	1,000		16,044	\$315,496
3	Philadelphia, Pa.....		219,800	155,535	375,335	341,935			33,400			155,535	.....
4	St. Louis, Mo.....		342,794	175,674	518,468	122,714		255	395,489	7,000		9,513	173,161
5	Boston, Mass.....		40,248	149,887	190,135	135,976			54,159			149,887	.....
6	Baltimore, Md.....	3,500		287	3,787	181	1,500	900	1,206	27,113		27,400	.....
7	Cleveland, Ohio.....		79,195	368,130	447,325	345,015			102,310			368,130	.....
8	Buffalo, N. Y.....		6,840,994	841,579	7,682,573	1,577,555			6,105,018			841,579	.....
10	San Francisco, Cal.....		189,087	104,749	293,836	77,287			216,549			104,749	.....
11	Detroit, Mich.....		137,785	10,191	147,976	9,739			138,237			10,191	.....
12	Cincinnati, Ohio.....	64,226	26,876	69,531	160,633	68,114		6,678	85,841	195,500		265,031	.....
13	Milwaukee, Wis.....		147,219	123,099	270,318	133,343			136,975			123,099	.....
14	New Orleans, La.....		90,772	51,583	142,355	29,153			113,202			51,583	.....
15	Washington, D. C.....	24,220	534,123	347,548	905,891	241,512	113,121	347	550,911	17,000	107,870	472,418	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....		\$107,627	\$133,776	\$241,403	\$177,249			\$64,154				\$133,776
17	Minneapolis, Minn.....		21,266	172,171	193,437	40,688			152,799				172,171
18	Jersey City, N. J.....		8,419	17,337	25,756	10,339			15,417				17,337
19	Louisville, Ky.....		5,760	4,799	10,559	9,504			1,055				4,799
20	Indianapolis, Ind.....		358,071	116,808	474,879	111,854			363,025	\$170,502		\$286,310	1,000
21	St. Paul, Minn.....		38,729	56	38,785	598			38,187				56
22	Providence, R. I.....			18,745	18,745	18,481			264				18,745
23	Rochester, N. Y.....		181,957	259,610	341,567	188,784			152,783				259,610
24	Kansas City, Mo.....		1,373,233	202,999	1,576,232	120,761			1,455,471				202,999
25	Toledo, Ohio.....		1,727	11,484	13,211	9,065			4,146				11,484
26	Denver, Colo.....		450,042	85,559	535,601	84,114		\$115	451,372			85,402	157
27	Columbus, Ohio.....	\$78,979	27,167	103,780	209,926	116,217	\$5,831	1,168	86,710	\$138,579		142,205	100,154
29	Los Angeles, Cal.....		219,841	63,682	283,523	53,928			229,595			63,682	.....
30	Worcester, Mass.....		1,972	1,670	3,642	1,119			2,523			1,411	259
32	Omaha, Nebr.....		237,529	195,849	433,378	166,093			267,285			195,849	.....
33	New Haven, Conn.....		13	832	845	718			127			832	.....
34	Syracuse, N. Y.....		308,848	8,344	317,192	16,654			300,538			8,344	.....
35	Scranton, Pa.....			8,849	8,849	8,849						8,849	.....
36	St. Joseph, Mo.....		16,078	1,466	17,544	3,224			14,320				1,466
37	Paterson, N. J.....			3,512	3,512	3,512							3,512
38	Portland, Oreg.....		2,318	1,195	3,513	132			3,381				1,195
39	Fall River, Mass.....		6	515	521	486			35				515
41	Seattle, Wash.....		237,977	68,815	306,792	19,386			287,406			68,815	.....
42	Dayton, Ohio.....			2,785	2,785				2,785				2,785

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....		\$6,374	\$35	\$6,409	\$1,248			\$5,161			\$6	\$29
45	Albany, N. Y.....		37,200	4,219	41,419	6,035			35,384				4,219
48	Reading, Pa.....		2,518	1,182	3,700	1,525			2,175				1,182
49	Richmond, Va.....		1,225	3,329	4,554	2,524			2,030				3,329
50	Trenton, N. J.....		1,072	21,311	22,383	399			21,984				21,311
52	Camden, N. J.....		1,900		1,900	1,900							
57	Kansas City, Kans.....		4,909	21,804	26,713	10,867			15,846				21,804
58	New Bedford, Mass.....		800	26	826	800			26				26
59	Troy, N. Y.....	\$4,000	10,279	7,246	21,525	6,931		\$667	13,927		\$18,192	25,281	157
63	Somerville, Mass.....		1,027	642	1,669	675			994				642
65	Duluth, Minn.....		1,145	2,905	4,050	2,576			1,474				2,905
69	Utica, N. Y.....		11,729	25,757	37,486	9,400			28,026				25,757
72	Evansville, Ind.....		79,197	41,025	120,222	7,638		59	112,525			1,534	39,491
73	San Antonio, Tex.....	100			100			100		\$4,906	33,342	38,248	.....
75	Schenectady, N. Y.....		1,070	98	1,168				1,168				98

<sup>1</sup> Including 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 differs from the aggregate of cash and cash credits at beginning of year and all receipts during year, on account of incomplete reports.

## GENERAL TABLES.

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TABLE 18.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1906—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 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

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>
77	Salt Lake City, Utah.....		\$364	\$3,528	\$3,892	\$7,959			\$933				\$3,528
80	Houston, Tex.....		7,781	4,141	11,922	3,772			8,150				4,141
81	Charleston, S. C.....			5,000	5,000	5,000						\$5,000	
83	Tacoma, Wash.....		11,074	27,180	38,254	14,332			23,922				27,180
84	Portland, Me.....			2,914	2,914	1,200			1,714				2,914
85	Terre Haute, Ind.....		83,999	5,063	89,062	6,166			82,896				5,063
86	Dallas, Tex.....		963	5,106	6,069	5,148			921	\$21,000		21,493	4,613
88	Fort Wayne, Ind.....		75,239	44,209	119,448	36,942			82,506			41,613	2,596
89	Holyoke, Mass.....		57	800	857			\$57	800			800	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

92	Saginaw, Mich.....		\$13,988	\$13,547	\$27,535	\$13,838			\$13,697				\$13,547
93	Lincoln, Nebr.....		3,712	2,195	5,907	3,004			2,903				2,195
94	Altoona, Pa.....		3,829	2,126	5,955	1,216			4,739				2,126
97	Covington, Ky.....			10,013	10,013	9,769			244				10,013
98	Birmingham, Ala.....		3,398	228	3,626				3,258				228
99	South Bend, Ind.....		89,794	30,409	120,203	37,266	\$1,211		81,726		\$3,286	\$33,695	
100	Pawtucket, R. I.....			1,432	1,432	1,432							1,432
101	Bayonne, N. J.....		5,557	1,705	7,262				7,262				1,705
102	Binghamton, N. Y.....		4,834	14,177	19,011	14			18,997				14,177
107	Dubuque, Iowa.....		575		575				585				(9)
109	Sioux City, Iowa.....		83	496	579	579						496	
110	Springfield, Ohio.....			700	700	600			100				700
111	Topeka, Kans.....		16,176	3,500	19,676	16,000			4,839				3,500
112	Allentown, Pa.....		429	72	501	119			382				72
114	East St. Louis, Ill.....		81	223	304	112			192				223
116	Davenport, Iowa.....		190,079	26,324	216,403	15,248			201,155			26,324	
117	Bay City, Mich.....		500		500	500						500	
118	Little Rock, Ark.....		200	500	700	400			300				
121	York, Pa.....		73	57,751	57,824	57,751	\$73			\$1,223		1,223	57,751
127	Salem, Mass.....		418	295	713	73			640			288	7
128	Haverhill, Mass.....		6,000		6,000	6,000							
131	Newton, Mass.....		200	1,718	1,918	1,718			200				1,718
134	Jacksonville, Fla.....		4,000	10,732	14,732	7,446			7,286				10,732
136	Knoxville, Tenn.....			1,000	1,000	1,000							1,000
137	Elmira, N. Y.....			4,655	4,655	4,616			39			4,616	39
138	Joplin, Mo.....		4,127	5,057	9,184	4,184			5,142			5,057	
139	Wichita, Kans.....		330	6,110	6,440	5,120			1,320				6,110
140	Galveston, Tex.....			2,905	2,905	2,905							2,905
144	Woonsocket, R. I.....		700	25,040	25,740	23,700			2,040				25,040
145	Auburn, N. Y.....		11,333	1,905	13,238	637			12,601				1,905
148	Kalamazoo, Mich.....		267		267			267		8,000		8,000	
150	Oshkosh, Wis.....		20,427	18,862	39,289	18,862			20,439				18,862
152	Taunton, Mass.....			143	143	125			18				143
153	Pueblo, Colo.....			2,311	2,311				2,311				2,311
154	Newport, Ky.....		925		925				3,310				
155	West Hoboken, N. J.....		100		100				100				
157	La Crosse, Wis.....		5,664	2,469	8,133	3,024			5,109				2,469

<sup>1</sup> Including 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 differs from the aggregate of cash and cash credits at beginning of year and all receipts during year, on account of incomplete reports.<sup>6</sup> Not reported separately.

## STATISTICS OF CITIES.

TABLE 19.—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>2</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).	From public.	From city (interest transfers).						
	Grand total.....	389	\$10,252,883.	\$1,647,059	\$1,650,037	\$3,840	\$1,118	\$5,651,456	\$1,299,373	\$3,449,237	\$13,702,120	\$2,749,571	
	Group I.....	142	8,512,945	1,232,298	979,754	2,591	4	5,160,117	1,138,181	2,153,051	10,665,996	1,656,719	
	Group II.....	75	1,097,720	152,306	558,995	332	1,097	325,355	59,635	517,660	1,615,380	470,355	
	Group III.....	92	388,843	130,883	72,334	283	17	122,809	62,517	543,485	932,328	424,174	
	Group IV.....	80	253,375	131,572	38,954	634	.....	43,175	39,040	235,041	488,416	198,323	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	6	\$3,594,097	.....	\$800,000	.....	.....	\$2,793,548	\$549	\$517,053	\$4,111,150	\$348,418
2	Chicago, Ill.....	14	1,704,371	\$112,575	27,500	\$660	.....	563,246	1,000,390	513,604	2,217,975	388,657
3	Philadelphia, Pa.....	43	2,158,867	996,276	.....	1,601	.....	1,160,990	.....	153,913	2,312,780	114,293
4	St. Louis, Mo.....	2	82,228	.....	.....	.....	.....	.....	82,228	338,581	420,809	232,062
5	Boston, Mass.....	27	198,727	19,653	65,750	1	.....	107,323	6,000	311,429	510,156	262,886
6	Baltimore, Md.....	3	50,655	641	.....	.....	.....	50,014	.....	376	51,031	378
7	Cleveland, Ohio.....	11	160,874	31,990	.....	84	.....	128,800	.....	106,556	267,430	58,049
8	Buffalo, N. Y.....	4	153,678	.....	70,000	.....	.....	81,125	2,553	93,971	247,649	144,516
9	Pittsburg, Pa.....	1	899	.....	.....	.....	.....	899	.....	683	1,582	240
10	San Francisco, Cal.....	3	90,135	.....	.....	.....	.....	90,135	.....	33,484	123,619	11,887
11	Detroit, Mich.....	3	9,020	.....	.....	.....	.....	9,020	.....	34,117	43,137	21,922
12	Cincinnati, Ohio.....	10	161,799	19,190	16,504	129	\$4	81,788	44,194	9,191	170,990	17,421
13	Milwaukee, Wis.....	3	63,891	35,577	.....	116	.....	28,073	125	11,404	75,295	44,105
14	New Orleans, La.....	7	81,230	16,396	.....	.....	.....	62,682	2,152	27,980	109,210	11,001
15	Washington, D. C.....	5	2,474	.....	.....	.....	.....	2,474	.....	709	3,183	884

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	2	\$177,558	\$23,100	\$128,000	.....	.....	\$26,458	.....	\$6,276	\$183,834	\$21,071
17	Minneapolis, Minn.....	1	2,890	.....	.....	.....	.....	2,890	.....	2,590	5,480	.....
18	Jersey City, N. J.....	2	75,368	.....	37,000	.....	.....	38,273	.....	33,875	109,243	58,796
19	Louisville, Ky.....	2	11,044	.....	.....	.....	.....	11,044	.....	26,146	37,190	13,998
20	Indianapolis, Ind.....	8	57,118	31,564	.....	\$295	.....	25,259	.....	17,765	74,883	21,648
21	St. Paul, Minn.....	1	1,519	1,512	.....	6	.....	1	.....	137	1,656	235
22	Providence, R. I.....	12	402,521	4,399	304,810	.....	933	65,551	\$26,828	74,092	476,613	69,402
23	Rochester, N. Y.....	5	57,137	10,450	.....	.....	.....	44,629	2,058	215,268	272,405	172,744
25	Toledo, Ohio.....	5	31,432	.....	9,000	.....	52	22,142	238	9,914	41,346	6,462
26	Denver, Colo.....	2	40,010	.....	35,000	.....	.....	4,898	112	12,804	52,814	22,973
27	Columbus, Ohio.....	3	9,295	.....	500	.....	4	8,791	.....	2,267	11,562	2,465
29	Los Angeles, Cal.....	2	7,920	.....	.....	.....	.....	7,920	.....	5,062	12,972	6,150
30	Worcester, Mass.....	8	66,868	50,861	.....	.....	.....	2,465	13,542	17,957	84,825	16,673
32	Omaha, Nebr.....	1	2,165	1,000	.....	.....	.....	1,165	.....	4,623	6,788	4,782
33	New Haven, Conn.....	8	61,397	22,807	.....	31	.....	25,977	12,582	24,839	86,236	22,484
34	Syracuse, N. Y.....	3	60,002	5,800	27,500	.....	.....	25,702	1,000	32,968	92,970	19,868
35	Scranton, Pa.....	1	80	.....	.....	.....	.....	.....	80	133	213	163
36	St. Joseph, Mo.....	1	825	813	.....	.....	.....	12	.....	14,312	15,137	1,300
37	Paterson, N. J.....	2	632	.....	.....	.....	.....	632	.....	11,333	11,965	5,002
38	Portland, Oreg.....	1	1,803	.....	.....	.....	.....	1,803	.....	3,952	5,755	684
39	Fall River, Mass.....	3	10,950	.....	5,085	.....	.....	2,670	3,195	1,288	12,238	1,337
42	Dayton, Ohio.....	2	19,186	.....	12,100	.....	13	7,073	.....	69	19,255	2,118

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	3	\$13,943	\$13,928	.....	\$5	.....	\$10	.....	\$28,511	\$42,454	\$19
44	Cambridge, Mass.....	3	20,866	.....	\$13,000	.....	.....	5,378	\$2,488	7,164	28,030	9,482
45	Albany, N. Y.....	3	13,049	.....	.....	.....	.....	13,049	.....	72,775	85,824	69,969
46	Hartford, Conn.....	9	14,771	145	.....	.....	.....	13,177	1,449	59,149	73,920	58,253
47	Lowell, Mass.....	4	12,408	4,132	.....	.....	.....	6,570	1,706	3,449	15,857	1,130
49	Richmond, Va.....	2	180	.....	.....	.....	.....	.....	180	150	330	100
50	Trenton, N. J.....	1	1,314	.....	.....	.....	.....	.....	1,314	.....	1,314	.....
51	Wilmington, Del.....	1	102	.....	.....	.....	.....	.....	.....	.....	102	.....
54	Bridgeport, Conn.....	2	148	.....	.....	.....	.....	50	.....	.....	148	.....
55	Lynn, Mass.....	3	6,183	.....	.....	.....	.....	429	5,754	174,743	180,926	164,999
57	Kansas City, Kans.....	1	240	.....	.....	.....	.....	240	.....	11,670	12,210	6,664
58	New Bedford, Mass.....	3	21,364	10,385	.....	.....	.....	.....	11,029	4,386	25,750	4,744
59	Troy, N. Y.....	4	10,633	.....	.....	.....	.....	10,623	10	24,404	35,037	9,422
61	Oakland, Cal.....	3	9,690	.....	.....	.....	.....	8,285	1,405	35,548	45,238	24,272
62	Lawrence, Mass.....	5	6,667	22	6,325	.....	.....	120	200	91	6,758	91
63	Somerville, Mass.....	1	216	.....	.....	.....	.....	.....	216	315	531	315
67	Hoboken, N. J.....	1	350	350	.....	.....	.....	.....	.....	.....	350	.....
68	Peoria, Ill.....	2	22,706	14,175	.....	108	.....	3,041	5,882	5,550	28,256	1,908
69	Utica, N. Y.....	3	9,108	2,460	.....	.....	.....	6,113	545	35,358	44,466	.....

<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.



## BALANCES OF PUBLIC TRUST FUNDS: 1906.

cities in each state arranged alphabetically and the number assigned to each, see page 83.]

• RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>4</sup>	City number.
Total.	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).						
\$10,952,549	\$696,214	\$1,619,168	\$3,188,325	\$2,610,479	\$577,846	\$2,558,433	\$2,890,409	\$14,611,594	\$41,466,066	\$59,526,897	
9,009,277	429,657	1,078,224	2,850,128	2,396,135	453,993	2,032,589	2,618,679	11,683,733	36,732,794	50,569,578	
1,145,025	75,292	460,255	129,913	86,701	43,212	322,796	156,769	988,918	2,250,585	3,757,163	
508,154	81,927	54,736	129,948	68,266	61,682	147,113	94,430	1,474,064	1,245,012	3,262,561	
290,093	109,338	25,953	78,336	59,377	18,959	55,935	20,531	464,879	1,237,675	1,937,595	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$3,762,732	\$2,000	\$806,000	\$80,158	\$18,884	\$61,274	\$1,164,024	\$1,710,550	\$1,555,007	\$43,250	\$2,115,310	1
1,829,318	10,400	86,700	595,946	570,207	25,739	491,442	644,830	587,220	11,960,428	13,061,252	2
2,198,487	329,560	19,000	1,735,358	1,601,782	133,576	59,569	55,000	3,968,775	20,794,044	24,916,732	3
188,747	34,000	60,465	82,260	82,260		12,022			1,453,781	1,792,362	4
247,270	5,908	10,750	132,034	40,865	91,169	92,578	6,000	2,529,701	696,899	3,538,029	5
50,653			46,395		46,395		4,258	1,191,600		1,191,976	6
209,381	15,000	42,000	27,831	16,121	11,710	10,243	114,307	251,000	215,130	572,686	7
103,133	13,375		16,102	6,803	9,299	73,656		292,830	43,650	430,451	8
1,342			1,013	1,013		329			20,000	20,683	9
111,732			2,942	2,942		36,600	72,190		46,000	79,484	10
21,215			1,589	1,549	40	13,555	6,071	1,000	15,000	50,117	11
153,569		36,500	75,900	43,565	32,335	40,169	1,000	861,000	1,159,050	2,029,241	12
31,190		1,000	7,598	7,198	400	22,592		9,000	183,500	203,904	13
98,209	19,414	15,809	42,791	1,585	41,206	15,722	4,473	413,300	65,062	506,342	14
2,299			2,211	1,361	850	88		23,300	37,000	61,009	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$162,763		\$126,000	\$3,330	\$810	\$2,520	\$30,213	\$3,220	\$64,000	\$28,350	\$98,626	16
5,480			5	5		632	4,843			2,590	17
50,447			2,524	1,784	740	13,644	34,279	37,000		70,875	18
23,192			718	718		5,460	17,014			26,146	19
53,235	\$7,993		8,837	7,517	1,320	36,060	345	22,000	191,325	231,090	20
1,421		500	921	921					27,000	27,127	21
407,211	24,549	259,403	41,204	18,435	22,829	71,085	10,910	558,310	865,082	1,497,484	22
99,661	7,657		12,149	12,149		44,466	35,389		84,875	300,143	23
34,884		7,390	2,636	944	1,692	3,438	21,420	36,500	24,200	70,614	25
29,841			475	475		21,457	7,909	35,000		47,804	26
9,097	500		3,278	2,308	970	629	4,690		26,500	53,267	27
6,822						5,463	1,359	24,500		5,052	29
68,152	14,853		19,734	19,734		33,065	500		453,048	471,005	30
2,006		1,000	60	60		946			2,015	6,638	32
63,752	19,090	2,000	19,463	18,583	880	23,199		22,000	512,190	559,029	33
73,102	650	45,700	3,663	2,034	1,629	11,185	11,904	14,400	33,400	80,768	34
13,837		10,262	1,663	97	1,566	767	1,145		1,000	1,133	35
6,963										14,312	36
5,071						5,121	1,842			11,333	37
10,901						5,071				3,952	38
17,137		8,000	5,773	77	5,696	5,128		107,708	1,600	110,536	39
			3,370		3,370	5,767		67,500		67,569	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$42,435	\$33,266		\$1,984	\$1,734	\$250	\$4,986	\$2,199	\$5,000	\$10,600	\$44,111	43
18,548		\$7,000	5,136	193	4,943	6,412		120,850		128,014	44
15,855			1,941	1,941		6,844	7,070			72,775	45
15,667			7,321	5,912	1,409	1,317	7,029	23,481	61,930	144,560	46
14,727	500		7,924	5,764	2,160	4,027	2,276	36,200	161,770	201,419	47
230			230		230			4,000		4,150	49
1,314			1,314						21,000	21,000	50
102			102						3,500	3,500	51
148			148		50			1,000	2,800	3,800	54
15,927			6,359	5,959	400	9,568		10,000		184,743	55
5,546			210	210		5,336				11,970	57
21,006			10,671	2,490	8,181	10,335		143,835	79,984	228,205	58
25,615			433	433		14,182	11,000			24,404	59
20,966			200	200			20,766			35,548	61
6,667			342	22	320	6,325		78,398	590	79,079	62
216			216						5,000	5,315	63
350						350			650	650	67
26,348		4,600	12,079	10,323	1,756	6,987	2,682	41,000	195,000	241,550	68
44,466	6,580		2,783	2,783		30,000	5,103		36,162	71,520	69

<sup>4</sup> Sum of par value of investments and cash on hand at close of year.<sup>2</sup> Including \$1,209 paid on city securities and tabulated in Table 7 as net or corporate interest.

## STATISTICS OF CITIES.

TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES

[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 1906—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).	From public.	From city (interest transfers).					
70	Manchester, N. H. ....	2	\$31,598	\$26,727				\$1,780	\$3,091		\$31,598	\$188
71	Yonkers, N. Y. ....	2	25,196		\$18,500			6,696		\$8,080	33,276	19,610
72	Evansville, Ind. ....	2	16,458	12,385				4,073		10,300	26,758	20,697
74	Elizabeth, N. J. ....	1	5,373	5,335				38		90	5,463	2,294
75	Schenectady, N. Y. ....	1	3,753					3,753		2,822	6,575	2,989
76	Waterbury, Conn. ....	2	25,392	5,100				20,292		10,024	35,416	6,760
81	Charleston, S. C. ....	5	21,568	4,310				1,316	15,942	11,453	33,021	8,706
84	Portland, Me. ....	7	24,990		11,983			1,401	11,606	138	25,128	69
85	Terre Haute, Ind. ....	1	2,331					2,331		7,501	9,832	4,838
87	Youngstown, Ohio. ....	4	27,596	5,124	13,695	\$2		8,775		20,037	47,633	1,788
88	Fort Wayne, Ind. ....	3	8,222	7,139		38		1,045		6,235	14,457	4,179
90	Akron, Ohio. ....	3	32,428	19,226	8,831	130	\$17	4,224		3,242	35,670	688

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	3	\$832	\$650				\$77	\$105	\$3	\$835	\$26
92	Saginaw, Mich.	9	16,282		\$14,050			505	1,827	5,810	22,192	10,484
95	Lancaster, Pa.	1	1,619					1,619		501	2,120	489
96	Spokane, Wash.	1	5,101	3,137				1,964		807	5,908	988
100	Pawtucket, R. I.	2	3,506					2,737	769	27,106	30,612	25,270
102	Binghamton, N. Y.	1	6,479	4,979				1,500		5,836	12,315	8,725
103	Butte, Mont.	1	1,031					1,031		3,060	4,091	3,891
110	Springfield, Ohio.	4	59,662	36,712				10,775	12,175	61,728	121,390	23,224
111	Topeka, Kans.	2	993					993		21,654	22,647	18,651
113	Wheeling, W. Va.	1	1,289					170	1,119		1,289	
117	Bay City, Mich.	1								1,143	1,143	1,143
121	York, Pa.	1	729					729			729	
122	Quincy, Ill.	2	30						30	741	771	707
123	Springfield, Ill.	1	282					282		420	702	528
124	Malden, Mass.	3	26,344	14,900		\$97		2,819	8,528	7,073	33,417	12,024
125	Canton, Ohio.	4	8,293	4,203		6		670	3,414	4,688	12,981	3,882
127	Salem, Mass.	3	57,036	51,675		531		4,230	600	41,314	98,350	36,874
128	Haverhill, Mass.	3	2,107	4				64	2,039		2,107	
129	Chelsea, Mass.	3	15,644		15,000			644		2,485	18,129	2,131
131	Newton, Mass.	9	2,119					2,119		4,641	6,760	3,959
135	Rockford, Ill.	1	362					362		312	674	106
136	Knoxville, Tenn.	1	910						910	211	1,121	121
137	Elmira, N. Y.	3	13,301	7,620				4,857	824	6,951	20,252	4,456
139	Wichita, Kans.	1	2,627					2,627		2,184	4,811	2,425
140	Galveston, Tex.	2	872						872		872	
142	New Britain, Conn.	3	1,337						1,337	16,904	18,241	15,559
143	Fitchburg, Mass.	4	3,807		1,875			1,932		3,196	7,003	1,461
144	Woonsocket, R. I.	1	12						12	238	250	202
145	Auburn, N. Y.	3	8,161	7,692				469		10,441	18,002	12,104
148	Kalamazoo, Mich.	1								200	200	
150	Oshkosh, Wis.	1	3,320						3,320	1,551	4,871	1,513
151	Sacramento, Cal.	1								937	937	409
152	Taunton, Mass.	2	3,792		3,029				763		3,792	
156	Everett, Mass.	1	5,396		5,000				396	2,906	8,302	6,971

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

# GENERAL TABLES.

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## OF PUBLIC TRUST FUNDS: 1906—Continued.

cities in each state arranged alphabetically and the number assigned to each, see page 83.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

RECEIPTS.						PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.			Total assets at close of year. <sup>4</sup>	City number.	
Total.	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).						
\$31,410	\$16,147		\$5,914	\$1,459	\$4,455	\$9,349		\$115,000	\$42,850	\$157,850	70
13,666	400		3,047	3,047		4,488	\$5,731		69,100	77,180	71
6,061			663	183	480	1,357	4,041	12,000		22,300	72
3,169			95	95		2,674	400		5,335	5,425	74
3,586	100		140	140		3,346			2,000	4,822	75
28,656	8,000		10,412	9,062	1,350	4,831	5,413	35,000	226,350	271,374	76
24,315			21,624	3,193	18,431	1,899	792	456,900	63,226	531,579	81
25,059	46		13,031	2,107	10,924	10,596	1,386	279,784	42,729	322,651	84
4,994	286		541	541		530	3,637		12,122	19,623	85
45,845	13,770	\$18,386	9,586	6,386	3,200	25	4,078	59,180	143,089	222,306	87
10,278	2,832		916	916		1,139	5,391		24,644	30,879	88
34,982		24,750	4,586	1,443	3,143	210	5,436	52,436	34,581	90,259	90

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$809			\$159	\$54	\$105	\$650		\$3,000	\$3,175	\$6,178	91
11,708		\$3,310	1,945		1,945	6,453		53,100		58,910	92
1,631			1,631	90	1,541			33,500	155	34,156	95
4,920	\$3,286		587		587	1,047		3,537		4,344	96
5,342			1,026	1,026		4,316				27,106	100
3,590	335		900	900			\$2,355		24,743	30,579	102
200						200				3,060	103
98,166	69,000	5,943	19,509	18,334	1,175	624	3,090	22,856	280,800	365,384	110
3,996			1,140	1,140		2,856			11,800	33,454	111
1,289			1,289	1,289					75,000	75,000	113
										1,143	117
729			729	80	649			15,210	2,000	17,210	121
64			64	64					600	1,341	122
174						174		600		1,020	123
21,393			17,235	17,075	160	4,158		4,300	403,000	414,373	124
9,099	1,837	1,200	4,425	1,361	3,064	37	1,600	73,525	23,451	101,664	125
61,476	30,331	500	8,673	8,623	50	21,972		1,000	196,110	238,424	127
2,107			2,107	1,107	1,000			25,000	27,346	52,346	128
15,998		15,000	998	398	600			15,000	3,500	20,985	129
2,801			2,801	1,037	1,764			43,500	21,500	69,641	131
										312	135
568	500		12		12	56				19,789	136
1,000	89		911	911					35,700	50,151	137
15,796	3,500		1,492	1,466	26	2,362	8,442	7,500		2,184	139
2,386						2,386				20,000	140
872			872	872						50,000	142
2,682			1,484	1,484			1,198		22,100	73,877	143
5,542	460		3,207	1,288	1,919	1,875		48,581	1,000	1,238	144
48			48	48					7,692	18,133	145
6,498			407	407		3,719	2,372			200	148
200						200					
3,358			3,358	38	3,320			83,000	2,114	86,665	150
528							528			937	151
3,792			942		942	2,850		26,670	1,000	27,670	152
1,331			385	285	100		946	5,000	5,100	13,006	156

<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 20.—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).	From public.	From city (interest transfers).						
	Grand total.....	47	\$3,324,286	\$1,179,878	\$47,000	\$117	.....	\$13,658	\$2,083,633	\$401,792	\$3,726,078	\$336,510	
	Group I.....	9	2,972,589	1,065,901	.....	.....	.....	2,077	1,904,611	95,355	3,067,944	81,777	
	Group II.....	7	70,123	4,150	.....	.....	.....	.....	65,973	53,396	123,519	56,076	
	Group III.....	15	137,529	95,203	.....	117	.....	9,092	33,117	204,007	341,536	151,928	
	Group IV.....	16	144,045	14,624	47,000	.....	.....	2,489	79,932	49,034	193,079	46,729	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	1	\$374,838	\$356,633					\$18,205		\$374,838	
2	Chicago, Ill.....	2	21,050						21,050	\$82,583	103,633	\$59,673
3	Philadelphia, Pa.....	1	200,000	200,000							200,000	
4	St. Louis, Mo.....	2	667,944	9,268				\$2,077	656,599	11,105	679,049	20,505
6	Baltimore, Md.....	1	107						107		107	
8	Buffalo, N. Y.....	1								1,667	1,667	1,599
12	Cincinnati, Ohio.....	1	1,708,650	500,000					1,208,650		1,708,650	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

19	Louisville, Ky.....	2	\$60,125						\$60,125		\$60,125	
23	Rochester, N. Y.....	1	1,963						1,963	\$50,000	51,963	\$50,000
25	Toledo, Ohio.....	2	3,765						3,765		3,765	
32	Omaha, Nebr.....	1	4,150	\$4,150						3,398	7,546	6,076
41	Seattle, Wash.....	1	120						120		120	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

45	Albany, N. Y.....	1							\$718		\$718	
56	Des Moines, Iowa.....	2							90,459		90,459	\$87,019
68	Peoria, Ill.....	1	\$992	\$992							992	
69	Utica, N. Y.....	1	9,988					\$9,988		550	10,538	550
70	Manchester, N. H.....	1										
72	Evansville, Ind.....	2	54,389	49,732				\$4,657		14,599	68,988	3,717
74	Elizabeth, N. J.....	1	20						20		20	
82	Harrisburg, Pa.....	1	4,333					4,333		31,002	35,335	26,631
83	Tacoma, Wash.....	1	44,596	44,479		\$117					44,516	
84	Portland, Me.....	1	21						21		21	
86	Dallas, Tex.....	1	540					102	438		540	
88	Fort Wayne, Ind.....	1								66,679	66,679	34,011
89	Holyoke, Mass.....	1	22,650						22,650		22,650	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

93	Lincoln, Nebr.....	1	\$38						\$38		\$38	
96	Spokane, Wash.....	1	750						750		750	
99	South Bend, Ind.....	1										
105	Johnstown, Pa.....	1	525						525		525	
118	Little Rock, Ark.....	1	665					\$665		\$234	899	\$467
122	Quincy, Ill.....	1	13,125	\$13,125						20,991	34,116	20,732
123	Springfield, Ill.....	1										
127	Salem, Mass.....	1	2,108	284				1,824		3,309	5,417	3,034
128	Haverhill, Mass.....	2	2,891	633	\$2,000				258		2,891	
137	Elmira, N. Y.....	2	90,491		45,000				45,491		90,491	
140	Galveston, Tex.....	1	31,110						31,110		31,110	
153	Pueblo, Colo.....	1	582	582						25	607	40
157	La Crosse, Wis.....	1								24,475	24,475	22,456
158	Fort Worth, Tex.....	1	1,760						1,760		1,760	

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

## GENERAL TABLES.

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## BALANCES OF INVESTMENT FUNDS: 1906.

cities in each state arranged alphabetically and the number assigned to each, see page 83.]

RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.			Total assets at close of year. <sup>4</sup>	City number.
Total.	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).						
\$3,389,568	\$742,523	\$64,389	\$1,388,145	\$1,379,943	\$8,202	\$858,869	\$335,642	\$284,494	\$34,429,963	\$35,116,249	
2,986,167	658,573	18,889	1,225,582	1,225,582	.....	856,633	226,490	64,414	31,868,693	32,028,462	
67,443	.....	.....	66,443	65,973	470	.....	1,000	11,013	1,072,202	1,136,611	
189,608	82,281	.....	46,376	41,980	4,396	2,236	58,715	155,567	563,727	923,301	
146,350	1,669	45,500	49,744	46,408	3,336	.....	49,437	53,500	925,341	1,027,875	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$374,838	\$8,573		\$9,632	\$9,632		\$356,633			\$441,174	\$441,174	1
43,960		\$18,889	1,581	1,581			\$23,490	\$21,414		103,987	2
200,000							200,000		200,000	200,000	3
658,544	650,000		5,544	5,544			3,000	43,000	225,000	279,105	4
107			107	107					2,519	2,519	6
68			68	68						1,667	8
1,708,650			1,208,650	1,208,650		500,000			31,000,000	31,000,000	12

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$60,125			\$60,125	\$60,125				\$463	\$925,000	\$925,463	19
1,963			1,963	1,963						50,000	23
3,765			3,765	3,765					104,635	104,635	25
1,470			470		\$470		\$1,000	10,550		13,946	32
120			120	120					42,567	42,567	41

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$718	\$718		\$3,440	\$3,440					\$1,049	\$1,767	45
3,440			192	192			\$800		7,191	90,459	56
992			9,988	9,988					199,500	7,191	68
9,988									50,000	200,050	69
										50,000	70
65,271	47,433		1,642	1,642		16,196	\$40,000	10,345		64,944	72
20			20	20				500		500	74
8,704			2,352		\$2,352	\$2,236	4,116	58,800		89,802	82
44,596	25,237		2,075	31	2,044	17,284	56,767			56,767	83
21			21	21					349	349	84
540			438	438			102		4,000	4,000	86
32,668	8,893		3,558	3,558		20,217			64,293	130,972	88
22,650			22,650	22,650					226,500	226,500	89

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$38			\$38	\$38					\$1,268	\$1,268	93
750			750		\$750			\$10,000		10,000	96
									4,000	4,000	99
525		\$500	25		25			500		500	105
432	\$383		49	49						234	118
13,384			13,384	13,384					275,625	298,616	122
								2,000		2,000	123
2,383			1,946	446	1,500	\$437	25,000	8,141		36,450	127
2,891			891	321	570	2,000	16,000	8,666		24,666	128
90,491		45,000	491		491	45,000					137
31,110			31,110	31,110					622,200	622,200	140
567			67	67		500		1,582		1,607	153
2,019			519	519		1,500				24,475	157
1,760	1,286		474	474					3,859	3,859	158

<sup>1</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>2</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 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>4</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, 3</sup>			
				From public.	From city (investment transfers).	From public.	From city (interest transfers).					
	Grand total.....	254	\$109,688,772	\$7,799,944	\$51,125,725	\$65,783	\$357,649	\$30,865,459	\$19,474,212	\$21,667,844	\$131,356,616	\$20,892,155
	Group I.....	48	74,167,025	1,727,921	41,379,091	23,075	339,838	16,504,668	14,192,432	12,965,593	87,132,618	10,901,360
	Group II.....	53	20,688,100	2,517,876	6,866,561	22,335	13,853	7,569,551	3,697,924	3,265,388	23,953,488	4,324,098
	Group III.....	71	8,835,286	2,012,457	1,761,106	15,127	2,860	4,178,652	865,084	3,197,592	12,032,878	3,270,194
	Group IV.....	82	5,998,361	1,541,690	1,118,967	5,246	1,098	2,612,588	718,772	2,239,271	8,237,632	2,396,503

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	10	\$43,309,812	\$71,222	\$32,893,075	\$578		\$2,726,756	\$7,618,181	\$3,077,514	\$46,387,326	\$1,605,362
2	Chicago, Ill.....	8								3,009,375	3,009,375	2,196,980
3	Philadelphia, Pa.....	1	4,060,255	501,868	675,000	2,368	\$417	2,144,602	736,000	85,145	4,145,400	98,912
4	St. Louis, Mo.....	3	222,868						222,868	1,566,810	1,789,678	862,087
5	Boston, Mass.....	2	7,611,878	968,420	2,957,750	19,796			3,665,912	2,242,668	9,854,546	3,655,023
6	Baltimore, Md.....	1	1,713,129	162,264	1,196,000			300	354,565	8,220	1,721,349	80,368
7	Cleveland, Ohio.....	5	4,526,583	17,330	351,688	238	84,417	3,882,844	190,066	568,711	5,085,294	591,217
8	Buffalo, N. Y.....	8	767,554		765,180			2,374		936,728	1,704,282	15,418
9	Pittsburg, Pa.....	2	2,038,512	6,817	1,015,000	95		340,000	676,600	281,241	2,319,753	229,170
10	San Francisco, Cal.....	1	315						315		315	315
11	Detroit, Mich.....	4	954,028		449,266			504,762		662,524	1,616,552	718,921
12	Cincinnati, Ohio.....	2	8,394,949		1,076,132		255,004	6,385,888		522,883	8,917,332	844,862
15	Washington, D. C.....	1	567,142					567,142	727,925	4,274	571,416	3,630

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	1	\$4,870,836		\$3,013,750			\$1,857,086		\$17,750	\$4,888,586	\$138,633
17	Minneapolis, Minn.....	1	280,416	\$128,924		\$1,492			\$150,000	2,576	282,992	7,762
18	Jersey City, N. J.....	1	1,371,376	179,490	470,126	2,172	\$2,472	16,116	701,000	31,489	1,402,865	56,184
19	Louisville, Ky.....	2	1,550,327					1,527,827	22,500	324,022	1,874,349	396,830
20	Indianapolis, Ind.....	1	32,610					32,610		2,343	34,953	4,533
21	St. Paul, Minn.....	2	115,934	100	10,000			23,509	82,325	27,079	143,013	28,753
22	Providence, R. I.....	1	2,122,516	342,742	776,600	3,989			999,185	83,656	2,206,172	458,058
23	Rochester, N. Y.....	9	210,494	54,388	6,000	17		150,089		535,406	745,900	524,314
24	Kansas City, Mo.....	3	550,827	138,820		1,045		410,962		82,170	632,997	159,382
25	Toledo, Ohio.....	3	1,461,689	301,521	366,753	5,363	3,855	649,314	134,883	97,413	1,559,102	57,778
26	Denver, Colo.....	2	246,302		80,000			153,800	12,502	52,265	298,567	208,705
27	Columbus, Ohio.....	2	3,064,433	101,800	1,328,600	1,530	6,540	875,835	750,128	216,272	3,280,705	93,128
28	Allaheny, Pa.....	1	341,000		133,000			208,000		423,200	155,519	
30	Worcester, Mass.....	1	1,275,164	626,961	98,500	1,076	627		548,000	101,064	1,376,228	396,229
31	Memphis, Tenn.....	3	234,657	55,602		831		174,056	4,168	85,488	320,145	223,717
32	Omaha, Nebr.....	2	622,299	100,613	7,000	588		514,098		60,711	683,010	140,553
33	New Haven, Conn.....	1	119,618	7,107		11		112,500		118	119,736	254
34	Syracuse, N. Y.....	2	100,950					100,950		43,876	144,826	9,527
35	Scranton, Pa.....	3	208,877		50,000			95,644	63,233	210,228	419,105	168,832
36	St. Joseph, Mo.....	4	129,313					129,313		36,335	165,648	84,154
37	Paterson, N. J.....	1	312,127		240,000			72,127		482,455	794,582	386,943
38	Portland, Oreg.....	2	92,176		33,232		142	58,802		182,025	274,201	181,002
39	Fall River, Mass.....	1	810,166	475,808	100,000	4,182		176	230,000	183,067	993,233	293,863
40	Atlanta, Ga.....	1								114,379	114,379	945
41	Seattle, Wash.....	1	297					297		148,229	148,526	91,119
42	Dayton, Ohio.....	2	563,696	4,000	153,000	39	217	406,440		62,772	626,468	57,881

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	3	\$168,168	\$23,269	\$30,000	\$54		\$114,845		\$58,461	\$226,629	\$21,695
44	Cambridge, Mass.....	1	462,667	408,425	6,000	5,242			\$43,000	6,749	469,416	2,413
45	Albany, N. Y.....	3	404,287	84,000	65,600		\$293	28	254,366	173,298	577,585	124,724
46	Hartford, Conn.....	6	276,737	245,220		1,460		30,057		460,494	737,231	428,077
47	Lowell, Mass.....	1	74,299	73,577		722				9,626	84,225	9,793
48	Reading, Pa.....	2	178,543	109,800				56,800	11,943	112,562	291,105	150,549
49	Richmond, Va.....	1	1,234,036	177,827	108,594			947,615		68,545	1,302,581	322,176
50	Trenton, N. J.....	1	384,549		65,863			291,520	27,166	399,887	784,436	351,830
51	Wilmington, Del.....	1	42,600					42,600		53	42,653	51
52	Camden, N. J.....	2	216,515		192,500			24,015		95,464	311,979	109,677
53	Nashville, Tenn.....	1	85,000					85,000		33,468	118,468	
54	Bridgeport, Conn.....	1	41,273	41,175		98				3,436	44,709	2,227
55	Lynn, Mass.....	1	967,119	166,538	504,970	1,360	1,251	293,000		154,286	1,121,405	157,828
57	Kansas City, Kans.....	4	433,438					433,041		397	484,347	22,237
58	New Bedford, Mass.....	1	308,214	246,000		2,214			60,000	42,411	360,625	12,115

<sup>1</sup> Including par value plus premiums and minus discounts.<sup>2</sup> Other than investment and interest transfers.<sup>3</sup> Including value of city securities which belonged to sinking funds and were canceled during year.<sup>4</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>5</sup> Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets shown in Table 22.

## BALANCES OF SINKING FUNDS: 1906.

each state arranged alphabetically and the number assigned to each, see page 83.]

RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City num- ber.	
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	City securi- ties.			Other invest- ments.
	To public.	To city (in- vestment transfers).	Total.	From public.	From city (interest transfers).						
\$110,428,055	\$6,048,854	\$28,853,732	\$10,752,402	\$1,206,585	\$9,545,817	\$24,377,322	\$40,395,745	\$304,436,160	\$20,824,000	\$346,928,004	
76,194,852	2,074,760	18,400,269	8,235,689	447,725	7,787,964	19,872,035	27,612,099	256,736,898	6,743,951	276,446,442	
19,629,390	2,804,473	6,931,372	1,407,368	286,761	1,120,607	1,714,291	6,771,886	31,328,242	3,025,021	37,618,651	
8,762,684	951,648	1,821,524	713,328	336,275	377,053	1,446,198	3,829,986	8,967,862	8,685,414	20,850,888	
5,841,129	217,973	1,700,567	396,017	135,824	260,193	1,344,798	2,181,774	7,403,158	2,369,614	12,012,043	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$44,781,964		\$12,354,500	\$5,450,220	\$46,687	\$5,403,533	\$14,724,411	\$12,252,833	\$191,144,187		\$194,221,701	1
812,395			10,139	7,739	2,400		802,256	48,000		3,057,375	2
4,046,488		714,900	245,090	22,503	222,587	7,095	3,079,403	6,811,500		6,896,645	3
927,581							927,591			1,566,810	4
6,199,523		2,943,000	1,120,134	58,913	1,061,221		2,136,389	29,036,580		31,279,248	5
1,640,986	\$300,110	77,541	616,388	186,711	429,677		646,947	11,821,231	\$5,637,641	17,467,092	6
4,504,077	1,774,650	207,946	109,581	37,081	72,500	2,500	2,409,400	1,110,052	159,310	1,838,073	7
1,688,864		460,455	72,507	35,680	36,827	84,733	1,071,169	1,373,086		2,309,814	8
2,054,177		676,600	288,216	7,440	280,776	435	1,088,926	8,040,938		8,322,179	9
898,531		273,902	90,497	33,690	56,807	421,047	113,085	1,463,912	947,000	3,073,436	10
8,072,470		691,425	232,917	11,281	221,636	4,631,814	2,516,314	5,887,412		6,409,795	11
567,786							567,786			4,274	12
											15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$4,749,953	\$1,000	\$3,163,000	\$286,371	\$13,648	\$272,723		\$1,299,582	\$6,746,350	\$350,967	\$7,115,067	16
275,230	10,500		105,614	33,676	71,938		159,116	1,513,000	781,177	2,296,753	17
1,346,681		817,915	136,694	2,430	134,264	\$74,637	317,435	3,833,372		3,864,861	18
1,477,519	471,577	337,392	45,631	44,139	1,492	294,355	328,564	1,274,800	25,000	1,623,822	19
30,420			105	105		30,315				2,343	20
114,260		5,325	27,946	10,772	17,174		80,989	520,650	186,600	734,329	21
1,748,114	261,011	967,100	189,179	17,393	171,786		330,824	4,438,600		4,522,256	22
221,586		6,000	23,027	16,902	6,125		192,559	205,000		740,406	23
473,615	25,000	20,000	24,730	12,522	12,208	403,885		535,500		617,670	24
1,501,324	367,324	274,710	62,751	3,839	58,912	900	795,639	1,226,774	3,000	1,327,187	25
89,862			797	797		89,065		80,000		132,265	26
3,187,577	1,428,616	246,600	169,029	20,031	148,998	79,025	1,264,307	4,209,600		4,425,872	27
267,681		61,000	51,216	6,676	44,540		155,465	1,393,346		1,475,546	28
979,999		548,000	127,443	6,999	120,444		304,556	3,423,800	40,000	3,564,864	30
96,428			17,261	4,168	13,093		79,167	148,000		233,488	31
542,457		2,000	6,235		6,235	121,485	412,737	270,500		331,211	32
119,482	13,000		5,482	5,307	175	6,000	95,000	5,000	114,277	119,395	33
135,299			494	494			134,805			43,876	34
250,273			14,198	3,868	10,330		236,075	365,000		575,228	35
81,494			244	244			81,250			36,335	36
407,639		240,000	22,030	19,577	2,453	101,949	43,660	120,000		602,455	37
93,199			945		945	60,754	31,500	31,500		213,525	38
699,370	182,500	175,000	80,569	63,174	17,395		261,301	311,000	1,524,000	2,018,067	39
113,434							113,434	448,000		562,379	40
57,407						57,407				148,229	41
569,087	43,945	67,330	9,377		9,377	394,514	53,921	228,450		291,222	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$204,934		\$30,000	\$1,813	\$1,766	\$47	\$87,513	\$85,608		\$23,000	\$81,461	43
467,003	\$90,300		83,550	68,346	15,204		293,153	\$442,100	2,099,200	2,548,049	44
452,861	117,000	51,632	59,433	32,512	26,921	9	224,787	685,848	726,000	1,585,146	45
309,154	83,000		47,931	27,745	20,186	88,223	90,000	573,973	467,500	1,501,967	46
74,432	8,500	2,500	31,132	30,869	263		32,300	7,000	748,000	764,926	47
140,556		24,200	3,862	702	3,160		112,494	149,800		262,362	48
980,405	520	295,820	58,702	5,331	53,371	1,211	624,152	913,500	11,000	993,045	49
432,606		86,100	48,521	10,298	38,223		297,935	1,003,485	135,300	1,538,672	50
42,602							42,602			53	51
202,302		111,000	14,246	1,150	13,096		77,056	376,700		472,164	52
118,468							118,468			33,468	53
42,482			17,982	82	17,900		24,500	525,000		528,436	54
963,577	124,685	600,000	46,322	11,537	34,785		192,570	717,500	312,500	1,184,286	55
462,110						58,860	3,250			50,909	56
338,510	94,200	30,000	59,153	55,413	3,740		155,157	69,000	1,384,048	1,495,459	58

<sup>6</sup> Including \$46,438 paid on city securities and tabulated in Table 7 as net or corporate interest.<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 \$36,406, on account of an incomplete sinking fund report for Pittsburg, Pa.<sup>8</sup> Including service transfers to the amount of \$26,427.



## STATISTICS OF CITIES.

TABLE 21.—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 1906—Continued.

City number.	CITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregats of all pay-ments, and cash on hand at close of year. <sup>4</sup>	Cash on hand at beginning of year.
			Total.	For investments purchased. <sup>1</sup>		For acerued interest on invest-ments purchased.		Miscella-neous payments to public.	Transfer pay-ments. <sup>2, 3</sup>			
				From public.	From city (Invest-ment trans-fers).	From pub-lic.	From city (In-terest trans-fers).					
59	Troy, N. Y.	6	\$22,620		\$10,729		\$18		\$11,873	\$127,741	\$150,361	\$85,267
60	Springfield, Mass.	1	339,628	\$126,471	101,490	\$945	722		110,000	9,132	348,760	66,807
62	Lawrence, Mass.	2	111,000		11,000			\$100,000		6,107	116,107	888
65	Duluth, Minn.	2	232,306		113,667			69,639	49,000	61,900	294,206	147,579
66	Norfolk, Va.	1	156,324		155,908		416			40,231	196,555	46,667
67	Hoboken, N. J.	1	34,297		2,000			32,297		11,530	45,827	8,033
70	Manchester, N. H.	1	77,697	77,697						77,697		
71	Yonkers, N. Y.	1	108,190	56,045		2,145			50,000	30,779	138,969	45,358
72	Evansville, Ind.	1	54,113					54,113		6,107	60,220	13,705
73	San Antonio, Tex.	3	472,567	7,000		117		465,450		368,716	841,283	337,922
74	Elizabeth, N. J.	1	210,994		38,476		64	172,404	50	28,230	239,224	123,763
75	Schenectady, N. Y.	1	68,412		58,412				10,000	37,121	105,533	61,519
76	Waterbury, Conn.	2	8,121	2,081		6			6,034	30,006	38,127	12,814
77	Salt Lake City, Utah.	3	12,697					12,697		25,963	38,660	139
78	Wilkesbarre, Pa.	1	16,200						16,200	182	16,382	1,247
79	Erie, Pa.	1	298,520	2,000		20		256,500	40,000	96,382	394,902	44,784
81	Charleston, S. C.	2	717	500				217		3,303	4,020	3,423
82	Harrisburg, Pa.	2	64,646	1,600	55,000	5		7,500	541	196,967	261,613	136,037
83	Tacoma, Wash.	2	63,248	61,884		252			1,112	6,192	69,440	3,944
84	Portland, Me.	1	71,431	23,000		29			48,402	32,171	71,431	
85	Terre Haute, Ind.	2	20,539					20,539		52,710	73,249	41,446
86	Dallas, Tex.	1	207,544	16,389		297		190,858		164,861	372,405	143,778
87	Youngstown, Ohio.	1	301,655		89,979		96	211,580		8,821	310,476	10,106
88	Fort Wayne, Ind.	1	5,000					5,000		52,340	57,340	42,982
89	Holyoke, Mass.	2	210,730	35,609	50,000	121			125,000	159,134	369,864	151,981
90	Akron, Ohio.	1	388,645	26,350	100,918	40		261,337		24,727	413,372	24,613

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	1	\$79,504		\$29,500		\$4	\$50,000		\$13,066	\$92,570	\$5,449
92	Saginaw, Mich.	1	234,593		7,000			111,279	\$116,314		234,593	19,278
93	Lincoln, Nebr.	2	212						212	9,048	9,260	170
94	Altoona, Pa.	2	148,278					106,580	41,698	155,047	303,325	57,310
97	Covington, Ky.	1	109,854					109,854		14,314	124,168	15,615
99	South Bend, Ind.	1	1,000						1,000	28,958	29,958	22,010
100	Pawtucket, R. I.	1	312,122	\$300,626				11,166	330	310,076	622,198	396,161
101	Bayonne, N. J.	1	459,354	146,546	123,000	\$521		156,400	32,887	84,176	543,530	57,936
104	McKeesport, Pa.	2	131,571	111,600				3,000	16,971	165,730	297,301	246,595
105	Johnstown, Pa.	2	41,975	10,000		75		31,900		26,588	68,563	24,545
107	Dubuque, Iowa.	1	39,800					39,800		13,311	53,111	12,745
108	Mobile, Ala.	3	230,165					230,165		158,440	388,605	219,951
109	Sioux City, Iowa.	1	20,481					20,481		1,514	21,995	32
110	Springfield, Ohio.	1	121,867		13,000			108,867		1,751	123,618	4,655
111	Topeka, Kans.	1	26,027					26,027		4,488	30,515	5,110
112	Allentown, Pa.	2	83,516	18,745		379		64,392		133,395	216,911	117,632
113	Wheeling, W. Va.	1	44,907					44,907		28,198	73,105	21,929
114	East St. Louis, Ill.	1								94,690	94,690	67,013
117	Bay City, Mich.	1	82,136					82,136		52,229	134,365	59,266
118	Little Rock, Ark.	1	108						108	31,775	31,883	22,870
119	Passaic, N. J.	1	3,628	3,628						124	3,752	
120	Atlantic City, N. J.	1	260,742		108,660		409	151,673		26,440	287,182	137,901
121	York, Pa.	2	73,936	38,650				35,286		56,930	130,866	65,227
122	Quincy, Ill.	1	101,716					101,716		9,538	111,254	22,534
124	Malden, Mass.	1	228,732	227,391		1,341				18,229	246,961	15,045
125	Canton, Ohio.	1	118,438					117,507	931	66,588	185,026	42,729
126	Chester, Pa.	2	77,334	10,000				67,334		36,498	113,832	51,364
127	Salem, Mass.	1	2,020	2,000		20				853	2,873	483
128	Haverhill, Mass.	1	166,278	100,644		628		6	65,000	2,574	168,852	2,925
129	Chelsea, Mass.	1	183,446		183,446						183,446	
130	Superior, Wis.	4	193,716					193,716		81,228	274,944	53,075
131	Newton, Mass.	8	570,090	106,302	202,000	856	432		260,500	25,612	595,702	33,026
136	Knoxville, Tenn.	1								9,092	9,092	8,515
138	Joplin, Mo.	2	31,191					30,566	625	5,185	36,376	2,546
140	Galveston, Tex.	1	330,650	160,650				170,000		63,245	393,895	68,967
141	Chattanooga, Tenn.	1	6,758	6,758						697	7,455	147
142	New Britain, Conn.	4	10,000	10,000						137,366	147,366	125,195
143	Fitchburg, Mass.	1	171,495		143,495			28,000		3,303	174,798	63,046
144	Woonsocket, R. I.	1	107,339	54,651	20,000	688			32,000	53,138	160,477	68,648
145	Auburn, N. Y.	1								283	283	

<sup>1</sup> Including par value plus premiums and minus discounts.<sup>2</sup> Other than investment and interest transfers.<sup>3</sup> Including value of city securities which belonged to sinking funds and were canceled during year.

## GENERAL TABLES.

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## BALANCES OF SINKING FUNDS: 1906—Continued.

each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City num- ber.	
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	City securi- ties.			Other invest- ments.
	To public.	To city (in- vestment transfers).	Total.	From public.	From city (interest transfers)						
\$65,004			\$1,936	\$1,646	\$290		\$63,158	\$11,474		\$139,215	59
281,953	\$87,485	\$27,500	17,479	11,455	6,024		149,489	212,600	\$213,718	435,450	60
115,219	77,400	12,400	5,498	958	4,540		19,921	94,900		100,007	62
146,627			1,084		1,084	\$96,543	49,000	113,667		175,567	65
149,888		77,340	37,523		37,523		35,025	723,518		763,749	66
37,794		32,296	3,190		3,190		2,308	32,500		44,030	67
77,697			19,122	1,892	17,230		58,575	451,000	137,393	588,393	70
93,611		54,982	12,629		12,629		26,000	299,600		330,379	71
46,515			305	305			46,210			6,107	72
503,361			1,170		1,170	495,129	7,062	33,000		401,716	73
115,461		950	3,069	1,939	1,130		111,442	87,526		115,756	74
44,014		10,000	9,014	1,835	7,179		25,000	229,804		266,925	75
25,313			5,313	968	4,345		20,000	125,000		155,006	76
38,521						13,000	25,521			25,963	77
15,135			158		158		14,977	9,000		9,182	78
350,118		266,584	21,801	2,310	19,491		61,733	222,555		318,937	79
597			597	587	30			1,000	4,195	8,498	81
125,576		1,000	13,122	3,048	10,074		111,464	307,700		504,667	82
65,496	37,219		7,579	53	7,526	20,698		153,486		159,678	83
71,431			48,372	48,372			23,059	23,000	2,291,110	2,314,110	84
11,264							11,264			32,171	85
228,627	32,000	23,500	7,516	2,374	5,142	165,611		87,000		251,861	86
300,370	46,327	1,231	2,537	265	2,272	19,214	231,061	65,948		74,769	87
14,358			880		880		13,478	8,800		61,140	88
217,883	71,130	71,600	15,485	11,232	4,253		59,668	131,200	107,450	397,784	89
388,759	81,882	10,889	5,302	1,305	3,997	187	290,499	79,678	25,000	129,405	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$87,121	\$46,000	\$12,912	\$20,343	\$5,833	\$14,510	\$121,842	\$7,866	\$363,500	\$147,000	\$523,566	91
215,315		25,800	4,329	3,668	661	9,050	63,344	11,000		11,000	92
9,090		40								9,048	93
246,015		146,100	9,795	6,395	3,400		90,120	47,000		202,047	94
108,553						108,553		400		14,714	97
7,948			471	471			7,477			28,958	99
226,037			44,605	12,530	32,075	2,430	179,002	1,099,000	105,000	1,514,076	100
485,594		205,000	10,469	873	9,596	163,116	107,009	362,350		446,526	101
50,706			9,395	5,470	3,925		41,311	292,600		458,330	104
44,018		11,300	6,561	519	6,042	550	25,607	112,200		138,788	105
40,366						40,366				13,311	107
108,654						341	168,313			158,440	108
21,963						21,963				1,514	109
118,963		38,057	1,497	54	1,443	1,935	77,474			1,751	110
25,405						25,405				4,488	111
99,279		9,500	4,973	3,113	1,860	59,203	25,603	41,000		174,395	112
51,176			905	905			50,271			28,198	113
27,677							27,677			94,690	114
75,099			1,109	1,109		70,343	3,647			52,229	117
9,013	900		108	108			8,005		900	32,675	118
3,752			2	2			3,750	3,628		3,752	119
149,281	13,500		21,495	6,421	15,074	7,786	106,500	413,000	84,000	523,440	120
65,639			3,450	2,349	1,101	62,182	7	53,000		109,930	121
88,720						88,720				9,538	122
231,916	2,500		24,661	20,630	4,031	760	203,995	141,250	593,000	752,479	124
142,297							142,297			66,588	125
62,468		500	5,505	2,125	3,380	75	56,388	90,700		127,198	126
2,390		1,000	790	668	122		600	3,500	18,500	22,853	127
165,927	18,970	70,000	21,632	15,217	6,415		55,325	168,000	375,650	546,224	128
183,446		100,879	28,568		28,568		53,999	794,174		794,174	129
221,869		149,929	896	896			71,044	22,131		103,359	130
562,676	3,000	341,500	80,256	11,904	68,352		137,920	1,659,350	241,300	1,926,262	131
577			577	577					4,876	13,968	136
33,830						932	32,898			5,185	138
324,928	40,000	170,000	9,880		9,880		105,048	343,000		406,245	140
7,308			1,308	1,308			6,000		30,707	31,404	141
22,171			5,171	5,171			17,000		10,000	147,366	142
111,752		74,050	12,402	803	11,599		25,300	347,995		351,298	143
91,829		32,000	11,289	424	10,865		48,540	343,000		396,138	144
283			283		283			7,080		7,363	145

<sup>1</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>2</sup> Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets in Table 22.

## STATISTICS OF CITIES.

TABLE 21.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities in  
GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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>4</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, 3</sup>			
				From public.	From city (investment transfers).	From public.	From city (interest transfers).					
146	Racine, Wis.	1	\$52,000					\$52,000		\$23,020	\$75,020	\$9,850
147	Macon, Ga.	1	69,849	\$15,832				54,017		25,864	95,713	25,140
148	Kalamazoo, Mich.	1	127,949	109,897				18,052			127,949	559
152	Taunton, Mass.	4	329,991	66,167	\$138,866	\$705	\$253		\$124,000	12,525	342,516	51,559
153	Pueblo, Colo.	6	181,909	41,603		33		116,252	24,021	26,182	208,091	3,410
154	Newport, Ky.	2	166,371					164,196	2,175	49,185	215,556	68,694
155	West Hoboken, N. J.	1						17,146		17,146	8,409	
156	Everett, Mass.	1	150,000		150,000					34,871	184,871	25,424
157	La Crosse, Wis.	1								79,891	79,891	38,069
158	Fort Worth, Tex.	1	115,313					115,313		46,870	162,183	27,744

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

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

<sup>3</sup> Including value of city securities which belonged to sinking funds and were canceled during year.

## BALANCES OF SINKING FUNDS: 1906—Continued.

each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

RECEIPTS								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City num- ber.
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	City securi- ties.	Other invest- ments.		
	To public.	To city (in- vestment transfers).	Total.	From public.	From city (interest transfers).						
\$65,170						\$65,170				\$23,020	146
70,573	\$6,000	\$9,000	\$15,573	\$4,823	\$10,750		\$40,000	\$242,000	\$110,200	378,064	147
127,390	71,103		421	421		55,866			56,405	56,405	148
290,957	16,000	177,000	23,018	17,775	5,243		74,939	147,800	546,576	706,901	152
204,681			580	580		162,401	41,700		43,000	69,182	153
146,862						141,370	5,492			49,185	154
8,737			126	126			8,611			17,146	155
159,447		126,000	9,577	467	9,110		23,870	240,000	2,500	277,371	156
41,822			3,997	2,089	1,908		37,825	54,500		134,391	157
134,439						134,439				46,870	158

<sup>1</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>5</sup> Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets shown in Table 22.

## STATISTICS OF CITIES.

TABLE 22.—TOTAL AND PER CAPITA DEBT OBLIGATIONS<sup>1</sup> AT CLOSE OF YEAR, TOGETHER WITH CHANGES

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

City num- ber.	CITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.								
		Aggregate.								
		Total.	Classified by character.					Classified as issued by—		
			Funded or fixed. <sup>2</sup>	Unfunded or current.				City corpo- ration.	School dis- tricts.	Other di- visions of the govern- ment of the city.
Revenue loans. <sup>3</sup>	Special assessment loans.	Outstanding warrants.		All other.						
	Grand total.....	\$1,732,769,501	\$1,535,808,510	\$86,648,051	\$81,845,168	\$21,391,591	\$7,076,181	\$1,663,453,835	\$40,074,394	\$29,241,272
	Group I.....	1,219,389,264	1,086,578,117	65,459,053	45,837,208	15,576,281	5,938,605	1,183,543,393	8,148,572	27,697,299
	Group II.....	238,779,546	207,161,871	10,620,359	17,816,706	2,889,828	290,782	222,672,257	14,909,066	1,198,223
	Group III.....	159,646,351	143,626,156	5,573,869	8,772,944	1,050,701	622,681	150,727,681	8,707,920	210,750
	Group IV.....	114,954,340	98,442,366	4,994,770	9,418,310	1,874,781	224,113	106,510,504	8,308,836	135,000

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$726,019,366	\$629,546,473	\$58,571,770	\$28,691,119	\$9,210,004	.....	\$726,019,366	.....	.....
2	Chicago, Ill.....	68,172,700	53,326,590	1,921,932	10,812,108	2,010,963	\$101,107	39,299,113	\$1,191,429	\$27,682,158
3	Philadelphia, Pa.....	69,742,333	66,608,720	1,205,141	.....	1,904,472	24,000	69,727,192	.....	15,141
4	St. Louis, Mo.....	21,162,873	20,790,278	.....	.....	372,595	.....	21,162,873	.....	.....
6	Boston, Mass.....	101,436,606	101,436,606	.....	.....	.....	.....	101,436,606	.....	.....
6	Baltimore, Md.....	44,464,749	44,464,383	.....	366	.....	.....	44,464,749	.....	.....
7	Cleveland, Ohio.....	30,613,818	28,772,150	.....	1,841,668	.....	.....	27,783,168	2,830,650	.....
8	Buffalo, N. Y.....	20,542,356	19,023,083	235,557	951,301	332,415	.....	20,542,356	.....	.....
9	Pittsburg, Pa.....	28,290,011	27,060,052	69,943	1,035,846	86,670	37,500	25,316,318	2,973,693	.....
10	San Francisco, Cal.....	4,954,162	4,296,600	.....	.....	657,562	.....	4,954,162	.....	.....
11	Detroit, Mich.....	9,594,662	8,679,750	.....	914,912	.....	.....	9,594,662	.....	.....
12	Cincinnati, Ohio.....	44,811,477	43,580,442	.....	1,230,725	310	.....	43,658,677	1,152,800	.....
13	Milwaukee, Wis.....	8,835,049	8,106,500	114,562	359,163	251,924	2,900	8,835,049	.....	.....
14	New Orleans, La.....	26,363,906	19,779,160	62,282	.....	749,366	5,773,098	26,363,906	.....	.....
15	Washington, D. C.....	14,385,196	11,107,330	3,277,866	.....	.....	.....	14,385,196	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$25,608,550	\$22,949,550	\$2,629,000	\$30,000	.....	.....	\$25,608,550	.....	.....
17	Minneapolis, Minn.....	10,584,906	10,213,116	127,000	111,687	\$133,103	.....	10,584,906	.....	.....
18	Jersey City, N. J.....	19,733,868	18,298,583	875,142	528,106	32,037	.....	19,733,868	.....	.....
19	Louisville, Ky.....	9,616,534	8,399,900	700,411	.....	282,223	\$234,000	9,616,534	.....	.....
20	Indianapolis, Ind.....	4,227,937	4,114,800	.....	.....	113,137	.....	3,042,937	\$1,185,000	.....
21	St. Paul, Minn.....	10,141,405	8,270,650	1,755,300	.....	97,799	17,656	10,141,405	.....	.....
22	Providence, R. I.....	18,176,176	17,156,000	1,020,176	.....	.....	.....	18,176,176	.....	.....
23	Rochester, N. Y.....	12,195,957	7,685,000	906,000	3,335,716	269,241	.....	12,195,957	.....	.....
24	Kansas City, Mo.....	8,360,743	7,573,900	.....	584,862	201,981	.....	5,378,153	2,982,590	.....
25	Toledo, Ohio.....	8,906,616	7,677,114	77,281	1,097,116	55,105	.....	8,386,563	520,053	.....
26	Denver, Colo.....	4,220,671	1,836,500	.....	2,177,100	205,160	1,911	3,562,314	593,415	\$64,942
27	Columbus, Ohio.....	13,275,630	10,756,100	138,579	2,353,428	27,523	.....	12,275,630	1,000,000	.....
28	Allegheny, Pa.....	8,838,146	8,517,800	15,000	305,346	.....	.....	7,108,146	1,730,000	.....
29	Los Angeles, Cal.....	8,004,870	7,795,750	.....	.....	209,120	.....	7,224,870	780,000	.....
30	Worcester, Mass.....	8,789,555	8,621,300	.....	.....	168,255	.....	8,789,555	.....	.....
31	Memphis, Tenn.....	6,617,942	6,368,500	226,349	.....	23,093	.....	6,617,942	.....	.....
32	Omaha, Nebr.....	6,863,682	5,891,000	.....	606,500	366,182	.....	6,081,364	782,318	.....
33	New Haven, Conn.....	3,627,934	3,524,000	14,000	.....	89,934	.....	3,613,934	14,000	.....
34	Syracuse, N. Y.....	8,131,857	6,403,150	427,500	1,225,731	60,591	14,885	8,131,857	.....	.....
35	Scranton, Pa.....	2,884,936	2,614,000	78,124	143,409	27,073	22,330	1,347,501	1,367,154	170,281
36	St. Joseph, Mo.....	2,150,081	2,110,050	.....	.....	40,031	.....	1,167,757	982,324	.....
37	Paterson, N. J.....	4,932,306	3,551,500	615,000	765,806	.....	.....	4,932,306	.....	.....
38	Portland, Oreg.....	7,878,075	6,821,000	.....	910,699	146,376	.....	6,783,575	131,500	963,000
39	Fall River, Mass.....	5,888,208	5,888,208	.....	.....	.....	.....	5,888,208	.....	.....
40	Atlanta, Ga.....	3,620,478	3,543,500	64,475	.....	12,503	.....	3,620,478	.....	.....
41	Seattle, Wash.....	11,277,384	6,790,000	949,000	3,210,000	328,384	.....	9,010,782	2,266,602	.....
42	Dayton, Ohio.....	4,225,099	3,790,900	2,022	431,200	977	.....	3,650,989	574,110	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$2,369,471	\$1,699,600	.....	\$664,447	\$424	\$5,000	\$2,369,471	.....	.....
44	Cambridge, Mass.....	10,553,950	10,553,950	.....	.....	.....	.....	10,553,950	.....	.....
45	Albany, N. Y.....	4,340,930	3,487,758	.....	853,172	.....	.....	4,340,930	.....	.....
46	Hartford, Conn.....	7,835,901	7,450,454	\$385,427	.....	20	.....	6,059,454	\$1,776,447	.....
47	Lowell, Mass.....	4,328,231	3,528,231	800,000	.....	.....	.....	4,328,231	.....	.....
48	Reading, Pa.....	2,455,723	1,664,600	.....	794,000	123	.....	2,014,123	441,600	.....
49	Richmond, Va.....	7,771,141	7,771,101	40	.....	.....	.....	7,771,141	.....	.....
50	Trenton, N. J.....	4,958,263	2,902,525	340,000	1,715,585	153	.....	4,958,263	.....	.....
51	Wilmington, Del.....	2,655,550	2,555,550	100,000	.....	.....	.....	2,655,550	.....	.....
52	Camden, N. J.....	3,842,504	3,422,700	254,804	165,000	.....	.....	3,842,504	.....	.....

<sup>1</sup> The term "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> Including all general bonds, and special debt obligations to public trust funds.

<sup>3</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.

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DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS: 1906.

and the number assigned to each, see page 83.]

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>5</sup>			Debt obligations less sinking fund assets.	
Classified as held by—		Less sinking fund assets. <sup>5</sup>	Total debt obligations.	Debt obligations less sinking fund assets.	Total.	Held by public.	Held by invested funds. <sup>4</sup>	Total.	City securities.	Other assets.		
Public.	Invested funds. <sup>4</sup>											
\$1,413,437,253	\$319,332,248	\$1,385,841,497	\$75.69	\$60.54	\$103,262,179	\$79,032,207	\$24,229,972	\$24,608,648	\$23,787,533	\$821,115	\$78,653,531	
950,904,219	268,485,045	942,942,822	96.52	74.64	88,644,285	64,980,270	23,664,015	24,633,321	23,327,822	1,305,499	64,010,964	
206,451,373	32,328,173	201,160,895	56.19	47.34	2,456,039	2,601,498	<sup>6</sup> 145,459	<sup>6</sup> 146,056	<sup>6</sup> 240,653	<sup>6</sup> 1,221,403	3,918,095	
149,048,858	10,597,493	138,785,483	47.13	40.98	6,499,990	6,158,563	341,427	701,859	234,822	557,037	5,708,131	
107,032,803	7,921,537	102,942,297	43.84	39.26	5,661,865	5,291,876	369,989	645,524	465,542	179,982	5,016,341	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$533,320,172	\$192,699,194	\$531,797,665	\$176.52	\$129.30	\$78,145,672	\$57,538,097	\$20,607,575	\$22,085,727	\$20,613,575	\$1,472,152	\$56,059,945	1
67,516,066	655,634	65,115,325	33.27	31.78	<sup>6</sup> 397,221	<sup>6</sup> 404,132	6,911	812,395	812,395	<sup>6</sup> 1,209,616	18,690	2
58,962,058	10,780,275	62,845,688	48.37	43.59	<sup>6</sup> 208,306	<sup>6</sup> 919,506	711,200	436,233	450,000	<sup>6</sup> 13,767	<sup>6</sup> 644,539	3
21,119,873	43,000	19,596,063	32.59	30.18	<sup>6</sup> 179,408	<sup>6</sup> 179,408		704,723	704,723	<sup>6</sup> 884,131	884,131	4
69,870,325	31,566,281	70,157,358	168.42	116.49	2,244,750	1,205,000	1,039,750	<sup>6</sup> 433,605	978,750	<sup>6</sup> 1,412,355	2,678,355	5
31,451,918	13,012,831	26,997,657	80.31	48.76	1,101,200	<sup>6</sup> 153,150	1,254,350	859,532	1,253,750	<sup>6</sup> 394,218	241,668	6
29,252,766	1,361,052	28,775,745	66.50	62.51	2,927,630	4,147,878	<sup>6</sup> 1,220,248	<sup>6</sup> 1,637,414	<sup>6</sup> 1,178,248	<sup>6</sup> 459,166	4,555,044	7
18,876,440	1,665,916	18,232,542	53.80	47.75	<sup>6</sup> 60,345	<sup>6</sup> 435,071	374,726	1,226,035	304,725	921,310	1,286,380	8
20,249,073	8,040,938	19,967,832	75.42	53.24	582,402	237,202	345,200	397,272	345,200	52,072	185,130	9
4,954,162		4,954,162	(?)	(?)	<sup>6</sup> 482,348	<sup>6</sup> 482,348		<sup>6</sup> 315		<sup>6</sup> 315	<sup>6</sup> 482,033	10
8,129,750	1,464,912	6,521,226	27.14	18.45	182,614	7,251	175,363	119,867	175,363	<sup>6</sup> 55,496	62,747	11
38,063,065	6,748,412	38,401,666	129.80	111.24	4,064,166	3,680,459	383,707	62,227	384,707	<sup>6</sup> 322,480	4,001,939	12
8,826,049	9,000	8,835,049	27.79	27.79	303,983	304,983	<sup>6</sup> 1,000				303,983	13
25,950,606	413,300	26,363,906	83.92	83.92	556,840	570,359	<sup>6</sup> 13,519				556,840	14
14,361,896	23,300	14,380,922	46.75	46.73	<sup>6</sup> 137,344	<sup>6</sup> 137,344		644		644	<sup>6</sup> 137,988	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$18,798,200	\$6,810,350	\$18,493,483	\$88.42	\$63.85	\$302,136	\$449,386	<sup>6</sup> 147,250	<sup>6</sup> 271,104	<sup>6</sup> 149,250	<sup>6</sup> 121,854	\$573,240	16
9,071,906	1,513,000	8,288,153	38.66	30.27	124,586	121,586	3,000	105,896	3,000	102,896	18,690	17
15,863,496	3,870,372	15,869,007	82.93	66.69	<sup>6</sup> 518,745	<sup>6</sup> 374,457	<sup>6</sup> 144,288	<sup>6</sup> 205,984	<sup>6</sup> 181,288	<sup>6</sup> 24,696	<sup>6</sup> 312,761	18
8,341,271	1,275,263	7,992,712	42.53	35.35	<sup>6</sup> 965,470	<sup>6</sup> 629,470	<sup>6</sup> 336,000	<sup>6</sup> 855,707	<sup>6</sup> 336,000	<sup>6</sup> 519,707	<sup>6</sup> 109,763	19
4,205,937	22,000	4,225,594	19.29	19.28	356,233	356,233		<sup>6</sup> 2,181		<sup>6</sup> 2,181	358,424	20
9,620,755	520,650	9,407,076	49.76	46.15	177,366	172,691	4,675	3,101	4,675	<sup>6</sup> 1,574	174,265	21
13,179,266	4,996,910	13,653,920	89.43	67.18	<sup>6</sup> 233,012	<sup>6</sup> 167,919	<sup>6</sup> 65,093	<sup>6</sup> 484,902	<sup>6</sup> 110,500	<sup>6</sup> 374,402	251,890	22
11,990,957	205,000	11,455,551	65.67	61.69	293,093	238,093	55,000	66,092	55,000	11,092	227,001	23
7,825,243	535,500	7,743,073	45.84	42.46	<sup>6</sup> 63,518	<sup>6</sup> 154,018	90,500	13,288	90,500	<sup>6</sup> 77,212	<sup>6</sup> 76,806	24
7,643,342	1,263,274	7,579,429	55.67	47.38	51,371	20,521	30,850	65,875	38,240	27,635	<sup>6</sup> 14,504	25
4,105,671	115,000	4,088,406	27.78	26.91	<sup>6</sup> 21,677	<sup>6</sup> 136,677	115,000	<sup>6</sup> 76,440	80,000	<sup>6</sup> 156,440	54,763	26
9,041,530	4,234,100	8,849,758	91.30	60.86	1,054,103	1,277,603	<sup>6</sup> 223,500	<sup>6</sup> 100,856	<sup>6</sup> 224,000	<sup>6</sup> 123,144	1,154,959	27
7,444,800	1,393,346	7,362,600	60.85	50.69	<sup>6</sup> 240,433	<sup>6</sup> 312,433	72,000	<sup>6</sup> 1,319	72,000	<sup>6</sup> 73,319	<sup>6</sup> 239,114	28
8,004,870		8,004,870	(?)	(?)	866,293	866,293					866,293	29
5,365,755	3,423,800	5,224,691	67.57	40.17	<sup>6</sup> 361,512	<sup>6</sup> 538,012	176,500	<sup>6</sup> 118,666	176,500	<sup>6</sup> 295,166	<sup>6</sup> 242,846	30
6,469,942	148,000	6,384,454	52.94	51.07	149,402	95,402	54,000	<sup>6</sup> 84,229	54,000	<sup>6</sup> 138,229	233,631	31
6,582,632	281,050	6,522,471	55.28	52.61	<sup>6</sup> 4,963	<sup>6</sup> 109,613	104,650	21,657	101,500	<sup>6</sup> 79,843	<sup>6</sup> 26,620	32
3,600,934	27,000	3,508,539	29.93	28.94	<sup>6</sup> 167,269	<sup>6</sup> 165,269	<sup>6</sup> 2,000	<sup>6</sup> 7,136		<sup>6</sup> 7,136	<sup>6</sup> 160,133	33
8,117,457	14,400	8,087,981	68.03	68.03	163,687	181,887	<sup>6</sup> 18,200	34,349		34,349	129,338	34
2,519,936	365,000	2,309,708	24.31	19.46	253,930	203,930	50,000	91,396	50,000	41,396	162,534	35
2,150,081		2,113,746	18.22	17.91	169,567	179,025	<sup>6</sup> 9,458	<sup>6</sup> 47,820		<sup>6</sup> 47,820	217,387	36
4,812,306	120,000	4,329,851	43.73	38.38	177,233	177,233		95,512		95,512	81,721	37
7,846,575	31,500	7,664,550	71.69	69.75	<sup>6</sup> 261,576	<sup>6</sup> 293,076	31,500	32,524	31,500	1,024	<sup>6</sup> 294,100	38
5,469,500	418,708	3,870,141	55.58	36.53	38,585	76,500	<sup>6</sup> 37,915	42,204	<sup>6</sup> 43,000	85,204	<sup>6</sup> 3,619	39
3,172,478	448,000	3,058,099	34.49	29.13	<sup>6</sup> 36,152	<sup>6</sup> 36,152		113,434		113,434	<sup>6</sup> 149,586	40
11,277,384		11,129,155	(?)	(?)	762,426	762,426		57,109		57,109	705,317	41
3,929,149	295,950	3,933,877	41.92	39.03	390,355	339,785	50,570	51,861	46,470	5,391	338,494	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$2,364,471	\$5,000	\$2,288,010	\$23.74	\$22.93	\$290,065	\$290,065		\$59,766		\$59,766	\$230,299	43
9,991,000	562,950	8,005,901	107.10	81.24	703,500	679,500	\$24,000	320,036	\$18,000	302,036	383,464	44
3,655,082	685,848	2,755,784	44.05	27.97	114,286	100,318	13,968	29,543	13,968	15,575	84,743	45
7,238,447	597,454	6,333,934	81.78	66.10	125,761	125,761		194,417		194,417	<sup>6</sup> 68,656	46
4,285,031	43,200	3,563,305	45.48	37.44	<sup>6</sup> 44,077	<sup>6</sup> 43,577	<sup>6</sup> 500	61,132	<sup>6</sup> 500	61,632	<sup>6</sup> 105,209	47
2,305,923	149,800	2,193,361	26.94	24.07	778,723	693,123	85,600	47,613	85,600	<sup>6</sup> 37,987	731,110	48
6,853,641	917,500	6,778,960	89.07	77.69	98,019	116,639	<sup>6</sup> 18,620	<sup>6</sup> 272,770	<sup>6</sup> 18,620	<sup>6</sup> 254,150	370,789	49
3,954,778	1,003,485	3,419,591	57.42	39.60	27,028	47,848	<sup>6</sup> 20,820	27,237	<sup>6</sup> 20,820	48,057	<sup>6</sup> 209	50
2,655,550		2,655,497	31.19	31.19	251,400	251,400		2		2	251,398	51
3,465,804	376,700	3,370,340	45.29	39.72	413,550	332,050	81,500	67,287	81,500	<sup>6</sup> 14,213	346,263	52

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

<sup>5</sup> For amount of sinking fund assets at close of year, see Table 21.

<sup>6</sup> Decrease.

<sup>7</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 22.—TOTAL AND PER CAPITA DEBT OBLIGATIONS<sup>1</sup> AT CLOSE OF YEAR, TOGETHER WITH CHANGE

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.									
		Aggregate.									
		Total.	Funded or fixed. <sup>2</sup>	Classified by character.				Classified as issued by—			
				Revenue loans. <sup>3</sup>	Special assessment loans.	Outstanding warrants.	All other.	City corporation.	School districts.	Other divisions of the government of the city.	
Unfunded or current.											
53	Nashville, Tenn.	\$3,721,732	\$3,715,600	\$6,132					\$3,721,732		
54	Bridgeport, Conn.	2,116,673	2,070,000				\$1,673	\$45,000	2,116,673		
55	Lynn, Mass.	4,985,700	4,285,700	700,000					4,985,700		
56	Des Moines, Iowa.	1,397,077	1,354,200				19,097	23,780	714,533	\$882,544	
57	Kansas City, Kans.	3,063,838	1,607,354		\$1,287,540		98,450	70,494	2,638,941	424,897	
58	New Bedford, Mass.	4,915,835	4,465,835	450,000					4,915,835		
59	Troy, N. Y.	4,074,010	3,985,612	3,473	41,747		43,178		4,022,010	52,000	
60	Springfield, Mass.	2,542,900	2,542,900						2,542,900		
61	Oakland, Cal.	2,130,293	2,029,750				100,543		905,028	1,204,515	\$20,750
62	Lawrence, Mass.	2,351,426	2,175,197	100,000			76,229		2,351,426		
63	Somerville, Mass.	1,827,500	1,477,500	350,000					1,827,500		
64	Savannah, Ga.	3,119,513	2,935,650	183,863					3,119,513		
65	Duluth, Minn.	6,622,389	6,501,750	13,666	100,170		6,803		5,615,286	1,007,103	
66	Norfolk, Va.	6,735,802	6,394,550	341,252					6,735,802		
67	Hoboken, N. J.	1,784,474	1,651,350		109,644		23,480		1,784,474		
68	Peoria, Ill.	1,347,159	779,500	261,108	306,450		101		1,072,159	85,000	190,000
69	Utica, N. Y.	1,525,583	1,050,326	172,289	285,285		17,683		1,525,583		
70	Manchester, N. H.	1,797,905	1,775,000				22,905		1,797,905		
71	Yonkers, N. Y.	4,980,611	4,379,832	440,000	162,196		8,583		4,980,611		
72	Evansville, Ind.	2,003,588	1,986,000	13,802			3,786		1,989,786	13,802	
73	San Antonio, Tex.	2,553,091	2,489,500	2,403			61,188		2,553,091		
74	Elizabeth, N. J.	3,036,148	3,008,500		20,026		7,622		3,036,148		
75	Schenectady, N. Y.	2,755,826	2,302,593	150,000	301,689		1,544		2,755,826		
76	Waterbury, Conn.	1,984,274	1,825,000				159,274		1,984,274		
77	Salt Lake City, Utah.	4,174,137	4,413,000		205,918		167,712	7,507	4,178,240	615,897	
78	Wilkesbarre, Pa.	947,034	937,100		3,000		6,934		733,534	213,500	
79	Erie, Pa.	997,054	956,655		30,198		6,301	3,900	826,054	171,000	
80	Houston, Tex.	4,783,903	4,284,444				32,459	467,000	4,783,903		
81	Charleston, S. C.	3,791,150	3,791,150						3,791,150		
82	Harrisburg, Pa.	2,322,324	2,168,600		146,400		7,324		1,759,324	563,000	
83	Tacoma, Wash.	5,278,568	4,333,000	6,302	786,517		152,749		4,625,624	652,944	
84	Portland, Me.	2,846,034	2,841,534	4,500					2,846,034		
85	Terre Haute, Ind.	514,533	434,000	57,858			22,675		386,675	127,858	
86	Dallas, Tex.	2,220,337	2,049,000	171,337					2,220,337		
87	Youngstown, Ohio.	1,400,880	911,555		488,412		913		1,236,880	164,000	
88	Fort Wayne, Ind.	911,188	844,800	65,613			775		609,375	301,813	
89	Holyoke, Mass.	3,002,700	2,802,700	200,000					3,002,700		
90	Akron, Ohio.	1,351,498	1,035,350		315,548				1,141,498	210,000	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$3,161,050	\$2,883,050	\$278,000			\$3,161,050		
92	Saginaw, Mich.	2,254,646	1,266,250	1,300	\$982,966	\$4,130	2,254,646		
93	Lincoln, Nebr.	1,778,069	1,384,100		372,384	21,585	1,611,538	\$166,531	
94	Altoona, Pa.	1,999,042	1,960,500	27,500		42	1,449,042	550,000	
95	Lancaster, Pa.	1,185,500	1,184,500				875,500	310,000	
96	Spokane, Wash.	3,812,602	2,730,000	225,000	523,940	333,662	3,050,590	762,012	
97	Covington, Ky.	2,071,084	2,014,500	50,160	6,424		2,071,084		
98	Birmingham, Ala.	2,884,739	2,324,000	114,830	444,984	925	2,884,739		
99	South Bend, Ind.	814,714	775,230	33,600		5,884	601,114	213,600	
100	Pawtucket, R. I.	5,960,403	5,345,000	484,503		130,900	6,960,403		
101	Bayonne, N. J.	2,455,250	1,890,250	230,000	335,000		2,455,250		
102	Binghamton, N. Y.	789,185	711,500	28,126	4,945	44,614	789,185		
103	Butte, Mont.	969,853	750,000		39,137	180,716	619,853	350,000	
104	McKeesport, Pa.	1,646,260	1,390,100		256,160		1,056,260	590,000	
105	Johnstown, Pa.	619,202	616,700			2,502	376,705	242,497	
106	Augusta, Ga.	1,803,850	1,736,850	67,000			1,803,850		
107	Dubuque, Iowa.	1,576,595	1,247,282	231,119	93,370	4,824	1,438,595	138,000	
108	Mobile, Ala.	3,824,559	3,055,192	45,047	724,320		3,824,559		
109	Sioux City, Iowa.	1,847,933	1,805,100			20,461	1,482,981	364,952	
110	Springfield, Ohio.	1,127,322	1,041,500		82,327	3,495	1,018,322	109,000	
111	Topeka, Kans.	2,399,213	1,682,427	650	632,908	83,228	1,794,706	604,507	
112	Allentown, Pa.	1,079,410	1,066,300		200	1,910	625,700	453,710	
113	Wheeling, W. Va.	501,403	445,900	50,540		4,963	501,403		
114	East St. Louis, Ill.	1,489,848	967,000	21,500	414,500	11,848	1,161,000	328,848	
115	Montgomery, Ala.	2,550,485	2,304,050	50,000	196,435		2,550,485		

<sup>1</sup> The term "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> Including all general bonds, and special debt obligations to public trust funds.

<sup>3</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.

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DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS: 1906—Continued.  
and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—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>5</sup>			Debt obligations less sinking fund assets.		
Classified as held by—		Less sinking fund assets. <sup>5</sup>	Total debt obligations.	Debt obligations less sinking fund assets.	Total.	Held by public.	Held by invested funds. <sup>4</sup>	Total.	City securities.		Other assets.	
Public.	Invested funds. <sup>4</sup>											
\$3,721,732		\$3,688,264	\$43.94	\$43.54	\$28,868	\$28,868		\$33,468		\$33,468	\$62,336	53
1,590,673	\$526,000	1,588,237	25.12	18.85	15,240	25,760	\$41,000	42,209	\$41,000	1,209	26,969	54
4,258,200	727,500	3,801,414	63.31	48.27	40,700	110,200	69,500	59,228	69,500	10,272	99,928	55
1,397,077		1,397,077	17.84	17.84	90,996	90,996					90,996	56
3,063,838		3,012,929	39.32	38.67	156,126	156,126		50,909		50,909	207,035	57
4,703,000	212,835	3,420,376	64.05	44.67	25,000	5,000	30,000	143,381	30,000	173,381	168,381	58
4,062,536	11,474	3,934,795	53.25	51.43	481,025	470,302	10,723	53,198	10,724	42,474	427,827	59
2,330,300	212,600	2,107,450	33.53	27.79	138,800	37,800	101,000	51,024	101,000	49,976	87,776	60
2,130,293		2,130,293	28.86	28.86	836,290	836,290					836,290	61
2,178,128	173,298	2,251,419	32.87	31.47	58,506	13,969	72,475	74,582	78,800	4,218	16,076	62
1,827,500		1,827,500	25.81	25.81	40,500	40,500					40,500	63
3,119,513		3,119,513	45.48	45.48	19,052	19,052					19,052	64
6,508,722	113,667	6,446,822	98.35	95.74	117,107	3,440	113,667	27,988	113,667	85,679	89,119	65
6,012,284	723,518	5,972,053	100.64	89.23	446,972	368,735	78,237	71,801	78,237	6,436	375,171	66
1,751,974	32,500	1,740,444	26.76	26.10	99,076	129,372	30,296	26,799	30,296	3,497	126,875	67
1,306,159	41,000	1,347,159	20.30	20.30	215,654	210,954	4,700				215,654	68
1,525,583		1,525,583	23.43	23.43	276,505	276,505					276,505	69
1,231,905	566,000	1,209,512	27.79	18.69	6,494	31,494	25,000	77,697		77,697	71,203	70
4,681,011	299,600	4,650,232	77.69	72.54	361,750	360,733	1,017	13,562	1,017	14,579	375,312	71
1,951,588	52,000	1,997,481	31.33	31.23	56,631	108,631	52,000	7,598		7,598	49,033	72
2,520,091	33,000	2,151,375	40.71	34.31	87,908	80,908	7,000	37,795	7,000	30,795	50,113	73
2,948,622	87,526	2,920,390	48.82	46.96	131,143	168,669	37,526	58,007	37,526	95,533	73,136	74
2,526,022	229,804	2,488,901	44.51	40.20	14,545	33,866	48,411	24,013	48,411	24,398	9,468	75
1,824,274	160,000	1,829,268	32.05	29.55	129,121	127,121	2,000	19,192	2,000	17,192	109,929	76
4,794,137		4,768,174	78.33	77.91	65,729	65,729		25,824		25,824	39,905	77
938,034	9,000	937,852	15.75	15.60	167,976	167,976		1,066		1,066	169,042	78
774,499	222,555	678,117	16.62	11.30	271,683	7,098	264,585	212,987	264,585	51,598	58,696	79
4,783,903		4,783,903	82.29	82.29	851,588	851,588		380		120	851,588	80
3,333,250	457,900	3,782,652	67.32	67.17	10,000	12,600	2,600		500		10,380	81
1,955,824	366,500	1,817,657	41.67	32.61	5,215	60,815	55,600	116,530	55,600	60,930	121,745	82
5,068,315	210,253	5,118,890	95.29	92.41	53,168	11,072	42,096	25,733	23,484	2,249	27,435	83
2,543,250	302,784	531,924	51.59	9.64	33,483	7,883	25,600	53,522	30,522	30,522	20,039	84
514,533		482,362	9.74	9.13	68,056	68,056		9,274		9,274	77,330	85
2,133,337	87,000	1,968,476	42.06	37.29	48,735	7,235	41,500	20,417	41,500	21,083	28,318	86
1,275,762	125,128	1,326,111	26.58	25.16	248,131	205,900	42,231	43,462	44,748	1,286	204,669	87
902,388	8,800	850,048	17.89	16.68	8,536	8,536		9,358		9,358	822	88
2,871,500	131,200	2,604,916	59.13	51.30	94,600	87,000	7,600	46,148	7,600	38,548	48,452	89
1,219,384	132,114	1,222,093	26.64	24.09	10,180	12,027	1,847	35,174	10,061	25,113	45,354	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$2,794,550	\$366,500	\$2,637,484	\$64.07	\$53.46	\$161,050	\$143,550	\$17,500	\$20,883	\$17,500	\$38,383	\$181,933	91
2,190,546	64,100	2,243,646	46.26	46.03	143,338	151,398	\$8,060	\$38,077	\$18,800	\$19,277	181,415	92
1,778,069		1,769,021	36.86	36.68	55,208	55,248	\$40	\$8,837	\$40	\$8,877	46,371	93
1,952,042	47,000	1,796,995	41.72	37.51	491,217	637,317	\$146,100	\$48,363	\$146,100	97,737	539,580	94
1,152,000	33,500	1,185,500	25.15	25.15	86,000	86,000					86,000	95
3,799,065	13,537	3,812,602	81.11	81.11	\$64,207	\$74,058	9,851				\$64,207	96
2,070,684	400	2,056,370	44.60	44.28	11,443	11,443					11,443	97
2,884,739		2,884,739	62.89	62.89	57,133	57,133					57,133	98
814,714		785,756	18.27	17.62	65,206	65,206		6,947		6,947	58,259	99
4,861,403	1,099,000	4,446,327	134.82	100.57	220,393	\$72,607	293,000	206,916	293,000	\$86,084	13,477	100
2,092,900	362,350	2,008,724	55.59	45.48	62,400	\$1,600	64,000	90,241	64,000	26,241	\$27,841	101
789,185		789,185	18.02	18.02	8,339	8,339					8,339	102
969,853		969,853	22.23	22.23	228,294	228,294					228,294	103
1,353,660	292,600	1,187,930	37.90	27.35	292,911	181,311	111,600	30,735	111,600	\$80,865	262,176	104
506,502	112,700	480,414	14.32	11.11	\$95,213	97,013	\$1,800	742	\$1,300	2,042	94,471	105
1,803,850		1,803,850	41.83	41.83	\$23,050	\$23,050					\$23,050	106
1,576,595		1,563,284	36.61	36.30	102,499	102,499		566		566	101,933	107
3,824,559		3,666,119	89.14	85.45	308,785	308,785		\$61,511		\$61,511	370,296	108
1,847,933		1,846,419	43.46	43.42	\$70,631	\$70,631		1,482		1,482	\$72,113	109
1,104,466	22,856	1,125,571	26.80	26.76	\$32,333	\$7,276	\$25,057	\$27,960	\$25,057	\$2,903	\$4,373	110
2,399,213		2,394,725	57.28	57.17	3,318	3,318		\$623		\$623	3,941	111
1,038,410	41,000	905,015	25.95	21.76	4,122	\$4,878	9,000	24,763	9,000	15,763	\$20,641	112
501,403		473,205	12.08	11.40	\$93,584	\$93,584		6,268		6,268	\$99,852	113
1,489,848		1,395,158	36.38	34.06	\$67,781	\$67,781		27,677		27,677	\$95,458	114
2,560,485		2,550,485	62.50	62.50	82,571	82,571					82,571	115

<sup>1</sup> Sinking, investment, and public trust funds.<sup>2</sup> For amount of sinking fund assets at close of year, see Table 21.<sup>3</sup> Decrease.

## STATISTICS OF CITIES.

TABLE 22.—TOTAL AND PER CAPITA DEBT OBLIGATIONS<sup>1</sup> AT CLOSE OF YEAR, TOGETHER WITH CHANGES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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> or fixed.	Unfunded or current.			City corporation.	School districts.	Other divisions of the government of the city.
				Revenue loans. <sup>3</sup>	Special assessment loans.	Outstanding warrants.			
116	Davenport, Iowa.....	\$628,731	\$625,000			\$3,731	\$276,392	\$352,339	
117	Bay City, Mich.....	1,482,363	1,064,000	\$42,100	\$372,873	3,390	1,482,363		
118	Little Rock, Ark.....	421,889	232,000	69,848	120,007	34	276,889	145,000	
119	Passaic, N. J.....	800,774	673,000	23,000	104,774		800,774		
120	Atlantic City, N. J.....	3,101,215	2,350,975	32,500	654,000	63,740	3,101,215		
121	York, Pa.....	1,161,613	1,126,810			11,478	786,613	375,000	
122	Quincy, Ill.....	960,935	940,667			20,268	842,268	118,667	
123	Springfield, Ill.....	1,352,028	1,012,800	186,806	149,500		1,217,028		\$135,000
124	Malden, Mass.....	2,032,600	2,032,600				2,032,600		
125	Canton, Ohio.....	1,743,967	1,342,733	10,441	375,730	15,063	1,437,967	306,000	
126	Chester, Pa.....	980,700	883,700	19,000	78,000		692,000	288,700	
127	Salem, Mass.....	988,000	938,000	50,000			988,000		
128	Haverhill, Mass.....	1,790,000	1,705,000	85,000			1,790,000		
129	Chelsea, Mass.....	2,089,174	1,834,300	254,874			2,089,174		
130	Superior, Wis.....	1,133,435	774,333		358,277	825	1,133,435		
131	Newton, Mass.....	5,912,851	5,628,200	247,000		37,651	5,912,851		
132	Newcastle, Pa.....	508,352	399,000		96,106	13,246	225,965	282,387	
133	South Omaha, Nebr.....	1,151,103	1,073,188		49,913	28,002	1,047,952	103,151	
134	Jacksonville, Fla.....	1,768,000	1,768,000				1,768,000		
135	Rockford, Ill.....	749,359	351,800	270,500	103,636	20,597	749,359		
136	Knoxville, Tenn.....	1,478,833	1,391,000	9,117		11,173	1,478,833		
137	Elmira, N. Y.....	1,193,646	1,164,500			29,146	1,193,646		
138	Joplin, Mo.....	300,792	277,000			23,792	112,292	188,500	
139	Wichita, Kans.....	1,279,993	1,012,140	18,906	231,686	17,261	1,030,493	249,500	
140	Galveston, Tex.....	3,814,067	3,747,038			67,029	3,791,067	23,000	
141	Chattanooga, Tenn.....	1,364,943	1,281,000	83,943			1,364,943		
142	New Britain, Conn.....	2,088,487	1,966,000	115,984		953	2,088,487		
143	Fitchburg, Mass.....	1,901,830	1,698,255	202,000			1,901,830		
144	Woonsocket, R. I.....	2,995,000	2,370,000	625,000			2,995,000		
145	Auburn, N. Y.....	605,197	501,508	11,708	85,065	6,926	605,197		
146	Racine, Wis.....	617,513	603,000		278	14,235	617,513		
147	Macon, Ga.....	1,003,166	894,100	10,196		98,870	1,003,166		
148	Kalamazoo, Mich.....	896,693	669,036		214,625	13,032	896,693		
149	Joliet, Ill.....	547,067	230,800	183,798	132,100	369	477,067	70,000	
150	Oshkosh, Wis.....	534,164	519,500			14,664	534,164		
151	Sacramento, Cal.....	552,363	521,100			31,263	362,363	190,000	
152	Taunton, Mass.....	2,239,221	2,215,921	23,300			2,239,221		
153	Pueblo, Colo.....	3,539,498	2,509,500	20,477	550,869	458,652	3,106,563	432,935	
154	Newport, Ky.....	1,245,000	1,245,000				1,245,000		
155	West Hoboken, N. J.....	837,530	204,750	120,935	511,845		837,530		
156	Everett, Mass.....	1,664,803	1,479,803	185,000			1,664,803		
157	La Crosse, Wis.....	841,245	722,200		119,036	9	841,245		
158	Fort Worth, Tex.....	2,053,983	1,885,828	154,462		13,693	2,053,983		

<sup>1</sup> The term "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> Including all general bonds, and special debt obligations to public trust funds.

<sup>3</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

## DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—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>5</sup>			Debt obligations less sinking fund assets.		
Classified as held by—		Less sinking fund assets. <sup>5</sup>	Total debt obligations.	Debt obligations less sinking fund assets.	Total.	Held by public.	Held by invested funds. <sup>4</sup>	Total.	City securities.	Other assets.			
Public.	Invested funds. <sup>4</sup>												
\$628,731		\$628,731	\$15.45	\$15.45	\$96,781	\$96,781					\$96,781	116	
1,482,363		1,430,134	36.52	35.24	81,410	81,410		\$7,037		\$7,037	88,447	117	
421,889		389,214	10.56	9.74	95,823	95,823		8,005		8,005	87,818	118	
797,146	\$3,628	794,022	20.12	20.03	56,589	52,961	\$3,628	3,752	\$3,628	124	52,837	119	
2,688,215	413,000	2,577,775	78.42	65.19	93,326	12,674	106,000	18,961	106,000	124,961	112,287	120	
1,093,403	68,210	1,051,683	29.66	26.85	84,873	46,223	38,650	30,352	38,650	8,298	54,521	121	
960,935		951,397	24.57	24.33	59,797	59,797		12,996		12,996	46,801	122	
1,349,428	2,600	1,352,028	34.73	34.73	50,097	50,097					50,097	123	
1,887,050	145,550	1,280,121	52.24	32.90	217,300	144,400	72,900	225,584	72,900	152,684	8,284	124	
1,670,442	73,525	1,677,379	45.37	43.64	107,814	108,684	870	23,859		23,859	83,955	125	
890,000	90,700	853,502	25.81	22.46	50,000	59,500	9,500	5,366	9,500	14,866	44,634	126	
958,500	29,500	965,147	26.03	25.42	174,450	175,950	1,500	1,371	1,000	2,371	173,079	127	
1,581,000	209,000	1,243,776	47.15	32.76	3,000	52,000	55,000	10,580	57,000	67,580	13,580	128	
1,280,000	809,174	1,295,000	55.08	34.14	32,567	50,000	82,567	82,567	82,567		50,000	129	
1,111,304	22,131	1,030,076	30.11	27.36	143,688	6,241	149,929	121,775	149,928	28,153	21,913	130	
4,210,001	1,702,850	3,986,589	157.78	106.38	364,484	257,984	106,500	46,414	106,500	60,086	318,070	131	
508,352		508,352	13.80	13.80	33,135	33,135					33,135	132	
1,151,103		1,151,103	31.31	31.31	244,007	244,007					244,007	133	
1,768,000		1,768,000	48.21	48.21	400,000	400,000					400,000	134	
749,359		749,359	20.79	20.79	78,819	79,319	500				78,819	135	
1,478,833		1,464,865	41.02	40.63	41,346	41,346		577		577	41,923	136	
1,186,146	7,500	1,193,646	33.40	33.40	70,523	70,523					70,523	137	
300,792		295,607	8.43	8.29	67,808	67,808		2,638		2,638	65,170	138	
1,279,933		1,279,993	36.01	36.01	125,615	125,615					125,615	139	
3,471,067	343,000	3,407,822	111.02	99.19	432,534	481,534	49,000	54,722	49,000	5,722	377,812	140	
1,364,943		1,333,539	39.80	38.88	74,519	74,519		8,808		8,808	65,711	141	
2,088,487		1,941,121	61.93	57.56	128,684	128,684		2,266		2,266	126,418	142	
1,505,254	396,576	1,550,532	57.08	46.54	45,725	25,595	71,320	9,702	69,445	59,743	36,023	143	
2,652,000	343,000	2,598,862	90.77	78.77	98,000	58,000	40,000	24,490	40,000	15,510	73,510	144	
598,117	7,080	597,834	18.36	18.14	36,708	36,708		283		283	36,991	145	
617,513		594,493	18.75	18.05	59,821	59,821					59,821	146	
761,166	242,000	625,102	30.69	19.12	95,375	86,375	9,000	824	9,000	9,824	96,199	147	
896,693		840,288	27.61	25.88	292,635	292,635		38,235		38,235	254,400	148	
547,067		547,067	17.00	17.00	54,263	54,263					54,263	149	
451,164	83,000	534,164	17.21	17.21	10,933	10,933					10,933	150	
552,363		552,363	17.81	17.81	7,263	7,263					7,263	151	
2,064,751	174,470	1,532,320	72.34	49.50	61,670	26,499	35,171	27,695	38,200	10,505	33,975	152	
3,539,498		3,470,316	114.83	112.58	1,099,917	1,099,917		65,772		65,772	1,034,145	153	
1,245,000		1,195,815	41.05	39.43	55,353	55,353		19,508		19,508	35,845	154	
837,530		820,384	27.66	27.09	26,715	26,715		8,737		8,737	17,978	155	
1,419,803	245,000	1,387,432	55.37	46.15	66,850	37,850	29,000	33,447	24,000	9,447	33,403	156	
786,745	54,500	706,854	28.89	24.28	17,488	17,488		41,822		41,822	24,334	157	
2,053,983		2,007,113	(?)	(?)	82,060	82,060		19,126		19,126	62,934	158	

<sup>4</sup> Sinking, investment, and public trust funds.<sup>5</sup> For amount of sinking fund assets at close of year, see Table 21.<sup>6</sup> Decrease.<sup>7</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT

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

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				ISSUED FOR GENERAL PURPOSES.			
			Total.	Water-supply systems.	Electric light and gas-supply systems.	All other.	Total.	City buildings. <sup>1</sup>	Police and fire departments.	School buildings and sites.
	Grand total.....	\$1,617,653,678	\$469,479,255	\$276,829,682	\$5,050,200	\$187,599,373	\$1,008,379,260	\$30,842,608	\$15,734,850	\$178,986,386
	Group I.....	1,132,415,325	335,363,087	151,272,198	1,748,000	182,342,889	722,027,298	19,595,508	11,412,225	117,260,650
	Group II.....	224,978,577	68,883,450	65,329,350	800,000	2,754,100	127,234,377	7,444,500	2,036,300	27,897,650
	Group III.....	152,399,100	38,104,268	35,378,834	2,025,700	699,734	92,582,381	2,168,000	1,363,580	19,186,755
	Group IV.....	107,860,676	27,128,450	24,849,300	476,500	1,802,650	66,535,204	1,634,600	922,745	14,641,331

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.	\$658,237,592	\$243,414,682	\$76,244,693		\$187,169,989	\$383,587,898	\$9,607,308	\$8,408,774	\$82,901,425
2	Chicago, Ill.	64,138,698	3,854,423	3,854,423			60,284,275			1,886,000
3	Philadelphia, Pa.	66,608,720	25,434,250	24,685,250	\$769,000		34,601,470		599,000	5,629,000
4	St. Louis, Mo.	20,790,278	5,768,000	5,768,000			4,009,000			
5	Boston, Mass.	101,436,606	17,264,400	4,562,500		12,701,900	84,172,206	3,934,200	334,201	12,577,525
6	Baltimore, Md.	44,464,749	10,640,000	8,850,000		1,790,000	22,071,449	3,950,000		800,000
7	Cleveland, Ohio.	30,613,818	4,956,000	4,441,000	30,000	485,000	24,303,818	709,000	822,000	2,580,650
8	Buffalo, N. Y.	19,974,384	4,189,882	4,109,882		80,000	15,784,502	680,000		2,377,500
9	Pittsburg, Pa.	28,095,898	7,511,300	7,511,300			18,877,498	170,000		2,866,250
10	San Francisco, Cal.	4,296,600					4,296,600			898,000
11	Detroit, Mich.	9,594,662	1,892,000	1,093,000	799,000		7,702,662	120,000		2,028,000
12	Cincinnati, Ohio	44,811,167	9,035,400	8,919,400		116,000	35,775,767	40,000	475,000	1,252,800
13	Milwaukee, Wis.	8,465,663	402,750	252,750	150,000		8,012,913	334,000	373,250	1,463,500
14	New Orleans, La.	19,779,160	1,000,000	1,000,000			18,546,160			
15	Washington, D. C.	11,107,330					1,080			

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.	\$22,979,550	\$12,292,000	\$11,957,000		\$335,000	\$9,187,550	\$1,500,000		\$2,559,800
17	Minneapolis, Minn.	10,324,803	1,930,000	1,930,000			8,394,803	1,406,000	\$15,000	1,394,000
18	Jersey City, N. J.	18,826,689	5,675,100	5,545,000		130,100	4,002,839	620,000	146,600	1,292,000
19	Louisville, Ky.	8,399,900	865,000	864,000		1,000	6,061,900	194,500		
20	Indianapolis, Ind.	4,114,800	31,000	10,000		21,000	2,790,800	300,000		1,205,300
21	St. Paul, Minn.	8,270,650	2,480,000	2,330,000		150,000	5,206,650	500,000	150,000	744,000
22	Providence, R. I.	17,156,000	4,433,000	4,433,000			12,632,000		432,000	2,122,000
23	Rochester, N. Y.	11,020,716	5,930,000	5,780,000		150,000	4,990,716			225,000
24	Kansas City, Mo.	8,158,762	3,583,000	3,583,000			4,563,862	153,000	100,000	2,760,000
25	Toledo, Ohio	8,774,230	2,027,000	1,247,000	\$750,000	30,000	5,066,230		156,000	520,000
26	Denver, Colo.	4,013,600	20,000	20,000			2,881,600			585,000
27	Columbus, Ohio.	13,103,528	2,856,000	2,782,000		74,000	9,805,528	130,000	281,000	1,000,000
28	Allentown, Pa.	8,823,146	2,521,500	2,521,500			6,148,646		97,200	1,715,000
29	Los Angeles, Cal.	7,795,750	3,705,750	3,705,750			3,880,750		149,000	1,660,850
30	Worcester, Mass.	8,621,300	3,830,000	3,830,000			4,791,300	650,000	71,000	781,000
31	Memphis, Tenn.	6,368,500	2,960,000	2,900,000		60,000	2,161,500			348,500
32	Omaha, Nebr.	6,497,500					4,174,500	500,000	155,000	775,000
33	New Haven, Conn.	3,524,000					3,071,000			941,000
34	Syracuse, N. Y.	7,628,881	4,075,000	4,075,000			2,394,081	300,000	51,500	676,700
35	Scranton, Pa.	2,757,409					2,647,409	30,000	92,000	1,273,000
36	St. Joseph, Mo.	2,110,050					1,317,500			979,000
37	Paterson, N. J.	4,317,306					2,677,306	486,000	40,000	800,000
38	Portland, Oreg.	7,781,699	4,163,000	3,150,000	50,000	963,000	3,082,199	675,000		131,500
39	Fall River, Mass.	5,888,208	1,552,000	1,552,000			4,336,208			680,000
40	Atlanta, Ga.	3,543,500	1,129,000	1,129,000			930,500			
41	Seattle, Wash.	10,000,000	1,890,000	1,050,000		840,000	6,780,000			2,155,000
42	Dayton, Ohio.	4,222,100	935,100	935,100			3,257,000		100,000	574,000

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.	\$2,364,047	\$1,300,000	\$1,100,000	\$125,000	\$75,000	\$1,064,047			\$183,000
44	Cambridge, Mass.	10,553,950	3,878,100	3,871,100		7,000	6,675,850			1,211,950
45	Albany, N. Y.	4,340,930	1,251,400	1,231,400		20,000	3,089,530	\$95,000	\$8,600	106,750
46	Hartford, Conn.	7,450,454	675,000	675,000			6,215,454		75,000	1,391,000
47	Lowell, Mass.	3,528,231	1,162,134	1,150,100		6,034	2,084,496	450,000	49,420	623,110
48	Reading, Pa.	2,455,600	400,000	400,000			1,695,600			441,600
49	Richmond, Va.	7,771,101	1,403,100	1,172,100	157,000	74,000	5,787,151			
50	Trenton, N. J.	4,618,110	690,500	690,500			3,164,910		215,880	515,500
51	Wilmington, Del.	2,555,550	360,000	360,000			2,195,550			145,000
52	Camden, N. J.	3,587,700	1,256,000	1,246,000		10,000	1,617,500	63,000	65,000	653,500
53	Nashville, Tenn.	3,715,600	1,360,000	1,360,000			1,837,600			
54	Bridgeport, Conn.	2,070,000					1,986,000	204,000	53,000	
55	Lynn, Mass.	4,285,700	1,791,500	1,788,500		3,000	2,494,200		72,400	420,800
56	Des Moines, Iowa.	1,854,200					1,354,200			681,200
57	Kansas City, Kans.	2,894,894					2,564,894			357,000
58	New Bedford, Mass.	4,465,835	1,660,000	1,578,000		82,000	2,805,835			991,000
59	Troy, N. Y.	4,027,359	2,201,034	2,182,034		19,000	1,826,325		48,500	357,085
60	Springfield, Mass.	2,542,900	555,000	555,000			1,987,900	10,000	60,000	1,526,900
61	Oakland, Cal.	2,029,750					2,029,750			1,420,500
62	Lawrence, Mass.	2,175,197	762,000	762,000			648,697	5,500	25,400	305,000

<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: 1906.

and the number assigned to each, see page 83.]

ISSUED FOR GENERAL PURPOSES—continued.									Issued for refunding. <sup>a</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.			
\$19,020,516	\$118,068,081	\$107,051,854	\$156,959,468	\$17,656,960	\$64,504,081	\$61,512,633	\$23,186,896	\$214,854,927	\$91,934,541	\$47,860,622	
16,703,616	108,418,837	63,392,801	131,221,182	7,728,294	48,928,098	41,313,338	7,226,200	153,826,549	53,171,290	21,853,650	
1,649,250	7,921,503	22,228,196	10,890,962	2,268,854	8,297,231	12,975,401	4,261,000	19,363,530	18,885,150	9,975,600	
493,400	5,437,241	9,984,398	6,811,772	3,740,657	5,535,276	3,508,930	6,758,260	27,594,112	11,282,400	10,430,051	
174,250	1,290,500	11,446,459	8,035,052	3,919,155	1,743,476	3,714,964	4,941,436	14,070,736	8,586,701	5,601,321	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$14,489,016	\$61,096,263	\$3,771,287	\$81,148,505		\$21,901,569	\$28,691,119		\$71,572,622	\$31,235,012		1
10,287,366	10,287,366	18,696,500			10,675,909	10,675,909		12,499,500			2
200,000	150,000	5,390,000	8,471,500	\$3,008,500	8,857,250		\$6,239,000	1,746,720	6,573,000		3
							549,500	4,009,000	11,013,278		4
719,000	10,495,011	14,262,130	22,809,191	733,000	4,865,417			7,182,531			5
	1,450,000	3,000,000	4,654,000	3,100,366	850,000			4,267,083	4,300,000	\$7,453,300	6
250,000	4,254,000	7,119,000	2,677,668		3,705,000			2,195,500		1,354,000	7
	2,029,197	998,000			4,706,362	551,301		4,442,142			8
657,600	1,575,000		5,214,700		1,050,000	1,035,846	437,500	6,528,202		1,707,100	9
	1,292,000	362,400	643,000					443,600			10
	1,711,000	2,274,234	33,000	886,428	462,000			188,000			11
73,000	2,295,000	1,480,740	4,126,118		1,386,500			24,646,609			12
315,000	784,000	1,288,500	1,433,500		1,144,000	359,163		318,000	50,000		13
		4,750,000	10,000					13,786,160		233,000	14
							200	880		11,106,250	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$403,750		\$980,000	\$370,000		\$1,300,000		\$2,074,000		\$1,500,000	16
100,000	\$938,803	90,000			845,000		250,000			17
225,000	302,000	583,671	371,761			\$3,356,000	461,807	\$5,809,000	3,339,750	18
	578,000	391,000	790,000				4,108,400	585,000	888,000	19
	559,500				170,000		556,000	1,255,000	38,000	20
	420,150	1,290,000	22,000		1,300,000	250,000	530,500	584,000		21
	1,309,000	5,475,000	2,150,000		628,431		615,569	91,000		22
	390,000	875,000		\$4,333	300,000	\$2,456,383	740,000		100,000	23
200,000	500,000	41,000			584,862		225,000		11,900	24
32,000	1,000,000		1,387,769		590,000	1,097,115	243,346	1,681,000		25
						2,177,100				
110,000	113,500	3,283,065	2,306,463	30,000	712,000		118,500	479,000	633,000	26
	122,000	529,000	2,502,346		120,900	535,000	1,294,500	153,000	295,000	27
	8,000	1,774,000			113,400		1,062,200	117,000	36,000	28
	314,800	1,721,000	533,000	230,500			175,500	209,250		29
							490,000			30
	250,000						1,563,000	1,247,000		31
100,000	400,000	864,000		774,000		606,500		1,823,000		32
100,000	200,000	650,000		325,000	355,000		500,000		500,000	33
28,500	18,750				10,500	1,225,731	82,400	1,159,800	453,000	34
	30,000	250,465	123	86,821	214,000		591,000	110,000		35
		230,000			1,000		107,500	730,100	62,450	36
	175,000	489,595				686,711		1,020,000	620,000	37
	50,000				1,100,000	910,699	215,000	430,000	56,500	38
250,000	182,000	1,081,500		75,000			2,067,708			39
100,000	60,000	250,000	149,000		140,000		331,500	1,402,000	82,000	40
		645,000				3,210,000	670,000		1,330,000	41
		724,900	308,500	743,200	497,000	20,300	289,100		30,000	42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

		\$184,000	\$452,000		\$216,600	\$28,447						43
\$27,000	\$1,555,000	891,000	686,000		1,953,000			\$351,800				44
	1,346,488	31,500	802,202	\$48,825	15,000	127,682	\$190,383	317,100				45
	300,000			220,000	2,000,000		455,973	1,773,481	\$290,000	\$270,000		46
	19,350						101,100	43,400		281,601		47
		362,883	435,233									
		914,000		240,000				100,000	360,000			48
								5,787,151	580,850			49
115,000	213,850	1,128,815	619,310	226,455			30,100	100,000		762,700		50
	205,000							1,845,550				51
	187,000	89,000		416,000		76,000		68,000	242,200	472,000		52
		950,000	435,000		150,000		2,600	300,000	70,000	448,000		53
					125,000		428,000	1,176,000	84,000			54
35,000	132,000	627,500	346,000	27,500			127,500	705,500				55
								673,000				56
		294,354	36,011			1,251,529	546,000	80,000		330,000		57
	128,000	755,000					888,000	43,835				58
	254,803	30,000	134,127				689,904	311,906				59
	125,000	233,000					25,000	8,000				60
		609,250										61
8,400		154,000	12,000	30,000	11,000		27,000	70,397	262,000	502,500		62

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

## STATISTICS OF CITIES.

TABLE 23.—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 1906—Continued.

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				ISSUED FOR GENERAL PURPOSES.			
			Total.	Water-supply systems.	Electric light and gas-supply systems.	All other.	Total.	City buildings. <sup>1</sup>	Police and fire departments.	School buildings and sites.
63	Somerville, Mass.	\$1,477,500	\$86,000	\$86,000			\$1,391,500			
64	Savannah, Ga.	2,935,680	898,300	898,300			3,300			
65	Duluth, Minn.	6,601,920	2,866,000	2,205,500	\$660,500		3,002,920			\$1,007,000
66	Norfolk, Va.	6,394,550	1,213,000	1,015,000		\$198,000	3,739,050		\$75,000	40,000
67	Hoboken, N. J.	1,760,994	20,000	20,000			1,734,994	\$60,000	119,000	438,000
68	Peoria, Ill.	1,085,950					1,085,950			77,500
69	Utica, N. Y.	1,335,611					1,335,611		55,400	268,470
70	Manchester, N. H.	1,775,000	800,000	800,000			820,000			130,000
71	Yonkers, N. Y.	4,532,028	1,943,200	1,921,000		22,200	2,588,828	100,500	110,000	1,120,100
72	Evansville, Ind.	1,986,000	400,000	400,000			1,551,000			17,000
73	San Antonio, Tex.	2,489,500					1,999,500	150,000	12,000	91,000
74	Elizabeth, N. J.	3,028,526					234,526			132,500
75	Schenectady, N. Y.	2,604,282	919,000	919,000			1,685,282	30,000	144,000	444,790
76	Waterbury, Conn.	1,825,000	850,000	850,000			835,000	30,000		500,000
77	Salt Lake City, Utah.	4,618,918	1,100,000	1,100,000			3,518,918	548,000		615,000
78	Wilkesbarre, Pa.	940,100					749,600	222,000		213,500
79	Erie, Pa.	986,853	270,000	270,000			716,853		11,000	107,000
80	Houston, Tex.	4,264,444	583,000	454,000		149,000	3,177,444			260,000
81	Charleston, S. C.	3,791,150					1,150		500	
82	Harrisburg, Pa.	2,315,000	921,600	921,600			1,244,600			508,000
83	Tacoma, Wash.	5,119,517	2,080,000	1,768,000	312,000		1,596,517	200,000		510,000
84	Portland, Me.	2,841,534					1,401,784			77,000
85	Terre Haute, Ind.	434,000					185,000		45,000	70,000
86	Dallas, Tex.	2,049,000	706,000	706,000			1,055,000		50,000	70,000
87	Youngstown, Ohio.	1,399,967	300,900	300,900			1,057,567		59,380	164,000
88	Fort Wayne, Ind.	844,800	285,800	285,800			245,000			245,000
89	Holyoke, Mass.	2,802,700	1,121,200	350,000	771,200		1,681,500		7,000	540,000
90	Akron, Ohio.	1,351,498	34,500			34,500	818,498		2,100	210,000

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,883,050	\$1,485,000	\$1,485,000			\$1,398,050	\$157,600	\$25,000	\$389,950
92	Saginaw, Mich.	2,249,216	508,700	483,700		\$25,000	1,740,516	100,000		65,000
93	Lincoln, Nebr.	1,756,494	203,600	203,600			1,251,894			160,000
94	Altoona, Pa.	1,960,500	759,000	759,000			1,101,500			522,500
95	Lancaster, Pa.	1,184,500	400,500	400,500			770,000			310,000
96	Spokane, Wash.	3,253,940	1,070,000	1,070,000			1,882,940			650,000
97	Covington, Ky.	2,020,924	1,352,200	1,319,200		33,000	208,224			
98	Birmingham, Ala.	2,768,984					2,439,984			245,000
99	South Bend, Ind.	775,230	194,000	194,000			581,230			180,000
100	Pawtucket, R. I.	5,345,000	1,385,000	1,385,000			3,960,000		25,000	220,000
101	Bayonne, N. J.	2,225,250	219,500	199,500		20,000	1,550,750	50,000	114,000	446,150
102	Binghamton, N. Y.	716,445	12,000			12,000	704,445	145,500	49,000	50,000
103	Butte, Mont.	789,137					389,137			350,000
104	McKeesport, Pa.	1,646,260	302,000	302,000			1,181,260			590,000
105	Johnstown, Pa.	616,700					616,700	60,000	58,000	240,700
106	Augusta, Ga.	1,736,850	1,588,500	588,000		1,000,500	148,350			
107	Dubuque, Iowa.	1,340,652	424,000	424,000			231,370			138,000
108	Mobile, Ala.	3,779,512	875,000	875,000			949,320			
109	Sioux City, Iowa.	1,805,100	42,000	42,000			878,100	23,000		344,000
110	Springfield, Ohio.	1,123,827	570,000	345,000		225,000	543,827	10,000	70,000	109,000
111	Topeka, Kans.	2,315,335	620,000	620,000			1,308,735	60,000		522,761
112	Allentown, Pa.	1,066,500	342,200	342,200			578,600			451,800
113	Wheeling, W. Va.	445,900	30,900	30,900			72,300			
114	East St. Louis, Ill.	1,381,500					731,500	8,000		309,000
115	Montgomery, Ala.	2,500,485	900,950	800,000		100,950	1,599,535			135,000
116	Davenport, Iowa.	625,000					350,000			350,000
117	Bay City, Mich.	1,436,873	482,000	462,000	\$20,000		858,873	185,000		107,000
118	Little Rock, Ark.	352,007					265,007			145,000
119	Passaic, N. J.	777,774					777,774		17,500	343,000
120	Atlantic City, N. J.	3,004,976	1,272,000	1,272,000			1,732,976	116,000	18,000	451,975
121	York, Pa.	1,126,810					1,126,810		50,000	375,000
122	Quincy, Ill.	940,667					940,667			118,667
123	Springfield, Ill.	1,162,300					284,500			
124	Malden, Mass.	2,032,600	665,000	663,000		2,000	1,367,600		75,900	404,400
125	Canton, Ohio.	1,718,463	507,800	326,000		181,800	902,230		75,000	306,000
126	Chester, Pa.	961,700					630,700			269,700
127	Salem, Mass.	938,000	190,000	182,500		7,500	748,000			
128	Haverhill, Mass.	1,705,000	976,000	976,000			729,000			56,000
129	Chelsea, Mass.	1,834,300	310,000	310,000			1,524,300			124,800
130	Superior, Wis.	1,132,610					1,078,110		20,000	216,000
131	Newton, Mass.	5,628,200	1,387,000	1,387,000			4,241,200	40,000	28,500	861,800
132	Newcastle, Pa.	495,106	50,000			50,000	445,106			225,000
133	South Omaha, Nebr.	1,123,101					768,913	70,000		100,000
134	Jacksonville, Fla.	1,768,000	417,500	315,000	102,500		1,350,500	137,500	65,000	
135	Rockford, Ill.	455,436	68,600	68,600			386,836			86,800

<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: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

ISSUED FOR GENERAL PURPOSES—continued.									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.			
	\$23,000	\$243,000		\$30,000			\$1,095,500				63
	312,000				\$100,000	\$100,170	100,000	\$3,300	\$2,034,050		64
	135,000		\$133,000					1,383,750	733,000		65
\$50,000	22,850	131,175	583,000	278,469				3,356,050	1,442,500	\$6,000	66
								52,500			67
	190,000	75,900		230,550	175,000			337,000			68
191,000	5,000	180,000		139,626	13,748	145,659	150,000	186,708			69
					60,000		400,000	230,000	50,000	105,000	70
3,000	189,000	17,600	4,478	240,929	13,125	152,196		637,900			71
								1,534,000	35,000		72
		523,500	948,000		100,000		100,000	75,000	490,000		73
	6,000	557,000	102,026	292,830	54,803			143,000		2,794,000	74
		305,000	12,859								75
		150,000				205,918		2,000,000		140,000	76
											77
		100	3,000				311,000		190,500		78
64,000	16,000	26,155	43,000	130,698	67,000		280,000	15,000			79
		60,000		862,444	39,000		100,000	1,813,000		524,000	80
					65,000	146,400	525,200	650	3,790,000		81
					100,000	786,517			148,800		82
		20,000	38,000					1,266,784	49,500	1,443,000	83
		70,000								1,390,250	84
		373,000	419,000				133,000	10,000		249,000	85
	71,900	12,500	169,525		8,500	488,412		83,350		288,000	86
											87
		208,000	32,000		190,000			704,500	41,500		88
		71,520	107,658	290,320	78,500		52,000	6,400	15,000	299,000	89
									373,500	125,000	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

	\$20,000	\$656,000	\$113,500	\$18,000				\$18,000			91
	9,000	329,160	804,806		\$400,000			32,550			92
		100,000		350,000		\$372,384		269,500	\$301,000		93
		340,000	120,000	298,000			\$280,000			14,000	94
	10,000					523,940		700,000	300,000		95
		50,000	149,024				59,200		106,300	354,200	96
		875,000	166,230		25,000	444,984	1,100,000	600,000		329,000	97
			650,000					235,000			98
\$7,000	58,000			17,000		335,000	73,000	450,600	337,000	118,000	99
15,000			6,000	25,000	349,000	4,945	18,000	42,000			100
		70,000	95,000			39,137			400,000		101
			75,000			256,160		170,100	163,000		102
								183,000			103
											104
								148,350			105
		225,000	529,320	195,000		93,370			685,282		106
			11,100						1,943,392		107
37,000		65,000		30,000	9,000	82,327	500,000	125,500		11,800	108
		141,243		486,414	34,066	5,251		59,000	386,600		109
		12,500				200	114,100		110,500	35,200	110
									342,700		111
30,000	170,000			346,435		414,500		918,100		650,000	112
											113
		60,000	21,000		73,000	372,873		40,000	275,000		114
		49,315		70,692					96,000		115
		500	54,044			100,730			87,000		116
38,000	27,000			654,000			112,000	123,000			117
	100,000						224,000	131,000			118
		400,000	111,000				118,100	72,710			119
								822,000			120
	135,000		149,500						877,800		121
	150,000	673,000	43,000		2,000			19,300			122
	10,000	268,025	125,269	97,936				20,000	284,433	24,000	123
											124
											125
25,000		506,750	62,650					283,000	331,000		126
		10,000	24,000					153,600			127
	100,000	10,000	80,000				618,000	21,000			128
		396,691	384,279		50,000		310,000	899,500			129
								11,140	54,500		130
	57,000	1,429,500	1,768,000					56,400			131
			80,000			96,106	35,000	9,000			132
		164,800	167,253	188,860	78,000				167,180	187,008	133
	45,000	385,000	55,000					663,000			134
		102,636	33,200	1,000	20,000		143,200				135

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



## STATISTICS OF CITIES.

TABLE 23.—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 1906—Continued.

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				ISSUED FOR GENERAL PURPOSES.			
			Total.	Water-supply systems.	Electric light and gas-supply systems.	All other.	Total.	City buildings. <sup>1</sup>	Police and fire departments.	School buildings and sites.
136	Knoxville, Tenn.	\$1,391,000	\$30,000			\$30,000	\$1,361,000			\$20,000
137	Elmira, N. Y.	1,164,500					834,500	\$120,000	\$19,500	155,000
138	Joplin, Mo.	277,000	33,500		\$33,500		226,500	24,000		188,500
139	Wichita, Kans.	1,243,826					642,624	100,000		249,500
140	Galveston, Tex.	3,747,038	472,000	\$472,000			2,892,038	49,000		23,000
141	Chattanooga, Tenn.	1,281,000					1,200,000			
142	New Britain, Conn.	1,966,000	607,000	575,000		32,000	1,259,000			269,000
143	Fitchburg, Mass.	1,698,255	467,000	467,000			1,231,255		14,045	387,750
144	Woonsocket, R. I.	2,370,000	1,032,000	1,032,000			546,000	100,000		100,000
145	Auburn, N. Y.	586,563	370,400	345,000		25,400	216,163			10,000
146	Racine, Wis.	603,278					470,278			219,000
147	Macon, Ga.	894,100	20,000			20,000	393,000			
148	Kalamazoo, Mich.	883,661					883,661	70,000		189,000
149	Joliet, Ill.	362,900	62,600	62,600			280,300			70,000
150	Oshkosh, Wis.	519,500					293,500			101,000
151	Sacramento, Cal.	521,100	134,000	134,000			387,100			190,000
152	Taunton, Mass.	2,215,921	1,159,000	838,500	320,500		1,056,921		143,850	191,200
153	Pueblo, Colo.	3,060,369	1,430,000	1,430,000			1,630,369			402,000
154	Newport, Ky.	1,245,000	648,500	611,500		37,000	440,500			100,000
155	West Hoboken, N. J.	716,595					716,595		5,000	195,500
156	Everett, Mass.	1,479,803	200,500	200,000		500	1,205,478		23,450	336,878
157	La Crosse, Wis.	841,236	197,000	197,000			509,236	9,000	20,000	253,000
158	Fort Worth, Tex.	1,885,828	654,000	654,000			470,828			11,000

<sup>1</sup> Exclusive of schools 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: 1906—Continued.

and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

ISSUED FOR GENERAL PURPOSES—continued.									Issued for refunding. <sup>a</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>a</sup>	General improvements.	All other.			
	\$16,000		\$5,000	\$90,000	\$170,000		\$324,000 235,000	\$1,017,000 24,000		\$330,000	136
								14,000		17,000	137
		\$17,013	9,012	205,923		\$57,176		4,000	\$123,914	477,288	138
		300,000	940,000					1,580,038		385,000	139
											140
		325,000						875,000		81,000	141
	75,000	865,000	50,000							100,000	142
	5,400	78,430	223,400	43,050	26,600		202,000	240,580			143
		346,000								792,000	144
		27,561	1,000	122,826				54,776			145
		43,107	46,000	65,019	65,000		27,000	5,152	133,000		146
		145,000		130,000				118,000	439,100	42,000	147
			214,625				390,036	20,000			148
\$16,000	16,000	26,700		92,800			58,800		20,000		149
50,000	10,000	10,000	27,500		95,000				60,000	166,000	150
			7,100					190,000			151
21,000		430,000	100,890	100,000	40,310			29,671			152
	378,500	363,000		203,000	177,000			106,869			153
		214,700	125,800							156,000	154
2,250			115,000	2,000		396,845					155
	1,600	640,000	157,050	7,200				39,300	49,000	24,825	156
		41,000	70,000		57,200	119,036			75,000		157
		148,828						311,000	648,000	113,000	158

<sup>a</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

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

City number.	CITY.	Total.	Prior to 1886	1886	1887	1888	1889	1890	1891	1892	1893	1894
	Grand total . . .	\$1,617,653,678	\$65,977,694	\$4,095,500	\$15,688,435	\$20,604,343	\$14,044,161	\$24,215,337	\$28,168,335	\$48,842,749	\$28,461,180	\$43,003,484
	Group I . . . . .	1,132,415,325	27,727,552	1,550,000	5,795,485	9,926,643	1,698,361	9,708,748	10,292,483	22,587,481	5,557,232	22,602,043
	Group II . . . . .	224,978,577	13,388,950	1,813,000	4,764,500	5,366,400	6,852,500	7,299,624	9,779,150	18,431,900	12,310,000	8,861,000
	Group III . . . . .	152,399,100	16,534,200	385,500	3,560,250	3,395,800	3,361,000	3,900,250	3,331,000	3,574,000	6,961,808	6,191,041
	Group IV . . . . .	107,860,676	8,326,992	347,000	1,568,200	1,915,500	2,132,300	3,306,715	4,765,702	4,249,368	3,632,140	5,349,400

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.	\$658,237,592										
2	Chicago, Ill.	64,138,698	\$4,028		\$365,060	\$556,143	\$226,361	\$270,748	\$6,234,495	\$2,181,981	\$523,042	\$4,166,543
3	Philadelphia, Pa.	66,608,720						2,990,000		750,000	2,800,000	10,322,000
4	St. Louis, Mo.	20,790,278			2,804,100	3,544,000	275,000	12,000	2,497,488	1,155,000	1,250,690	2,000,000
5	Boston, Mass.	101,436,606										
6	Baltimore, Md.	44,464,749	8,134,000	\$1,000,000	1,704,000	4,850,000		5,280,000		6,000,000		4,000,000
7	Cleveland, Ohio.	30,613,818			125,000					20,000		
8	Buffalo, N. Y.	19,974,384	2,097,382	250,000	587,500	610,000	727,500	470,000	650,000	525,000	300,000	355,000
9	Pittsburg, Pa.	28,095,898	8,515,402									
10	San Francisco, Cal.	4,296,600										
11	Detroit, Mich.	9,594,662		300,000		250,000	260,000	440,000	400,000	905,000	100,000	1,425,000
12	Cincinnati, Ohio.	44,811,167	5,176,000		170,825	113,500	163,500	86,000	324,500	727,000	334,000	259,500
13	Milwaukee, Wis.	8,465,663	1,000		39,000	3,000	46,000	160,000	186,000	325,500	249,500	74,000
14	New Orleans, La.	19,779,160	3,796,160							10,000,000		
15	Washington, D. C.	11,107,330	3,580									

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.	\$22,979,550	\$1,995,000	\$12,000	\$15,000	\$660,000		\$107,000	\$405,000	\$8,470,000	\$1,555,000	
17	Minneapolis, Minn.	10,324,803	1,761,000	195,000	1,640,000	465,000	\$940,000	620,000	495,000	302,000	95,000	
18	Jersey City, N. J.	18,826,689	3,405,000						3,486,100	200,000	1,775,000	\$779,000
19	Louisville, Ky.	8,399,900	1,275,500	436,000		1,458,900		1,555,000		50,000		
20	Indianapolis, Ind.	4,114,800							46,000	36,000		1,111,500
21	St. Paul, Minn.	8,270,650	2,274,000	475,000	1,484,000	1,110,000	776,000	812,000	75,000			
22	Providence, R. I.	17,156,000	17,000	483,000					1,500,000	1,109,000	1,317,000	1,255,000
23	Rochester, N. Y.	11,020,716	100,000			300,000		100,000	100,000	975,000	1,190,000	1,450,000
24	Kansas City, Mo.	8,158,762			100,000		200,000	330,000		100,000		200,000
25	Toledo, Ohio.	8,774,230			70,000	101,000	777,000	30,424	235,850	901,000	127,000	870,000
26	Denver, Colo.	4,013,600							2,000			
27	Columbus, Ohio.	13,109,528	100,000		26,000	332,500	302,000	1,003,700	894,200	172,900	739,000	340,500
28	Allegheny, Pa.	8,823,146	133,000	20,000	150,000	8,000	175,000	242,000	408,000	100,000	419,000	794,000
29	Los Angeles, Cal.	7,795,750					30,000	75,500	16,500	116,000		
30	Worcester, Mass.	8,621,300	450,000			425,000	250,000	105,000	70,000	230,000	50,000	50,000
31	Memphis, Tenn.	6,368,500	1,363,000		200,000		828,500					
32	Omaha, Nebr.	6,497,500			175,000	325,000	375,000	275,000	100,000	1,160,000	200,000	
33	New Haven, Conn.	3,524,000			50,000		1,630,000	100,000		70,000		75,000
34	Syracuse, N. Y.	7,628,881					300,000	500,000	500,000	1,000,000	500,000	1,000,000
35	Scranton, Pa.	2,757,409		35,000				30,000	45,000		260,000	160,000
36	St. Joseph, Mo.	2,110,050	3,950							9,000		187,000
37	Paterson, N. J.	4,317,306	3,500	41,000	132,500	159,500	85,000	20,000	37,000	84,000	205,000	256,000
38	Portland, Oreg.	7,731,699			700,000			195,000	450,000	1,350,000	2,250,000	
39	Fall River, Mass.	5,888,208	302,000				9,000	12,000	12,500	60,000	260,000	118,000
40	Atlanta, Ga.	3,543,500	206,000	116,000	22,000	21,500	25,000	124,000	86,000	807,000	218,000	
41	Seattle, Wash.	10,000,000					150,000	955,000	690,000	1,130,000	975,000	
42	Dayton, Ohio.	4,222,100						108,000	125,000		175,000	215,000

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.	\$2,364,047				\$150,000	\$80,000	\$8,000	\$55,000	\$388,000	\$225,000	
44	Cambridge, Mass.	10,553,950	\$288,000		\$152,000	271,000	157,000	220,000	130,000	270,000	160,000	\$883,000
45	Albany, N. Y.	4,340,930	1,358,000			80,000	30,000			191,000		167,000
46	Hartford, Conn.	7,450,454			126,000		785,000				1,122,000	
47	Lowell, Mass.	3,528,231	75,000					1,450,000	150,000			
48	Reading, Pa.	2,455,600				200,000	125,000	200,000		75,000	100,000	
49	Richmond, Va.	7,771,101										
50	Trenton, N. J.	4,618,110	170,000		20,000	102,000		40,000	30,000	67,000	141,000	18,000
51	Wilmington, Del.	2,555,550	145,000	\$150,000								
52	Camden, N. J.	3,587,700	302,000		100,000		110,000			95,000	95,000	
53	Nashville, Tenn.	3,715,600	440,600		163,000	325,000	25,000	47,000	250,000	310,000		
54	Bridgeport, Conn.	2,070,000	275,000				400,000					280,000
55	Lynn, Mass.	4,285,700	127,000	45,500	51,000	140,000	506,000	325,000	315,000	115,000	190,000	25,000
56	Des Moines, Iowa.	1,354,200										
57	Kansas City, Kans.	2,894,894			60,000		127,000					
58	New Bedford, Mass.	4,465,835	150,000		15,000	55,000	43,000	48,000	57,000	200,000	108,000	353,000
59	Troy, N. Y.	4,027,359	326,000	11,500	20,000	25,000	10,000	28,750	132,000	85,000	115,000	87,600
60	Springfield, Mass.	2,542,900						125,000		35,000	350,000	
61	Oakland, Cal.	2,029,750								120,000		
62	Lawrence, Mass.	2,175,197								18,000	100,000	764,000
63	Somerville, Mass.	1,477,500		10,000		12,000	34,000	28,000		30,000	5,000	56,000
64	Savannah, Ga.	2,935,650	2,935,650									
65	Duluth, Minn.	6,601,920	243,750		300,000	185,000		200,000	707,000	200,000	420,000	197,000
66	Norfolk, Va.	6,394,550	1,032,550	69,000	72,500		152,000	153,000	80,000	560,000	294,000	145,000
67	Hoboken, N. J.	1,760,994	60,500					120,000		37,000	7,000	10,000

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1906.

and the number assigned to each, see page 83.]

1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	Not reported.	City number.
\$32,224,967	\$22,711,481	\$31,863,756	\$36,726,043	\$23,142,958	\$53,567,541	\$26,846,725	\$52,183,327	\$44,406,625	\$79,779,094	\$58,712,971	\$58,892,615	\$803,404,357	
14,811,700	8,686,671	8,390,268	21,645,983	4,924,071	33,068,414	5,129,910	28,949,583	11,888,121	41,038,980	24,427,559	26,896,298	785,151,739	
8,525,400	4,805,957	9,805,092	5,467,423	8,910,524	9,728,935	9,555,088	10,102,298	19,124,045	17,949,488	16,517,849	10,467,103	5,152,351	
4,283,203	5,645,200	7,746,110	6,911,916	4,763,830	5,793,782	6,658,938	7,736,746	7,496,886	10,740,676	10,280,260	11,758,715	11,387,979	
4,604,664	3,563,653	5,922,286	2,700,721	4,544,533	4,976,400	5,502,789	5,394,700	6,037,573	10,049,950	7,487,303	9,770,499	1,712,288	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$4,918,700	\$557,227	\$665,444	\$540,428	\$1,075,343	\$3,154,213	\$381,277	\$2,803,662	\$4,251,561	\$10,606,009	\$5,457,133	\$5,405,115	\$658,237,592	1
3,060,000	1,800,000	650,000	11,106,000		12,000,000		5,015,000	42,000	16,005,000			9,804,185	2
975,000			1,268,000				4,009,000			1,000,000		68,720	3
												101,436,606	4
	2,453,300		5,175,000		1,000,000		220,000	127,500		3,365,000	1,151,500	4,449	6
	1,648,000	1,789,950	2,160,200	1,271,000	3,042,500	1,252,000	4,334,140	3,128,600	2,900,000	4,408,220	4,534,208		7
298,000	1,263,994	625,767	245,617	1,184,930	1,016,464	951,034	1,901,694	809,843	890,761	2,064,432	2,013,288	136,678	8
4,375,000			243,000	1,500	5,616,000			120,000	1,093,600	1,666,800	2,500,000	3,964,596	9
									4,296,600				10
460,000	190,000		50,000	202,000	617,000	364,000	285,000	420,187	655,968	1,081,887	1,188,620		11
183,500	382,900	4,196,107	576,738	1,085,298	515,237	1,498,099	9,075,087	2,539,430	3,970,042	4,324,337	9,073,547	36,000	12
541,500	401,250	473,000	48,000	104,000	357,000	683,500	1,306,000	399,500	621,000	1,059,750	1,030,000	369,163	13
			233,000		5,750,000								14
												11,103,750	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$140,000	\$140,000	\$716,800	\$228,000	\$434,000	\$34,000	\$1,125,000	\$1,517,000	\$227,000	\$1,000,000	\$3,430,000	\$768,750	\$111,687	16
300,000	100,000	600,000	200,000	200,000		306,000	320,000	1,000,000	424,116	450,000		552,866	17
	10,000	771,800	350,000	55,000	909,318	434,217	2,285,000	188,798	1,991,600	1,250,000	383,000		18
		357,000			448,000	879,000		1,940,500					19
226,800	14,000	500,000	8,000	659,500	108,000	199,000		436,000	275,000	95,000	400,000		20
		150,000	260,000		7,500	102,750	306,500		182,900	105,000	150,000		21
1,100,000	700,000	2,881,000	200,000	1,120,000	3,266,000	300,000	408,000	500,000		700,000	300,000		22
	60,000		200,000	504,333		150,000	3,000,000	1,420,000	1,420,000	440,000	1,031,383		23
2,473,000	369,157	17,050	31,523	488,349	165,832	39,529	143,426	575,896	1,925,000	1,000,000			24
298,000	364,000	113,746	179,100	454,848	792,710	162,000	272,620	696,409	781,909	914,704	631,910		25
	8,000	182,800	364,100	70,600	146,200	138,200	344,600	77,600	1,421,500	647,100	610,900		26
46,000	135,800	172,500	414,300	73,000	248,000	439,200	1,007,000	2,157,925	1,931,500	1,148,600	1,414,865	10,038	27
1,518,000	487,000	295,500	306,000	60,000	220,000	1,146,233	279,202	61,293	581,618	1,235,800	133,000	50,500	28
272,600		209,250	274,400		1,750,000	1,750,000		2,019,000	502,500	1,462,500	1,067,500		29
250,000	425,000	1,290,000	810,000	1,314,000	510,000	595,000	814,500	217,000	344,000	249,300	172,500		30
	1,247,000	60,000		750,000			70,000	1,325,000	200,000	125,000	200,000		31
		631,500	325,000	325,000	100,000	288,000		645,000	931,000	167,000	475,000		32
125,000	190,000			767,000		69,000				448,000			33
300,000	100,000	100,146	100,000	1,008,394	414,875	362,109	237,200	296,624	270,545	180,095	458,893		34
		120,000		30,000	190,000	75,000	250,000	520,000	180,000	321,000	323,000	143,409	35
			45,000	50,000	248,000	397,100	440,000	440,000	395,000		335,000		36
440,000		47,000	182,000	248,000	388,000	227,000	163,000	129,000	764,000	460,000	190,352	55,454	37
200,000			430,000	8,500		6,000	3,000	469,500	759,000			910,699	38
315,000	285,000	495,000	420,000	710,000	409,000	298,000	460,000	290,000	775,000	270,000	280,000	107,708	39
46,000	46,000	74,000		275,000		260,000	418,000	646,000	47,000	106,000			40
400,000					200,000		375,000	500,000	490,300	425,000	500,000	3,210,000	41
	125,000	20,000	340,000	72,000	164,000	121,000	413,000	459,000	356,300	887,750	641,050		42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$100,000	\$75,000	\$125,000	\$631,900	\$369,000	\$394,000	\$633,000	\$120,000	\$190,000	\$210,000	\$124,000	\$514,047		43
820,000	1,136,100	825,500	144,400	138,500	147,000	199,575	438,000	369,000	827,500	804,850	759,000	\$25,000	44
99,000	76,300	86,350	525,000	25,000	130,000	386,000	73,400	168,000	359,148	189,825	686,750	127,682	45
	150,000	1,532,000	81,869	81,330	115,400	108,050	200,000	200,000	1,245,973	1,200,000		23,481	46
20,000	200,000	18,610					129,031	271,124	203,531	324,135	263,960	36,200	47
		200,000	80,000	101,000	58,500	35,300	100,000	60,000		17,000	822,000		48
								286,900		35,000	697,000	6,380,101	49
38,853	434,000	211,350	170,716	135,600	309,548	140,200	243,270	299,865	1,145,274	442,055	448,779	10,000	50
		1,500					75,000			50,000	390,000	1,519,050	51
600,000	75,000	145,000	452,500	170,000	18,000	70,000	168,000	200,000	430,000	163,200	394,000		52
	210,000		250,000	370,000		400,000		496,000	254,000		50,000		53
			63,000	63,000	84,000	475,000		141,000	220,000	78,000	53,000	1,000	54
185,000	100,000	276,000	215,500	116,000	171,000	104,000	494,000	142,000	91,500	347,500	203,700		55
288,000	300,000	43,000	51,000	6,500		166,000	415,000		17,000	53,000		14,700	56
		140,000	150,000	155,000				382,500	74,293	89,287	162,777	1,554,037	57
58,000	400,000	1,021,000	222,000	171,000	248,000		265,000	430,000	90,000	388,000		143,835	58
71,000	53,000	57,500	127,000	160,000	51,000	166,850	898,838	405,858		684,349	511,014		59
35,000		84,500	370,000	112,400	287,000	165,000	55,000	245,000	36,000	370,000	273,000		60
17,250	3,500	108,500							912,000		868,500		61
28,500	50,000	22,000	207,000	27,000	46,000	7,000	104,400	66,500	298,000	95,400	271,000	70,397	62
182,000	90,000	69,000	86,000	55,000	82,000	101,000	127,000	159,000	113,500	138,000	100,000		63
	1,356,000	113,000	1,025,000	500,000		149,000	200,000		150,000	240,000	415,000	1,170	64
6,000	104,500	25,000	624,000	579,000	350,000	645,000	569,000	27,000	528,000	149,000	230,000		65
		460,000	375,000	75,000		196,000		30,500	140,000	79,850	132,812	37,332	66

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

[illegible]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brookton, Mass.	\$2,883,050	\$240,000	\$50,000	\$15,000	\$27,500	\$24,300	\$73,000	\$67,500	\$67,000	\$428,100	\$29,000
92	Saginaw, Mich.	2,249,218	10,000			20,000			55,000	45,000	25,000	32,000
93	Lincoln, Nebr.	1,756,484										
94	Lancaster, Pa.	1,960,500										236,000
95	Lancaster, Pa.	1,184,500						113,500				
96	Spokane, Wash.	3,253,940	1,200,000			70,000		250,000				50,000
97	Covington, Ky.	2,020,924	354,200	33,000	520,000	394,000		301,700	142,600	106,300	111,400	51,300
98	Birmingham, Ala.	2,768,984		60,000	105,000	75,000	300,000	200,000	330,000	195,000	140,000	150,000
99	South Bend, Ind.	775,230		60,000							10,000	8,000
100	Pawtucket, R. I.	5,345,000	750,000				650,000				1,000,000	600,000
101	Bayonne, N. J.	2,225,250	337,000		11,000	145,000	121,000		55,000		5,000	9,000
102	Binghamton, N. Y.	716,445			2,000		77,000					
103	Butte, Mont.	789,137										
104	McKeesport, Pa.	1,646,260	206,600					129,000		25,500		65,000
105	Johnstown, Pa.	616,700							40,000	10,000	35,000	58,000
106	Augusta, Ga.	1,736,850	248,350	24,500			25,000		105,000	115,000	98,000	104,000
107	Dubuque, Iowa.	1,340,652							26,500			
108	Mobile, Ala.	3,779,512	1,955,192									
109	Sioux City, Iowa.	1,805,100	42,000					350,000		23,000		
110	Springfield, Ohio.	1,123,827		25,000	150,000		105,000	10,000	10,000	10,000	2,000	100,000
111	Topeka, Kans.	2,315,335	50,000					79,000	30,000	100,000	109,000	
112	Allentown, Pa.	1,066,500			35,200				75,200			
113	Wheeling, W. Va.	445,900	171,400					22,000	50,300			
114	East St. Louis, Ill.	1,381,500				650,000			8,000		17,000	60,000
115	Montgomery, Ala.	2,500,485	549,050			150,000			95,000			250,000
116	Davenport, Iowa.	625,000					275,000					
117	Bay City, Mich.	1,436,873	70,000			75,000	68,000	50,000	80,000		75,000	
118	Little Rock, Ark.	352,007					87,000			7,000		1,500
119	Passaic, N. J.	777,774						27,000		9,500	41,500	16,000
120	Atlantic City, N. J.	3,004,975							11,000			
121	York, Pa.	1,126,810								24,600		21,000
122	Quincy, Ill.	940,667				95,000		115,000	1,000			
123	Springfield, Ill.	1,162,300		5,000	17,000							
124	Malden, Mass.	2,032,600			40,000	60,000	80,000	65,000	40,000	110,000	168,000	362,000
125	Canton, Ohio.	1,718,463								10,000	51,000	45,000
126	Chester, Pa.	961,700			60,000	17,000	26,000			28,200		31,000
127	Salem, Mass.	938,000				25,000		112,000		33,000	4,000	
128	Haverhill, Mass.	1,705,000							52,500	825,000	40,000	
129	Chelsea, Mass.	1,834,300							300,000	181,000		150,000
130	Superior, Wis.	1,132,610						122,515	177,102	38,368		
131	Newton, Mass.	5,628,200	225,000		100,000	100,000		350,000	250,000	419,000	150,000	568,000
132	Newcastle, Pa.	485,100									465	
133	South Omaha, Nebr.	1,123,101										
134	Jacksonville, Fla.	1,768,000										970,000
135	Rockford, Ill.	455,436										40,000
136	Knoxville, Tenn.	1,391,000	95,000		95,000		100,000	309,000	500,000		60,900	28,500
137	Elmira, N. Y.	1,164,500									37,000	
138	Joplin, Mo.	277,000								238,000	16,500	30,000
139	Wichita, Kans.	1,243,826			3,000			123,000	50,000			
140	Galveston, Tex.	3,747,038	1,088,000						1,042,000			
141	Chattanooga, Tenn.	1,281,000	81,000		50,000		125,000	250,000	325,000			
142	New Britain, Conn.	1,966,000	65,000	100,000	300,000							225,000
143	Fitchburg, Mass.	1,698,255							100,000	335,000	491,000	25,000
144	Woonsocket, R. I.	2,370,000							182,000		95,000	310,000
145	Auburn, N. Y.	586,503									575	305,000

and the number assigned to each, see page 83.)

1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	Not reported.	City number.
\$100,000			\$20,000	\$3,600	\$13,900	\$53,600	\$65,050	\$46,300	\$52,600	\$62,000	\$316,400		68
	\$76,500	\$2,000		39,000	34,000	196,081	350,747	70,545	129,319	238,620	181,194	\$17,605	69
440,000	140,000	100,000		100,000			80,000			50,000		50,000	70
175,000	132,200	180,000	31,100	250,900	182,000	149,550	236,500	327,500	311,330	422,175	753,278	53,346	71
		17,000											72
					490,000			80,000		158,500	403,000		73
					45,000		82,000	20,000		20,000	42,500		74
215,000	35,000		49,640	50,400	114,000	97,750	150,000	674,000	5,000	70,392	278,411	20,028	75
200,000		200,000	30,000	80,000		440,000	60,000		556,689	100,000	100,000		76
			500,000		250,000	700,000			548,000	1,000,000		205,918	77
16,000	18,000	90,000	35,000	282,500		40,000			3,000	210,000	204,500		78
	30,000	25,000	9,000		27,000	75,000	50,500	63,155	75,000	52,000		30,198	79
	39,000	409,000	160,000	400,000	365,444	350,000		400,000	100,000		434,000		80
90,000	55,000		100,000										81
174,600	118,100	66,800	21,000	13,000	65,000	68,500	257,000	634,500	427,700	96,700	76,100		82
					1,193,000					200,000		786,517	83
1,000	48,000	496,500	42,000	36,000			614,000			99,000	22,000	279,784	84
23,000	40,000	70,000			138,000		313,000	44,000		115,000			85
									80,000				86
50,000			35,300	2,000		149,882	110,010	306,039	165,239	145,382	423,115		87
					146,000	125,000				120,000			88
150,000	100,000	525,000	90,000	37,000	155,000		666,000	75,200	86,000	251,500	101,000		89
				39,100	84,000	106,600	187,000	195,300	388,280	139,340	207,878		90

\$242,200 42,000	\$45,000 50,000	\$43,000 42,870 51,000	\$10,000 150,000 139,500	\$103,950 73,756 402,000	\$43,000 61,750 176,600 81,500 20,000	\$159,000 63,800 60,000	\$473,000 99,400 240,000	\$30,000 383,000	\$305,000 305,990 170,000 229,000 340,000	\$269,500 405,300 75,000 530,000 110,000	\$138,000 384,350 70,000 884,000 150,000	\$372,384	91 92 93 94 95
120,000				30,000				301,000					96 97 98 99 100
			360,000				150,000		200,000	450,000		523,940	101 102 103 104 105
58,000	8,000 300,000	5,000 500,000	30,000	41,000 25,000 150,000	569,000 5,000 100,000	17,500 24,000	43,000 55,000 250,000	38,500 175,000	221,500 50,000 770,000	2,233 116,563 61,000	4,191 166,921 98,000 275,000	103,230	106 107 108 109 110
81,000 50,000	157,000 175,500	28,000 95,000	134,000 5,000	122,000 40,000	17,000	159,600 43,000 100,000	302,000 65,000 100,000 45,000 39,000	282,000	122,000 50,000 254,000	108,750 41,945 400,000 50,000	152,400 150,000 310,000 150,000	500 39,137 256,160 3,700	111 112 113 114 115
12,000	20,000		121,000	84,000	100,000 60,000	189,000							116 117 118 119 120
88,000	56,000 201,000	62,000 240,000	100,000	114,000 37,582	147,000 440,750 750,000	23,000 185,750 9,320	85,000 45,450 181,000	56,000 4,375	106,000 10,445 339,000	145,000 3,900	35,000 144,900 545,000		121 122 123 124 125
159,900	40,100 38,000	256,500 37,000	27,000	659,000	28,000	25,000	157,500	204,500 150,000	59,000 41,000	50,000 45,000	11,100 82,327		126 127 128 129 130
9,200	304,000 40,500	5,386 46,000	355	64,955 64,500	105,200 48,000	135,999 97,200	108,455 90,000 202,200	90,000 193,700	604,272 258,500	383,000	131,262 117,500	5,251 200	131 132 133 134 135
9,000			24,000 23,040		5,000 7,000	39,000 2,250		75,000	125,000 367,820	375,200 45,600	69,300 47,700		136 137 138 139 140
128,000	20,000	91,000	18,000	169,000	27,000	39,000 1,825	50,000 26,500 5,700		115,000 122,000 24,950		185,000 163,562 202,307		141 142 143 144 145
36,000 847,000	18,000 191,000	95,000 41,000	22,000 140,000	7,500 188,000	110,000 444,975	50,000 167,000	122,206 165,000	2,338 123,000	20,000 235,000	32,040 342,000	168,690 110,000		146 147 148 149 150
	32,500	155,000 311,000	40,000	40,000	74,000		155,000	507,000	50,000		60,000	7,710	151 152 153 154 155
207,800 52,000	134,000 67,000	45,000 35,000	4,000 29,900	62,000 88,000	207,400 22,000 104,089	294,600 36,000 47,000	59,000 392,200	43,000 188,260	104,000 295,714	85,500 97,100	305,000 218,200	300	156 157 158 159 160
500 28,000 81,000 32,000	46,000 5,000	25,000 3,000	16,500 3,000	259,500 7,500	4,000 4,000	133,000 15,000 35,000 328,000	9,500	88,500 221,000 21,000 90,000	197,000 207,000 36,000 51,800	13,000 34,300 77,000 118,000	7,000 239,200 111,000 125,000		161 162 163 164 165
822,000 264 140,000	740,000 78,003	492,500 28,287	270,000 75,413	160,950 50,000	100,000 58,000 70,008	194,400 20,000 55,000 398,000 23,000	360,850 50,000 119,880	111,000	154,000 9,000 243,300	27,000 49,444 245,000	30,000 76,230 100,000 400,000 110,160	3,500 49,913	166

## STATISTICS OF CITIES.

TABLE 24.—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 1906—Continued.

City number.	CITY.	Total.	Prior to 1886	1886	1887	1888	1889	1890	1891	1892	1893	1894
146	Racine, Wis.....	\$603,278				\$7,000		\$15,000		\$98,000		\$35,000
147	Macon, Ga.....	894,100	\$439,100		\$20,000						\$145,000	
148	Kalamazoo, Mich.....	883,661										
149	Joliet, Ill.....	362,900										
150	Oshkosh, Wis.....	519,500										
151	Sacramento, Cal.....	521,100	7,100									30,000
152	Taunton, Mass.....	2,215,921			45,000	5,000	\$30,000	30,000	\$43,000	345,000	31,000	64,000
153	Pueblo, Colo.....	3,060,369							126,000	10,000		
154	Newport, Ky.....	1,245,000	1,000	\$39,500			38,800				136,100	243,600
155	West Hoboken, N. J.....	716,595	43,000								6,000	
156	Everett, Mass.....	1,479,803							200,000	30,000	125,000	70,000
157	La Crosse, Wis.....	841,236	39,000	10,000			200		17,000	9,000	8,000	5,000
158	Fort Worth, Tex.....	1,885,828						210,000	156,000	767,000	2,000	



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and the number assigned to each, see page 83.]

1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	Not reported.	City number.
	\$32,000	\$17,000 172,000		\$43,000		\$75,000 60,000	\$13,000	\$120,500	\$47,500 15,000	\$40,000	\$100,000	\$278	146
\$20,000			\$600 231,000	17,000	\$75,800 36,000	2,400 120,000	90,000 40,200 2,500	173,286 53,100 35,000	126,125 113,600 95,000	166,750 28,000	327,500 12,500		147
								134,000		350,000			148
154,500	111,800	189,000	216,100	133,750	255,000	55,500	218,000	47,300	81,000	60,000	74,300	26,671	151
		347,000		260,500	8,000			765,000	249,000	68,000	1,199,000	27,869	152
300	3,500	5,000	1,500		27,200	518,500	37,000		96,500	41,500	55,000		153
													154
8,000			24,750	37,500	75,000		42,250		231,746	180,262	68,087		155
13,000		4,500	18,000	141,600	18,000	240,700	66,900	194,278	35,000	200,325	122,500		156
48,000	10,000		25,000	122,000	62,000	93,000	36,135	46,348	88,000	177,553	45,000		157
						646,000					104,828		158

## 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 1907	1907	1908	1909	1910	1911	1912	1913	1914	1915
	Grand total .....	\$1,617,653,678	\$6,672,913	\$59,198,996	\$41,466,063	\$52,805,581	\$36,644,609	\$40,456,449	\$41,920,771	\$43,520,185	\$46,104,875	\$49,791,839
	Group I.....	1,132,415,325	2,060,875	44,062,897	28,221,721	28,647,465	20,077,734	24,138,494	25,529,072	27,092,069	32,540,738	33,313,336
	Group II.....	224,978,577	1,367,971	4,616,010	5,202,585	8,674,903	7,625,494	5,213,119	6,030,441	6,993,655	5,203,474	8,896,948
	Group III.....	152,399,100	337,607	6,618,860	4,835,989	12,320,946	4,012,739	5,027,469	7,489,756	7,444,203	5,214,355	4,457,403
	Group IV.....	107,860,676	2,906,460	3,901,229	3,205,768	3,162,267	4,928,642	6,077,367	2,841,502	1,990,258	3,146,308	3,124,143

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$658,237,592	\$11,965	\$31,188,356	\$15,183,330	\$16,306,880	\$11,190,286	\$11,590,200	\$12,614,193	\$10,282,457	\$18,247,520	\$16,027,164
2	Chicago, Ill.....	64,138,698	1,898,110	2,347,485	3,395,014	2,524,252	2,116,705	3,083,010	3,154,146	1,258,300	4,915,800	5,580,000
3	Philadelphia, Pa.....	66,608,720	68,720	1,398,500	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800
4	St. Louis, Mo.....	20,790,278	.....	2,804,100	1,559,000	675,000	.....	2,497,488	1,155,000	1,250,690	2,000,000	975,000
5	Boston, Mass.....	101,436,606	.....	869,800	946,400	907,700	305,000	1,849,300	2,871,925	4,840,100	2,770,300	1,846,850
6	Baltimore, Md.....	44,464,749	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Cleveland, Ohio.....	64,613,818	1,500	1,081,995	1,274,724	981,491	1,023,691	618,241	561,791	1,256,191	1,024,071	874,123
8	Buffalo, N. Y.....	19,974,384	.....	1,842,609	1,059,652	1,525,826	1,486,983	1,099,850	1,282,550	1,009,850	494,850	761,750
9	Pittsburg, Pa.....	28,095,898	3,000	943,200	633,200	1,648,200	1,003,200	349,200	1,090,700	4,394,402	334,300	4,618,000
10	San Francisco, Cal.....	4,296,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	9,594,662	.....	246,187	305,504	246,217	135,768	90,486	60,000	103,000	15,000	39,000
12	Cincinnati, Ohio.....	44,811,167	.....	626,415	1,167,847	1,133,849	174,051	311,669	139,917	144,529	226,097	115,399
13	Milwaukee, Wis.....	8,465,663	2,000	714,250	673,250	674,250	618,250	615,250	574,750	528,750	489,000	452,250
14	New Orleans, La.....	19,779,160	72,000	.....	.....	.....	.....	10,000	.....	.....	.....	.....
15	Washington, D. C.....	11,107,330	3,580	.....	.....	.....	.....	.....	.....	.....	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$22,979,550	\$53,750	\$117,800	\$1,429,000	\$665,000	\$608,000	\$481,000	\$88,000	\$133,000	\$31,000	\$356,000
17	Minneapolis, Minn.....	10,324,808	.....	29,116	60,000	20,000	20,000	34,000	20,000	679,000	526,500	562,500
18	Jersey City, N. J.....	18,826,689	24,750	973,226	64,000	1,450,000	561,000	175,709	21,500	1,601,500	21,500	59,798
19	Louisville, Ky.....	8,399,930	18,000	.....	.....	.....	977,000	436,000	52,000	.....	.....	.....
20	Indianapolis, Ind.....	4,114,800	.....	19,000	93,000	203,500	85,000	113,000	65,000	50,000	47,000	249,800
21	St. Paul, Minn.....	8,270,650	.....	182,825	370,925	515,000	4,900	3,000	349,000	271,000	124,000	890,000
22	Providence, R. I.....	17,156,000	17,000	.....	.....	100,000	.....	300,000	200,000	.....	.....	.....
23	Rochester, N. Y.....	11,020,716	.....	26,444	26,444	226,445	25,000	50,000	300,000	790,000	725,000	25,000
24	Kansas City, Mo.....	8,153,762	.....	100,000	200,000	330,000	330,000	10,000	125,831	14,685	214,924	2,473,000
25	Toledo, Ohio.....	8,774,230	28,888	420,002	508,142	493,300	272,163	583,160	458,960	477,420	1,197,000	60,000
26	Denver, Colo.....	4,013,600	11,000	57,300	22,800	204,500	41,000	251,800	61,900	53,900	95,400	130,700
27	Columbus, Ohio.....	13,109,628	1,002,900	306,547	678,881	494,881	861,781	344,100	274,000	371,000	96,000	399,400
28	Allegheny, Pa.....	8,823,146	75,233	164,102	140,193	118,818	725,900	405,700	259,700	104,700	323,700	434,700
29	Los Angeles, Cal.....	7,795,750	.....	.....	.....	30,000	75,500	16,500	116,000	.....	.....	.....
30	Worcester, Mass.....	8,621,300	100,000	400,000	235,000	242,000	85,000	95,000	546,000	57,000	309,000	304,300
31	Memphis, Tenn.....	6,368,500	25,000	577,000	.....	1,250,000	25,000	25,000	.....	.....	.....	766,000
32	Omaha, Nebr.....	6,497,500	.....	175,000	325,000	375,000	275,000	100,000	1,160,000	200,000	.....	606,500
33	New Haven, Conn.....	3,524,000	.....	62,500	50,000	225,000	110,000	122,500	72,500	60,000	85,000	130,000
34	Syracuse, N. Y.....	7,628,881	.....	229,855	245,950	492,950	186,950	157,450	143,450	96,450	96,450	74,450
35	Scranton, Pa.....	2,757,409	.....	48,500	105,500	71,500	161,500	43,500	37,500	109,500	161,500	196,500
36	St. Joseph, Mo.....	2,110,050	3,950	.....	.....	.....	.....	.....	9,000	.....	187,000	.....
37	Paterson, N. J.....	4,317,306	3,500	203,743	303,000	352,109	588,000	322,000	60,000	93,500	155,000	155,000
38	Portland, Oreg.....	7,731,699	.....	.....	.....	.....	20,000	6,000	3,000	213,000	94,000	.....
39	Fall River, Mass.....	5,888,208	2,000	206,000	316,000	461,000	152,000	238,000	192,500	355,000	373,000	230,000
40	Atlanta, Ga.....	3,543,500	2,000	46,000	.....	.....	50,000	128,500	.....	.....	55,500	52,000
41	Seattle, Wash.....	10,000,000	.....	.....	.....	150,000	1,155,000	490,000	1,130,000	975,000	.....	400,000
42	Dayton, Ohio.....	4,222,100	.....	271,050	228,750	303,900	253,800	281,200	314,800	288,000	288,000	321,300

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$2,364,047	.....	\$159,847	\$336,400	\$249,400	\$126,400	\$425,400	\$38,400	\$235,400	\$10,400	\$110,400
44	Cambridge, Mass.....	10,553,950	.....	195,000	88,400	131,500	558,500	168,500	360,500	172,500	177,500	532,500
45	Albany, N. Y.....	4,340,930	.....	468,154	350,872	291,372	277,087	354,012	515,452	218,452	365,152	252,207
46	Hartford, Conn.....	7,450,454	.....	.....	.....	955,973	.....	.....	126,000	.....	85,000	.....
47	Lowell, Mass.....	3,528,231	.....	291,883	272,873	231,943	204,833	244,453	147,873	120,434	86,202	60,761
48	Reading, Pa.....	2,455,600	.....	40,000	49,000	797,000	.....	.....	155,000	132,000	20,000	.....
49	Richmond, Va.....	7,771,101	\$55,004	186,600	324,972	261,600	65,600	22,000	11,900	6,000	10,000	405,000
50	Trenton, N. J.....	4,618,110	.....	544,745	323,456	216,400	151,547	193,400	84,270	209,362	147,695	202,750
51	Wilmington, Del.....	2,555,550	.....	12,000	.....	1,500	.....	13,000	75,000	20,000	80,000	80,000
52	Camden, N. J.....	3,587,700	.....	50,750	55,750	99,750	10,750	218,750	50,250	250	250	40,250
53	Nashville, Tenn.....	3,715,600	2,600	251,000	25,000	50,000	50,000	150,000	50,000	50,000	50,000	50,000
54	Bridgeport, Conn.....	2,070,000	.....	150,000	.....	.....	.....	.....	.....	.....	.....	125,000
55	Lynn, Mass.....	4,285,700	.....	191,000	209,500	387,000	265,900	332,000	188,000	229,000	133,500	102,600
56	Des Moines, Iowa.....	1,354,200	.....	8,000	1,000	.....	.....	166,000	415,000	.....	15,000	313,000
57	Kansas City, Kans.....	2,894,894	28,235	207,226	.....	202,000	50,000	57,000	150,000	.....	80,000	80,000
58	New Bedford, Mass.....	4,465,835	6,000	237,000	147,000	203,000	86,000	67,000	280,000	348,000	42,000	120,000
59	Troy, N. Y.....	4,027,359	.....	191,551	160,797	152,107	152,357	174,857	175,357	172,357	190,857	302,918
60	Springfield, Mass.....	2,542,900	.....	138,200	68,200	24,200	24,200	20,200	20,200	220,200	20,200	25,000
61	Oakland, Cal.....	2,029,750	.....	71,562	71,563	71,562	71,563	71,562	71,563	51,563	51,562	50,813
62	Lawrence, Mass.....	2,175,197	.....	137,500	132,000	122,000	113,000	101,500	100,100	79,700	70,200	48,700
63	Somerville, Mass.....	1,477,500	13,000	154,500	138,500	132,500	129,000	124,000	117,000	104,000	98,000	83,500
64	Savannah, Ga.....	2,935,650	3,300	.....	.....	2,686,700	.....	.....	245,650	.....	.....	.....
65	Duluth, Minn.....	6,601,920	.....	245,000	138,750	12,000	30,000	115,000	100,000	70,000	547,000	.....
66	Norfolk, Va.....	6,394,550	3,550	.....	.....	.....	.....	320,000	91,000	110,000	458,000	50,000
67	Hoboken, N. J.....	1,760,994	500	58,000	98,144	10,000	180,000	.....	24,000	24,500	.....	.....

and the number assigned to each, see page 83.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$85,400	\$125,000					\$100,000	\$80,000	\$90,000		\$141,600	\$50,000		43
998,600	637,500	\$679,500	\$210,500	\$88,500	\$259,500	178,500	121,500	949,000	\$244,950	309,000	3,487,000	\$25,000	44
185,482	133,107	126,357	97,657	131,157	110,657	134,351	63,451	57,751	49,100	39,100	122,000		45
		985,000		10,000		1,320,000	212,000	25,000		420,000	3,388,000	23,481	46
24,746				1,450,000	150,000					200,000	36,200		47
	80,000	232,000	145,000	200,000		80,000	32,000	20,000			473,600		48
				281,500	453,250	586,525	295,500	682,500	270,200	579,450	3,273,500		49
483,375	36,800	25,000		93,800		87,500	40,000	20,000		220,000	1,448,310		50
	150,000			25,000				200,000			1,899,050		51
250	145,250	135,250	230,250	18,250	75,250	95,250	115,250	25,250	600,250	200,250	1,420,200		52
		550,000	325,000	117,000	200,000	310,000	400,000			310,000	675,000		53
100,000			400,000	84,000				500,000			810,000	1,000	54
187,200	66,000	170,000	241,000	335,000	100,000	75,000	40,000		165,000	63,000	785,000		55
300,000	35,000	50,000	6,500					2,000	5,000	23,000	14,700		56
8,000	30,000	100,000	65,000		40,000		63,500				286,500	1,447,433	57
10,000	138,000	122,000	40,000	210,000	10,000	75,000	180,000	330,000	184,000	400,000	1,087,000	143,835	58
146,657	115,903	120,957	114,157	121,157	101,157	109,034	98,602	95,604	268,865	127,583	934,625		59
20,200	386,200	11,700	23,000	253,000	128,000	58,000	318,000	3,000	397,000	208,000	142,000		60
49,562	49,213	49,212	49,213	49,212	49,213	49,212	49,213	49,212	49,213	49,212	904,750		61
38,100	25,000	23,500	23,500	23,500	23,500	21,500	673,500	272,500	3,500	2,000	70,000	70,397	62
65,500	52,500	48,500	41,500	37,500	31,500	25,500	22,500	15,500	13,000	7,000	23,000		63
													64
		185,000		170,000	592,000	200,000	400,000	150,000	100,000	1,356,000	2,192,000	1,170	65
69,000	72,500		152,000	153,000	80,000	560,000	294,000	145,000	6,000	104,500	3,726,000		66
10,000	175,000	335,000	85,000	10,000	10,000	10,000	10,000	150,000	22,850	35,000	513,000		67

## STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total.	Prior to 1907	1907	1908	1909	1910	1911	1912	1913	1914	1915
68	Peoria, Ill.	\$1,085,950	\$6,800	\$69,300	\$348,400	\$44,050	\$103,950	\$37,000	\$33,650	\$24,650	\$21,950	\$61,000
69	Utica, N. Y.	1,335,611	193,899	88,857	69,946	64,935	58,861	54,931	43,987	38,118	38,118	36,650
70	Manchester, N. H.	1,775,000		160,000	10,000	60,000	110,000	75,000	110,000	330,000	160,000	260,000
71	Yonkers, N. Y.	4,532,028		253,961	434,200	425,100	151,000	146,000	159,000	179,000	152,000	151,700
72	Evansville, Ind.	1,986,000		22,000	14,000			16,000	1,934,000			
73	San Antonio, Tex.	2,489,500										
74	Elizabeth, N. J.	3,028,526		20,026			45,000		82,000			
75	Schenectady, N. Y.	2,604,282		112,878	67,074	360,475	64,645	102,645	129,645	128,645	125,645	137,345
76	Waterbury, Conn.	1,825,000		64,000	79,000	64,000	259,000	49,000	49,000	54,000	39,000	29,000
77	Salt Lake City, Utah.	4,618,918							395,000	220,000	800,000	
78	Wilkesbarre, Pa.	940,100	7,600	12,000	25,000	22,000	22,000	22,000	27,000	39,000	41,000	42,000
79	Erie, Pa.	986,853		27,000	20,000	66,000	18,000	7,000	5,000	2,000	501,000	7,500
80	Houston, Tex.	4,284,444		34,432	33,732	33,632	33,332	23,032	547,032	23,032	23,032	23,032
81	Charleston, S. C.	3,791,150	2,950			3,351,700						
82	Harrisburg, Pa.	2,315,000		183,900	15,000	3,000	3,000	3,000	5,000	136,000	144,700	189,300
83	Tacoma, Wash.	5,119,517						700,000		2,240,000		
84	Portland, Me.	2,841,534	3,000	1,013,750		17,000	11,500	4,000	488,000	91,000	64,000	15,000
85	Terre Haute, Ind.	434,000		14,000	24,000	24,000	10,000	10,000	10,000	10,000	10,000	123,000
86	Dallas, Tex.	2,049,000								58,000	72,000	
87	Youngstown, Ohio.	1,399,967	1,169	201,194	196,985	184,172	158,192	128,135	90,837	59,750	55,752	53,277
88	Fort Wayne, Ind.	844,800	5,000	25,000	25,000	49,000	20,000	20,000	20,000	319,000	35,800	5,000
89	Holyoke, Mass.	2,802,700		245,100	169,100	116,100	245,100	164,100	79,100	331,100	172,500	213,500
90	Akron, Ohio.	1,351,498	5,000	231,944	164,375	146,275	152,422	102,962	86,640	95,540	69,340	44,500

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$2,883,050		\$104,450			\$90,000		\$50,000		\$75,000	\$25,000
92	Saginaw, Mich.	2,249,216		160,582	\$194,232	\$180,732	167,680	\$177,680	149,720	\$151,320	109,820	159,350
93	Lincoln, Nebr.	1,756,484			26,000	139,500	402,000	176,600	215,000		145,000	50,000
94	Altoona, Pa.	1,960,500										
95	Lancaster, Pa.	1,184,500		35,000	35,000	35,500	65,000	35,000	35,000	35,000	45,000	45,000
96	Spokane, Wash.	3,253,940			80,000		250,000	1,200,000			50,000	
97	Covington, Ky.	2,020,924										2,233
98	Birmingham, Ala.	2,768,984		211,984		41,000		17,500	45,000	31,500	20,500	18,000
99	South Bend, Ind.	775,230		25,000	85,000	45,000	41,000	55,000	90,000	44,000	22,000	72,000
100	Fawcuket, R. I.	5,345,000				50,000	600,000				50,000	150,000
101	Bayonne, N. J.	2,225,250	\$500	61,000	234,000	147,000		477,000	23,000	40,000	13,000	48,000
102	Binghamton, N. Y.	716,445		20,000	26,000	25,945	10,000	10,000	7,000	12,000	12,000	12,000
103	Butte, Mont.	799,137										
104	McKeesport, Pa.	1,646,280	27,000	360,760			57,000	75,000				
105	Johnstown, Pa.	616,700		900	400	400	400	400	10,400	10,400	400	
106	Augusta, Ga.	1,736,850	3,350							200,000		45,000
107	Dubuque, Iowa.	1,340,652	3,450	3,500	30,750	30,050	4,375	36,945	3,900	5,900	1,000	
108	Mobile, Ala.	3,779,512	1,955,192	58,500	68,500	68,500	68,500	68,500	68,500	67,820	67,000	67,000
109	Sioux City, Iowa.	1,805,100	42,000	29,000	31,000	384,500	32,000	25,000	25,800	25,800	25,000	25,000
110	Springfield, Ohio.	1,123,827		65,000	56,000	56,000	68,000	61,500	57,000	63,000	62,000	60,000
111	Topeka, Kans.	2,315,335		93,858	98,587	100,910	166,516	75,665	159,737	119,327	38,327	80,980
112	Allentown, Pa.	1,066,500		40,200	2,500	15,900	2,500	77,700	2,500	2,500	18,200	2,500
113	Wheeling, W. Va.	445,900						30,900				
114	East St. Louis, Ill.	1,381,500			674,000		453,500	13,000		17,000	60,000	24,000
115	Montgomery, Ala.	2,500,485		561,545	12,495	12,495	12,495	12,495	12,495	12,495	12,495	12,495
116	Davenport, Iowa.	625,000				275,000			50,000		115,000	
117	Bay City, Mich.	1,436,873		116,873	101,500	134,000	70,000	81,500	35,000	70,000	32,000	20,000
118	Little Rock, Ark.	352,007		5,000	20,565	107,500	20,600	20,600	20,300	20,000	20,000	
119	Passaic, N. J.	777,774	73,234	48,040	23,000	23,000	23,000	28,000	34,500	32,500	32,500	33,500
120	Atlantic City, N. J.	3,004,975	2,000	95,000		52,000		78,000		10,000	39,000	
121	York, Pa.	1,126,810		5,000	5,000	10,000	10,000	10,000	34,600	10,000	31,000	211,000
122	Quincy, Ill.	1,940,667		12,000	108,334	53,333	128,333	84,334	83,333	83,333	83,334	83,333
123	Springfield, Ill.	1,162,300	5,000	17,000					70,000			
124	Malden, Mass.	2,032,600		151,700	149,700	42,700	159,700	52,700	65,700	103,200	74,700	36,700
125	Canton, Ohio.	1,718,463	74,230	115,435	125,269	146,020	71,409	82,100	67,940	72,940	134,440	91,940
126	Chester, Pa.	961,700	7,500	78,200	26,500	26,000	4,000	6,500	9,500	28,500	127,000	13,000
127	Salom, Mass.	938,000	5,000	70,900	88,450	59,450	54,650	52,650	47,850	47,850	40,850	37,350
128	Haverhill, Mass.	1,705,000		128,000	72,500	138,000	105,000	72,000	336,500	28,000	25,000	21,000
129	Chelsea, Mass.	1,834,300		184,700	33,700	20,700		949,500				
130	Superior, Wis.	1,132,610	353,136	5,140				12,000	12,000		114,084	62,500
131	Newton, Mass.	5,628,200		47,000	57,000	17,000	116,000	278,500	293,000	14,000	382,000	415,000
132	Newcastle, Pa.	495,106		97,106	1,000			15,000				
133	South Omaha, Nebr.	1,123,101					70,008	50,000	119,880			140,000
134	Jacksonville, Fla.	1,768,000										
135	Rockford, Ill.	455,436		177,723	42,913	54,048	26,048	22,648	10,748	10,748	10,148	2,807
136	Knoxville, Tenn.	1,391,000		15,000			275,000					95,000
137	Elmira, N. Y.	1,164,500		41,000	44,000	62,000	65,000	51,500	36,000	37,000	31,000	48,500
138	Joplin, Mo.	277,000	14,000								17,000	
139	Wichita, Kans.	1,243,826		16,476	40,245		175,800			550	106,555	221,550
140	Galveston, Tex.	3,747,038		38								
141	Chattanooga, Tenn.	1,281,000				125,000		156,000				
142	New Britain, Conn.	1,966,000		9,000	39,000	31,500	11,500	111,500	11,500	26,500	11,500	11,500
143	Fitchburg, Mass.	1,698,255	10,300	76,240	71,240	67,140	59,640	154,340	82,440	239,040	50,940	119,240
144	Woonsocket, R. I.	2,370,000		200,000				90,000				200,000
145	Auburn, N. Y.	586,563	575	44,024	42,796	61,551	56,346	21,889	21,700	12,234	31,678	26,828

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	Later than 1926	Not reported.	City number.
\$8,200		\$20,000			\$50,000	\$21,000	\$21,000			\$215,000			68
36,650	\$29,000	29,000	\$29,000	\$21,500	20,000	34,000	34,000	\$31,250	\$28,750	27,500	\$181,000	\$145,669	69
140,000	100,000		100,000			80,000			50,000		30,000		70
137,000	146,341	110,900	117,000	124,900	208,250	172,700	125,000	205,000	194,000	99,250	786,380	53,346	71
													72
	200,000		310,000	778,000					22,000		1,179,500		73
						2,794,000	20,000	46,000	4,000	2,500	15,000		74
143,345	119,345	119,345	121,125	103,125	125,000	130,000	139,000	80,000	62,000	55,000	178,000		75
29,000	29,000	29,000	424,000	24,000	24,000	24,000	24,000	24,000	19,000	19,000	470,000		76
		500,000		250,000	700,000			548,000	1,000,000		205,918		77
42,000	42,000	42,000	32,000	37,000	37,000	37,000	38,000	78,000	33,500	31,500	230,500		78
7,500	7,500	7,500	7,500	7,500	77,500	68,000	70,655	7,500	52,000			30,198	79
23,032	23,031	1,026,031	23,031	23,031			60,000	100,000			2,232,000		80
						50,000	56,000	62,500	90,000	55,000			81
146,000	65,500	23,500	452,300	67,500	101,000	92,500	94,700	102,700	220,900	2,500	263,000		82
				1,193,000					200,000			786,517	83
48,000	31,500	26,000	36,000	99,000		614,000						279,784	84
40,000	70,000						44,000		45,000				85
24,000	186,000	188,000	6,000	294,000	62,000						1,159,000		86
48,752	39,252	37,500	32,500	32,500	16,500	11,500	11,500	12,500	8,000	5,000		15,000	87
5,000	5,000	5,000	105,000	151,000	50,000								88
154,000	156,500	47,500	45,500	45,500	26,000	26,000	26,000	26,000	26,000	26,000	462,000		89
34,000	60,000	34,500	7,000	7,000	7,000	32,000	7,000	7,000	8,000	8,000	41,000		90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$50,000	\$15,000	\$20,000	\$10,000	\$73,000	\$25,000	\$20,000	\$87,000	\$25,000	\$50,000	\$25,000	\$845,000	\$1,293,600	91
74,150	21,450	34,000	37,000	125,500	47,000	72,500	179,500	106,000	85,000	16,000			92
70,000					60,000	25,000		25,000	25,000		25,000	372,384	93
40,000	40,000	81,500	40,000	64,000	30,000	40,000	15,000	516,000	250,000	175,000	938,000		94
		40,000						35,000	35,000	35,000	405,000		95
		350,000				150,000		200,000	450,000			523,940	96
4,191				354,200		106,300	111,400			33,000	1,409,600		97
121,500	105,000	75,000	300,000	200,000	330,000	195,000	140,000	350,000			569,000		98
37,000	5,000	40,000	5,000					50,000	28,000	28,000		103,230	99
			450,000			250,000	1,000,000	50,000			2,745,000		100
157,000	26,000	214,000	141,000	12,000	12,600	56,000	132,000		85,000	152,400	193,750		101
12,000	10,000	10,000	10,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000	419,500		102
	121,000				100,000	100,000		50,000	400,000	100,000		39,137	103
				42,000				65,000	45,000		823,500		104
				40,000			25,000	58,000	12,000	20,000	438,000		105
24,500			25,000		105,000	115,000	98,000	104,000	58,000	56,000	873,000		106
339,000	360,000		34,132	437,250	35,000	15,400							107
67,000	67,000	56,000	26,000	23,000	23,000	10,000	10,000	10,000	10,000	10,000	910,000		108
65,100	281,500	229,500	340,000	25,000				59,000	59,000	159,900			109
60,000	52,000	53,000	43,000	52,000	50,000	50,000	45,000	53,000	35,000			82,327	110
45,000			19,000	76,000	30,000	30,000	35,000	569,100	223,127	290,000	59,000	5,251	111
26,100	13,000	2,500	33,100	2,500	2,500	-2,500	2,500	24,200	2,500	19,400	771,000	200	112
			140,500					72,300			202,200		113
10,000				5,000				125,000					114
12,495	10,820	160,370	8,460	7,675	102,175	7,025	7,025	255,775	4,785	2,385	1,260,000		115
185,000													116
25,000	32,500	72,500	12,000	117,000	39,000	25,000			83,000		370,000		117
											117,442		118
45,500	45,500	38,000	20,000	25,500	10,500	11,500	12,500	32,500	11,500	111,500	62,000		119
63,000	20,000	45,000	74,000	10,000	191,000	85,000		339,975	876,000	180,000	845,000		120
48,500	56,000	16,000	11,000	85,000	11,000	76,000	19,000	14,000	14,000	13,000	429,000	7,710	121
67,000	74,000	80,000											122
				207,400	204,600		198,300		175,500	45,000		149,500	123
56,500	22,500	20,500	53,500	32,500	17,500	92,500	141,500	259,500	190,500	125,500	183,000	300	124
121,940	37,000	72,800	22,000	35,000	45,000	25,000	13,000	25,000	68,000	79,000	193,000		125
													126
	17,000	7,000					30,000			45,000	536,000		127
34,000	31,500	28,500	28,500	28,500	18,500	18,500		13,500	13,500	13,500	186,000		128
13,000	5,000	5,000	5,000	5,000	53,000	528,000	25,000			40,000	100,000		129
50,000				150,000					200,000	65,000	170,000		130
			100,000					262,750	211,000				131
163,000	310,500	163,000	110,950	293,000	164,900	466,850	163,000	313,000	184,000	184,000	1,489,000	3,500	132
60,000	25,000	75,000	50,000	58,000	20,000	50,000		9,000	35,000				133
					5,000		160,000	243,300	185,000	100,000		49,913	134
37,605								1,368,000		60,000	400,000		135
													136
	110,000		100,000	34,000	500,000		37,000				225,000		137
30,000	30,000	29,500	29,000	29,000	33,000	35,000		34,000	34,000	75,000	355,000		138
		2,500	14,000	38,000	45,000	8,000		19,500		69,000	50,000		139
133,862	82,788	25,000		193,000	17,000		140,000			40,000	51,000		140
											3,747,000		141
	50,000			250,000	250,000	100,000					350,000		142
11,500	11,500	311,500	11,500	11,500	11,500	43,500	11,500	236,500	161,500	11,500	869,000		143
11,115						312,000	301,000		50,000	45,000		48,580	144
92,000					95,000		300,000	401,000	160,000		682,000		145
26,135	25,807	25,000	25,000	25,000	25,000	35,000	25,000	25,000	25,000	5,000			146

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 1906—Continued.

[illegible]

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1906—Continued.

and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	Later than 1926	Not reported.	City number.
\$32,000	\$17,000	-----	\$43,000	-----	\$75,000	\$13,000	\$120,500	\$47,500	-----	\$100,000	-----	\$278	146
2,000	22,000	\$2,000	2,000	\$2,000	2,000	2,000	147,000	2,000	\$2,000	132,000	\$123,000	-----	147
19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	9,000	7,000	-----	-----	-----	148
-----	-----	-----	16,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	149
10,000	10,000	236,000	5,000	41,000	5,000	7,000	13,000	5,000	-----	-----	-----	-----	150
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	199,000	-----	151
70,800	79,500	53,500	49,000	33,000	-----	516,500	10,000	33,500	-----	-----	815,000	26,671	152
-----	277,000	445,000	215,000	25,000	320,000	-----	-----	34,000	43,000	-----	731,000	27,869	153
3,500	-----	30,000	88,100	-----	-----	42,000	1,500	96,500	41,500	55,000	683,500	-----	154
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	104,500	4,500	91,500	-----	155
21,550	19,050	19,050	19,050	19,050	119,050	47,751	141,214	81,000	9,000	2,000	424,000	-----	156
11,500	-----	25,000	122,000	62,000	72,000	25,000	20,000	70,000	150,000	30,000	-----	-----	157
8,828	-----	-----	-----	166,000	156,000	767,000	-----	-----	-----	-----	690,000	-----	158



## STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT, REVENUE LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num-ber.	CITY.	Totals.	3%	3½%	4%	4½%	5%	5½%	6%	7%	Other reported rates.	Rate not reported.
	Grand total.....	\$1,704,301,729	\$254,494,318	\$586,441,396	\$482,143,503	\$49,714,331	\$175,400,128	\$1,312,589	\$34,490,721	\$20,281,967	\$89,714,621	\$10,308,155
	Group I.....	1,197,874,378	246,235,768	498,317,083	250,640,036	7,359,111	90,733,946		7,052,107	14,424,382	75,733,776	7,378,169
	Group II.....	235,598,936	6,285,000	47,163,041	105,046,418	21,219,675	32,078,365	822,089	11,326,148	2,982,292	8,520,279	155,629
	Group III.....	157,972,969	1,536,150	28,412,626	76,404,528	9,189,118	28,303,027	100,000	7,475,124	1,647,443	3,586,080	1,318,873
	Group IV.....	112,855,446	437,400	12,548,646	50,052,521	11,946,427	24,284,790	390,500	8,637,342	1,227,850	1,874,486	1,455,484

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$716,809,362	\$218,032,588	\$304,401,558	\$79,577,354	\$4,263,307	\$56,301,506		\$5,364,727	\$11,052,000	\$37,816,322	
2	Chicago, Ill.....	66,060,630		2,024,500	43,713,500	2,640,000	14,644,362		107,246		1,009,090	\$1,921,932
3	Philadelphia, Pa.....	67,813,861	20,531,000	45,128,000	2,075,000		5,000				6,000	68,861
4	St. Louis, Mo.....	20,790,278		2,555,000	10,447,178						7,788,100	
5	Boston, Mass.....	101,436,606	4,569,980	59,060,351	37,493,275	268,000	11,000		5,000		29,000	
6	Baltimore, Md.....	44,464,749		33,342,300	3,134,000		6,280,000				1,704,000	4,449
7	Cleveland, Ohio.....	30,613,818		28,004,977	121,000	2,411,641		76,200				
8	Buffalo, N. Y.....	20,209,941	860,200	14,395,841	2,636,794			100,000		1,799,382	417,724	
9	Pittsburg, Pa.....	28,165,841		2,999,800	11,118,198	30,000	3,523,304		300,000	621,000	5,600,000	3,973,539
10	San Francisco, Cal.....	4,296,600		4,296,600								
11	Detroit, Mich.....	9,594,662		3,988,000	5,339,912	13,000	142,500		11,250		100,000	
12	Cincinnati, Ohio.....	44,811,167	2,130,000	23,293,633	8,136,598	23,804	1,576,245		1,015,684	835,000	6,392,619	1,407,584
13	Milwaukee, Wis.....	58,000,225	112,000	2,831,500	2,980,250		2,180,750				475,725	
14	New Orleans, La.....	19,841,442			15,983,000		3,657,638		72,000	117,000	10,000	1,804
15	Washington, D. C.....	14,385,196									14,385,196	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$25,608,550		\$7,535,000	\$15,603,550	\$450,000	\$670,000		\$1,150,000		\$200,000	
17	Minneapolis, Minn.....	10,451,803		1,070,000	6,768,000	2,352,000	14,000				120,803	\$127,000
18	Jersey City, N. J.....	19,701,831		974,534	8,079,341	1,162,206	6,206,000		2,158,000	\$1,106,000	15,750	
19	Louisville, Ky.....	9,100,311	\$244,000	3,023,500	4,126,400		938,000	\$672,089	78,322		18,000	
20	Indianapolis, Ind.....	4,114,800		1,680,000	2,206,500	84,000	52,800		88,000		3,500	
21	St. Paul, Minn.....	10,025,950		359,000	4,181,950	3,586,000	1,899,000					
22	Providence, R. I.....	18,176,176	4,216,000	4,138,000	9,547,176						275,000	
23	Rochester, N. Y.....	11,926,716	500,000	8,905,000	525,000	50,000	175,000	50,000	120,000		1,595,333	6,383
24	Kansas City, Mo.....	8,158,762		1,900,000	3,105,000	2,443,000	95,900		30,000	584,862	285,000	5,281
25	Toledo, Ohio.....	8,851,511	25,000	1,325,524	3,894,247	2,197,169	1,119,290					
26	Denver, Colo.....	4,013,600		185,000			344,000		1,739,200		84,000	
27	Columbus, Ohio.....	13,248,107		615,000	8,944,179	1,099,700	1,521,400		1,057,790			10,038
28	Allegheny, Pa.....	8,838,146		1,491,233	7,221,680	29,000	15,000				81,233	
29	Los Angeles, Cal.....	7,795,750		3,013,650	272,600		238,000				4,271,500	
30	Worcester, Mass.....	8,621,300		4,017,300	4,504,000		100,000					
31	Memphis, Tenn.....	6,594,849			1,998,500	1,447,000	1,536,349		1,613,000			
32	Omaha, Nebr.....	6,497,500			2,230,000	1,932,500	2,335,000					
33	New Haven, Conn.....	3,538,000		2,134,000	1,390,000	14,000						
34	Syracuse, N. Y.....	8,056,381	1,300,000	3,340,850	2,538,300	300,000	224,326	100,000			150,000	2,905
35	Scranton, Pa.....	2,835,533		440,000	1,336,000	835,000			224,533			
36	St. Joseph, Mo.....	2,110,050		397,100	1,690,450	10,000			9,000	2,500	1,000	
37	Paterson, N. J.....	4,932,306			3,345,095	664,500	905,500		17,211			
38	Portland, Ore.....	7,731,699			1,132,500		5,210,000		1,389,199			
39	Fall River, Mass.....	5,888,208		2,291,000	3,013,000	22,500	350,000		59,708		152,000	
40	Atlanta, Ga.....	3,607,975		1,018,000	1,190,000	1,049,500	240,500			28,000		2,000
41	Seattle, Wash.....	10,949,000			1,025,000	875,000	5,069,000		1,451,910	1,260,930	1,267,160	
42	Dayton, Ohio.....	4,224,122		508,000	2,251,900		1,401,900		60,300			2,022

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$2,364,047		\$130,000	\$1,067,600	\$908,000	\$230,000				\$28,447	
44	Cambridge, Mass.....	10,553,950	\$100,000	5,202,850	5,226,100				\$25,000			
45	Albany, N. Y.....	4,340,930	15,000	1,542,848	1,787,900		40,000		370,000	\$454,000	4,000	\$127,682
46	Hartford, Conn.....	7,835,881	750,000	5,297,973	1,592,301	81,800	90,326				23,481	
47	Lowell, Mass.....	4,328,231		336,495	2,274,520				36,000		881,216	800,000
48	Reading, Pa.....	2,455,600		441,600	1,220,000				794,000			
49	Richmond, Va.....	7,771,141		405,000	5,533,875		843,550		372,972		615,744	
50	Trenton, N. J.....	4,958,110		968,152	3,147,501		831,700				10,757	
51	Wilmington, Del.....	2,655,550		210,000	2,200,550	120,000	10,000		15,000		100,000	
52	Camden, N. J.....	3,842,504		266,200	2,924,000	220,000	432,304					
53	Nashville, Tenn.....	3,721,732		70,000	1,375,000	1,505,000	325,000		438,000		8,732	
54	Bridgeport, Conn.....	2,070,000		1,019,000	900,000		151,000					
55	Lynn, Mass.....	4,985,700		1,199,500	3,242,200		50,000				494,000	
56	Des Moines, Iowa.....	1,354,200		160,000	1,132,500		40,000	7,000				14,700
57	Kansas City, Kans.....	2,894,894				569,500	2,069,383	\$100,000	156,011			
58	New Bedford, Mass.....	4,915,835		1,216,000	2,962,000				251,835	30,000	456,000	
59	Troy, N. Y.....	4,030,832	80,750	1,593,795	2,269,467	40,000	43,347					3,473
60	Springfield, Mass.....	2,542,900	267,000	1,224,400	1,051,500							
61	Oakland, Cal.....	2,029,750			1,300,500	588,500	140,750					
62	Lawrence, Mass.....	2,275,197	35,400	92,000	2,047,797		100,000					
63	Somerville, Mass.....	1,827,500		448,000	1,011,500	5,000	125,000				238,000	
64	Savannah, Ga.....	3,119,513					3,116,213				3,300	
65	Duluth, Minn.....	6,615,586			2,491,000	1,213,000	2,536,000		360,750			14,836
66	Norfolk, Va.....	6,735,802			3,607,000		2,826,252		299,000		3,550	
67	Hoboken, N. J.....	1,760,994		196,000	1,318,350	109,000	145,144				500	

## GENERAL TABLES.

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TABLE 26.—FUNDED DEBT, REVENUE LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	Total.	3%	3½%	4%	4½%	5%	5½%	6%	7%	Other reported rates.	Rate not reported.
68	Peoria, Ill.	\$1,347,058		\$50,000	\$401,650	\$488,500	\$230,800					\$176,108
69	Utica, N. Y.	1,507,900		416,758	790,263		114,931		\$40,000		\$145,659	289
70	Manchester, N. H.	1,775,000		230,000	1,295,000	100,000	150,000					
71	Yonkers, N. Y.	4,972,028		984,350	2,874,182		635,150			\$425,000		53,346
72	Evansville, Ind.	1,999,802			625,000	312,000	614,000		435,000			13,802
73	San Antonio, Tex.	2,491,903			50,000	790,000	1,489,500		160,000			2,403
74	Elizabeth, N. J.	3,028,526			3,028,526							
75	Schenectady, N. Y.	2,754,282	\$131,000	135,000	1,918,662	120,000	395,230		54,390			
76	Waterbury, Conn.	1,825,000		780,000	1,045,000							
77	Salt Lake City, Utah.	4,018,918			2,450,000	548,000	1,415,000		205,918			
78	Wilkesbarre, Pa.	940,100		282,500	354,500	230,000	72,000				1,100	
79	Erie, Pa.	986,853		165,655	791,000				30,198			
80	Houston, Tex.	4,284,444					2,795,000		1,124,000		365,444	
81	Charleston, S. C.	3,791,150			3,351,700	100,000	336,500				2,950	
82	Harrisburg, Pa.	2,315,000	107,000	938,200	1,260,300		9,200		300			
83	Tacoma, Wash.	5,125,819				300,000	3,273,000		760,000	738,443		54,376
84	Portland, Me.	2,846,034		713,150	1,127,184	4,500			998,000		3,200	
85	Terre Haute, Ind.	491,858			392,000	42,000						57,858
86	Dallas, Tex.	2,220,337			531,000		1,222,000		467,337			
87	Youngstown, Ohio.	1,399,967			248,500	94,878	1,056,589					
88	Fort Wayne, Ind.	910,413		530,000		299,000			81,413			
89	Holyoke, Mass.	3,002,700	50,000	1,167,700	1,635,000						150,000	
90	Akron, Ohio.	1,351,498			559,900	310,440	431,158				50,000	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$3,161,050		\$1,390,150	\$1,402,900		\$90,000					\$278,000
92	Saginaw, Mich.	2,250,516		623,306	1,239,990	\$327,200	33,720	\$25,000				1,300
93	Lincoln, Nebr.	1,756,484			923,600	409,500	285,522				\$137,862	
94	Altoona, Pa.	1,988,000			1,980,500							27,500
95	Lancaster, Pa.	1,184,500		551,000	619,500				\$14,000			
96	Spokane, Wash.	3,478,940			600,000	200,000	110,000	300,000	2,268,940			50,160
97	Covington, Ky.	2,071,084			1,733,500		287,424					
98	Birmingham, Ala.	2,883,814					1,108,968		564,484	\$1,190,000	20,362	
99	South Bend, Ind.	808,830		110,000	344,000	140,000	111,600					103,230
100	Pawtucket, R. I.	5,829,503		300,000	5,045,000	22,725	230,000				231,778	
101	Bayonne, N. J.	2,455,250			885,750	597,000	968,000		4,000		500	
102	Binghamton, N. Y.	744,571	\$77,000	437,000	197,500		33,071					
103	Butte, Mont.	789,137			200,000	550,000			39,137			
104	McKeesport, Pa.	1,646,260		184,000	780,000	219,500	102,000		360,760			
105	Johnstown, Pa.	616,700		218,000	248,000	87,000	63,700					
106	Augusta, Ga.	1,803,850		296,000	675,000	387,500	130,000		245,000		3,350	67,000
107	Dubuque, Iowa.	1,571,771		13,250	783,532	424,000	119,870					231,119
108	Mobile, Ala.	3,824,559		350,000		750,000	2,710,239		9,320		5,000	
109	Sioux City, Iowa.	1,805,100			659,000	813,500	267,600		65,000			
110	Springfield, Ohio.	1,123,827			330,500	294,000	417,000		82,327			
111	Topeka, Kans.	2,315,985			866,062	201,666	1,171,162		58,195		18,900	
112	Allentown, Pa.	1,056,500		557,700	508,600							200
113	Wheeling, W. Va.	496,440			202,200	52,900	140,500		100,840			
114	East St. Louis, Ill.	1,403,000			69,000		1,312,500				21,500	
115	Montgomery, Ala.	2,550,485				1,110,000	699,050		741,435			
116	Davenport, Iowa.	625,000			350,000	275,000						
117	Bay City, Mich.	1,478,973			990,500		311,000		107,473		70,000	
118	Little Rock, Ark.	421,855					232,000		82,065	37,850	69,940	
119	Passaic, N. J.	800,774		280,500	120,000	138,500	257,230		4,044		500	
120	Atlantic City, N. J.	3,037,475		144,975	1,381,000	691,000	820,500					
121	York, Pa.	1,128,810		397,710	723,100		6,000					
122	Quincy, Ill.	940,667			301,000	521,000	118,667					
123	Springfield, Ill.	1,349,106		502,000	433,300		222,900		190,906			
124	Malden, Mass.	2,032,600		337,500	1,694,800							300
125	Canton, Ohio.	1,728,904		116,000	723,848	202,766	686,290					
126	Chester, Pa.	980,700		456,000	434,200	6,000		65,500				19,000
127	Salem, Mass.	988,000	168,400	247,000	478,600				25,000		69,000	
128	Haverhill, Mass.	1,790,000		128,000	1,574,500	2,500						85,000
129	Chelsea, Mass.	2,089,174		42,800	1,846,374						200,000	
130	Superior, Wis.	1,132,610		272,000	267,333	211,000	382,277					
131	Newton, Mass.	5,875,200	75,000	962,300	4,553,000		2,000		96,106		37,900	247,000
132	Newcastle, Pa.	495,106		213,000	184,000		446,300		189,888			49,813
133	South Omaha, Nebr.	1,123,101				437,000						
134	Jacksonville, Fla.	1,768,000					1,768,000					
135	Rockford, Ill.	725,936			371,500	159,400	195,036					
136	Knoxville, Tenn.	1,400,117			164,000		965,833		270,284			
137	Elmira, N. Y.	1,164,500		678,000	308,500	50,000	6,000				122,000	
138	Joplin, Mo.	277,000			186,000		16,500		74,500			
139	Wichita, Kans.	1,262,732			119,500	287,149	597,177		218,906		40,000	
140	Galveston, Tex.	3,747,038			189,000		3,558,038					
141	Chattanooga, Tenn.	1,364,943		100,000		350,000	582,610		332,333			
142	New Britain, Conn.	2,081,984		441,000	1,535,000						12,500	93,484
143	Fitchburg, Mass.	1,900,255		660,855	1,013,200		24,200					202,000
144	Woonsocket, R. I.	2,995,000		280,000	2,715,000							
145	Auburn, N. Y.	598,271	45,000		552,096		575					

## STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT, REVENUE LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	Totals.	3%	3½%	4%	4½%	5%	5½%	6%	7%	Other reported rates.	Rsts not reported.
146	Racine, Wis.....	\$603,278		\$70,000	\$351,000		\$182,000					\$278
147	Macon, Ga.....	904,296	\$60,000		58,000	\$172,000	165,000		\$439,100		\$10,196	
148	Kalamazoo, Mich.....	883,661		90,000	503,125	247,536					43,000	
149	Joliet, Ill.....	546,698		70,000	24,200	128,800	138,300		185,398			
150	Oshkosh, Wis.....	519,500		120,000	399,500							
151	Sacramento, Cal.....	521,100			294,000		220,000		7,100			
152	Taunton, Mass.....	2,239,221		564,000	1,654,221	21,000						
153	Pueblo, Colo.....	3,080,846			125,000	1,312,000	647,500		996,346			
154	Newport, Ky.....	1,243,000			227,000		495,000				523,000	
155	West Hoboken, N. J.....	837,530		40,000	365,750	145,685	243,095		43,000			
156	Everett, Mass.....	1,664,803	2,000	3,600	1,645,640	1,600					11,963	
157	La Crosse, Wis.....	841,236	10,000	301,000	275,000		236,836		18,200		200	
158	Fort Worth, Tex.....	2,040,290			646,000		366,000		803,255		225,035	

TABLE 27.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, AND PROPERTY TAXES LEVIED: 1906.<sup>1</sup>

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num- ber.	CITY.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESS- MENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>2</sup>		PROPERTY TAXES. *				PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to special property taxes.	Real prop- erty.	Per- sonal prop- erty.	General property taxes.			Special property taxes.	Total assessed valua- tion.	Prop- erty taxes.
			Real property.	Personal property.				Amount.	Rate per \$1,000 of—				
									As- sessed valua- tion.	Re- ported true value.			
	Grand total.....	\$20,667,989,510	\$16,685,016,824	\$2,887,256,456	\$1,095,716,230			\$335,385,844			\$5,844,395	\$902.73	\$14.92
	Group I.....	13,738,831,015	11,142,525,424	1,549,773,722	1,046,531,869			215,817,604			5,353,560	1,087.45	17.52
	Group II.....	3,181,519,723	\$2,541,078,637	\$629,003,885	11,437,201			55,274,486			108,070	748.70	13.04
	Group III.....	2,306,720,182	\$1,853,950,319	\$421,751,437	31,018,426			38,419,699			300,060	680.89	11.43
	Group IV.....	1,440,918,590	\$1,147,462,444	\$286,727,412	6,728,734			25,874,055			82,705	549.49	9.93

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$7,055,755,580	\$5,738,487,245	\$567,306,940	\$749,961,395	100	50	\$93,380,551	\$14.81	\$13.59	\$4,051,078	\$1,715.46	\$23.69
2	Chicago, Ill.....	426,263,296	303,033,228	123,230,068		15	15	22,917,703	53.76	8.06		208.02	11.18
3	Philadelphia, Pa.....	1,267,626,775	1,265,821,227	1,805,548		100	100	18,447,562	14.55	14.55		879.24	12.80
4	St. Louis, Mo.....	558,893,979	376,299,470	116,897,215	65,697,294	60	25	9,518,926	19.30	8.70	491,554	860.74	15.42
5	Boston, Mass.....	1,292,313,687	1,044,897,600	235,490,100	11,925,987	100	100	19,097,990	14.92	14.92	189,623	2,145.71	32.02
6	Baltimore, Md.....	584,655,228	316,399,100	63,381,360	204,874,768	100	100	7,133,979	18.78	18.78	529,770	1,055.87	13.84
7	Cleveland, Ohio.....	228,344,760	169,074,730	59,270,030		60	60	6,206,601	27.18	16.31		496.05	13.48
8	Buffalo, N. Y.....	303,482,995	282,252,570	7,158,000	14,072,425	75	75	5,649,294	19.52	14.64	91,535	794.83	15.04
9	Pittsburg, Pa.....	409,271,512	406,811,142	2,460,370		(4)	100	6,920,324	16.91	14.55		1,091.15	18.45
10	San Francisco, Cal.....	376,103,012	287,286,852	88,816,160		50	20	4,972,082	13.22	4.88		(5)	(5)
11	Detroit, Mich.....	233,131,730	232,016,400	91,115,330		100	100	4,996,786	15.46	15.46		914.00	14.13
12	Cincinnati, Ohio.....	327,538,660	184,916,430	52,622,230		60	60	4,256,704	17.92	10.75		688.06	12.33
13	Milwaukee, Wis.....	201,585,127	157,611,560	43,973,567		50	50	3,770,128	18.70	9.35		634.11	11.86
14	New Orleans, La.....	265,857,777	130,311,376	75,546,401		75	75	4,528,871	22.00	16.50		655.29	14.42
15	Washington, D. C.....	268,006,897	247,306,494	20,700,403		67	100	4,020,103	15.00	10.26		870.96	13.06

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$284,903,230	\$239,801,926	\$45,101,304		100	100	\$3,700,894	\$12.99	\$12.99		\$983.67	\$12.78
17	Minneapolis, Minn.....	164,419,145	115,680,586	48,738,559		50	50	3,272,797	19.91	9.96		600.45	11.95
18	Jersey City, N. J.....	168,685,133	153,890,087	14,795,046		70	70	3,148,766	18.67	13.07		708.90	13.23
19	Louisville, Ky.....	150,333,112	95,388,405	54,944,707		85	85	2,705,996	18.00	15.30		664.81	11.97
20	Indianapolis, Ind.....	153,857,270	97,113,850	56,743,420		70	70	2,230,930	14.50	10.15		702.05	10.18
21	St. Paul, Minn.....	102,723,408	79,398,227	23,325,181		60	60	2,198,946	21.41	12.85		504.00	10.79
22	Providence, R. I.....	225,355,920	170,015,860	55,340,060		100	100	3,312,732	14.70	14.70		1,108.80	16.30
23	Rochester, N. Y.....	139,735,419	127,814,965	6,918,000	\$5,002,454	80	80	2,669,814	19.81	15.85	\$43,197	752.47	14.61
24	Kansas City, Mo.....	144,548,041	91,275,210	53,272,831		50	50	3,356,950	23.22	11.61		792.58	18.41
25	Toledo, Ohio.....	77,318,280	58,591,120	18,727,160		60	60	2,017,234	26.09	15.65		683.30	12.61
26	Denver, Colo.....	115,052,910	89,460,625	25,592,285		60	25	3,364,042	29.24	13.38		757.33	22.14
27	Columbus, Ohio.....	83,014,600	62,630,090	20,384,510		60	60	1,930,919	23.26	13.96		570.88	13.28
28	Allegheny, Pa.....	87,736,475	86,221,500	1,514,975		(4)	100	1,887,977	21.52	19.82		604.08	13.00
29	Los Angeles, Cal.....	203,441,028	168,063,561	35,347,467		50	33	2,346,548	11.53	5.31		(5)	(5)
30	Worcester, Mass.....	123,226,501	97,461,400	25,338,950	426,151	92	60	1,767,028	14.39	11.93	7,074	947.33	13.64
31	Memphis, Tenn.....	66,588,787	52,583,215	14,005,572		75	95	1,438,318	21.60	16.95		532.63	11.50
32	Omaha, Nebr.....	22,017,657	14,242,861	7,774,796		20	20	2,232,989	56.00	11.20		177.32	9.93
33	New Haven, Conn.....	112,256,910	100,412,373	11,844,537		100	100	1,460,491	13.01	13.01		926.01	12.65
34	Syracuse, N. Y.....	95,559,675	85,814,424	5,082,755	4,662,496	92	100	1,583,134	17.42	16.10	33,031	803.83	13.59
35	Scranton, Pa.....	65,369,180	65,264,710	104,470		80	20	796,549	12.19	9.70		550.75	6.71
36	St. Joseph, Mo.....	32,657,900	21,087,030	11,570,870		60	60	424,552	13.00	7.80		276.75	3.60
37	Paterson, N. J.....	89,393,395	73,929,958	15,463,437		100	100	1,272,487	14.23	14.23		792.49	11.28
38	Portland, Oreg.....	131,431,516	\$131,431,516	(5)		70	25	1,114,671	8.48	(7)		1,196.09	10.14
39	Fall River, Mass.....	83,392,350	50,868,450	31,177,800	1,346,100	100	100	1,300,386	15.85	15.85	24,768	787.15	12.51
40	Atlanta, Ga.....	80,067,103	60,978,730	19,088,373		60	60	1,000,839	12.60	7.50		762.66	9.53
41	Seattle, Wash.....	125,774,508	110,655,398	15,119,110		60	60	2,506,247	19.93	11.96		(5)	(5)
42	Dayton, Ohio.....	52,660,270	40,972,560	11,687,710		60	60	1,232,250	23.40	14.04		522.43	12.22

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$77,036,000	\$51,960,245	\$25,075,755		80	80	\$1,033,142	\$13.41	\$10.73		\$771.95	\$10.35
44	Cambridge, Mass.....	105,153,235	88,603,000	16,370,000	\$180,235	100	100	1,726,930	16.45	16.45	\$3,352	1,067.07	17.56
45	Albany, N. Y.....	79,397,120	67,929,670	6,122,235	4,985,215	100	100	1,115,432	15.06	15.06	47,845	802.11	11.81
46	Hartford, Conn.....	68,441,090	60,979,910	7,461,180		75	75	1,501,222	21.93	16.45		714.25	15.67
47	Lowell, Mass.....	74,325,775	58,932,980	14,487,160	905,635	100	100	1,275,144	17.37	17.37	17,750	780.95	13.58
48	Reading, Pa.....	50,539,445	50,432,595	106,850		75	75	707,552	14.00	10.50		554.52	7.76
49	Richmond, Va.....	92,707,470	51,871,550	40,835,920		75	100	1,297,905	14.00	11.80		1,062.60	14.88
50	Trenton, N. J.....	61,380,249	52,375,925	9,004,324		100	100	621,015	10.12	10.12		710.79	7.19
51	Wilmington, Del.....	48,002,117	48,002,117			70		699,782	14.58	10.21		563.80	8.22
52	Camden, N. J.....	43,450,196	39,696,809	3,753,387		100	100	545,300	12.55	12.55		512.09	6.43

<sup>1</sup> All figures presented in this table are for the territory covered by the city corporation.<sup>2</sup> For property subject to general property taxes.<sup>3</sup> Personal property included with real property in specified cities.<sup>4</sup> City property is assessed at 100 per cent, suburban or rural at 66 2/3 per cent, and agricultural at 50 per cent, of true value.<sup>5</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>6</sup> Personal property included with real property.<sup>7</sup> True value not reported.

## STATISTICS OF CITIES.

TABLE 27.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, AND PROPERTY TAXES LEVIED:  
1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESS- MENT IN PRACTICE (PER CENT OF TRUE VALUE). 2		PROPERTY TAXES.					PER CAPITA--	
		Total.	Subject to general property taxes.		Subject to special property taxes.	Real prop- erty.	Per- sonal prop- erty.	General property taxes.				Special property taxes.	Total assessed valua- tion.	Prop- erty taxes.
			Real property.	Personal property.				Amount.	Rate per \$1,000 of--		Special property taxes.			
									As- sessed valua- tion.	Re- ported true value.				
53	Nashville, Tenn. ....	\$50,374,612	\$37,977,500	\$12,397,112	75	75	\$755,619	\$15.00	\$11.25			\$594.72	\$8.92	
54	Bridgeport, Conn. ....	70,359,712	62,970,669	7,389,043	100	100	1,071,060	15.22	15.22			834.89	12.71	
55	Lynn, Mass. ....	62,874,402	50,501,035	11,570,383	100	55	934,649	15.06	13.07	\$13,651		798.43	12.04	
56	Des Moines, Iowa. ....	16,963,240	12,886,600	4,076,640	25	25	1,149,161	67.74	16.94			216.58	14.67	
57	Kansas City, Kans. ....	12,850,092	8,744,715	4,105,377	20	20	627,084	48.80	9.76			164.93	8.05	
58	New Bedford, Mass. ....	66,202,931	41,331,000	23,273,100	100	100	1,019,083	15.77	15.77	29,418		862.62	13.66	
59	Troy, N. Y. ....	57,896,032	51,694,152	3,018,853	100	100	1,018,861	18.62	18.62	27,991		756.68	13.68	
60	Springfield, Mass. ....	86,505,181	68,239,990	17,485,960	90	60	1,109,331	12.94	10.57	11,688		1,140.69	14.78	
61	Oakland, Cal. ....	60,828,101	43,144,639	17,683,462	60	60	774,728	12.74	7.64			824.10	10.13	
62	Lawrence, Mass. ....	51,044,934	39,898,025	10,685,500	100	100	714,824	14.13	14.13	7,383		713.44	10.09	
63	Somerville, Mass. ....	60,275,660	54,367,700	5,843,800	100	40	924,808	15.36	13.41	1,116		851.38	13.08	
64	Savannah, Ga. ....	45,216,068	31,000,593	14,215,475	75	75	655,633	14.50	10.88			659.16	9.56	
65	Duluth, Minn. ....	33,612,763	25,226,859	8,385,904	40	40	836,958	24.90	9.96			499.17	12.43	
66	Norfolk, Va. ....	45,388,106	35,671,265	1,825,930	67	40	618,704	16.50	10.65	63,127		678.13	10.19	
67	Hoboken, N. J. ....	40,629,356	37,754,956	2,874,400	100	100	630,967	15.53	15.53			609.24	9.46	
68	Peoria, Ill. ....	11,402,146	8,263,226	3,138,920	20	20	581,509	51.00	10.20			171.81	8.76	
69	Utica, N. Y. ....	40,207,491	30,915,750	4,165,600	67	100	746,239	21.27	14.77	51,126		617.64	12.25	
70	Manchester, N. H. ....	33,612,763	28,261,454	5,603,956	100	100	505,057	14.91	14.91			523.40	7.81	
71	Yonkers, N. Y. ....	63,602,572	56,424,050	3,595,700	100	100	1,031,785	17.19	17.19	10,689		992.00	16.26	
72	Evansville, Ind. ....	29,913,140	20,811,410	9,101,730	70	70	568,350	19.00	13.30			467.71	8.89	
73	San Antonio, Tex. ....	38,307,875	29,017,400	9,290,475	67	33	676,454	17.66	9.47			610.86	10.79	
74	Elizabeth, N. J. ....	47,459,550	42,727,706	4,731,844	100	100	692,909	14.60	14.60			763.20	11.14	
75	Schenectady, N. Y. ....	37,397,167	34,426,722	2,030,000	75	75	606,951	16.65	12.49	6,129		603.97	9.90	
76	Waterbury, Conn. ....	53,193,784	43,832,440	9,361,344	75	75	717,972	13.50	10.12			859.31	11.60	
77	Salt Lake City, Utah. ....	41,105,531	30,195,135	10,910,396	70	70	826,110	20.10	14.07			671.64	13.50	
78	Wilkesbarre, Pa. ....	43,120,243	42,959,973	160,270	100	100	470,993	10.92	10.92			717.22	7.83	
79	Erie, Pa. ....	21,321,143	21,321,143	(2)	50	50	476,157	22.25	11.12			355.39	7.94	
80	Houston, Tex. ....	42,626,966	33,516,610	9,110,356	50	25	809,912	19.00	7.83			733.28	13.93	
81	Charleston, S. C. ....	17,484,592	12,859,655	4,624,937	50	50	498,311	28.50	14.25			310.47	8.85	
82	Harrisburg, Pa. ....	39,396,520	39,396,520		67	67	600,790	15.25	10.17			706.85	10.78	
83	Tacoma, Wash. ....	36,712,415	30,610,631	6,101,784	60	60	831,890	22.66	13.60			662.77	15.02	
84	Portland, Me. ....	52,246,530	36,580,925	15,665,605	80	80	933,948	17.87	14.30			947.06	16.93	
85	Terre Haute, Ind. ....	26,997,660	18,736,770	8,260,890	80	60	512,956	19.00	11.40			511.27	9.71	
86	Dallas, Tex. ....	46,490,325	32,412,600	14,077,725	50	50	767,089	16.50	8.25			880.62	14.53	
87	Youngstown, Ohio. ....	26,694,570	18,197,320	8,497,250	40	40	573,933	21.50	8.60			506.44	10.89	
88	Fort Wayne, Ind. ....	28,608,105	20,986,020	7,622,085	65	65	437,704	15.30	9.94			561.53	8.59	
89	Holyoke, Mass. ....	43,043,800	32,107,540	10,418,880	100	85	630,816	14.83	14.22	8,795		847.69	12.60	
90	Akron, Ohio. ....	24,428,760	17,194,820	7,233,940	60	60	556,976	22.80	13.68			481.47	10.98	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brookton, Mass.	\$35,168,139	\$29,186,955	\$5,832,580	\$148,604	100	100	\$611,852	\$17.47	\$17.47	\$2,927		\$712.77	\$12.46
92	Saginaw, Mich.	24,608,557	15,801,650	8,866,907		100	100	438,471	17.77	17.77			506.10	9.00
93	Lincoln, Neb.	7,046,630	4,237,775	2,808,855		15	20	396,373	56.25	9.37			146.10	8.22
94	Altoona, Pa.	20,413,172	20,413,172			67	67	347,024	17.00	11.33			426.07	7.24
95	Lancaster, Pa.	18,849,976	18,810,161	39,815		67	67	245,050	13.00	8.67			399.97	5.20
96	Spokane, Wash.	33,154,184	25,635,100	7,519,084		60	60	646,506	19.60	11.70			705.32	13.75
97	Covington, Ky.	21,694,275	16,711,400	4,982,875		75	75	379,650	17.50	13.12			467.19	8.18
98	Birmingham, Ala.	25,864,897	18,070,825	7,794,072		40	33	258,649	10.00	3.77			563.89	5.64
99	South Bend, Ind.	19,278,200	12,488,610	6,789,590		50	50	377,853	19.60	9.80			432.20	8.47
100	Pawtucket, R. I.	40,521,080	34,334,960	6,186,120		100	100	595,660	14.70	14.70			916.54	13.47
101	Bayonne, N. J.	26,819,119	23,542,398	3,276,721		75	75	384,870	14.35	10.76			607.18	8.71
102	Binghamton, N. Y.	25,212,535	21,696,665	1,588,000	1,927,870	75	50	440,627	19.31	14.00	13,552		575.83	10.58
103	Butte, Mont.	25,101,870	25,101,870			60	60	464,384	18.50	11.10			575.41	10.65
104	McKeesport, Pa.	20,069,500	20,069,500			67	67	416,492	20.75	13.83			462.03	9.59
105	Johnstown, Pa.	15,540,550	15,540,550			50	50	332,920	21.42	10.71			359.32	7.70
106	Augusta, Ga.	21,869,150	14,820,399	7,048,751		80	80	273,364	12.50	10.00			507.11	6.34
107	Dubuque, Iowa	23,852,028	17,326,388	6,525,640		65	65	395,372	16.58	10.78			553.80	9.18
108	Mobile, Ala.	19,656,316	13,051,436	6,604,880		50	50	265,360	13.90	6.75			458.16	6.19
109	Sioux City, Iowa	6,942,437	5,033,144	1,909,293		25	25	592,089	85.29	21.82			163.27	13.92
110	Springfield, Ohio	20,674,880	13,786,310	6,888,570		67	100	425,076	20.56	15.42			491.45	10.10
111	Topeka, Kans.	12,044,901	8,910,845	3,134,056		50	50	466,499	38.50	19.25			287.56	11.14
112	Allentown, Pa.	26,175,069	26,175,069			80	80	299,443	11.44	9.15			629.28	7.20
113	Wheeling, W. Va.	52,767,368	35,999,305	16,768,063		100	100	277,029	5.25	5.25			1,271.69	6.68
114	East St. Louis, Ill.	7,216,914	5,086,253	2,130,661		13	10	497,677	69.00	8.24			176.20	12.15
115	Montgomery, Ala.	17,772,850	12,688,030	5,084,820		50	50	199,945	11.25	5.62			435.52	4.90

<sup>1</sup> All figures presented in this table are for the territory covered by the city corporation.<sup>2</sup> For property subject to general property taxes.<sup>3</sup> Assessed valuation of personal property and of occupations included with that of real property.

TABLE 27.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, AND PROPERTY TAXES LEVIED:  
1906<sup>1</sup>—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>2</sup>	PROPERTY TAXES.					PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to special property taxes.		General property taxes.			Special property taxes.	Total assessed valuation.	Property taxes.	
			Real property.	Personal property.			Amount.	Rate per \$1,000 of—					
								Assessed valuation.	Reported true value.				
116	Davenport, Iowa .....	\$20,124,945	\$12,323,075	\$7,801,870	.....	50	50	\$508,490	\$25.27	\$12.64	.....	\$494.40	\$12.49
117	Bay City, Mich .....	14,911,610	11,436,085	3,475,525	.....	100	100	330,900	24.25	24.25	.....	367.40	8.15
118	Little Rock, Ark .....	18,260,660	12,879,160	5,381,500	.....	50	50	200,867	11.00	5.50	.....	456.98	5.03
119	Passaic, N. J .....	24,914,035	21,654,125	3,259,910	.....	100	100	317,029	12.80	12.80	.....	626.00	7.97
120	Atlantic City, N. J .....	50,438,430	46,971,710	3,466,720	.....	60	30	686,229	13.60	7.64	.....	1,275.50	17.35
121	York, Pa .....	19,932,816	19,882,111	70,705	.....	67	67	308,959	15.50	10.33	.....	508.91	7.89
122	Quincy, Ill .....	5,389,560	3,458,658	1,930,902	.....	20	20	354,299	62.60	12.52	.....	137.81	9.06
123	Springfield, Ill .....	7,966,572	5,663,276	2,303,296	.....	12	12	479,789	60.20	7.22	.....	204.62	12.32
124	Malden, Mass .....	32,988,750	25,793,100	7,091,400	\$104,250	100	100	496,568	15.10	15.10	\$1,793	847.78	12.81
125	Canton, Ohio .....	16,337,640	11,941,090	4,396,550	.....	50	60	397,116	24.31	12.72	.....	425.02	10.33
126	Chester, Pa .....	17,032,186	17,012,081	20,105	.....	70	70	272,515	16.00	11.20	.....	448.19	7.17
127	Salem, Mass .....	29,485,472	19,834,900	9,114,700	535,872	100	100	439,385	15.18	15.18	9,378	776.73	11.82
128	Haverhill, Mass .....	27,418,564	21,385,775	5,292,940	739,849	100	100	404,518	15.16	15.16	12,873	722.28	11.00
129	Chelsea, Mass .....	25,968,275	23,139,150	2,712,900	116,225	100	100	479,960	18.57	18.57	2,278	684.60	12.71
130	Superior, Wis .....	14,791,062	11,434,739	3,356,323	.....	60	50	413,496	27.96	16.05	.....	392.93	10.98
131	Newton, Mass .....	65,967,040	49,751,150	16,052,450	163,440	100	100	938,853	14.27	14.27	2,680	1,760.29	25.12
132	Newcastle, Pa .....	16,966,788	16,966,788	( <sup>3</sup> )	.....	60	60	313,885	18.50	11.10	.....	460.47	8.52
133	South Omaha, Nebr .....	21,128,003	14,456,990	6,671,013	.....	100	100	163,742	7.75	7.75	.....	574.68	4.45
134	Jacksonville, Fla .....	20,087,070	15,364,010	4,723,060	.....	75	75	317,501	15.81	11.86	.....	547.70	8.66
135	Rockford, Ill .....	7,645,167	5,056,763	2,588,404	.....	15	15	327,694	42.86	6.43	.....	212.07	9.09
136	Knoxville, Tenn .....	18,378,105	14,466,260	3,911,846	.....	60	60	294,050	16.00	9.60	.....	509.78	8.16
137	Elmira, N. Y .....	19,951,596	17,822,865	1,418,680	710,051	80	60	454,071	23.60	18.43	6,840	558.34	12.90
138	Joplin, Mo .....	6,253,936	4,475,164	1,778,772	.....	30	60	175,736	28.10	9.83	.....	175.32	4.93
139	Wichita, Kans .....	7,398,290	5,465,554	1,932,736	.....	30	30	295,932	40.00	12.00	.....	208.16	8.33
140	Galveston, Tex .....	22,797,065	18,292,951	4,504,114	.....	67	67	410,347	18.00	12.00	.....	663.57	11.94
141	Chattanooga, Tenn .....	19,673,508	14,842,086	4,831,422	.....	65	65	304,939	15.50	10.08	.....	573.62	8.89
142	New Britain, Conn .....	24,124,225	23,114,332	1,009,893	.....	75	75	383,259	15.89	11.92	.....	715.39	11.37
143	Fitchburg, Mass .....	25,794,168	20,443,800	5,032,275	318,093	100	60	442,576	17.37	15.35	6,235	774.16	13.47
144	Woonsocket, R. I .....	18,224,650	14,894,650	3,330,000	.....	75	25	277,015	15.20	8.36	.....	552.36	8.40
145	Auburn, N. Y .....	17,788,926	15,680,910	1,020,736	1,087,280	67	67	398,662	23.86	15.91	7,482	539.66	12.32
146	Racine, Wis .....	19,015,975	14,886,385	4,129,590	.....	50	50	306,190	16.10	8.05	.....	577.50	9.30
147	Macon, Ga .....	18,483,751	11,058,941	7,424,810	.....	80	80	231,047	12.50	10.00	.....	565.39	7.07
148	Kalamazoo, Mich .....	18,001,000	11,974,350	6,026,650	.....	67	67	291,368	16.19	10.79	.....	554.35	8.97
149	Joliet, Ill .....	8,919,552	2,859,393	1,060,159	.....	20	20	248,077	63.00	12.60	.....	121.78	7.71
150	Oshkosh, Wis .....	18,512,190	13,865,860	4,656,330	.....	100	100	346,515	18.72	18.72	.....	596.53	11.17
151	Sacramento, Cal .....	23,754,035	18,111,950	5,642,085	.....	60	40	443,665	18.68	10.02	.....	765.72	14.30
152	Taunton, Mass .....	21,840,382	16,183,885	4,779,297	877,200	100	100	336,003	16.03	16.03	16,667	705.60	11.39
153	Pueblo, Colo .....	16,090,978	13,564,254	2,526,724	.....	50	50	514,630	31.98	15.99	.....	522.03	16.70
154	Newport, Ky .....	13,045,457	10,013,925	3,031,532	.....	67	67	222,159	17.03	11.35	.....	430.13	7.32
155	West Hoboken, N. J .....	12,231,350	11,426,000	805,350	.....	65	65	168,203	13.75	8.94	.....	403.94	5.55
156	Everett, Mass .....	23,006,700	20,610,050	2,396,650	.....	100	100	398,650	17.33	17.33	.....	765.21	13.26
157	La Crosse, Wis .....	18,820,469	13,035,093	5,785,376	.....	100	100	257,478	18.68	13.68	.....	646.42	8.84
158	Fort Worth, Tex .....	27,683,040	19,480,280	8,202,760	.....	60	60	484,453	17.50	10.50	.....	( <sup>4</sup> )	( <sup>4</sup> )

<sup>1</sup> All figures presented in this table are for the territory covered by the city corporation.<sup>2</sup> For property subject to general property taxes.<sup>3</sup> Personal property included with real property.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 28.—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 <sup>1</sup> (THOSE OF PUBLIC SERVICE ENTERPRISES).								
		Total.	Water-supply systems.	Electric light systems. <sup>2</sup>	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	General real property.	All other.
	Grand total.....	\$836,522,737	\$572,171,710	\$6,024,715	\$33,615,679	\$21,195,765	\$83,857,499	\$12,215,831	\$11,886,261	\$95,555,277
	Group I.....	550,217,132	316,666,879	1,813,422	28,750,000	16,621,490	78,894,196	7,490,226	9,261,634	90,719,285
	Group II.....	128,970,859	119,262,611	1,932,660	110,000	2,300,820	1,368,100	879,748	1,760,071	1,356,849
	Group III.....	93,613,037	81,028,701	1,270,090	4,305,679	1,527,650	1,253,250	2,744,538	695,956	787,173
	Group IV.....	63,721,709	55,213,519	1,008,543	450,000	745,805	2,341,953	1,101,319	168,600	2,691,970

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$228,504,522	\$77,358,125	\$630,509		\$7,693,474	\$64,226,474		\$3,474,349	\$75,121,591
2	Chicago, Ill.....	45,148,171	42,156,989				25,247		2,965,935	
3	Philadelphia, Pa.....	94,664,350	63,000,000		\$28,750,000	165,000	2,119,000	\$3,000	627,350	
4	St. Louis, Mo.....	26,316,828	24,949,758			1,011,000	345,000	11,070		
5	Boston, Mass.....	40,249,320	16,854,620			2,527,600	225,400	6,407,800		14,218,900
6	Baltimore, Md.....	19,468,132	13,468,944			1,165,285	3,451,109	4,000		1,378,794
7	Cleveland, Ohio.....	12,417,434	11,010,990	100,021		435,101	501,966	369,336		
8	Buffalo, N. Y.....	9,026,058	7,834,528			664,530			527,000	
9	Pittsburg, Pa.....	19,250,900	15,000,000			1,468,900	1,500,000		1,282,000	
10	San Francisco, Cal.....	975,000						590,000	385,000	
11	Detroit, Mich.....	9,907,722	8,494,830	1,022,892		340,000		50,000		
12	Cincinnati, Ohio.....	16,100,000	14,300,000			300,000	1,500,000			
13	Milwaukee, Wis.....	5,819,400	5,705,800	60,000		53,600				
14	New Orleans, La.....	6,389,370	734,370			600,000	5,000,000	55,000		
15	Washington, D. C.....	15,979,925	15,797,925			182,000				

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$20,869,079	\$20,107,379			\$500,000	\$50,000	\$5,000	\$206,700	
17	Minneapolis, Minn.....	5,912,150	5,911,350			800				
18	Jersey City, N. J.....	6,819,000	6,090,000				100,000		719,000	
19	Louisville, Ky.....	8,892,400	8,350,000				504,000		38,400	
20	Indianapolis, Ind.....	470,000	30,000			440,000				
21	St. Paul, Minn.....	5,575,000	5,000,000			150,000				\$425,000
22	Providence, R. I.....	7,089,341	7,071,283			150		520,207	97,701	
23	Rochester, N. Y.....	8,484,564	8,188,296			183,895		112,373		
24	Kansas City, Mo.....	8,577,500	8,500,000			77,500				
25	Toledo, Ohio.....	2,488,285	2,006,679		\$110,000	59,075	9,500	101,182		201,849
26	Denver, Colo.....	587,500	165,000			42,500				380,000
27	Columbus, Ohio.....	3,132,258	2,976,858			155,400				
28	Allegheny, Pa.....	7,190,660	6,100,000	\$582,660		500,000	8,000			
29	Los Angeles, Cal.....	6,853,600	6,831,150					2,500	19,950	
30	Worcester, Mass.....	4,519,680	4,445,713			1,700		74,267		
31	Memphis, Tenn.....	2,950,000	2,750,000			100,000	100,000			
32	Omaha, Nebr.....	20,000				20,000				
33	New Haven, Conn.....	20,000					20,000			
34	Syracuse, N. Y.....	4,707,703	4,681,903			25,800				
35	Scranton, Pa.....	98,320							98,320	
36	St. Joseph, Mo.....	21,000				20,000	1,000			
37	Paterson, N. J.....	5,000				5,000				
38	Portland, Oreg.....	8,300,700	7,457,700				413,000		80,000	350,000
39	Fall River, Mass.....	2,092,752	1,981,900			17,500		13,352		
40	Atlanta, Ga.....	4,101,867	4,050,000			1,000	80,000	50,867		
41	Seattle, Wash.....	6,032,600	4,600,000	1,350,000			82,600			
42	Dayton, Ohio.....	2,559,900	2,059,400			500			500,000	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$1,892,000	\$1,552,000			\$85,000		\$255,000		
44	Cambridge, Mass.....	6,408,108	6,342,200			750		65,158		
45	Albany, N. Y.....	2,616,280	2,434,880			170,000	\$11,400			
46	Hartford, Conn.....	3,078,435	3,051,250				5,000	22,185		
47	Lowell, Mass.....	4,452,239	4,375,889			1,000	9,500	65,850		
48	Reading, Pa.....	2,908,028	2,908,028							
49	Richmond, Va.....	7,135,101	3,500,000		\$3,150,000	262,950		71,000	\$124,151	\$27,000
50	Trenton, N. J.....	2,111,188	2,111,188							
51	Wilmington, Del.....	2,184,000	2,180,000			4,000				
52	Camden, N. J.....	2,605,000	2,585,000					20,000		
53	Nashville, Tenn.....	3,480,000	3,115,000			205,000	135,000	25,000		
54	Bridgeport, Conn.....	31,000							31,000	
55	Lynn, Mass.....	3,250,709	3,114,025				7,000	92,884	36,800	
56	Des Moines, Iowa.....	104,300				1,300		103,000		
57	Kansas City, Kans.....	287,500						50,000	237,500	
58	New Bedford, Mass.....	2,819,161	2,531,201				86,650	201,310		
59	Troy, N. Y.....	4,161,000	4,000,000			40,000	31,000	90,000		
60	Springfield, Mass.....	2,231,250	2,231,250							
61	Oakland, Cal.....	75,000					75,000			
62	Lawrence, Mass.....	1,402,674	1,347,674					55,000		

<sup>1</sup> Lands, buildings, and equipment.<sup>2</sup> Electric light systems providing street lights exclusively are tabulated under "sewer and highway departments."



## GENERAL TABLES.

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## OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1906.

and the number assigned to each, see page 83.]

VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. <sup>1</sup>													City number.
Total.	City buildings. <sup>2</sup>	Police department.	Fire department.	Sewer and highway departments. <sup>2</sup>	Bridges other than toll.	Asylums and almshouses.	Hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous unproductive permanent properties.	
\$1,592,322,238	\$119,521,663	\$23,129,143	\$67,427,998	\$19,426,393	\$106,898,715	\$40,564,737	\$17,630,100	\$19,890,272	\$389,617,604	\$57,886,992	\$702,901,222	\$27,427,399	
1,179,940,364	84,178,691	17,144,270	35,653,136	11,590,386	76,179,270	35,576,286	12,078,876	17,092,483	227,537,122	36,893,879	606,291,147	19,724,818	
191,725,567	15,621,704	2,945,195	13,520,135	3,680,329	12,742,425	2,360,999	3,744,258	2,022,611	66,420,145	9,649,946	55,694,881	3,322,939	
135,861,263	12,064,275	1,857,338	10,618,756	2,243,160	11,515,679	2,119,364	749,945	531,023	54,322,796	5,919,641	31,617,947	2,301,341	
84,795,044	7,656,993	1,182,342	7,635,971	1,912,518	6,461,341	508,088	1,057,021	244,155	41,337,541	5,423,526	9,297,247	2,078,301	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$585,602,425	\$15,973,096	\$5,202,495	\$9,240,602	\$1,714,976	\$21,680,956	\$26,035,879	\$4,111,658	\$6,787,668	\$31,872,240	\$15,359,868	\$386,883,165	\$10,739,822	1
106,441,911	1,795,526	1,560,594	2,553,711	6,918,611	10,729,926	135,843	1,068,058	45,198,115	2,763,630	33,527,385	190,512	2	
110,220,382	27,640,000	4,678,400	4,817,700	19,000,000	3,005,000	1,652,500	2,307,500	16,228,938	976,800	29,728,244	185,300	3	
32,824,819	4,162,000	900,000	1,762,000	100,000	1,060,000	735,500	1,020,800	260,000	10,559,419	293,000	1,146,150	4	
119,685,595	7,266,500	1,155,900	2,531,600	2,000,000	8,250,000	2,197,800	3,201,900	3,460,495	17,527,000	5,564,600	61,236,700	5,293,100	5
23,678,116	5,346,522	515,236	1,613,143	46,250	850,000	752,149	54,667	366,507	4,349,807	9,716,835	67,000	6	
43,015,449	2,970,173	478,250	1,060,751	257,278	4,787,416	898,000	91,038	489,893	9,289,118	800,754	21,251,693	631,085	7
17,704,863	1,911,555	445,002	1,606,605	95,521	532,400	78,465	78,465	100,000	6,050,755	6,805,155	79,405	8	
28,932,100	2,270,900	263,300	1,450,000	75,000	3,000,000	792,900	195,000	6,000,000	6,430,000	8,455,000	312,000	9	
30,523,000	5,945,000	478,500	2,029,000	50,000	95,000	575,000	550,000	160,000	6,042,500	756,000	13,530,000	312,000	10
22,376,681	2,481,000	444,654	2,361,377	80,000	300,000	26,000	379,788	5,107,312	1,380,000	9,708,900	107,650	11	
15,701,375	2,560,000	222,500	1,560,375	5,300	343,200	743,000	281,000	6,540,000	3,435,000	21,000	12		
13,862,710	1,240,000	388,810	1,512,200	62,450	1,646,000	134,000	84,005	4,132,000	1,270,000	3,142,350	334,900	13	
9,788,000	700,000	82,000	616,000	105,000	125,000	100,000	810,000	2,000,000	205,000	5,045,000	616,894	14	
19,582,938	1,926,419	328,629	938,072	80,000	4,122,572	140,858	721,574	6,639,918	994,227	2,989,770		15	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$17,866,751	\$2,738,281	\$308,500	\$1,285,500	\$42,250	\$2,056,650	\$110,000	\$535,000	\$325,000	\$4,695,000	\$770,000	\$7,003,500	\$53,720	16
12,618,939	1,678,000	50,873	802,750	80,391	4,000	51,000	319,800	95,925	3,277,950	644,500	3,715,500	196,600	17
5,425,207	775,000	338,000	357,690	13,200	30,000	142,000	381,000	654,500	2,600,684	369,483	547,000	369,200	18
6,510,840	546,500	40,490	595,000	14,300	82,508	219,014	31,000	52,700	1,792,000	708,000	1,652,000	5,050	19
5,436,561	23,500	157,845	474,272	53,000	2,854,000	18,500	296,500	65,000	2,877,608	299,778	1,300,036	1,000	20
9,968,000	750,000	47,000	647,000	53,000	1,005,000	3,431	13,720	60,628	2,500,000	375,000	2,012,000	350,000	21
9,629,457	1,256,488	425,696	938,179	412,231	975,793	50,000	2,217,185	402,000	3,054,899	2,129,793	1,685,921	385,020	22
6,580,841	387,395	218,009	373,802	34,135	38,500	31,000	241,934	106,741	2,217,185	4,165,679	6,680,014	238,972	23
12,649,386	449,500	60,942	379,630	24,446	500,000	147,500	318,500	236,300	4,165,679	335,000	1,472,450	45,830	24
4,692,741	35,000	85,000	393,630	37,131	65,600	873,976	318,500	236,300	1,731,500	335,000	1,472,450	45,830	25
11,764,108	1,325,700	35,000	393,850	65,600	873,976	147,500	318,500	236,300	4,153,764	350,000	3,784,718	79,200	26
6,448,444	107,000	61,030	510,000	1,182,925	652,000	13,000	51,000	182,000	2,896,919	470,000	3,351,000	35,600	27
14,734,318	465,000	42,328	431,800	100,000	347,000	518,000	55,300	4,250	3,437,565	813,000	8,775,000	148,625	28
8,112,256	444,500	132,000	664,513	20,948	347,000	190,982	757,959	2,700,644	4,395,685	177,550	1,828,500	42,000	29
7,720,434	628,000	113,944	643,054	872,014	128,313	110,000	151,000	626,000	2,700,644	300,935	1,338,951	45,628	30
4,224,300	35,000	85,000	362,000	23,000	110,000	4,200	151,000	304,200	2,061,076	325,000	1,564,441	68,198	31
5,870,305	635,500	13,000	324,225	32,500	4,000	790,000	17,500	51,800	2,126,550	317,500	2,089,200	258,530	32
4,983,970	244,500	212,000	460,740	7,217	790,000	270,726	5,100	2,179,125	2,061,076	185,000	501,000	128,562	33
4,921,615	467,500	35,150	355,050	7,450	7,450	37,750	37,750	325,000	2,061,076	325,000	1,564,441	68,198	34
4,033,027	250,000	49,000	112,940	377,000	720,637	7,000	13,500	2,085,000	2,085,000	184,000	122,450	132,000	35
2,001,959	134,500	47,000	178,625	189,700	25,000	157,500	28,000	1,162,134	1,162,134	76,500	168,000		36
2,904,690	572,400	98,000	220,890	30,400	685,000	2,500	2,500	1,184,000	1,996,943	295,000	305,000	13,500	37
5,579,548	686,000	31,500	447,880	59,500	111,805	193,250	91,970	1,992,800	1,996,943	56,500	1,481,450	121,275	38
4,840,757	423,750	75,860	424,850	183,678	677,943	61,513	132,955	233,895	1,992,800	375,000	1,056,000	33,959	39
2,974,973	74,690	127,620	321,115	200,000	200,000	3,127	3,127	548,800	2,342,800	226,000	427,707	20,570	40
5,622,265	268,000	12,438	646,150	209,000	209,000	12,000	9,000	710,000	1,617,875	710,000	1,341,350	98,400	41
3,410,875	265,000	33,000	395,000					580,000		290,000			42

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$3,391,290	\$325,000	\$88,000	\$241,350	\$207,409	\$270,140	\$102,937	\$38,000	\$1,293,200	\$502,000	\$407,200	\$19,000	43
10,285,152	445,468	55,768	324,370	226,663	1,927,388	50,000	17,320	2,286,074	316,660	4,295,882	286,622	44
4,488,350	558,000	96,000	455,700	6,500	3,000,000	179,711	26,000	1,314,500		1,883,200	98,450	45
9,788,809	526,781	141,593	353,359	31,548	600,000	224,000	12,489	3,497,000	270,500	1,999,002	47,326	46
4,715,690	443,250	119,200	448,000	193,565	12,500	142,237	2,900	1,838,200		511,475	67,500	47
2,418,575	28,000	8,825	269,400	25,000	102,256	80,000	5,500	1,476,850	71,100	514,000	10,000	48
3,780,784	1,553,103	31,985	214,137	2,000	2,000	23,500	\$86,845	746,008	28,090	867,923	8,700	49
2,099,324	155,000	43,000	188,980	9,000	80,000			896,844	205,000	335,000	80,000	50
1,652,470	88,000	4,570		63,950				940,900		570,000	40,000	51
1,744,327	140,000	28,725	163,279					942,873	162,500	170,000	73,000	52
2,752,800	161,500	48,600	503,000	340,000	500,000	76,700	36,000	665,000	144,000	170,000	108,000	53
3,501,149	381,000	1,425	321,031	10,500	322,000	98,000	4,127	1,359,066	249,000	755,000		54
3,153,227	390,850	54,262	272,500	81,047	2,500	121,985	16,200	1,341,936	383,125	386,500	102,322	55
3,576,450	58,000	38,800	288,000	5,500	496,000	25,750	3,600	1,606,600	421,000	632,000	4,800	56
1,156,880	30,000	200	83,000	14,500	32,000			774,000	104,580	115,000		57
4,328,067	199,865	71,429	271,325	108,908	1,430,000	142,210	45,245	1,440,725	210,625	293,900	114,025	58
2,019,765	337,800	82,750	414,815	10,000	285,000	93,885	61,470	772,400		365,200	37,000	59
4,768,606	13,229	99,959	377,210	100,950	6,000			2,629,425		939,857	162,621	60
3,493,050	512,100	3,500	114,000	3,450	225,000	159,925	8,043	2,346,000	151,500	352,500	4,000	61
2,690,094	117,850	57,243	196,200	54,690				1,214,325	62,576	532,128	62,114	62

<sup>2</sup> Exclusive of school and other departmental buildings.

## STATISTICS OF CITIES.

TABLE 28.—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 1906—Continued.

City number.	CITY.	VALUE OF PRODUCTIVE PERMANENT PROPERTIES <sup>1</sup> (THOSE OF PUBLIC SERVICE ENTERPRISES).								
		Total.	Water-supply systems.	Electric light systems. <sup>2</sup>	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	General real property.	All other.
63	Somerville, Mass. ....	\$916,292	\$901,042					\$15,250		
64	Savannah, Ga. ....	1,811,000	1,140,000			\$166,000	\$275,000	175,000	\$55,000	
65	Duluth, Minn. ....	3,199,100	2,336,240		\$613,860	45,000	199,000			
66	Norfolk, Va. ....	2,111,700	1,585,000			358,000		117,000	51,700	
67	Hoboksn, N. J. ....	350,000	250,000					100,000		
68	Peoria, Ill. ....	222,150				1,500	150,000			\$70,650
69	Utica, N. Y. ....	35,495						17,000		18,495
70	Manchester, N. H. ....	2,108,826	1,822,801			1,300		279,725	5,000	
71	Yonkers, N. Y. ....	2,356,040	2,189,040			1,500	158,500		7,000	
72	Evansville, Ind. ....	1,670,790	1,055,790			15,000	50,000	550,000		
73	San Antonio, Tex. ....	106,508				86,450		20,000		58
74	Elizabeth, N. J. ....	30,200				200	30,000			
75	Schenectady, N. Y. ....	1,053,661	1,053,661							
76	Waterbury, Conn. ....	2,000,000	2,000,000							
77	Salt Lake City, Utah ....	5,745,482	5,257,341					100,176		387,965
78	Wilkesbarre, Pa. ....	78,000						78,000		
79	Erie, Pa. ....	2,207,314	2,174,034			600			6,675	26,005
80	Houston, Tex. ....	896,423	896,423							
81	Charleston, S. C. ....	28,800				16,600	5,200			7,000
82	Harrisburg, Pa. ....	2,436,275	2,436,275							
83	Tacoma, Wash. ....	3,025,800	2,200,000	\$800,000			25,000		800	
84	Portland, Me. ....	127,500				2,500		125,000		
85	Terre Haute, Ind. ....	52,000						51,000	1,000	
86	Dallas, Tex. ....	2,300,000	2,050,000							250,000
87	Youngstown, Ohio. ....	1,531,525	1,404,695			1,500			125,330	
88	Fort Wayne, Ind. ....	1,630,500	1,600,000			16,500			14,000	
89	Holyoke, Mass. ....	2,303,683	1,296,774	470,090	536,819					
90	Akron, Ohio. ....	45,000				45,000				

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$1,740,845	\$1,716,820					\$24,025		
92	Saginaw, Mich.	1,081,000	845,000			\$11,700		184,300		
93	Lincoln, Nebr.	1,551,350	1,500,850			50,500				
94	Altoona, Pa.	2,060,000	2,060,000							
95	Lancaster, Pa.	1,435,000	1,260,000			175,000				
96	Spokane, Wash.	2,294,242	2,294,242							
97	Covington, Ky.	1,710,000	1,650,000			22,000	\$5,000			\$33,000
98	Birmingham, Ala.	11,200						11,200		
99	South Bend, Ind.	912,133	880,633			1,000		30,500		
100	Pawtucket, R. I.	2,065,900	2,035,451				13,068	17,381		
101	Bayonne, N. J.	570,912	426,912				144,000			
102	Binghamton, N. Y.	3,016,600	3,000,000					13,000	\$3,600	
103	Butte, Mont.									
104	McKeesport, Pa.	558,006	553,006				5,000			
105	Johnstown, Pa.									
106	Augusta, Ga.	3,351,382	1,188,119			500	34,500	38,000		2,090,263
107	Dubuque, Iowa	686,000	640,000			1,000	45,000			
108	Mobile, Ala.	3,043,000	1,500,000			9,000	1,500,000	34,000		
109	Sioux City, Iowa	655,670	589,370			400		5,900	60,000	
110	Springfield, Ohio	530,066	523,566			500		6,000		
111	Topeka, Kans.	677,562	677,062			500				
112	Allentown, Pa.	776,000	736,600						40,000	
113	Wheeling, W. Va.	1,603,798	1,042,798		\$450,000	100,000	5,000	6,000		
114	East St. Louis, Ill.	100				100				
115	Montgomery, Ala.	1,170,000	1,150,000					5,000		15,000
116	Davenport, Iowa	48,000					38,000	10,000		
117	Bay City, Mich.	881,801	778,828	\$84,403		2,255	6,000	10,215		
118	Little Rock, Ark.	97,620					40,000	57,620		
119	Passaic, N. J.									
120	Atlantic City, N. J.	1,390,179	1,390,179							
121	York, Pa.									
122	Quincy, Ill.	272,500				22,000	230,000	20,500		
123	Springfield, Ill.	1,562,000	1,500,000			12,000		50,000		
124	Malden, Mass.	930,102	890,102					40,000		
125	Canton, Ohio	1,300,000	1,040,000			75,000				185,000
126	Chester, Pa.	23,610					23,610			
127	Salem, Mass.	1,990,806	1,857,106			52,600	100	81,000		
128	Haverhill, Mass.	1,439,633	1,432,808			3,500		3,325		
129	Chelsea, Mass.	483,781	483,781							
130	Superior, Wis.	7,875					7,875			
131	Newton, Mass.	2,238,746	2,232,446					6,300		
132	Newcastle, Pa.	58,000								58,000
133	South Omaha, Nebr.									
134	Jacksonville, Fla.	970,000	525,000	425,000				20,000		
135	Rockford, Ill.	734,839	726,839			8,000				

<sup>1</sup> Lands, buildings, and equipment.<sup>2</sup> Electric light systems providing street lights exclusively are tabulated under "sewer and highway departments."

## GENERAL TABLES.

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## OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. <sup>1</sup>													City number.
Total.	City buildings. <sup>2</sup>	Police department.	Fire department.	Sewer and highway departments. <sup>2</sup>	Bridges other than toll.	Asylums and almshouses.	Hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous unproductive permanent properties.	
\$3,143,542	\$65,987	\$57,000	\$251,567	\$125,690	\$20,000	\$38,234	\$22,794		\$1,513,996	\$125,000	\$820,881	\$102,393	63
5,941,671	390,000	87,500	184,871	50,000	50,000		1,800	\$36,500	50,000	27,500	5,063,500		64
3,515,161	116,344	84,760	259,623	35,423	250,500		3,836		1,996,720	157,000	560,318	50,637	65
1,622,126	158,000	13,400	188,826	28,000	99,000	39,000	1,000	172,500	434,400	62,000	419,500	6,500	66
1,882,200	257,500	39,000	192,500	10,000					851,200	132,500	373,500	26,000	67
2,625,815	260,000	26,000	188,400	10,850	50,000		15,500	55,000	1,082,715	188,500	608,000	140,850	68
1,942,388	169,932	54,884	205,240	1,700	115,000		84,080		854,000	326,752	111,200	19,600	69
2,868,571	250,000	70,750	281,196	145,449	346,986	110,510			838,080	95,000	707,000	23,600	70
2,126,169	80,000	123,000	105,650				27,000		1,526,819	83,400	148,000	32,300	71
1,251,500	60,000	21,000	168,000	4,000			5,000		830,000		163,500		72
1,905,439	367,480	1,719	121,017	17,655	115,000		67,580		451,962	75,000	617,030	70,996	73
737,950	55,000	1,000	110,000	21,850		18,500	8,000		408,000		115,600		74
1,118,340	105,000	2,000	205,664	3,500			9,500		632,676		160,000		75
1,990,456	175,000	25,200	193,656	27,000	128,000	106,000			906,100	143,500	230,000	56,000	76
3,100,101	534,914	29,262	127,551	57,248	14,425		10,312	37,109	1,444,141	266,726	463,934	114,479	77
2,580,500	137,000	7,000	184,000	4,500	5,000			15,000	728,000		1,500,000		78
1,767,700	132,431	8,949	215,586	17,220	141,670		17,670		892,380	159,200	180,270	2,324	79
1,892,013	652,748		253,191	7,368	61,850		375	52,099	687,663	65,000	87,012	24,707	80
1,289,344	235,565	86,832	139,526	7,500		182,500			328,181		290,000	19,240	81
1,404,764	2,500	1,625	82,000	3,000	70,000		24,000		1,010,109		196,530	15,000	82
2,824,606	252,300	7,000	115,500	14,650	115,170		1,500		1,444,216	109,600	672,400	92,270	83
2,093,450	250,000		105,250	4,500	225,000	191,900			750,000	106,800	373,000	87,000	84
1,024,218	32,000	2,400	172,778	2,950			10,000		627,683	81,407	85,000	10,000	85
1,277,320	152,500	500	313,250				42,500	35,970	527,000	97,500	88,100	20,000	86
2,754,791	55,578	15,847	219,818	11,880			3,854		1,403,539		1,024,000	20,275	87
1,388,870	96,000	1,500	130,970	13,000	4,000		10,600		836,300	200,000	85,500	11,000	88
2,338,675	540,600		201,660	13,300	450,000	37,830	5,700		884,990		177,905	26,690	89
1,737,734	15,500	13,374	201,810	7,500	145,550		10,500	4,000	1,000,000	135,000	200,500	4,000	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$1,696,690	\$364,000	\$57,000	\$129,350	\$215,000		\$33,500			\$800,000	\$50,000	\$36,500	\$11,340	91
1,755,999	172,320	14,300	120,225	19,054	\$395,000		\$9,200		920,300		100,000	5,600	92
954,190	57,600	1,040	56,100	96,400	800		1,000		545,500	130,000	65,750		93
1,348,994	52,600	800	138,483	114,000					1,043,111				94
938,720	53,200	11,300	67,600	10,000	4,500				741,220		10,000	41,000	95
2,620,059	199,500	19,063	139,762	43,774	416,400		6,400		1,332,478	132,735	283,200	46,747	96
995,950	285,000		89,800	7,350	9,000		22,000	\$101,000	335,000	135,800	2,000		97
1,348,317	265,500	5,000	145,000	32,726	100,000			23,500	430,000		335,000	11,591	98
1,227,011	106,570	8,102	129,941	5,000					775,000	60,000	140,377	2,021	99
1,714,314	71,070	46,713	213,131	29,782	185,000	21,455			721,578	319,882	97,379	8,324	100
1,158,100	70,000	106,100	107,050	7,000					680,450	70,000	114,000	3,500	101
1,566,950	180,000	1,000	281,400	5,000	394,180		66,000		495,370	125,000	17,800	1,200	102
1,307,848	83,000	10,000	128,748	25,000				500	886,000	130,000	3,000	41,600	103
1,296,137	4,500	61,650	56,325	15,000					891,000	68,212	41,000	158,450	104
1,781,828	105,758		157,400				5,000		750,000		397,000	366,670	105
563,764	13,500	11,659	111,322	51,398	200,000		44,000				90,000	41,885	106
971,909	46,500	5,000	106,309	15,000	1,200				526,900	135,000	116,000	20,000	107
1,108,700	286,500	76,000	100,000	5,000		11,200	28,500				601,500		108
1,472,000	145,000	48,500	86,000	4,050	187,500		25,400		920,350	14,700	40,500		109
1,892,192	326,000		146,275	2,500	174,720		146,052	31,045	920,000	102,000	43,600		110
1,436,532	112,500	21,750	86,032	68,000	230,000		8,250		799,000	64,500	51,500		111
1,103,957	51,500	7,450	156,980				1,097		862,930		7,000	17,000	112
1,389,849	158,000	1,000	105,400	130,500	300,000		3,000	6,300	618,649	42,000	25,000		113
1,587,000	425,000	27,000	57,000	3,500	60,000		10,500		834,000	100,000	70,000		114
1,002,500	320,000	27,000	70,000	15,000			33,000		363,000	68,500	40,000	67,000	115
1,453,350	85,000	19,400	97,150	12,500	25,000				790,300	140,000	284,000		116
1,405,588	220,000	2,476	135,342	10,454	303,339				554,396	80,068	87,653	9,880	117
1,024,216	28,500		32,650	72,745	11,900		30,400	2,160	551,476		191,385	103,000	118
732,500	165,000	1,000	59,000	4,000		6,000	32,700		413,400	18,000	33,400		119
1,654,696	225,000	15,966	305,558	7,797			15,500		635,000	120,000	250,000	79,875	120
1,235,107	6,300	6,000	143,500	6,500	3,500		2,500		936,007		106,500	24,300	121
1,103,750	105,000	1,000	79,750	7,500			7,600	55,000	515,400	72,500	260,000		122
1,629,000	80,000	26,000	119,800	80,000	1,000		6,000		826,200	135,000	340,000	15,000	123
1,795,317	49,500	47,000	185,450	64,000		39,489	10,000		990,998	166,000	167,800	73,080	124
1,121,500	110,000	6,000	185,000	3,000			1,300	200	565,000	92,000	89,000	70,000	125
790,900	40,200	1,000	21,000	500					641,000		87,200		126
1,336,350	111,700	10,300	156,700	10,800		135,000	2,500		573,000	117,000	116,300	103,050	127
1,607,361	124,250	7,650	142,475	36,500	100,000	69,672			627,875	213,364	232,875	52,700	128
1,380,350	100,000	82,000	152,000	65,000			2,300		713,350	46,000	192,450	27,250	129
1,217,515	160,000	3,000	116,550		188,000				652,325	70,000	35,140	2,500	130
2,433,789	67,625	95,940	265,283	126,526		39,740	58,000		1,357,500	78,200	256,000	88,975	131
699,643	80,000		80,000	3,200		15,750	1,105		494,288		3,000	22,300	132
963,700	17,300	300	32,500	3,000	150,000		1,200		681,500	36,700	40,000	1,200	133
1,102,700	170,000	61,700	101,500	20,000	352,000		3,000	11,500		72,000	311,000		134
1,143,348	98,633	7,543	83,401	68,046	170,853		1,335		519,037	159,500	35,000		135

<sup>2</sup>Exclusive of school and other departmental buildings.<sup>1</sup>Including value of unmined coal.

## STATISTICS OF CITIES

TABLE 28.—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 1906—Continued.

City number.	CITY.	VALUE OF PRODUCTIVE PERMANENT PROPERTIES <sup>1</sup> (THOSE OF PUBLIC SERVICE ENTERPRISES).								
		Total.	Water-supply systems.	Electric light systems. <sup>2</sup>	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	General real property.	All other.
136	Knoxville, Tenn.	\$100,000				\$100,000				
137	Elmira, N. Y.	114,000						\$114,000		
138	Joplin, Mo.	119,000		\$75,000		500		18,500	\$25,000	
139	Wichita, Kans.	13,000				13,000				
140	Galveston, Tex.	1,615,000	\$1,550,000					25,000	40,000	
141	Chattanooga, Tenn.	40,000						10,000		\$30,000
142	New Britain, Conn.	2,100,000	2,025,000					25,000		50,000
143	Fitchburg, Mass.	1,184,648	1,176,588					8,060		
144	Woonsocket, R. I.	1,118,344	1,117,944					400		
145	Auburn, N. Y.	718,482	693,982					15,000		9,500
146	Racine, Wis.	15,067						15,067		
147	Macon, Ga.	80,000				30,000		50,000		
148	Kalamazoo, Mich.	584,000	425,000	95,000		20,000		44,000		
149	Joliet, Ill.	605,000	605,000							
150	Oshkosh, Wis.	19,000					\$3,000	16,000		
151	Sacramento, Cal.	2,273,725	2,028,725				230,000	15,000		
152	Taunton, Mass.	1,690,086	1,347,106	329,140				13,840		
153	Pueblo, Colo.	1,752,736	1,736,250			100		16,386		
154	Newport, Ky.	811,200	755,000			200	10,000			46,000
155	West Hoboken, N. J.									
156	Everett, Mass.	449,500	408,700					40,800		
157	La Crosse, Wis.	807,138	595,681			34,450	1,800			175,207
158	Fort Worth, Tex.	1,580,925	1,580,925							

<sup>1</sup> Lands, buildings, and equipment.<sup>2</sup> Electric light systems providing street lights exclusively are tabulated under "sewer and highway departments."

## GENERAL TABLES.

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## OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. <sup>1</sup>													City number.
Total.	City buildings. <sup>2</sup>	Police department.	Fire department.	Sewer and highway departments. <sup>3</sup>	Bridges other than toll.	Asylums and almshouses.	Hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous unproductive permanent properties.	
\$792,600	\$32,000	\$1,500	\$109,650	\$17,350	\$350,000		\$75,000		\$184,500		\$22,600		136
1,330,500	174,000	3,000	122,500	7,000	250,000		4,000		660,000		110,000		137
532,200	30,900	6,500	39,000	4,500	1,800				363,000	\$75,000	11,500		138
1,223,300	110,000	1,650	46,500	3,000	20,000		450		425,000	6,700	610,000		139
1,113,000	152,000		126,000	70,000			25,000		546,000		194,000		140
1,099,100	67,000	3,777	191,373	11,000	15,000		104,000	\$6,450	486,500	76,500	137,500		141
1,133,500	2,000	17,000	75,000	3,000		\$33,000	11,000		588,000		400,000	\$4,500	142
1,844,646	72,829	46,306	139,309	26,215	187,000	46,744	203,082		727,261	165,365	172,308	58,227	143
1,034,474	197,273	35,543	71,978	30,313	265,000	13,038			368,579	21,000	29,050	2,700	144
703,075	27,000	300	73,500	8,000	87,000		24,000		459,775		14,000	9,500	145
1,028,530	65,478		56,379	3,767	96,149		2,500		572,600	66,000	148,900	16,757	146
481,200	79,500		98,000	17,000	40,000		2,200	4,500			175,000	65,000	147
805,500	53,000		48,000	10,200	10,000		1,200		530,000	120,000	30,000	3,100	148
1,339,300	32,000	36,500	78,500	8,750	118,000		2,250		787,000	201,000	53,300	22,000	149
1,140,550	60,000	6,925	78,825	4,500	350,000			300	386,000	102,000	152,000		150
1,619,700	4,500	9,300	100,500	7,400	9,500			1,000	492,500	695,500	275,000	24,500	151
1,159,250	103,500	10,500	168,000	11,500	80,000	43,500	500		481,300	166,000	71,750	22,700	152
2,558,874	45,250	4,329	134,353	7,450	483,000			700	878,662	121,000	612,630	271,500	153
552,500	50,000		15,000	7,000					425,000	55,500			154
472,200	28,700		47,600						324,500	31,700	39,700		155
1,069,155	3,355	34,000	69,500	48,500			22,000		732,000	65,600	58,200	36,000	156
658,050	72,582	1,060	103,312	15,546	10,000				357,751		73,000	24,799	157
1,036,650	205,000	2,450	154,050	68,425	125,000				331,725	90,000	60,000		158

<sup>1</sup>Exclusive of school and other departmental buildings.

## STATISTICS OF CITIES.

TABLE 29.—PER CAPITA OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	CORPORATE PAYMENTS.									CORPORATE RECEIPTS.								
		Total corporate payments.	For revenue expenditures.							On account of indebtedness.	Total corporate receipts.	From revenues.							On account of indebtedness.
			All revenue expenditures.	All expenses.	For operation and maintenance.				For inter-est.			For out-lays.	All revenues.	General.	Total.	Revenues from special services.	Inter-est.	Revenues from public service enterprises.	
					General and special service expenses.	Ex-penses of in-vested funds.	Ex-penses of pub-lic serv-ice en-ter-prises.												
Grand total ....	\$26.54	\$26.29	\$17.94	\$14.35	\$0.02	\$1.14	\$2.43	\$8.35	\$0.26	\$26.88	\$23.18	\$17.66	\$5.53	\$2.38	\$0.38	\$2.77	\$3.69		
Group I .....	31.40	31.26	21.15	17.06	0.03	1.25	2.81	10.11	0.14	31.41	26.25	20.37	5.88	2.22	0.50	3.17	5.16		
Group II .....	22.46	21.99	15.04	11.96	0.01	0.98	2.08	6.95	0.47	22.77	21.72	15.53	6.19	3.51	0.24	2.44	1.06		
Group III .....	19.57	19.28	13.77	10.80	(2)	1.08	1.89	5.52	0.29	20.67	13.43	14.04	4.39	1.83	0.26	2.29	2.24		
Group IV .....	18.77	18.35	12.57	9.80	(2)	0.92	1.84	5.78	0.42	19.72	16.93	12.71	4.23	1.99	0.24	2.00	2.79		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y. . . . .	\$43.39	\$43.39	\$27.94	\$21.90	(2)	\$1.47	\$4.58	\$15.44	-----	\$43.69	\$30.11	\$23.72	\$6.38	\$1.94	\$0.05	\$4.39	\$13.59
2	Chicago, Ill. . . . .	22.40	22.24	13.90	11.87	\$0.01	0.74	1.28	8.35	\$0.15	21.62	21.62	16.01	5.62	2.90	0.51	2.20	-----
3	Philadelphia, Pa. . . . .	22.15	22.04	17.75	14.59	0.26	1.56	1.33	4.29	0.10	22.38	22.38	16.25	6.13	1.81	1.42	3.40	-----
4	St. Louis, Mo. . . . .	25.27	25.00	18.93	16.05	(2)	1.67	1.20	6.08	0.27	26.04	26.04	19.16	6.88	3.50	0.45	2.93	-----
5	Boston, Mass. . . . .	48.52	48.52	37.18	28.33	0.01	2.16	6.68	11.35	-----	48.01	45.42	36.45	8.97	3.09	0.47	5.41	2.59
6	Baltimore, Md. . . . .	21.73	21.73	15.34	12.19	-----	1.00	2.15	6.39	-----	19.13	19.13	14.48	4.65	1.99	0.46	2.20	(2)
7	Cleveland, Ohio . . . . .	29.28	29.28	16.44	12.88	0.02	1.16	2.39	12.84	-----	28.36	22.10	15.68	6.43	3.41	0.67	2.34	6.26
8	Buffalo, N. Y. . . . .	19.93	18.81	16.11	13.00	(2)	1.29	1.83	2.70	1.12	23.84	23.84	19.29	4.55	2.10	0.37	2.08	-----
9	Pittsburg, Pa. . . . .	29.16	29.16	17.93	14.46	(2)	1.08	2.39	11.23	-----	26.93	26.27	20.65	5.63	2.25	0.31	3.07	0.66
10	San Francisco, Cal. . . . .	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
11	Detroit, Mich. . . . .	22.20	22.20	15.59	13.32	-----	1.42	0.86	6.60	-----	21.81	21.77	16.67	5.10	2.32	0.34	2.44	0.04
12	Cincinnati, Ohio . . . . .	30.93	30.93	18.80	12.82	0.04	1.97	3.96	12.12	-----	34.95	24.18	14.91	9.26	2.46	3.87	2.94	10.78
13	Milwaukee, Wis. . . . .	17.45	17.45	12.96	11.29	(2)	0.59	1.08	4.49	-----	18.22	17.24	14.08	3.15	1.44	0.12	1.59	0.58
14	New Orleans, La. . . . .	20.93	20.93	13.33	10.57	(2)	0.13	2.63	7.60	-----	20.28	18.52	16.61	1.91	1.11	0.09	0.71	1.77
15	Washington, D. C. . . . .	37.84	37.14	24.78	22.43	0.01	0.80	1.54	12.36	0.69	38.10	38.10	34.52	3.58	1.83	0.02	1.72	-----

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J. . . . .	\$23.59	\$23.59	\$17.20	\$13.78	\$0.01	\$0.92	\$2.49	\$6.39	-----	\$24.27	\$22.72	\$16.10	\$6.62	\$2.65	\$0.09	\$3.88	\$1.55
17	Minneapolis, Minn. . . . .	18.34	18.34	13.25	11.17	(2)	0.64	1.44	5.09	-----	18.40	17.92	14.01	3.90	2.44	0.27	1.20	0.48
18	Jersey City, N. J. . . . .	19.26	18.39	15.04	9.40	0.01	2.39	3.24	3.34	\$0.87	20.63	20.63	14.80	5.83	1.52	0.06	4.25	-----
19	Louisville, Ky. . . . .	20.03	17.18	12.94	10.01	0.13	0.95	1.85	4.24	2.85	18.80	18.80	14.18	4.62	1.06	0.57	2.89	-----
20	Indianapolis, Ind. . . . .	16.65	16.65	11.10	10.30	(2)	0.10	0.70	5.55	-----	18.63	16.98	12.27	4.71	4.54	0.04	0.13	1.65
21	St. Paul, Minn. . . . .	18.15	18.15	13.00	10.26	(2)	0.62	2.11	5.16	-----	18.33	17.46	13.40	4.06	2.53	0.09	1.44	0.88
22	Providence, R. I. . . . .	24.79	24.35	17.49	14.21	0.01	0.89	2.39	6.87	0.43	23.38	23.38	17.69	5.69	1.75	0.42	3.52	-----
23	Rochester, N. Y. . . . .	25.57	25.57	17.46	13.77	0.01	1.37	2.31	8.11	-----	25.82	24.24	16.56	7.68	4.16	0.52	3.20	1.88
24	Kansas City, Mo. . . . .	36.70	36.19	18.20	14.76	-----	1.54	1.90	17.99	0.50	34.48	34.48	17.56	16.92	12.57	0.22	4.14	-----
25	Toledo, Ohio . . . . .	17.13	16.87	11.49	8.99	0.01	0.59	1.91	5.37	0.26	17.58	17.58	13.36	4.22	2.39	0.19	1.64	-----
26	Denver, Colo. . . . .	32.73	31.84	21.68	20.20	-----	0.08	1.40	10.16	0.89	31.00	31.00	24.54	6.46	5.57	0.70	0.19	-----
27	Columbus, Ohio . . . . .	24.64	24.64	12.71	9.49	0.04	1.02	2.16	11.94	-----	18.62	18.33	13.59	4.74	2.76	0.17	1.82	0.29
28	Allegheny Pa. . . . .	21.67	19.32	15.56	11.84	(2)	2.05	2.17	3.96	2.15	19.29	19.29	14.43	4.85	1.69	0.42	2.74	-----
29	Los Angeles, Cal. . . . .	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
30	Worcester, Mass. . . . .	20.81	20.81	16.85	14.41	-----	0.66	1.77	3.96	-----	25.04	24.38	19.38	5.00	1.87	0.34	2.78	0.66
31	Memphis, Tenn. . . . .	19.44	19.44	14.68	9.07	(2)	2.00	3.61	4.76	-----	18.89	17.70	13.12	4.58	0.48	0.06	4.04	1.18
32	Omaha, Nebr. . . . .	15.69	15.69	12.27	9.77	(2)	0.01	2.49	3.41	0.01	17.91	17.91	15.10	2.81	2.69	0.11	(2)	-----
33	New Haven, Conn. . . . .	16.78	15.42	13.11	11.95	0.02	0.01	1.14	2.31	1.36	16.65	16.65	15.81	0.84	0.44	0.39	0.02	-----
34	Syracuse, N. Y. . . . .	21.42	21.42	17.33	13.89	(2)	0.90	2.54	4.09	-----	24.87	23.30	16.71	6.59	3.84	0.15	2.61	1.56
35	Scranton, Pa. . . . .	12.16	12.16	9.95	9.09	(2)	0.01	0.86	2.21	-----	13.54	11.77	10.78	0.99	0.89	0.07	0.03	1.77
36	St. Joseph, Mo. . . . .	9.26	9.26	6.09	5.45	(2)	0.02	0.62	3.17	-----	10.70	9.19	7.19	2.00	1.86	0.11	0.03	1.51
37	Faterson, N. J. . . . .	13.74	13.74	12.40	10.41	(2)	0.01	1.98	1.34	-----	15.25	13.67	12.23	1.44	1.25	0.18	(2)	1.58
38	Portland, Ore. . . . .	28.89	26.25	16.14	10.66	-----	1.92	3.56	10.11	2.65	28.29	28.29	15.83	12.46	6.18	0.43	5.85	-----
39	Fall River, Mass. . . . .	17.27	17.27	14.22	11.47	(2)	0.63	2.12	3.05	-----	19.26	18.32	15.12	3.20	0.54	0.67	1.99	0.94
40	Atlanta, Ga. . . . .	17.02	16.68	14.25	11.34	(2)	1.59	1.31	2.43	0.34	18.43	18.43	13.84	4.59	1.68	0.10	2.81	-----
41	Seattle, Wash. . . . .	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
42	Dayton, Ohio . . . . .	18.85	18.85	13.26	10.93	0.02	0.73	1.58	5.59	-----	20.73	17.65	14.18	3.47	1.74	0.06	1.67	3.08

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich. . . . .	\$19.25	\$19.25	\$12.00	\$10.32	-----	\$0.85	\$0.83	\$7.24	-----	\$22.81	\$20.12	\$14.66	\$5.46	\$3.35	\$0.26	\$1.85	\$2.69
44	Cambridge, Mass. . . . .	29.36	29.36	20.83	15.49	\$0.01	0.93	4.40	8.53	-----	32.57	25.52	19.71	5.81	1.12	0.80	3.89	7.05
45	Albany, N. Y. . . . .	18.40	18.40	14.74	11.78	(2)	1.41	1.55	3.66	-----	20.82	19.74	13.70	6.04	2.21	0.68	3.17	1.08
46	Hartford, Conn. . . . .	31.83	31.83	18.02	14.23	(2)	1.12	2.67	13.80	-----	25.68	24.87	19.46	4.91	1.66	0.66	2.66	1.31
47	Lowell, Mass. . . . .	20.14	19.69	16.49	13.20	-----	1.40	1.89	3.20	\$0.45	19.79	19.79	16.01	3.78	0.92	0.66	2.20	-----
48	Reading, Pa. . . . .	20.64	20.64	9.13	7.66	-----	0.65	0.82	11.51	-----	21.36	12.55	9.79	2.76	0.26	0.03	6.47	8.81
49	Richmond, Va. . . . .	24.44	24.44	16.37	9.95	0.01	2.84	3.57	8.07	-----	28.04	24.77	17.39	7.38	1.16	0.08	2.14	3.27
50	Trenton, N. J. . . . .	15.75	15.75	11.31	8.74	(2)	0.70	1.86	4.44	-----	15.77	15.15	10.53	4.62	2.20	0.19	2.23	0.61
51	Wilmington, Del. . . . .	12.99	12.99	8.87	6.91	-----	0.85	1.11	4.12	-----	15.46	12.62	8.55	4.07	1.27	0.08	2.73	2.85
52	Camden, N. J. . . . .	14.85	14.85	12.30	9.65	-----	1.12	1.53	2.56	-----	17.09	13.12	9.69	3.44	0.63	0.06	2.75	3.96

1 For aggregates, see Table 4.

2 Less than 1 cent.

3 Per capita average not computed, because no reliable estimate of population could be made.

## GENERAL TABLES.

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TABLE 29.—PER CAPITA OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES:<sup>1</sup> 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.										CORPORATE RECEIPTS.									
		Total corporate payments.	For revenue expenditures.							On account of indebtedness.	Total corporate receipts.	From revenues.							On account of indebtedness.		
			All revenue expenditures.	For expenses.					For outlays.			All revenues.	General.	Commercial.							
				All expenses.	For operation and maintenance.			For interest.						Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.				
					General and special service expenses.	Expenses of invested funds.	Expenses of public service enterprises.														
53	Nashville, Tenn.	\$15.10	\$14.77	\$11.77	\$8.61		\$1.14	\$2.01	\$3.00	\$0.33	\$16.53	\$16.53	\$12.76	\$3.76	\$0.85	\$0.11	\$2.80				
54	Bridgeport, Conn.	15.15	15.15	11.85	11.08	(?)	0.02	0.75	3.30		15.91	15.73	14.69	1.04	0.86	0.17	0.01	\$0.18			
55	Lynn, Mass.	19.80	19.80	16.74	12.66	\$0.01	1.84	2.23	3.06		21.15	19.47	14.17	5.29	1.36	0.49	3.45	1.68			
56	Des Moines, Iowa	18.41	17.25	12.54	11.54		0.23	0.78	4.71	1.16	18.43	18.43	15.80	2.63	2.39	0.04	0.20				
57	Kansas City, Kan.	11.51	9.53	8.28	5.91	(?)	0.01	2.36	1.26	1.98	12.75	12.75	8.84	3.90	3.84	0.06	0.01				
58	New Bedford, Mass.	17.27	17.27	15.81	12.05		1.01	2.75	1.47		20.97	20.93	16.32	4.61	0.79	0.80	3.02	0.04			
59	Troy, N. Y.	22.22	22.22	18.55	15.08	0.01	1.50	1.96	3.67		25.31	19.03	15.55	3.49	0.81	0.14	2.54	6.28			
60	Springfield, Mass.	24.36	24.36	18.05	15.75		1.05	1.25	6.30		25.43	24.54	18.62	5.92	1.86	0.32	3.74	0.89			
61	Oakland, Cal.	26.58	26.58	17.31	16.61		0.09	0.60	9.28		36.59	24.82	20.04	4.78	4.53	(?)	0.25	11.77			
62	Lawrence, Mass.	15.94	15.09	13.22	10.99		0.96	1.27	1.87	0.85	15.20	15.20	12.51	2.69	0.70	0.16	1.83				
63	Somerville, Mass.	20.29	19.19	16.75	13.60		0.68	2.47	2.44	1.11	19.96	19.96	15.20	4.76	1.39	0.17	3.20				
64	Savannah, Ga.	14.73	14.73	10.57	7.47		0.85	2.25	4.16		14.39	14.14	11.07	3.07	1.08	0.06	1.92	0.25			
65	Duluth, Minn.	26.50	26.50	17.53	10.65		2.54	4.34	8.98		22.72	22.67	14.86	7.81	3.64	0.11	4.06	0.06			
66	Norfolk, Va.	22.81	22.81	15.50	10.46		1.27	3.76	7.31		24.04	18.53	15.39	3.14	0.40	0.01	2.73	5.51			
67	Hoboken, N. J.	16.89	16.89	15.33	10.72		3.54	1.08	1.56		20.15	18.20	14.20	4.00	0.70	0.04	3.26	1.95			
68	Peoria, Ill.	15.31	15.31	11.67	10.56	(?)	0.41	0.70	3.64		21.00	17.65	14.87	2.78	2.12	0.21	0.45	3.35			
69	Utica, N. Y.	21.71	21.71	12.95	12.23	0.01	(?)	0.71	8.76		22.10	17.85	14.40	3.45	2.97	0.43	0.04	4.25			
70	Manchester, N. H.	12.65	12.55	10.13	8.48		0.78	0.87	2.42	0.10	13.78	13.78	11.68	2.10	0.13	0.09	1.87				
71	Yonkers, N. Y.	23.44	23.44	18.52	14.17	0.01	1.39	2.95	4.92		29.97	23.59	19.24	4.35	1.71	0.10	2.54	6.37			
72	Evansville, Ind.	14.89	13.98	10.41	7.39	0.01	1.39	1.62	3.57	0.91	15.23	15.23	10.28	4.95	3.03	0.03	1.89				
73	San Antonio, Tex.	13.42	13.42	11.61	9.20		0.20	2.21	1.81		14.63	13.15	12.65	0.50	0.19	0.04	0.27	1.47			
74	Elizabeth, N. J.	13.89	11.18	9.83	7.81	0.02	(?)	2.01	1.35	2.71	13.17	13.17	11.35	1.82	1.71	0.11	0.01				
75	Schenectady, N. Y.	14.89	14.48	10.60	8.31	0.01	0.66	1.62	3.89	0.41	16.85	16.85	11.75	5.10	2.91	0.46	1.73				
76	Waterbury, Conn.	17.18	17.18	11.93	10.61	0.01	0.33	0.98	5.25		19.43	17.29	13.20	4.09	0.93	0.38	2.78	2.14			
77	Salt Lake City, Utah.	35.05	35.05	19.93	14.65		2.03	3.25	15.12		26.36	25.29	18.39	6.90	4.46	0.08	2.36	1.06			
78	Wilkesbarre, Pa.	12.05	12.05	7.44	6.87		0.04	0.53	4.61		11.84	8.95	8.69	0.27	0.25	0.01	0.01	2.89			
79	Erie, Pa.	12.62	12.54	9.50	7.92		1.06	0.52	3.04	0.08	14.12	14.12	9.70	4.42	1.18	0.18	3.06				
80	Houston, Tex.	33.44	33.44	14.43	10.28		0.53	3.62	19.01		33.74	18.66	16.31	2.34	0.96	0.16	1.22	15.08			
81	Charleston, S. C.	13.08	12.90	12.17	9.64	(?)	0.09	2.44	0.73	0.18	13.19	13.19	12.69	0.49	0.22	0.20	0.07				
82	Harrisburg, Pa.	16.39	15.32	10.74	8.12		1.27	1.35	4.58	1.06	17.00	17.00	10.58	6.42	2.21	0.24	3.97				
83	Tacoma, Wash.	36.45	36.45	19.09	11.11		3.11	4.87	17.35		38.11	37.15	17.20	19.96	11.79	0.98	7.19	0.96			
84	Portland, Me.	20.59	20.59	17.01	14.00		0.75	2.26	3.58		21.80	21.41	19.07	2.34	0.71	1.02	0.61	0.39			
85	Terre Haute, Ind.	15.31	15.31	9.84	9.28	(?)	0.22	0.33	5.48		15.83	14.51	11.17	3.34	3.11	0.01	0.22	1.32			
86	Dallas, Tex.	20.90	20.29	15.29	11.59	(?)	1.68	2.02	5.00	0.61	21.14	21.14	16.58	4.56	0.64	0.29	3.63				
87	Youngstown, Ohio.	20.51	20.51	12.48	10.24	0.02	1.23	0.99	8.03		22.86	19.55	13.06	6.48	3.86	0.12	2.50	3.31			
88	Fort Wayne, Ind.	14.10	14.10	9.17	7.43	(?)	1.02	0.73	4.93		14.38	14.21	10.21	4.00	2.10	0.12	1.78	0.17			
89	Holyoke, Mass.	24.97	23.54	20.31	12.27	(?)	5.70	2.34	3.22	1.43	23.93	23.93	15.32	8.61	0.61	0.85	7.15				
90	Akron, Ohio	17.67	16.02	11.32	10.27	0.01	0.04	1.00	4.70	1.65	15.18	15.18	11.65	3.53	3.26	0.22	0.05				

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$21.53	\$21.53	\$15.97	\$12.72	.....	\$0.86	\$2.39	\$5.56	.....	\$22.37	\$19.95	\$14.91	\$5.04	\$2.39	\$0.37	\$2.29	\$2.42
92	Saginaw, Mich.	22.95	22.95	12.83	10.25	.....	0.90	1.68	10.12	.....	23.08	19.93	15.36	4.57	2.79	0.12	1.65	3.11
93	Lincoln, Nebr.	15.80	15.80	9.50	7.23	.....	0.73	1.54	6.30	.....	15.50	14.35	10.91	3.44	1.70	0.29	1.44	1.15
94	Altoona, Pa.	14.61	14.61	9.19	7.50	.....	0.44	1.25	5.42	.....	25.67	12.28	9.12	3.16	0.73	0.15	2.28	13.39
95	Lancaster, Pa.	10.96	10.96	8.26	5.86	.....	1.53	0.87	2.69	.....	11.43	9.49	6.65	2.84	0.10	0.08	2.66	1.94
96	Spokane, Wash.	41.14	39.78	21.80	16.06	.....	1.04	4.70	17.98	\$1.37	34.45	34.45	19.50	14.96	7.08	0.74	7.13	.....
97	Covington, Ky.	13.38	13.13	10.58	7.81	.....	0.94	1.82	2.55	0.24	13.93	13.93	10.12	3.82	1.30	0.10	2.42	.....
98	Birmingham, Ala.	25.30	25.30	13.67	10.19	.....	0.08	3.40	11.63	.....	24.10	22.90	13.04	9.16	9.36	0.47	0.03	1.20
99	South Bend, Ind.	17.57	17.57	9.43	8.06	( <sup>2</sup> )	0.77	0.60	8.14	.....	17.71	16.21	10.38	5.83	4.10	0.01	1.71	1.51
100	Pawtucket, R. I.	22.81	22.81	18.85	12.48	( <sup>2</sup> )	1.49	4.88	3.97	.....	27.36	22.18	14.04	8.14	2.91	0.49	4.74	5.18
101	Bayonne, N. J.	20.25	20.25	16.27	10.45	\$0.01	3.72	2.09	3.99	.....	24.25	20.98	14.32	6.66	2.37	0.05	4.24	3.27
102	Binghamton, N. Y.	15.35	15.35	11.61	9.69	0.01	1.29	0.62	3.74	.....	16.79	16.59	12.68	3.91	1.05	0.12	2.75	0.19
103	Butte, Mont.	21.37	21.37	17.05	16.26	.....	0.79	4.32	.....	.....	23.63	18.35	15.47	2.88	2.88	.....	.....	5.29
104	McKeesport, Pa.	15.85	15.85	10.92	8.44	.....	1.28	1.20	4.93	.....	20.50	13.70	10.65	3.05	1.11	0.22	1.71	6.80
105	Johnstown, Pa.	11.11	11.11	7.71	7.29	.....	0.02	0.41	3.39	.....	13.41	10.94	10.55	0.39	0.36	0.01	0.02	2.48
106	Augusta, Ga.	13.75	13.27	10.72	7.67	.....	1.08	1.97	2.54	0.48	13.25	13.25	8.88	4.37	1.21	( <sup>2</sup> )	3.16	.....
107	Dubuque, Iowa.	13.24	13.24	9.52	7.10	.....	0.86	1.57	3.72	.....	14.19	11.81	10.26	1.55	0.40	0.03	1.13	2.38
108	Mobile, Ala.	19.86	19.86	10.52	5.38	0.06	1.29	3.79	9.34	.....	22.49	15.25	9.95	5.30	2.49	0.08	2.72	7.24
109	Sioux City, Iowa.	19.17	17.51	11.71	9.08	.....	0.61	2.02	5.80	1.66	19.03	19.03	13.22	5.81	4.09	.....	1.73	.....
110	Springfield, Ohio.	13.03	13.00	11.47	9.57	0.01	0.67	1.22	1.53	0.03	14.97	14.97	12.05	2.92	0.68	0.49	1.75	.....
111	Topeka, Kans.	15.87	15.87	11.54	8.37	( <sup>2</sup> )	0.66	2.50	4.33	.....	16.73	16.62	11.35	5.27	3.16	0.10	2.01	0.11
112	Allentown, Pa.	10.87	10.87	7.63	6.00	.....	0.71	0.92	3.24	.....	11.94	11.59	9.35	2.23	0.03	0.09	2.12	0.35
113	Wheeling, W. Va.	17.36	15.11	13.43	8.11	0.01	4.65	0.65	1.68	2.26	16.80	16.80	10.21	6.60	0.13	0.05	6.42	.....
114	East St. Louis, Ill.	21.54	19.89	14.28	12.37	.....	0.01	1.90	5.61	1.65	22.11	22.11	16.35	5.76	5.14	0.62	( <sup>2</sup> )	.....
115	Montgomery, Ala.	17.53	17.53	11.47	7.22	.....	1.28	2.97	6.05	.....	13.98	11.93	8.52	3.41	1.20	.....	2.21	2.06



TABLE 29.—PER CAPITA OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES:<sup>1</sup> 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.								CORPORATE RECEIPTS.								
		Total corporate payments.	For revenue expenditures.							Total corporate receipts.	From revenues.							
			All revenue expenditures.	For expenses.					For outlays.		On account of indebtedness.	All revenues.	General.	Commercial.				On account of indebtedness.
				All expenses.	General and special service expenses.	For operation and maintenance.								For interest.	Revenues from special services.	Interest.	Revenues from public service enterprises.	
						Expenses of invested funds.	Expenses of public service enterprises.											
116	Davenport, Iowa.....	\$23.08	\$23.03	\$12.38	\$11.74	.....	\$0.04	\$0.60	\$10.69	.....	\$23.23	\$20.85	\$14.73	\$6.13	\$5.93	\$0.17	\$0.03	\$2.38
117	Bay City, Mich.....	17.18	17.18	10.59	7.65	.....	1.27	1.67	6.60	.....	19.76	17.75	13.98	3.77	1.84	0.20	1.73	2.01
118	Little Rock, Ark.....	13.02	13.02	7.16	6.63	.....	0.06	0.47	5.86	.....	13.31	10.91	9.72	1.20	1.06	(?)	0.14	2.40
119	Passaic, N. J.....	13.30	13.30	9.95	9.14	.....	.....	0.80	3.35	.....	13.63	12.18	10.70	1.48	1.44	0.05	.....	1.44
120	Atlantic City, N. J.....	30.89	30.55	24.64	19.86	\$0.03	1.87	2.88	5.91	\$0.34	27.88	27.88	22.20	5.68	1.36	0.91	3.41	.....
121	York, Pa.....	11.62	11.62	7.80	6.72	.....	(?)	1.07	3.82	.....	11.92	9.75	9.19	0.55	0.20	0.34	0.01	2.17
122	Quincy, Ill.....	12.43	10.90	8.84	7.62	.....	0.04	1.18	2.06	1.53	12.22	12.22	11.23	0.99	0.59	0.36	0.03	.....
123	Springfield, Ill.....	21.25	21.25	14.21	10.80	.....	1.78	1.63	7.05	.....	21.73	20.40	14.81	5.58	2.60	.....	2.99	1.33
124	Malden, Mass.....	17.06	17.06	18.24	14.13	0.01	1.19	2.91	1.18	.....	25.99	21.42	15.27	6.15	1.85	1.25	3.05	4.57
125	Canton, Ohio.....	14.43	14.43	11.31	8.15	(?)	1.11	2.05	3.12	.....	17.25	14.35	10.85	3.50	1.25	0.12	2.13	2.90
126	Chester, Pa.....	9.77	8.47	7.74	6.82	.....	0.01	0.90	0.73	1.30	9.02	9.02	8.44	0.58	0.48	0.08	0.03	.....
127	Salem, Mass.....	21.67	21.67	15.54	13.37	(?)	1.27	0.89	6.13	.....	24.45	19.72	15.46	4.27	1.25	0.40	2.62	4.73
128	Haverhill, Mass.....	18.86	18.86	15.34	12.88	.....	0.67	1.78	3.52	.....	21.13	19.51	13.99	5.53	1.63	0.90	2.99	1.61
129	Chelsea, Mass.....	20.09	18.29	15.92	12.48	0.01	0.71	2.72	2.37	1.79	18.27	18.27	13.95	4.31	0.76	0.27	3.28	.....
130	Superior, Wis.....	16.97	16.97	12.42	10.68	.....	.....	1.74	4.55	.....	17.06	16.67	13.37	3.29	3.21	0.08	.....	0.39
131	Newton, Mass.....	41.56	36.07	27.59	20.96	.....	0.51	6.13	7.48	6.49	44.64	44.64	33.23	11.41	6.50	0.77	4.14	.....
132	Newcastle, Pa.....	11.20	11.20	7.81	7.33	.....	0.01	0.47	3.39	.....	12.58	11.68	9.80	1.88	1.79	0.09	(?)	0.90
133	South Omaha, Nebr.....	12.70	12.70	8.16	6.75	.....	.....	1.40	4.54	.....	16.74	9.89	9.12	0.77	0.68	0.09	.....	6.84
134	Jacksonville, Fla.....	21.90	21.90	15.37	9.71	.....	3.67	2.00	6.54	.....	30.12	18.04	9.60	8.44	1.27	(?)	7.16	12.07
135	Rockford, Ill.....	16.24	16.24	9.81	8.12	.....	0.96	0.73	6.43	.....	16.10	13.91	10.48	3.43	1.52	.....	1.92	2.19
136	Knoxville, Tenn.....	11.21	10.15	9.33	7.14	.....	0.09	2.10	0.82	1.15	12.79	12.79	12.00	0.79	0.45	0.04	0.30	.....
137	Elmira, N. Y.....	15.83	13.95	11.62	10.07	(?)	0.26	1.29	2.33	1.88	16.74	16.74	14.96	1.78	1.29	0.27	0.23	.....
138	Joplin, Mo.....	10.38	10.38	5.77	4.82	.....	0.65	0.30	4.62	.....	11.40	9.50	6.69	2.81	2.42	0.02	0.37	1.90
139	Wichita, Kans.....	16.06	16.06	9.61	7.92	.....	0.05	1.64	6.45	.....	15.90	12.36	10.64	1.72	1.66	0.02	0.04	3.54
140	Galveston, Tex.....	39.70	39.70	15.38	10.24	.....	1.80	3.34	24.32	.....	40.11	22.57	16.83	5.75	1.39	1.43	2.93	17.54
141	Chattanooga, Tenn.....	18.29	18.29	11.33	9.34	(?)	0.02	1.97	6.96	.....	14.48	12.31	11.43	0.88	0.66	0.18	0.04	2.17
142	New Britain, Conn.....	20.34	20.34	12.11	9.28	.....	0.49	2.34	8.23	.....	21.81	17.79	12.93	4.86	1.25	0.37	3.25	4.01
143	Fitchburg, Mass.....	21.84	21.04	16.04	12.52	0.01	1.61	1.89	5.00	0.80	20.02	20.02	16.19	3.82	1.08	0.22	2.53	.....
144	Woonsocket, R. I.....	15.92	15.92	12.50	8.56	.....	0.51	3.44	3.42	.....	16.46	13.10	9.72	3.38	1.13	0.04	2.21	3.36
145	Auburn, N. Y.....	16.07	14.96	11.54	9.42	.....	1.37	0.74	3.42	1.11	16.33	16.33	12.36	3.97	1.09	0.09	2.79	.....
146	Racine, Wis.....	14.49	14.49	10.35	9.39	.....	0.22	0.74	4.14	.....	17.99	16.14	12.94	3.20	2.91	0.07	0.22	1.85
147	Macon, Ga.....	10.64	7.93	7.95	6.28	0.02	0.19	1.46	0.02	2.71	10.24	10.24	9.33	0.91	0.40	0.22	0.28	.....
148	Kalamazoo, Mich.....	21.99	21.99	11.31	9.40	.....	0.93	0.98	10.68	.....	25.82	16.78	12.44	4.35	2.95	0.13	1.26	9.04
149	Joliet, Ill.....	12.49	12.49	11.19	9.89	.....	0.86	0.43	1.31	.....	13.21	11.52	9.99	1.54	0.91	.....	0.63	1.69
150	Oshkosh, Wis.....	14.14	13.79	9.61	8.95	.....	0.07	0.60	4.17	0.35	12.37	12.37	11.95	0.42	0.30	0.08	0.04	.....
151	Sacramento, Cal.....	28.42	28.42	20.42	18.20	.....	1.35	0.88	7.99	.....	27.30	27.07	20.28	6.79	2.64	.....	4.14	0.23
152	Taunton, Mass.....	19.67	18.87	16.37	11.20	0.01	2.41	2.75	2.50	0.80	20.53	20.53	14.61	5.93	1.20	0.59	4.14	.....
153	Pueblo, Colo.....	68.38	68.38	24.36	17.42	.....	2.04	4.90	44.02	.....	69.27	33.56	22.55	11.01	6.11	0.70	4.20	35.72
154	Newport, Ky.....	11.99	10.21	9.06	6.39	(?)	0.85	1.82	1.15	1.77	11.05	11.05	8.89	2.16	0.07	.....	2.09	.....
155	West Hoboken, N. J.....	13.26	13.26	8.72	7.65	.....	.....	1.07	4.54	.....	10.56	9.68	6.62	3.05	3.00	0.06	.....	0.88
156	Everett, Mass.....	20.81	20.81	16.41	12.26	.....	0.85	3.30	4.41	.....	19.55	18.77	13.90	4.87	1.28	0.39	3.20	0.78
157	La Crosse, Wis.....	18.00	18.00	10.83	8.92	(?)	0.83	1.08	7.17	.....	16.04	15.43	11.97	3.45	1.55	0.34	1.57	0.61
158	Fort Worth, Tex.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Less than 1 cent.<sup>3</sup> Excess of receipts from sale of real property over payments for outlays.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.



## GENERAL TABLES.

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TABLE 30.—PER CENT DISTRIBUTION OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num- ber.	CITY.	CORPORATE PAYMENTS.								CORPORATE RECEIPTS.						
		For revenue expenditures.							On ac- count of in- debted- ness.	From revenues.					On ac- count of in- debted- ness.	
		All revenue expend- itures.	For expenses.				For out- lays.	All re- v- en- ues.		Gen- eral.	Commercial.					
			All ex- penses.	General and special service ex- penses.	Ex- penses of in- vested funds.	Ex- penses of public service enter- prises.					For in- terest.	Total.	Reve- nues from special serv- ices.	Inter- est.		Reve- nues from public service enter- prises.
	Grand total.....	99.0	67.6	54.1	0.1	4.3	9.2	31.4	1.0	86.3	65.7	20.6	8.8	1.4	10.3	13.7
	Group I.....	99.6	67.4	54.3	0.1	4.0	9.0	32.2	0.4	83.6	64.8	18.7	7.1	1.6	10.1	16.4
	Group II.....	97.9	66.9	53.3	0.1	4.4	9.3	31.0	2.1	95.3	68.2	27.2	15.4	1.0	10.7	4.7
	Group III.....	98.5	70.3	55.2	(2)	5.5	9.6	28.2	1.5	89.2	67.9	21.2	8.9	1.3	11.1	10.8
	Group IV.....	97.7	66.9	52.2	(3)	4.9	9.8	30.8	2.3	85.9	64.4	21.4	10.1	1.2	10.1	14.1

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	100.0	64.4	50.5	(2)	3.4	10.6	35.6	.....	68.9	54.3	14.6	4.4	0.1	10.0	31.1
2	Chicago, Ill.....	99.3	62.0	53.0	(2)	3.3	5.7	37.3	0.7	100.0	74.0	26.0	13.4	2.4	10.2	.....
3	Philadelphia, Pa.....	99.5	80.2	65.9	1.2	7.0	6.0	19.4	0.5	100.0	72.6	27.4	5.8	6.4	15.2	.....
4	St. Louis, Mo.....	98.9	74.9	63.5	(2)	6.6	4.8	24.1	1.1	100.0	73.6	26.4	13.4	1.7	11.2	.....
5	Boston, Mass.....	100.0	76.6	58.4	(2)	4.4	13.8	23.4	.....	94.6	75.9	18.7	6.4	1.0	11.3	5.4
6	Baltimore, Md.....	100.0	70.6	56.1	.....	4.6	9.9	29.4	.....	100.0	75.7	24.3	10.4	2.4	11.5	(2)
7	Cleveland, Ohio.....	100.0	56.2	44.0	0.1	4.0	8.2	43.8	.....	77.9	55.3	22.7	12.0	2.4	8.3	22.1
8	Buffalo, N. Y.....	94.4	80.9	65.2	(2)	6.5	9.2	13.5	5.6	100.0	80.9	19.1	8.8	1.5	8.7	.....
9	Pittsburg, Pa.....	100.0	61.5	49.6	(2)	3.7	8.2	38.5	.....	97.6	76.7	20.9	8.3	1.2	11.4	2.4
10	San Francisco, Cal.....	94.3	79.4	77.7	(2)	.....	1.8	14.8	5.7	100.0	90.5	9.5	9.2	0.3	0.1	.....
11	Detroit Mich.....	100.0	70.3	60.0	.....	6.4	3.9	29.7	.....	99.8	76.4	23.4	10.7	1.6	11.2	0.2
12	Cincinnati, Ohio.....	100.0	60.8	41.5	0.1	6.4	12.8	39.2	.....	69.2	42.7	26.5	7.0	11.1	8.4	30.8
13	Milwaukee, Wis.....	100.0	74.3	64.7	(2)	3.4	6.2	25.7	.....	94.6	77.3	17.3	7.9	0.7	8.7	5.4
14	New Orleans, La.....	100.0	63.7	50.5	(2)	0.6	12.6	36.3	.....	91.3	81.9	9.4	5.5	0.4	3.5	8.7
15	Washington, D. C.....	98.2	65.5	59.3	(2)	2.1	4.1	32.7	1.8	100.0	90.6	9.4	4.8	0.1	4.5	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	100.0	72.9	58.4	(2)	3.9	10.5	27.1	.....	93.6	66.3	27.3	10.9	0.4	16.0	6.4
17	Minneapolis, Minn.....	100.0	72.3	60.9	(2)	3.5	7.8	27.7	.....	97.4	76.1	21.2	13.2	1.5	6.5	2.6
18	Jersey City, N. J.....	95.5	78.1	48.8	(2)	12.4	16.8	17.4	4.5	100.0	71.7	28.3	7.4	0.3	20.6	.....
19	Louisville, Ky.....	85.8	64.6	50.0	0.7	4.7	9.2	21.1	14.2	100.0	75.4	24.6	8.9	3.0	12.7	.....
20	Indianapolis, Ind.....	100.0	66.7	61.9	(2)	0.6	4.2	33.3	.....	91.1	65.9	25.3	24.4	0.2	0.7	8.9
21	St. Paul, Minn.....	100.0	71.6	56.5	(2)	3.4	11.6	28.4	.....	95.2	73.1	22.1	13.8	0.5	7.9	4.8
22	Providence, R. I.....	98.3	70.6	57.3	(2)	3.6	9.6	27.7	1.7	100.0	75.7	24.3	7.5	1.8	15.1	.....
23	Rochester, N. Y.....	100.0	68.3	53.9	(2)	5.4	9.0	31.7	.....	93.9	64.1	29.7	16.1	1.3	12.4	6.1
24	Kansas City, Mo.....	98.6	49.6	40.2	.....	4.2	5.2	49.0	1.4	100.0	50.9	49.1	36.4	0.6	12.0	.....
25	Toledo, Ohio.....	98.5	67.1	52.5	0.1	3.5	11.1	31.4	1.5	100.0	76.0	24.0	13.6	1.1	9.3	.....
26	Denver, Colo.....	97.3	66.2	61.7	.....	0.2	4.3	31.0	2.7	100.0	79.2	20.8	18.0	2.2	0.6	.....
27	Columbus, Ohio.....	100.0	51.6	38.5	0.1	4.1	8.8	48.4	.....	98.4	73.0	25.5	14.8	0.9	9.8	1.6
28	Allegheny, Pa.....	90.1	71.8	52.3	(2)	9.4	10.0	18.3	9.9	100.0	74.8	25.2	8.8	2.2	14.2	.....
29	Los Angeles, Cal.....	100.0	49.4	42.7	(2)	2.5	4.2	50.6	.....	86.3	53.3	33.0	18.0	.....	15.0	13.7
30	Worcester, Mass.....	100.0	80.9	69.3	.....	3.2	8.5	19.1	.....	97.4	77.4	20.0	7.5	1.4	11.1	2.6
31	Memphis, Tenn.....	100.0	75.5	46.7	(2)	10.3	18.6	24.5	.....	93.7	69.5	24.3	2.6	0.3	21.4	6.3
32	Omaha, Nebr.....	100.0	78.2	62.3	(2)	(2)	15.9	21.8	(2)	100.0	84.3	15.7	15.0	0.6	(2)	.....
33	New Haven, Conn.....	91.9	78.1	71.2	(2)	(2)	6.8	13.8	8.1	100.0	94.9	5.1	2.6	2.4	(2)	.....
34	Syracuse, N. Y.....	100.0	80.9	64.8	(2)	4.2	11.9	19.1	.....	93.7	67.2	26.5	15.4	0.6	10.5	6.3
35	Scranton, Pa.....	100.0	81.8	74.7	(2)	(2)	7.0	18.2	.....	86.9	79.6	7.3	6.6	0.5	0.2	13.1
36	St. Joseph, Mo.....	100.0	65.7	58.9	(2)	0.2	6.7	34.3	.....	85.9	67.2	18.7	17.4	1.0	0.3	14.1
37	Paterson, N. J.....	100.0	90.3	75.8	(2)	0.1	14.4	9.7	.....	89.6	80.2	9.4	8.2	1.2	(2)	10.4
38	Portland, Oreg.....	90.8	55.8	36.9	.....	6.6	12.3	35.0	9.2	100.0	55.9	44.1	21.8	1.5	20.7	.....
39	Fall River, Mass.....	100.0	82.4	66.4	(2)	3.7	12.2	17.6	.....	95.1	78.5	16.6	2.8	3.5	10.3	4.9
40	Atlanta, Ga.....	98.0	83.7	66.7	(2)	9.4	7.7	14.3	2.0	100.0	75.1	24.9	9.1	0.5	15.3	.....
41	Seattle, Wash.....	100.0	47.8	30.3	.....	7.2	10.3	52.2	.....	86.9	41.7	45.2	35.2	0.4	9.6	13.1
42	Dayton, Ohio.....	100.0	70.3	58.0	0.1	3.9	8.4	29.7	.....	85.2	68.4	16.7	8.4	0.3	8.0	14.8

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	100.0	62.4	53.6	.....	4.4	4.3	37.6	.....	88.2	64.3	23.9	14.7	1.2	8.1	11.8
44	Cambridge, Mass.....	100.0	70.9	52.8	(2)	3.2	15.0	29.1	.....	78.4	60.5	17.8	3.4	2.4	12.0	21.6
45	Albany, N. Y.....	100.0	80.1	64.0	(2)	7.7	8.4	19.9	.....	94.8	65.8	29.0	10.6	3.1	15.2	5.2
46	Hartford, Conn.....	100.0	56.6	44.7	(2)	3.5	8.4	43.4	.....	94.9	75.8	19.1	6.5	2.3	10.4	5.1
47	Lowell, Mass.....	97.8	81.9	65.6	.....	7.0	9.4	15.9	2.2	100.0	80.9	19.1	4.7	3.3	11.1	.....
48	Reading, Pa.....	100.0	44.2	37.1	.....	3.2	4.0	55.8	.....	58.8	45.8	12.9	1.2	0.1	11.6	41.2
49	Richmond, Va.....	100.0	67.0	40.7	(2)	11.6	14.6	33.0	.....	88.4	62.0	26.3	4.1	0.3	21.9	11.6
50	Trenton, N. J.....	100.0	71.8	55.5	(2)	4.4	11.8	28.2	.....	96.1	66.8	29.3	14.0	1.2	14.2	3.9
51	Wilmington, Del.....	100.0	68.3	53.2	.....	6.5	8.6	31.7	.....	81.6	55.3	26.3	8.2	0.5	17.6	18.4
52	Camden, N. J.....	100.0	82.8	65.0	.....	7.5	10.3	17.2	.....	76.8	56.7	20.1	3.7	0.4	16.1	23.2

1 For aggregates, see Table 4.

2 Less than one-tenth of 1 per cent.

## STATISTICS OF CITIES.

TABLE 30.—PER CENT DISTRIBUTION OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES:<sup>1</sup>  
1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.							CORPORATE RECEIPTS.							
		For revenue expenditures.							On account of indebtedness.	From revenues.						On account of indebtedness.
		All revenue expenditures.	For expenses.				For outlays.	Commercial.								
			All expenses.	For operation and maintenance.				General.		Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.			
				General and special service expenses.	Expenses of invested funds.	Expenses of public service enterprises.										
53	Nashville, Tenn.	97.8	77.9	57.0		7.6	13.3	19.9	2.2	100.0	77.2	22.8	5.2	0.7	16.9	
54	Bridgeport, Conn.	100.0	78.2	73.1	(?)	0.1	5.0	21.8		98.9	92.3	6.5	5.4	1.1	(?)	1.1
55	Lynn, Mass.	100.0	84.5	83.9	0.1	9.3	11.3	15.5		92.0	67.0	25.0	6.4	2.3	16.3	8.0
56	Des Moines, Iowa.	93.7	68.1	62.7		1.2	4.2	25.6	6.3	100.0	85.7	14.3	12.9	0.2	1.1	
57	Kansas City, Kans.	82.8	71.9	51.3	(?)	(?)	20.5	10.9	17.2	100.0	69.4	30.6	30.1	0.4	(?)	
58	New Bedford, Mass.	100.0	91.5	69.8		5.8	15.9	8.5		99.8	77.8	22.0	3.8	3.8	14.4	0.2
59	Troy, N. Y.	100.0	83.5	67.9	(?)	6.8	8.8	16.5		75.2	61.4	13.8	3.2	0.6	10.0	24.8
60	Springfield, Mass.	100.0	74.1	64.7		4.3	5.1	25.9		96.5	73.2	23.3	7.3	1.3	14.7	3.5
61	Oakland, Cal.	100.0	65.1	62.5		0.4	2.3	34.9		67.8	54.8	13.1	12.4	(?)	0.7	32.2
62	Lawrence, Mass.	94.7	83.0	69.0		6.0	8.0	11.7	5.3	100.0	82.3	17.7	4.6	1.0	12.1	
63	Somerville, Mass.	94.6	82.5	67.0		3.3	12.2	12.0	5.4	100.0	76.2	23.8	7.0	0.8	16.0	
64	Savannah, Ga.	100.0	71.7	50.7		5.8	15.3	28.3		98.2	76.9	21.3	7.5	0.4	13.4	1.8
65	Duluth, Minn.	100.0	66.1	40.2		9.6	16.4	33.9		99.8	65.4	34.4	16.0	0.5	17.9	0.2
66	Norfolk, Va.	100.0	68.0	45.9		5.6	16.5	32.0		77.1	64.0	13.0	1.6	(?)	11.4	22.9
67	Hoboken, N. J.	100.0	90.8	63.5		20.9	6.4	9.2		90.3	70.5	19.8	3.5	0.2	16.2	9.7
68	Peoria, Ill.	100.0	76.2	69.0	(?)	2.7	4.5	23.8		84.1	70.8	13.2	10.1	1.0	2.1	15.9
69	Utica, N. Y.	100.0	59.6	56.3	(?)	(?)	3.3	40.4		80.8	65.2	15.6	13.5	2.0	0.2	18.2
70	Manchester, N. H.	99.2	80.0	67.0		6.1	6.9	19.2	0.8	100.0	84.8	15.2	1.0	0.7	13.6	
71	Yonkers, N. Y.	100.0	79.0	60.4	(?)	5.9	12.6	21.0		78.7	64.2	14.5	5.7	0.3	8.5	21.3
72	Evansville, Ind.	93.9	69.9	49.6	(?)	9.3	10.8	24.0	6.1	100.0	67.5	32.5	19.9	0.2	12.4	
73	San Antonio, Tex.	100.0	86.5	68.5		1.5	16.5	13.5		89.9	86.5	3.4	1.3	0.3	1.8	10.1
74	Elizabeth, N. J.	80.5	70.8	56.2	0.1	(?)	14.5	9.7	19.5	100.0	86.2	13.8	13.0	0.8	(?)	
75	Schenectady, N. Y.	97.3	71.2	55.8	(?)	4.4	10.9	26.1	2.7	100.0	69.7	30.3	17.3	2.7	10.3	
76	Waterbury, Conn.	100.0	69.5	61.8	(?)	1.9	5.7	30.5		89.0	67.9	21.0	4.8	1.9	14.3	11.0
77	Salt Lake City, Utah.	100.0	56.9	41.8		5.8	9.3	43.1		96.0	69.8	26.2	16.9	0.3	8.9	4.0
78	Wilkesbarre, Pa.	100.0	61.7	57.0		0.3	4.4	38.2		75.6	73.4	2.2	2.1	0.1	0.1	24.4
79	Erie, Pa.	99.3	75.3	62.7		8.4	4.1	24.0	0.7	100.0	68.7	31.3	8.4	1.3	21.7	
80	Houston, Tex.	100.0	43.1	30.7		1.6	10.8	56.9		55.3	48.4	6.9	2.8	0.5	3.6	44.7
81	Charleston, S. C.	98.6	93.0	73.7	(?)	0.7	18.6	5.6	1.4	100.0	96.3	3.7	1.7	1.5	0.5	
82	Harrisburg, Pa.	93.5	65.6	49.6		7.7	8.3	27.9	6.5	100.0	62.2	37.8	13.0	1.4	23.3	
83	Tacoma, Wash.	100.0	52.4	30.5		8.5	13.4	47.6		97.5	45.1	52.4	30.9	2.6	18.9	2.5
84	Portland, Me.	100.0	52.6	68.0		3.7	11.0	17.4		98.2	87.5	10.7	3.3	4.7	2.8	1.8
85	Terre Haute, Ind.	100.0	64.2	60.6	(?)	1.4	2.2	35.8		91.6	70.5	21.1	19.7	0.1	1.4	8.4
86	Dallas, Tex.	97.1	73.2	55.4	(?)	8.0	9.7	23.9	2.9	100.0	78.4	21.6	3.0	1.4	17.2	
87	Youngstown, Ohio.	100.0	60.9	49.9	0.1	6.0	4.8	39.1		85.5	57.1	28.4	16.9	0.5	10.9	14.5
88	Fort Wayne, Ind.	100.0	65.1	52.7	(?)	7.2	5.2	34.9		98.8	71.0	27.8	14.6	0.8	12.4	1.2
89	Holyoke, Mass.	94.3	81.3	49.1	(?)	22.8	9.4	12.9	5.7	100.0	64.0	36.0	2.6	3.5	29.9	
90	Akron, Ohio.	90.6	64.0	58.1	(?)	0.2	5.7	26.6	9.4	100.0	76.7	23.3	21.5	1.4	0.3	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	100.0	74.2	59.1		4.0	11.1	25.8		89.2	66.6	22.5	10.7	1.7	10.2	10.8
92	Saginaw, Mich.	100.0	55.9	44.7		3.9	7.3	44.1		86.5	66.7	19.8	12.1	0.5	7.2	13.5
93	Lincoln, Nebr.	100.0	60.1	45.8		4.6	9.8	39.9		92.6	70.4	22.2	11.0	1.9	9.3	7.4
94	Altoona, Pa.	100.0	62.9	51.3		3.0	8.6	37.1		47.8	35.5	12.3	2.8	0.6	8.9	52.2
95	Lancaster, Pa.	100.0	75.4	53.5		14.0	7.9	24.6		83.0	58.2	24.8	0.9	0.7	23.3	17.0
96	Spokane, Wash.	96.7	53.0	39.0		2.5	11.4	43.7	3.3	100.0	56.6	43.4	20.5	2.2	20.7	
97	Covington, Ky.	98.2	79.1	58.4		7.1	13.6	19.1	1.8	100.0	72.6	27.4	9.3	0.7	17.4	
98	Birmingham, Ala.	100.0	54.0	40.3		0.3	13.5	46.0		95.0	54.1	40.9	38.8	2.0	0.1	5.0
99	South Bend, Ind.	100.0	53.6	45.8	(?)	4.4	3.4	46.4		91.5	58.6	32.9	23.1	0.1	9.7	8.5
100	Pawtucket, R. I.	100.0	82.6	54.7	(?)	6.5	21.4	17.4		81.1	51.3	29.8	10.6	1.8	17.3	18.9
101	Bayonne, N. J.	100.0	80.3	51.6	(?)	18.4	10.3	19.7		86.5	59.0	27.5	9.8	0.2	17.5	13.5
102	Binghamton, N. Y.	100.0	75.6	63.1	0.1	8.4	4.0	24.4		98.9	75.6	23.3	6.2	0.7	16.4	1.1
103	Butte, Mont.	100.0	79.8	76.1			3.7	20.2		77.6	65.5	12.2	12.2			22.4
104	McKeesport, Pa.	100.0	68.9	53.2		8.1	7.6	31.1		66.8	52.0	14.9	5.4	1.1	8.4	33.2
105	Johnstown, Pa.	100.0	69.4	65.6		0.1	3.7	30.6		81.5	78.7	2.9	2.7	0.1	0.1	18.5
106	Augusta, Ga.	96.5	78.0	55.8		7.9	14.3	18.5	3.5	100.0	67.0	33.0	9.1	(?)	23.8	
107	Dubuque, Iowa	100.0	71.9	53.6		6.5	11.8	28.1		83.2	72.3	10.9	2.8	0.2	7.9	16.8
108	Mobile, Ala.	100.0	53.0	27.1	0.3	6.5	19.1	47.0		67.8	44.3	23.5	11.1	0.4	12.1	32.2
109	Sioux City, Iowa	91.3	61.1	47.3		3.2	10.6	30.3	8.7	100.0	69.4	30.6	21.5		9.1	
110	Springfield, Ohio.	99.8	88.0	73.5	(?)	5.2	9.3	11.7	0.2	100.0	80.5	19.5	4.5	3.2	11.7	
111	Topeka, Kans.	100.0	72.7	52.8	(?)	4.2	15.8	27.3		99.4	67.9	31.5	18.9	0.6	12.0	0.6
112	Allentown, Pa.	100.0	70.2	55.2		6.6	8.5	29.8		97.1	78.4	18.7	0.2	0.8	17.7	2.9
113	Wheeling, W. Va.	87.0	77.3	46.7	0.1	26.8	3.7	9.7	13.0	100.0	60.7	39.3	0.7	0.3	38.2	
114	East St. Louis, Ill.	92.3	66.3	57.4		0.1	8.8	26.1	7.7	100.0	73.9	26.1	23.2	2.8	(?)	
115	Montgomery, Ala.	100.0	65.5	41.2		7.3	17.0	34.5		85.3	60.9	24.4	8.6		15.8	14.7

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Less than one-tenth of 1 per cent.

TABLE 30.—PER CENT DISTRIBUTION OF CORPORATE PAYMENTS AND RECEIPTS, BY PRINCIPAL CLASSES:<sup>1</sup>  
1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	CORPORATE PAYMENTS.							CORPORATE RECEIPTS.							
		For revenue expenditures.							On account of indebtedness.	From revenues.						On account of indebtedness.
		All revenue expenditures.	For expenses.				For outlays.	All revenues.		General.	Commercial.					
			All expenses.	For operation and maintenance.							For interest.	Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.	
				General and special service expenses.	Expenses of invested funds.	Expenses of public service enterprises.										
116	Davenport, Iowa.....	100.0	53.7	50.9	.....	0.2	2.6	46.3	89.8	63.4	26.4	25.5	0.7	0.1	10.2	
117	Bay City, Mich.....	100.0	61.6	44.5	.....	7.4	9.7	38.4	89.8	70.8	19.1	9.3	1.0	8.7	10.2	
118	Little Rock, Ark.....	100.0	55.0	50.9	.....	0.5	3.6	45.0	82.0	73.0	9.0	8.0	( <sup>2</sup> )	1.0	18.0	
119	Passaic, N. J.....	100.0	74.8	68.7	.....	.....	6.0	25.2	89.4	78.5	10.9	10.5	0.3	.....	10.3	
120	Atlantic City, N. J.....	98.9	79.8	64.3	0.1	6.1	9.3	19.1	100.0	79.6	20.4	4.9	3.2	12.2	.....	
121	York, Pa.....	100.0	67.1	57.9	.....	( <sup>2</sup> )	9.2	32.9	81.8	77.2	4.7	1.7	2.9	0.1	18.2	
122	Quincy, Ill.....	87.7	71.1	61.3	.....	0.3	9.5	16.6	100.0	91.9	8.1	4.8	3.0	0.3	.....	
123	Springfield, Ill.....	100.0	66.8	50.8	.....	8.4	7.7	33.2	93.9	68.2	25.7	12.0	.....	13.7	6.1	
124	Malden, Mass.....	100.0	106.9	82.8	0.1	7.0	17.0	* 6.9	82.4	58.8	23.7	7.1	4.8	11.7	17.6	
125	Canton, Ohio.....	100.0	78.4	56.4	( <sup>2</sup> )	7.7	14.2	21.6	83.2	62.9	20.3	7.2	0.7	12.4	16.8	
126	Chester, Pa.....	86.7	79.2	69.8	.....	0.1	9.3	7.5	100.0	93.5	6.5	5.3	0.9	0.3	.....	
127	Salem, Mass.....	100.0	71.7	61.7	( <sup>2</sup> )	5.9	4.1	28.3	80.7	63.2	17.5	5.1	1.6	10.7	19.3	
128	Haverhill, Mass.....	100.0	81.3	68.3	( <sup>2</sup> )	3.6	9.4	18.7	92.4	66.2	26.2	7.7	4.3	14.2	7.6	
129	Chelsea, Mass.....	91.1	79.3	62.2	( <sup>2</sup> )	3.5	13.5	11.8	100.0	76.4	23.6	4.1	1.5	18.0	.....	
130	Superior, Wis.....	100.0	73.2	62.9	.....	.....	10.3	26.8	97.7	78.4	19.3	18.8	0.5	.....	2.3	
131	Newton, Mass.....	84.4	66.4	50.4	.....	1.2	14.7	18.0	100.0	74.4	25.6	14.6	1.7	9.3	.....	
132	Newcastle, Pa.....	100.0	69.8	65.5	.....	0.1	4.2	30.2	92.9	77.9	15.0	14.2	0.7	( <sup>2</sup> )	7.1	
133	South Omaha, Nebr.....	100.0	64.2	53.2	.....	.....	11.0	35.8	59.1	54.5	4.6	4.1	0.5	.....	40.9	
134	Jacksonville, Fla.....	100.0	70.2	44.3	.....	16.7	9.1	29.8	59.9	31.9	28.0	4.2	( <sup>2</sup> )	23.8	40.1	
135	Rockford, Ill.....	100.0	60.4	50.0	.....	5.9	4.5	39.6	86.4	65.1	21.3	9.4	.....	11.9	13.6	
136	Knoxville, Tenn.....	89.8	82.6	63.2	.....	0.8	18.6	7.3	100.0	93.8	6.2	3.5	0.3	2.3	.....	
137	Elmira, N. Y.....	88.1	73.4	63.6	( <sup>2</sup> )	1.6	8.1	14.7	100.0	89.4	10.6	7.7	1.6	1.4	.....	
138	Joplin, Mo.....	100.0	55.5	46.4	.....	6.2	2.9	44.5	83.3	58.7	24.6	21.2	0.2	3.2	16.7	
139	Wichita, Kans.....	100.0	59.9	49.3	.....	0.3	10.2	40.1	77.7	66.9	10.8	10.4	0.1	0.2	22.3	
140	Galveston, Tex.....	100.0	38.7	25.8	.....	4.5	8.4	61.3	56.3	41.9	14.3	3.5	3.6	7.3	43.7	
141	Chattanooga, Tenn.....	100.0	61.9	51.1	( <sup>2</sup> )	0.1	10.7	38.1	85.0	78.9	6.1	4.5	1.3	0.3	15.0	
142	New Britain, Conn.....	100.0	59.6	45.6	.....	2.4	11.5	40.4	81.6	59.3	22.3	5.7	1.7	14.9	18.4	
143	Fitchburg, Mass.....	96.3	73.4	57.3	( <sup>2</sup> )	7.4	8.7	22.9	100.0	80.9	19.1	5.4	1.1	12.6	.....	
144	Woonsocket, R. I.....	100.0	78.5	53.7	.....	3.2	21.6	21.5	79.6	59.1	20.5	6.9	0.2	13.4	20.4	
145	Auburn, N. Y.....	93.1	71.8	58.6	.....	8.5	4.6	21.3	100.0	75.7	24.3	6.6	0.6	17.1	.....	
146	Racine, Wis.....	100.0	71.4	64.8	.....	1.5	5.1	28.6	89.7	71.9	17.8	16.2	0.4	1.2	10.3	
147	Macon, Ga.....	74.6	74.7	59.0	0.2	1.8	13.8	* 0.2	100.0	91.1	8.9	3.9	2.2	2.8	.....	
148	Kalamazoo, Mich.....	100.0	51.4	42.8	.....	4.2	4.5	48.6	65.0	48.2	16.8	11.4	0.5	4.9	35.0	
149	Joliet, Ill.....	100.0	89.5	79.2	.....	6.9	3.4	10.5	87.2	75.6	11.6	6.9	.....	4.8	12.8	
150	Oshkosh, Wis.....	97.5	68.0	63.3	.....	0.5	4.2	29.5	100.0	96.6	3.3	2.5	0.6	0.3	.....	
151	Sacramento, Cal.....	100.0	71.9	64.0	.....	4.8	3.1	28.1	99.1	74.3	24.9	9.7	.....	15.2	0.9	
152	Taunton, Mass.....	96.0	83.2	57.0	0.1	12.2	14.0	12.7	100.0	71.1	28.9	5.8	2.9	20.1	.....	
153	Pueblo, Colo.....	100.0	35.6	25.5	.....	3.0	7.2	64.4	48.4	32.5	15.9	8.8	1.0	6.1	51.6	
154	Newport, Ky.....	85.2	75.6	53.3	( <sup>2</sup> )	7.1	15.2	9.6	100.0	80.4	19.6	0.7	.....	18.9	.....	
155	West Hoboken, N. J.....	100.0	65.8	57.7	.....	.....	8.1	34.2	91.6	62.7	28.9	28.4	0.5	.....	8.4	
156	Everett, Mass.....	100.0	78.8	58.9	.....	4.1	15.9	21.2	96.0	71.1	24.9	6.5	2.0	16.4	4.0	
157	La Crosse, Wis.....	100.0	60.2	49.6	( <sup>2</sup> )	4.6	6.0	39.8	96.2	74.6	21.5	9.7	2.1	9.8	3.8	
158	Fort Worth, Tex.....	100.0	67.1	39.2	.....	10.2	17.7	32.9	89.9	73.1	16.8	0.8	0.1	15.9	10.1	

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Less than one-tenth of 1 per cent.<sup>3</sup> Excess of receipts from sales of real property over payments for outlays.

## STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

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

City num- ber.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CON- SERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conserva- tion.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$332,686,900	\$14.53	\$34,373,524	\$1.50	\$45,649,222	\$1.99	\$34,479,639	\$1.51	\$6,050,502	\$0.26	\$5,247,131	\$0.23
	Group I.....	217,850,539	17.24	24,371,136	1.93	32,953,763	2.61	20,117,905	1.59	4,971,983	0.39	3,634,102	0.29
	Group II.....	51,465,657	12.11	4,592,288	1.08	5,918,353	1.39	6,318,474	1.49	522,349	0.12	710,408	0.17
	Group III.....	37,108,067	10.96	3,238,876	0.96	4,124,827	1.22	4,735,811	1.40	339,177	0.10	540,881	0.16
	Group IV.....	26,262,727	10.02	2,171,224	0.83	2,652,279	1.01	3,307,359	1.26	217,083	0.08	361,740	0.14

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$90,876,342	\$22.09	\$10,270,659	\$2.50	\$14,479,129	\$3.52	\$7,502,138	\$1.82	\$2,487,729	\$0.60	\$1,898,385	\$0.46
2	Chicago, Ill.....	25,164,909	12.28	2,296,796	1.12	4,363,006	2.13	2,334,714	1.14	326,757	0.16	268,819	0.13
3	Philadelphia, Pa.....	21,076,263	14.62	3,005,491	2.08	3,260,933	2.26	1,323,796	0.92	674,687	0.47	342,573	0.24
4	St. Louis, Mo.....	10,494,177	16.16	1,306,234	2.01	1,576,499	2.43	1,050,839	1.62	183,894	0.28	144,905	0.22
5	Boston, Mass.....	17,281,095	28.69	2,352,504	3.91	1,966,903	3.27	1,442,008	2.39	286,797	0.48	196,738	0.33
6	Baltimore, Md.....	6,778,279	12.24	832,316	1.50	1,080,777	1.95	672,105	1.21	75,708	0.14	116,230	0.21
7	Cleveland, Ohio.....	5,955,711	12.94	379,383	0.82	688,575	1.50	688,717	1.50	57,503	0.12	104,938	0.23
8	Buffalo, N. Y.....	5,092,068	13.34	338,374	0.89	818,356	2.14	808,265	2.12	674,687	0.08	46,232	0.12
9	Pittsburg, Pa.....	5,449,088	14.53	309,692	0.83	650,496	1.73	663,847	1.77	128,501	0.34	89,933	0.24
10	San Francisco, Cal.....	6,590,431	(1)	1,298,449	(1)	1,016,955	(1)	788,333	(1)	278,561	(1)	84,338	(1)
11	Detroit, Mich.....	4,717,672	13.34	382,754	1.08	712,729	2.02	696,996	1.97	23,869	0.07	46,444	0.13
12	Cincinnati, Ohio.....	4,438,915	12.86	315,874	0.91	644,054	1.87	578,215	1.67	46,357	0.13	48,603	0.14
13	Milwaukee, Wis.....	3,638,619	11.45	261,593	0.82	398,527	1.25	596,551	1.88	20,749	0.07	52,167	0.16
14	New Orleans, La.....	3,365,785	10.71	411,939	1.31	316,821	1.01	452,008	1.44	99,142	0.32	115,564	0.37
15	Washington, D. C.....	6,931,185	22.52	609,078	1.98	980,003	3.18	519,464	1.69	249,358	0.81	78,233	0.25

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$3,999,311	\$13.81	\$310,771	\$1.07	\$557,603	\$1.93	\$432,667	\$1.49	\$29,772	\$0.10	\$31,097	\$0.28
17	Minneapolis, Minn.....	3,068,371	11.21	196,523	0.72	268,819	0.98	363,152	1.33	27,343	0.10	34,638	0.13
18	Jersey City, N. J.....	2,238,836	9.41	243,073	1.02	476,220	2.00	273,911	1.15	10,329	0.04	18,567	0.08
19	Louisville, Ky.....	2,282,640	10.09	171,729	0.76	292,010	1.29	323,590	1.43	29,241	0.13	30,136	0.13
20	Indianapolis, Ind.....	2,258,303	10.30	89,911	0.41	233,611	1.07	375,321	1.71	14,662	0.07	28,164	0.13
21	St. Paul, Minn.....	2,124,378	10.42	131,997	0.65	217,693	1.07	256,536	1.26	12,807	0.06	20,939	0.10
22	Providence, R. I.....	2,938,040	14.46	221,018	1.09	415,516	2.04	405,982	2.00	28,737	0.14	22,855	0.11
23	Rochester, N. Y.....	2,564,004	13.81	246,371	1.33	300,736	1.62	329,813	1.78	27,398	0.15	35,955	0.19
24	Kansas City, Mo.....	2,716,519	14.90	315,399	1.73	334,346	1.82	303,180	1.66	24,478	0.13	28,178	0.15
25	Toledo, Ohio.....	1,439,463	9.00	140,431	0.88	162,077	1.01	200,072	1.25	9,009	0.06	22,609	0.14
26	Denver, Colo.....	3,077,088	20.25	687,894	4.53	219,966	1.45	214,292	1.41	60,901	0.40	53,928	0.35
27	Columbus, Ohio.....	1,488,823	10.24	135,871	0.93	193,531	1.10	215,331	1.48	9,603	0.07	20,641	0.14
28	Allentown, Pa.....	1,649,470	11.36	98,771	0.68	173,357	1.19	186,095	1.28	24,660	0.17	23,137	0.16
29	Los Angeles, Cal.....	2,773,133	(1)	274,780	(1)	280,800	(1)	258,941	(1)	76,608	(1)	50,029	(1)
30	Worcester, Mass.....	1,904,810	14.64	113,693	0.87	170,200	1.31	218,864	1.68	9,535	0.07	29,277	0.23
31	Memphis, Tenn.....	1,161,509	9.29	54,885	0.44	142,739	1.14	196,512	1.57	15,659	0.13	28,624	0.23
32	Omaha, Nebr.....	1,245,140	10.03	149,652	1.21	192,846	0.83	135,877	1.09	22,214	0.18	13,407	0.11
33	New Haven, Conn.....	1,461,080	11.97	136,163	1.12	217,322	1.79	182,079	1.50	5,326	0.04	10,750	0.09
34	Syracuse, N. Y.....	1,658,675	13.95	179,368	1.51	167,127	1.41	201,001	1.69	10,280	0.09	37,536	0.32
35	Scranton, Pa.....	1,082,822	9.12	79,963	0.67	78,554	0.66	85,258	0.72	13,228	0.11	12,919	0.11
36	St. Joseph, Mo.....	635,461	5.81	51,804	0.44	76,605	0.65	111,313	0.94	4,018	0.03	9,808	0.08
37	Paterson, N. J.....	1,174,955	10.42	67,004	0.59	128,440	1.14	216,196	1.92	2,300	0.02	19,294	0.17
38	Portland, Oreg.....	1,139,331	10.82	73,812	0.67	120,643	1.10	199,020	1.81	8,748	0.08	8,081	0.07
39	Fall River, Mass.....	1,215,711	11.48	84,722	0.80	141,159	1.33	141,451	1.34	2,483	0.02	11,661	0.11
40	Atlanta, Ga.....	1,241,453	11.83	86,448	0.82	187,365	1.78	152,170	1.45	11,692	0.11	20,379	0.19
41	Seattle, Wash.....	1,732,898	(1)	166,705	(1)	157,454	(1)	215,450	(1)	23,526	(1)	24,152	(1)
42	Dayton, Ohio.....	1,103,433	10.95	83,140	0.82	135,614	1.35	124,400	1.23	7,842	0.08	13,647	0.14

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$1,094,892	\$10.97	\$112,506	\$1.13	\$101,197	\$1.01	\$160,857	\$1.61	\$4,749	\$0.05	\$18,232	\$0.18
44	Cambridge, Mass.....	1,528,503	15.51	105,889	1.07	156,330	1.59	115,456	1.17	21,822	0.22	32,758	0.33
45	Albany, N. Y.....	1,161,473	11.79	158,412	1.61	162,923	1.65	166,406	1.65	12,300	0.12	12,849	0.13
46	Hartford, Conn.....	1,386,672	14.47	107,725	1.12	152,122	1.59	159,345	1.66	8,743	0.09	13,309	0.14
47	Lowell, Mass.....	1,270,588	13.35	110,210	1.16	145,374	1.53	142,492	1.50	9,279	0.10	13,018	0.14
48	Reading, Pa.....	698,744	7.67	50,477	0.55	62,209	0.68	40,334	0.44	2,584	0.03	4,836	0.05
49	Richmond, Va.....	874,646	10.03	106,947	1.23	108,311	1.24	121,543	1.39	13,075	0.15	16,989	0.19
50	Trenton, N. J.....	755,854	8.75	51,330	0.59	95,389	1.10	85,796	0.99	3,771	0.04	10,534	0.12
51	Wilmington, Del.....	588,462	6.91	49,377	0.58	88,977	1.05	59,274	0.70	9,680	0.11	8,545	0.10
52	Camden, N. J.....	818,661	9.65	59,830	0.71	112,176	1.32	109,730	1.29	4,640	0.05	10,570	0.12
53	Nashville, Tenn.....	798,062	9.42	50,428	0.60	99,099	1.17	99,353	1.17	4,202	0.05	16,825	0.20
54	Bridgeport, Conn.....	933,844	11.08	77,216	0.92	93,723	1.11	122,008	1.45	3,776	0.04	5,663	0.07
55	Lynn, Mass.....	998,468	12.68	75,565	0.96	99,881	1.27	105,418	1.34	17,480	0.22	20,630	0.26
56	Des Moines, Iowa.....	906,077	11.57	49,936	0.64	81,728	1.04	156,782	2.00	5,608	0.07	8,175	0.10
57	Kansas City, Kans.....	460,575	5.91	35,953	0.46	44,437	0.57	73,191	0.94	585	0.01	8,566	0.11

1 Per capita average not computed, because no reliable estimate of population could be made.

# GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906.

and the number assigned to each, see page 83.]

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$26,908,688	\$1.18	\$39,504,601	\$1.73	\$20,892,434	\$0.91	\$97,100,995	\$4.24	\$4,480,245	\$0.20	\$11,282,868	\$0.49	\$6,717,051	\$0.29	
18,753,131	1.48	22,241,542	1.76	15,732,630	1.25	58,621,199	4.64	2,925,010	0.23	8,417,744	0.67	5,110,304	0.40	
3,718,510	0.88	7,510,017	1.77	2,377,157	0.56	16,984,661	4.00	707,192	0.17	1,479,117	0.35	627,131	0.15	
2,777,755	0.82	5,410,118	1.60	1,749,503	0.52	12,296,913	3.63	503,126	0.15	938,204	0.28	452,876	0.13	
1,659,292	0.63	4,342,924	1.66	1,033,144	0.39	9,198,222	3.51	344,917	0.13	447,803	0.17	526,740	0.20	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

\$7,866,461	\$1.91	\$7,215,159	\$1.75	\$7,819,880	\$1.90	\$25,014,677	\$6.08	\$1,181,301	\$0.29	\$2,691,968	\$0.65	\$2,448,856	\$0.60	1
1,958,611	0.96	1,983,386	0.97	379,076	0.18	7,729,853	3.77	290,668	0.14	1,913,107	0.93	1,320,116	0.64	2
1,359,785	0.94	2,619,298	1.82	1,735,681	1.20	5,612,341	3.89	314,711	0.22	723,601	0.50	103,386	0.07	3
1,263,968	1.95	1,616,834	2.49	784,453	1.21	2,232,158	3.47	72,735	0.11	228,491	0.35	16,167	0.02	4
1,688,311	2.80	2,036,423	3.38	1,742,821	2.89	3,762,152	6.25	342,040	0.57	1,022,328	1.70	443,070	0.74	5
606,670	1.10	734,280	1.33	570,005	1.03	1,760,452	3.18	50,000	0.09	264,253	0.48	15,513	0.03	6
499,650	1.09	722,166	1.57	307,730	0.67	2,017,699	4.38	144,400	0.31	248,268	0.54	96,682	0.21	7
483,935	1.27	737,408	1.83	128,890	0.32	1,411,874	3.70	89,970	0.24	175,774	0.46	25,619	0.07	8
635,313	1.59	771,776	2.06	160,790	0.43	1,554,830	4.15	188,479	0.50	188,543	0.50	106,888	0.28	9
212,110	(1)	788,193	(1)	434,659	(1)	1,225,999	(1)	36,559	(1)	235,583	(1)	190,693	(1)	10
368,011	1.04	626,715	1.77	134,668	0.38	1,417,969	4.01	76,311	0.22	204,451	0.58	26,745	0.08	11
381,914	1.11	623,056	1.80	410,670	1.19	1,283,117	3.72			65,798	0.19	41,257	0.12	12
509,687	1.60	444,956	1.40	20,962	0.07	1,153,001	3.63	71,047	0.22	88,548	0.28	20,831	0.07	13
423,289	1.35	455,476	1.45	90,032	0.29	706,062	2.25	16,542	0.05	54,066	0.17	224,844	0.72	14
485,436	1.61	867,446	2.82	1,017,313	3.31	1,719,015	5.59	50,247	0.16	315,955	1.03	29,637	0.10	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

\$344,712	\$1.19	\$367,785	\$1.27	\$242,971	\$0.84	\$1,490,315	\$5.15	\$58,793	\$0.20	\$53,345	\$0.18	\$29,480	\$0.10	16
178,564	0.65	639,233	2.33	99,469	0.36	1,093,962	4.00	52,872	0.19	105,174	0.38	8,622	0.03	17
116,238	0.49	261,541	1.10	52,859	0.22	712,333	2.99	25,642	0.11	30,871	0.13	17,252	0.07	18
181,987	0.80	310,621	1.37	182,531	0.81	613,587	2.71	39,892	0.18	68,923	0.30	38,393	0.17	19
151,742	0.69	326,805	1.49	63,790	0.29	855,194	3.90	38,983	0.18	66,595	0.30	13,525	0.06	20
157,101	0.77	397,267	1.95	63,066	0.31	662,825	3.25	33,020	0.16	114,067	0.56	57,060	0.28	21
222,649	1.10	464,470	2.29	137,041	0.67	900,578	4.43	24,009	0.12	74,568	0.37	20,617	0.10	22
277,711	1.50	398,070	2.14	150,218	0.81	693,840	3.74			85,780	0.46	18,132	0.10	23
168,679	0.92	324,364	1.78	57,674	0.32	965,415	5.29	41,585	0.23	124,835	0.68	28,386	0.16	24
76,555	0.48	211,409	1.32	21,127	0.13	511,350	3.20	17,876	0.11	41,074	0.26	25,874	0.16	25
156,010	1.03	328,048	2.16	220,507	1.45	921,946	6.07	38,381	0.25	142,471	0.94	32,644	0.21	26
142,761	0.98	159,035	1.09	29,580	0.20	514,740	3.54	15,380	0.11	13,564	0.09	72,786	0.50	27
124,880	0.86	252,542	1.74	84,516	0.58	572,321	3.94	27,479	0.19	63,113	0.43	18,599	0.13	28
186,191	(1)	529,771	(1)	52,292	(1)	871,701	(1)	53,927	(1)	112,871	(1)	25,222	(1)	29
148,651	1.14	301,096	2.31	193,946	1.49	638,673	4.91	33,795	0.26	43,496	0.33	3,584	0.03	30
107,901	0.86	229,469	1.84	45,807	0.37	239,086	1.91	8,395	0.07	76,563	0.61	15,869	0.13	31
60,208	0.48	174,199	1.40			487,390	3.93	16,647	0.13	34,328	0.28	48,172	0.39	32
66,250	0.55	221,184	1.82	94,799	0.78	456,331	3.76	16,480	0.14	35,522	0.29	8,874	0.07	33
163,710	1.38	195,287	1.64	118,362	1.00	494,947	4.16	30,893	0.26	32,408	0.27	27,806	0.23	34
41,264	0.35	128,845	1.09	108,705	0.92	491,396	4.14	11,970	0.10	7,273	0.06	23,447	0.20	35
26,962	0.23	92,900	0.79	11,376	0.10	250,620	2.12	12,336	0.10	11,197	0.09	26,522	0.22	36
87,619	0.78	111,297	0.99	45,045	0.40	441,075	3.91	16,789	0.15	30,674	0.27	9,222	0.08	37
77,419	0.70	188,724	1.72	1,093	0.01	461,244	4.20	13,848	0.13	25,615	0.23	11,084	0.10	38
83,827	0.79	212,581	2.01	124,232	1.17	369,522	3.49	17,291	0.16	17,602	0.17	9,170	0.09	39
156,636	1.49	233,709	2.23	88,353	0.84	247,563	2.36	11,574	0.11	30,455	0.29	15,109	0.14	40
109,068	(1)	299,440	(1)	17,167	(1)	641,631	(1)	34,234	(1)	30,264	(1)	13,717	(1)	41
103,215	1.02	150,315	1.49	70,631	0.70	385,076	3.82	15,101	0.15	6,489	0.06	7,963	0.08	42

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

\$21,410	\$0.21	\$129,553	\$1.30	\$31,415	\$0.31	\$428,993	\$4.30	\$30,872	\$0.31	\$21,533	\$0.22	\$33,575	\$0.34	43
143,736	1.46	263,475	2.67	80,513	0.82	503,766	5.11	27,055	0.27	71,912	0.73	5,791	0.06	44
52,542	0.53	125,107	1.27	44,007	0.45	331,308	3.36	11,900	0.12	77,874	0.79	5,844	0.06	45
96,471	1.01	171,096	1.79	115,163	1.20	483,810	5.05	12,500	0.13	50,410	0.53	15,978	0.17	46
98,947	1.04	184,028	1.93	132,509	1.39	389,348	4.09	14,508	0.15	25,555	0.27	5,320	0.06	47
91,317	1.00	168,716	1.85			251,379	2.76	9,070	0.10	10,399	0.11	7,423	0.08	48
87,599	1.00	125,693	1.44	56,199	0.64	197,604	2.26	1,000	0.01	26,140	0.30	13,556	0.16	49
59,419	0.69	88,899	1.03	24,622	0.29	291,749	3.38	17,514	0.20	17,857	0.21	8,974	0.10	50
53,185	0.62	71,920	0.84	1,673	0.02	214,997	2.53	10,428	0.12	17,081	0.20	3,505	0.04	51
35,701	0.42	115,762	1.36	12,216	0.14	332,809	3.92	8,926	0.11	6,152	0.07	10,149	0.12	52
64,250	0.76	132,833	1.57	30,225	0.36	220,764	2.61	8,302	0.10	16,269	0.19	55,512	0.66	53
73,191	0.87	161,250	1.91	88,304	1.05	252,629	3.00	13,726	0.16	26,373	0.31	15,985	0.19	54
80,498	1.02	147,081	1.87	94,698	1.20	285,195	3.62	15,284	0.19	46,263	0.59	10,475	0.13	55
35,840	0.46	105,738	1.35	1,608	0.02	403,221	5.15	12,695	0.16	34,789	0.44	9,957	0.13	56
13,204	0.17	72,465	0.93	3,084	0.04	185,531	2.38	5,576	0.07	1,890	0.02	16,093	0.21	57

## STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE 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 1906—Continued.

City number.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conserva- tion.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
58	New Bedford, Mass.	\$933,258	\$12.16	\$70,243	\$0.92	\$124,510	\$1.62	\$84,688	\$1.10	\$6,467	\$0.08	\$14,369	\$0.19
59	Troy, N. Y.	1,163,595	16.21	124,211	1.62	139,455	1.82	98,398	1.29	12,867	0.17	9,386	0.12
60	Springfield, Mass.	1,253,417	16.53	67,320	0.89	100,841	1.33	157,900	2.08	4,044	0.05	15,216	0.20
61	Oakland, Cal.	1,227,778	16.63	160,919	2.18	128,021	1.73	146,049	1.98	26,873	0.36	14,827	0.20
62	Lawrence, Mass.	788,975	11.03	45,489	0.64	76,805	1.07	79,011	1.10	4,564	0.06	7,116	0.10
63	Somerville, Mass.	966,344	13.65	63,333	0.89	84,774	1.20	76,204	1.08	13,718	0.19	18,189	0.26
64	Savannah, Ga.	512,199	7.47	55,867	0.81	108,587	1.58	90,040	1.31	3,933	0.06	16,650	0.24
65	Duluth, Minn.	762,115	11.32	82,589	1.23	67,197	1.00	145,211	2.16	10,137	0.15	15,090	0.22
66	Norfolk, Va.	700,443	10.47	72,939	1.09	112,805	1.69	82,891	1.24	10,024	0.15	20,055	0.30
67	Hoboken, N. J.	717,728	10.76	54,600	0.82	138,497	2.08	101,820	1.53	3,824	0.06	7,482	0.11
68	Peoria, Ill.	739,742	11.15	52,916	0.80	101,209	1.53	136,397	2.06	10,232	0.15	10,005	0.15
69	Utica, N. Y.	807,919	12.41	72,110	1.11	51,507	0.79	103,040	1.58	2,673	0.04	9,788	0.15
70	Manchester, N. H.	573,059	8.86	48,150	0.74	53,465	0.83	103,672	1.60	2,876	0.04	9,615	0.15
71	Yonkers, N. Y.	940,989	14.68	91,956	1.43	103,074	1.61	136,051	2.12	6,760	0.11	17,056	0.27
72	Evansville, Ind.	473,242	7.40	35,483	0.55	57,945	0.91	72,036	1.13	1,700	0.03	6,402	0.10
73	San Antonio, Tex.	580,409	9.26	53,090	0.85	54,394	0.87	81,706	1.30	8,907	0.14	17,800	0.28
74	Elizabeth, N. J.	485,437	7.81	37,639	0.61	73,783	1.19	67,761	1.09	165	( <sup>1</sup> )	10,936	0.18
75	Schenectady, N. Y.	518,137	8.37	67,610	1.09	62,101	1.00	78,276	1.26	11,503	0.19	9,483	0.15
76	Waterbury, Conn.	656,851	10.61	64,366	1.04	59,153	0.96	69,757	1.13	4,100	0.07	5,052	0.08
77	Salt Lake City, Utah.	898,332	14.68	125,923	2.06	73,786	1.21	62,598	1.02	6,670	0.11	14,569	0.24
78	Wilkesbarre, Pa.	413,560	6.88	32,370	0.54	52,910	0.88	50,273	0.84	2,369	0.04	3,553	0.06
79	Erie, Pa.	478,856	7.98	47,804	0.80	49,003	0.82	75,734	1.26	4,731	0.08	8,873	0.15
80	Houston, Tex.	599,008	10.30	71,749	1.23	61,891	1.06	79,462	1.37	1,681	0.03	9,402	0.16
81	Charleston, S. C.	544,403	9.67	40,518	0.72	88,149	1.57	89,817	1.59	7,054	0.13	13,356	0.24
82	Harrisburg, Pa.	452,964	8.13	38,957	0.70	40,498	0.73	24,175	0.43	5,938	0.11	3,762	0.07
83	Tacoma, Wash.	638,549	11.53	66,472	1.20	49,936	0.90	76,715	1.38	3,507	0.06	4,776	0.09
84	Portland, Me.	776,666	14.08	62,600	1.13	81,915	1.48	111,108	2.01	16,066	0.29	7,672	0.14
85	Terre Haute, Ind.	490,799	9.29	25,631	0.49	49,471	0.94	99,702	1.89	2,460	0.05	5,683	0.11
86	Dallas, Tex.	613,332	11.62	40,156	0.76	57,811	1.10	92,048	1.74	8,062	0.15	6,096	0.12
87	Youngstown, Ohio.	539,091	10.24	47,789	0.91	74,675	1.42	83,792	1.50	4,970	0.09	8,890	0.17
88	Fort Wayne, Ind.	378,484	7.43	28,451	0.56	39,078	0.77	65,036	1.28	1,928	0.04	6,075	0.12
89	Holyoke, Mass.	684,936	13.49	57,332	1.13	58,414	1.15	102,469	2.02	4,757	0.09	6,719	0.13
90	Akron, Ohio.	521,120	10.27	30,493	0.60	45,291	0.89	93,989	1.85	1,318	0.03	5,439	0.11

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$636,069	\$12.89	\$58,723	\$1.19	\$62,386	\$1.26	\$73,469	\$1.49	\$3,489	\$0.07	\$7,054	\$0.14
92	Saginaw, Mich.	501,366	10.29	49,199	1.01	47,104	0.97	42,413	0.87	3,270	0.07	3,844	0.08
93	Lincoln, Nebr.	376,395	7.80	28,988	0.60	20,089	0.42	37,439	0.78			3,355	0.07
94	Altoona, Pa.	360,042	7.51	30,368	0.63	31,478	0.66	41,034	0.86	3,590	0.07	4,194	0.09
95	Lancaster, Pa.	276,686	5.87	19,473	0.41	26,146	0.55	18,619	0.40	1,125	0.02	2,122	0.05
96	Spokane, Wash.	764,886	16.27	61,636	1.31	57,906	1.23	90,969	1.94	5,513	0.12	15,465	0.33
97	Covington, Ky.	362,943	7.82	44,943	0.97	42,948	0.92	35,324	0.76	711	0.02	4,262	0.09
98	Birmingham, Ala.	479,284	10.45	41,765	0.91	67,995	1.48	119,000	2.59	11,529	0.25	10,449	0.22
99	South Bend, Ind.	359,499	8.06	24,094	0.54	34,028	0.76	56,549	1.27	3,519	0.08	3,636	0.08
100	Pawtucket, R. I.	566,914	12.82	62,403	1.41	53,795	1.22	63,767	1.44	4,009	0.09	2,558	0.06
101	Bayonne, N. J.	461,595	10.45	37,688	0.85	67,191	1.52	35,838	0.81	3,544	0.08	3,283	0.07
102	Binghamton, N. Y.	424,488	9.69	39,003	0.89	36,099	0.82	36,596	0.84	3,900	0.09	2,891	0.07
103	Butte, Mont.	709,931	16.27	36,627	0.84	100,414	2.30	91,097	2.09	7,150	0.16	8,775	0.20
104	McKeesport, Pa.	366,565	8.44	27,882	0.64	44,983	1.04	38,528	0.89	818	0.02	6,247	0.14
105	Johnstown, Pa.	315,362	7.29	16,499	0.38	37,297	0.86	45,030	1.04			6,364	0.15
106	Augusta, Ga.	345,743	8.02	24,100	0.56	56,909	1.32	60,123	1.39	8,863	0.21	17,919	0.42
107	Dubuque, Iowa.	306,204	7.11	28,478	0.66	29,124	0.68	42,972	1.00	480	0.01	1,714	0.04
108	Mohile, Ala.	232,438	5.42	28,548	0.67	48,330	1.13	33,386	0.78	9,417	0.22	11,097	0.28
109	Sioux City, Iowa.	387,637	9.12	23,427	0.55	34,938	0.82	37,905	0.89	2,642	0.06	2,808	0.07
110	Springfield, Ohio.	402,937	9.58	33,603	0.80	34,288	0.82	53,175	1.26	1,920	0.05	2,732	0.06
111	Topeka, Kans.	366,889	8.76	20,710	0.49	27,930	0.67	40,793	0.97	1,005	0.02	5,631	0.13
112	Allentown, Pa.	250,246	6.02	19,792	0.48	19,443	0.47	30,387	0.73	810	0.02	2,077	0.05
113	Wheeling, W. Va.	375,798	9.06	26,780	0.65	40,010	0.96	49,701	1.20			3,074	0.07
114	East St. Louis, Ill.	507,233	12.38	49,220	1.20	66,681	1.63	72,156	1.76	1,066	0.03	6,454	0.16
115	Montgomery, Ala.	308,703	7.56	27,331	0.67	55,349	1.36	36,992	0.91	1,350	0.03	20,096	0.49
116	Davenport, Iowa.	485,185	11.92	25,903	0.64	32,492	0.80	62,120	1.53	4,116	0.10	3,314	0.08
117	Bay City, Mich.	334,947	8.25	35,795	0.88	29,796	0.73	45,989	1.13	1,157	0.03	1,170	0.03
118	Little Rock, Ark.	284,213	7.11	21,621	0.53	39,517	0.99	50,111	1.25	73	( <sup>1</sup> )	4,762	0.12
119	Passaic, N. J.	363,923	9.14	34,721	0.87	24,746	0.62	33,621	0.84	1,505	0.04	6,743	0.17
120	Atlantic City, N. J.	785,898	19.87	59,081	1.49	96,794	2.45	164,181	4.15	9,389	0.24	8,892	0.22
121	York, Pa.	263,362	6.72	18,036	0.46	24,908	0.64	22,881	0.58	1,403	0.04	4,151	0.11
122	Quincy, Ill.	298,144	7.62	47,626	1.20	24,565	0.63	50,078	1.28	120	( <sup>1</sup> )	1,005	0.03
123	Springfield, Ill.	431,251	11.08	27,260	0.70	51,335	1.32	61,747	1.59	5,490	0.14	5,207	0.13
124	Malden, Mass.	555,468	14.27	62,810	1.60	38,816	1.00	41,321	1.08	4,154	0.11	3,553	0.09
125	Canton, Ohio.	313,229	8.15	26,455	0.69	24,890	0.65	39,790	1.04	3,492	0.09	4,805	0.12

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

## GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$79,690	\$1.04	\$128,636	\$1.68	\$91,990	\$1.20	\$295,056	\$3.84	\$13,595	\$0.18	\$18,254	\$0.24	\$5,790	\$0.08	58
112,281	1.47	188,746	2.47	137,961	1.80	309,095	4.04	2,500	0.03	25,132	0.33	3,563	0.05	59
98,651	1.30	210,146	2.77	64,687	0.85	452,812	5.97	40,525	0.53	39,280	0.52	1,995	0.03	60
87,385	1.18	159,847	2.17	1,800	0.02	433,051	5.87	29,241	0.40	38,701	0.52	1,069	0.01	61
67,424	0.94	133,721	1.87	80,889	1.13	250,143	3.50	17,528	0.24	14,824	0.21	11,461	0.16	62
93,686	1.32	149,573	2.11	73,212	1.03	344,418	4.86	16,431	0.23	31,839	0.45	967	0.01	63
85,965	1.25	100,775	1.47	30,460	0.44			3,554	0.05	14,113	0.21	2,255	0.03	64
22,400	0.33	122,238	1.82	1,989	0.03	265,117	3.94	8,329	0.12	11,886	0.18	9,941	0.15	65
124,639	1.86	89,540	1.34	26,579	0.40	125,487	1.87	5,000	0.07	15,883	0.24	14,601	0.22	66
38,582	0.58	27,576	0.41	16,960	0.25	287,393	4.31	9,331	0.14	16,031	0.24	15,632	0.23	67
29,244	0.44	103,509	1.56	15,832	0.24	219,997	3.31	12,843	0.19	40,452	0.61	7,106	0.11	68
95,865	1.47	140,543	2.16	35,080	0.54	233,598	3.59	15,282	0.23	7,531	0.12	40,902	0.63	69
39,786	0.61	132,786	2.05	17,742	0.27	146,336	2.26	7,473	0.12	9,146	0.14	2,012	0.03	70
98,637	1.54	86,879	1.36	42,920	0.67	333,556	5.20	8,247	0.13	15,075	0.24	778	0.01	71
16,940	0.26	57,519	0.90	5,781	0.09	210,014	3.28			7,944	0.12	1,478	0.02	72
48,148	0.77	105,592	1.68	12,934	0.21	176,340	2.81	6,633	0.11	14,443	0.23	422	0.01	73
36,041	0.58	58,395	0.94	31,407	0.51	162,953	2.62			1,904	0.03	4,453	0.07	74
48,343	0.78	55,413	0.89	13,219	0.21	160,461	2.59	5,000	0.08	973	0.02	5,755	0.09	75
47,591	0.77	104,211	1.68	41,619	0.67	224,760	3.63	11,515	0.19	9,990	0.16	14,737	0.24	76
55,858	0.91	133,406	2.18	3,844	0.06	399,446	6.53	9,087	0.15	10,130	0.17	3,015	0.05	77
20,047	0.33	48,364	0.80			190,756	3.17			2,639	0.04	10,279	0.17	78
11,768	0.20	77,765	1.30	1,324	0.02	185,050	3.08	11,045	0.18	4,737	0.08	1,022	0.02	79
74,601	1.28	98,841	1.70	9,477	0.16	168,619	2.90	4,085	0.07	4,868	0.08	14,332	0.25	80
45,958	0.82	67,808	1.20	81,337	1.44	82,848	1.47	1,600	0.03	18,901	0.34	7,057	0.13	81
43,326	0.75	48,245	0.87	500	0.01	213,509	3.83			20,104	0.36	13,950	0.25	82
48,830	0.88	73,214	1.32	895	0.02	269,763	4.87	7,321	0.13	33,917	0.61	3,203	0.06	83
42,585	0.77	110,807	2.01	73,919	1.34	236,758	4.29	12,488	0.23	17,647	0.32	3,101	0.06	84
28,904	0.55	56,438	1.07	1,870	0.04	206,335	3.91	4,232	0.08	5,032	0.10	5,141	0.10	85
28,643	0.54	171,147	3.24	23,011	0.44	173,764	3.29	4,550	0.09	5,743	0.11	2,301	0.04	86
21,469	0.41	58,578	1.11	12,815	0.24	196,875	3.74	10,641	0.20	4,600	0.09	14,597	0.28	87
24,465	0.48	37,803	0.74			153,953	3.02	7,191	0.14	9,796	0.19	4,708	0.09	88
37,450	0.74	117,504	2.31	60,126	1.18	213,294	4.20	12,000	0.24	13,474	0.27	1,397	0.03	89
15,353	0.30	90,937	1.79	21,097	0.42	202,253	3.99	6,503	0.13	2,718	0.05	5,729	0.11	90

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

\$56,420	\$1.14	\$98,253	\$1.99	\$57,849	\$1.17	\$173,430	\$3.51	\$19,316	\$0.21	\$3,746	\$0.08	\$30,934	\$0.63	91
21,249	0.44	83,190	1.71	16,420	0.34	213,789	4.39	3,369	0.07	6,594	0.14	10,945	0.22	92
22,229	0.46	47,709	0.99	426	0.01	183,334	3.90	6,346	0.13	2,815	0.06	18,765	0.39	93
11,522	0.24	48,728	1.02			186,344	3.89			200	(1)	2,584	0.05	94
16,125	0.34	77,711	1.65	1,619	0.03	111,056	2.36			309	0.01	2,381	0.05	95
34,298	0.73	89,046	1.89	9,611	0.20	326,315	6.94	10,126	0.22	16,350	0.35	47,651	1.01	96
34,965	0.75	52,168	1.12	10,803	0.23	119,065	2.56	6,825	0.15	1,177	0.03	9,702	0.21	97
37,891	0.83	61,359	1.34	16,594	0.36	103,714	2.26			3,271	0.07	5,717	0.12	98
22,871	0.51	57,642	1.29	300	0.01	141,360	3.17	3,970	0.09	10,310	0.23	1,220	0.03	99
37,404	0.85	110,059	2.49	21,796	0.49	198,558	4.49	9,468	0.21	1,921	0.04	1,176	0.03	100
8,990	0.20	80,288	1.82	8,545	0.19	197,920	4.48	4,928	0.11	2,858	0.06	10,522	0.24	101
16,787	0.38	73,806	1.69	54,759	1.25	145,971	3.33	6,354	0.15	7,322	0.17	1,000	0.02	102
46,499	1.07	104,077	2.39	2,700	0.06	275,155	6.31	20,353	0.47	4,446	0.10	12,635	0.29	103
29,787	0.69	48,992	1.13			159,741	3.68	3,252	0.07			6,335	0.15	104
		52,910	1.22			153,937	3.56			1,672	0.04	1,453	0.04	105
17,342	0.40	98,397	2.28	48,451	1.12					7,982	0.19	5,657	0.13	106
22,283	0.52	59,055	1.37			105,207	2.44	7,345	0.17	1,538	0.04	8,008	0.19	107
27,930	0.65	55,503	1.29	12,567	0.29					2,757	0.06	2,903	0.07	108
27,608	0.65	65,733	1.55	200	(1)	182,494	4.29	4,471	0.11	1,333	0.03	4,078	0.10	109
21,913	0.52	72,362	1.72	31,038	0.74	138,830	3.30	4,947	0.12	6,135	0.15	1,994	0.05	110
4,832	0.12	53,454	1.28	337	0.01	183,085	4.37	4,902	0.12	9,941	0.24	14,269	0.34	111
21,616	0.52	41,985	1.01			111,611	2.68			227	0.01	2,298	0.06	112
34,256	0.83	52,061	1.25	5,904	0.14	429,056	3.11	5,727	0.14	54	(1)	29,175	0.70	113
59,717	1.46	66,044	1.61	1,000	0.02	171,384	4.18	6,799	0.17	428	0.01	6,289	0.15	114
37,622	0.92	50,967	1.25	3,585	0.09	67,475	1.65	1,927	0.05	2,601	0.06	3,408	0.08	115
49,906	1.23	94,596	2.08	250	0.01	183,034	4.60	8,790	0.22	19,720	0.48	10,944	0.27	116
1,497	0.04	65,103	1.60	507	0.01	138,899	3.42	6,890	0.17	1,217	0.03	6,927	0.17	117
7,079	0.18	36,638	0.92	15,332	0.38	93,170	2.33			3,266	0.08	12,944	0.32	118
13,675	0.34	51,672	1.30	18,186	0.46	166,095	4.17	6,726	0.17	2,964	0.07	3,269	0.08	119
92,255	2.33	188,567	4.77	26,284	0.66	121,590	3.07	7,124	0.18	100	(1)	11,641	0.29	120
14,500	0.37	45,244	1.18	1,129	0.03	124,424	3.18			2,109	0.05	3,577	0.09	121
14,295	0.37	37,680	0.96	5,090	0.13	104,574	2.67	4,001	0.10	8,642	0.22	1,068	0.03	122
31,390	0.81	55,814	1.43	6,582	0.17	132,109	3.39	8,246	0.21	32,669	0.84	13,472	0.35	123
31,993	0.82	89,110	2.29	35,589	0.91	203,073	5.22	11,409	0.29	28,993	0.74	4,637	0.12	124
17,946	0.47	54,262	1.41	1,562	0.04	126,354	3.29	5,849	0.15	2,907	0.08	4,917	0.13	125



## STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE 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 1906—Continued.

City number.	CITY.	ALL GENERAL AND SPECIAL SERVICE EXPENSES.		I.—GENERAL GOVERNMENT.		II.—PROTECTION OF LIFE AND PROPERTY.						III.—HEALTH CONSERVATION AND SANITATION.	
						Police department.		Fire department.		All other.		Health conservation.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
126	Chester, Pa.	\$259,273	\$6.82	\$26,538	\$0.70	\$25,945	\$0.68	\$29,513	\$0.78	\$261	\$0.01	\$2,701	\$0.07
127	Salem, Mass.	507,565	13.37	28,485	0.75	46,946	1.24	39,793	1.05	14,262	0.38	8,225	0.22
128	Haverhill, Mass.	534,771	14.09	34,992	0.92	36,299	0.96	51,435	1.35	5,169	0.14	4,340	0.11
129	Chelsea, Mass.	483,633	12.75	37,640	0.99	51,664	1.36	43,902	1.16	8,972	0.24	5,918	0.16
130	Superior, Wis.	401,906	10.68	35,000	0.93	25,947	0.69	71,033	1.89	1,396	0.04	10,288	0.27
131	Newton, Mass.	800,754	21.37	85,618	2.28	73,904	1.97	56,838	1.52	12,359	0.33	10,328	0.28
132	Newcastle, Pa.	270,184	7.33	21,019	0.57	18,495	0.50	30,257	0.82	1,254	0.03	2,017	0.05
133	South Omaha, Nebr.	248,326	6.75	29,247	0.80	18,075	0.49	20,332	0.55	3,879	0.11	1,948	0.05
134	Jacksonville, Fla.	417,900	11.39	29,440	0.80	70,219	1.91	66,411	1.81	4,585	0.13	15,675	0.43
135	Rockford, Ill.	292,751	8.12	19,201	0.53	22,181	0.62	36,129	1.00	1,103	0.03	2,339	0.06
136	Knoxville, Tenn.	257,397	7.14	19,608	0.54	31,939	0.89	49,810	1.38	1,767	0.05	4,245	0.12
137	Elmira, N. Y.	360,019	10.07	42,564	1.19	33,201	0.93	59,370	1.66	988	0.03	5,385	0.15
138	Joplin, Mo.	172,059	4.82	14,632	0.41	19,388	0.54	22,721	0.64	850	0.02	3,667	0.10
139	Wichita, Kans.	281,368	7.92	17,812	0.50	22,074	0.62	42,687	1.20	255	0.01	1,978	0.06
140	Galveston, Tex.	390,101	11.35	27,020	0.79	39,436	1.15	51,287	1.49	1,016	0.03	10,893	0.32
141	Chattanooga, Tenn.	325,311	9.49	18,962	0.55	52,757	1.54	56,167	1.64	2,969	0.09	11,257	0.33
142	New Britain, Conn.	313,971	9.31	29,909	0.89	24,964	0.79	30,425	0.90	1,380	0.04	1,789	0.05
143	Fitchburg, Mass.	462,965	13.89	32,336	0.97	38,397	1.15	68,236	2.05	3,587	0.11	3,922	0.12
144	Woonsocket, R. I.	306,838	9.30	22,861	0.69	32,837	1.00	46,023	1.39	2,650	0.08	1,403	0.04
145	Auburn, N. Y.	335,710	10.18	30,458	0.92	26,695	0.81	49,347	1.50	2,841	0.09	3,646	0.11
146	Racine, Wis.	309,258	9.39	22,560	0.69	13,345	0.41	44,528	1.35	225	0.01	1,744	0.05
147	Macon, Ga.	210,872	6.45	23,783	0.73	48,250	1.48	57,633	1.76	5,053	0.15	4,076	0.12
148	Kalamazoo, Mich.	306,355	9.43	25,274	0.78	19,232	0.59	30,506	0.94	1,717	0.05	3,922	0.12
149	Joliet, Ill.	319,234	9.92	14,307	0.44	22,645	0.70	27,684	0.86	8,700	0.27	5,440	0.17
150	Oshkosh, Wis.	277,993	8.96	16,640	0.54	14,097	0.45	43,137	1.39	735	0.02	1,589	0.05
151	Sacramento, Cal.	564,596	18.20	41,606	1.34	47,332	1.53	68,387	2.20	3,720	0.12	5,495	0.18
152	Taunton, Mass.	350,912	11.34	25,696	0.83	39,972	1.29	38,773	1.25	3,789	0.11	2,924	0.09
153	Pueblo, Colo.	561,115	18.20	43,267	1.40	55,449	1.80	77,830	2.52	3,596	0.12	10,036	0.33
154	Newport, Ky.	193,781	6.39	21,994	0.73	23,491	0.77	13,155	0.43	568	0.02	1,293	0.04
155	West Hoboken, N. J.	231,629	7.65	21,425	0.71	39,813	1.31	16,044	0.53	475	0.02	1,311	0.04
156	Everett, Mass.	372,164	12.38	29,368	0.98	30,431	1.01	27,776	0.92	3,345	0.11	2,653	0.09
157	La Crosse, Wis.	259,781	8.92	27,499	0.94	19,720	0.68	39,855	1.37	43	( <sup>1</sup> )	1,518	0.05
158	Fort Worth, Tex.	320,757	( <sup>2</sup> )	35,325	( <sup>2</sup> )	36,369	( <sup>2</sup> )	44,634	( <sup>2</sup> )	3,435	( <sup>2</sup> )	6,072	( <sup>2</sup> )

Comparative summary for 148 cities, grouped

Grand total: <sup>1</sup>													
1906		\$329,560,031	\$14.60	\$34,089,572	\$1.51	\$45,319,353	\$2.01	\$34,092,960	\$1.51	\$6,029,621	\$0.27	\$5,212,831	\$0.23
1905		305,685,798	13.89	30,596,552	1.39	43,148,400	1.96	32,123,170	1.46	5,962,908	0.27	4,900,715	0.22
1904		295,225,352	13.75	29,021,985	1.35	42,094,710	1.96	30,503,606	1.42	5,610,432	0.26	4,708,595	0.22
1903		278,780,179	13.34	31,942,746	1.53	40,137,200	1.92	28,100,475	1.34	5,450,436	0.26	4,700,055	0.23
1902		272,616,313	13.36	33,546,655	1.64	38,667,694	1.90	27,044,428	1.33	3,624,686	0.18	4,399,624	0.22
Group I:													
1906		217,850,539	17.24	24,371,136	1.93	32,953,763	2.61	20,117,995	1.59	4,971,983	0.39	3,634,102	0.29
1905		199,436,933	16.18	21,735,462	1.76	31,380,104	2.55	18,807,632	1.53	5,037,902	0.41	3,269,538	0.27
1904		193,919,166	16.10	20,680,406	1.72	30,807,822	2.56	17,824,341	1.48	4,765,483	0.40	3,135,770	0.26
1903		183,372,597	15.62	22,361,694	1.90	29,527,804	2.61	16,686,696	1.42	4,688,847	0.40	3,030,096	0.26
1902		182,239,391	15.88	24,167,606	2.11	28,655,168	2.50	15,831,657	1.38	2,884,417	0.25	2,926,799	0.26
Group II:													
1906		51,465,657	12.11	4,592,288	1.08	5,918,353	1.39	6,318,474	1.49	522,349	0.12	710,408	0.17
1905		48,939,058	11.80	4,082,133	0.98	5,710,785	1.38	6,039,985	1.46	453,395	0.11	727,686	0.18
1904		46,148,815	11.43	3,862,563	0.96	5,392,519	1.34	5,788,898	1.43	437,281	0.11	678,256	0.17
1903		43,279,219	11.07	4,446,335	1.19	5,010,605	1.28	5,190,913	1.33	372,714	0.10	816,501	0.21
1902		40,399,607	10.62	4,144,399	1.09	4,738,990	1.25	5,412,010	1.42	331,459	0.09	577,374	0.15
Group III:													
1906		37,108,067	10.96	3,238,876	0.96	4,124,827	1.22	4,735,811	1.40	339,177	0.10	540,881	0.16
1905		35,376,631	10.72	2,995,313	0.91	3,878,789	1.18	4,555,314	1.38	305,749	0.09	555,164	0.17
1904		34,431,054	10.74	2,822,974	0.88	3,773,360	1.18	4,271,924	1.33	265,905	0.08	533,204	0.17
1903		32,289,870	10.34	2,965,691	0.95	3,622,711	1.16	3,905,757	1.25	230,119	0.08	555,392	0.18
1902		31,411,845	10.31	3,348,969	1.10	3,423,947	1.12	3,634,850	1.19	276,523	0.09	539,834	0.18
Group IV: <sup>2</sup>													
1906		23,135,768	10.06	1,887,272	0.82	2,322,410	1.01	2,920,680	1.27	196,112	0.09	327,440	0.14
1905		21,834,176	9.79	1,783,624	0.80	2,178,742	0.97	2,720,239	1.21	165,862	0.07	348,297	0.16
1904		20,726,318	9.51	1,658,042	0.76	2,121,000	0.97	2,618,442	1.20	141,763	0.07	361,365	0.17
1903		19,838,484	9.33	1,969,026	0.93	1,976,080	0.93	2,367,109	1.11	149,756	0.07	358,066	0.17
1902		18,565,470	8.95	1,885,681	0.91	1,849,559	0.89	2,165,911	1.04	132,287	0.06	355,617	0.17

<sup>1</sup> Less than 1 cent.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.



# GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

and the number assigned to each, see page 83.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$14,330	\$0.38	\$36,594	\$0.96			\$112,994	\$2.97			\$4,589	\$0.12	\$5,808	\$0.15	126
25,735	0.68	84,850	2.24	\$75,795	\$2.00	144,568	3.81	\$9,203	\$0.24	22,294	0.59	7,409	0.20	127
19,386	0.51	84,241	2.22	78,666	2.07	188,159	4.96	15,239	0.40	16,480	0.43	365	0.01	128
34,867	0.92	69,588	1.83	41,621	1.10	166,036	4.38	4,654	0.12	13,339	0.35	5,432	0.14	129
10,823	0.29	63,738	1.69	345	0.01	167,865	4.46	4,761	0.13	3,154	0.08	7,556	0.20	130
65,062	1.74	117,820	3.14	40,411	1.08	251,873	6.72	16,061	0.43	30,659	0.82	39,821	1.06	131
12,016	0.33	39,075	1.06	14,321	0.39	121,559	3.30			460	0.01	9,711	0.26	132
3,926	0.11	32,724	0.89	2,585	0.07	116,085	3.16	4,046	0.11	658	0.02	14,821	0.40	133
87,586	2.39	96,518	2.63	11,758	0.32			4,527	0.12	29,704	0.81	1,477	0.04	134
24,066	0.67	43,071	1.19	1,072	0.03	129,606	3.60	11,214	0.31	1,966	0.05	803	0.02	135
17,146	0.48	41,377	1.15	12,761	0.35	65,419	1.81			72	(1)	13,253	0.37	136
9,392	0.26	59,519	1.67	20,472	0.57	116,689	3.27	2,500	0.07	7,289	0.20	2,640	0.07	137
4,247	0.12	21,532	0.60	20,345	0.01	75,090	2.11	3,308	0.09	1,944	0.05	4,335	0.12	138
10,323	0.29	58,094	1.63	1,900	0.05	115,054	3.24	2,666	0.08	4,606	0.13	3,919	0.11	139
38,497	1.12	69,145	2.01	43,119	1.26	81,368	2.37			979	0.03	27,341	0.80	140
30,217	0.88	39,986	1.17	28,470	0.83	71,596	2.09	4,013	0.12	7,970	0.23	947	0.03	141
22,448	0.67	47,247	1.40	30,001	0.89	117,903	3.50	4,000	0.12	8,775	0.22	3,230	0.10	142
22,865	0.69	92,572	2.78	57,328	1.72	129,398	3.88	6,593	0.20	3,848	0.12	3,883	0.12	143
19,929	0.60	64,847	1.97	13,952	0.42	96,614	2.93	2,045	0.06	2,789	0.08	838	0.03	144
16,077	0.49	70,405	2.14	23,559	0.71	107,676	3.27	4,000	0.12	776	0.02	230	0.01	145
12,231	0.37	52,842	1.60	10,665	0.32	135,673	4.12	4,801	0.15	4,743	0.14	5,901	0.18	146
14,778	0.45	38,160	1.17	10,716	0.33			840	0.03	4,487	0.14	3,096	0.09	147
7,098	0.22	69,197	2.13	7,109	0.22	134,091	4.13	3,513	0.11	3,015	0.09	1,681	0.05	148
20,550	0.64	36,829	1.14			160,988	5.00	8,144	0.25	9,147	0.28	4,800	0.15	149
10,845	0.35	57,082	1.84	9,153	0.29	113,089	3.64	4,904	0.16	3,763	0.12	2,969	0.10	150
61,919	2.00	117,321	3.78	6,773	0.22	185,452	5.98	11,176	0.36	14,618	0.47	797	0.03	151
17,642	0.57	44,473	1.44	34,755	1.12	126,825	4.10	7,844	0.24	2,964	0.10	6,155	0.20	152
9,531	0.31	33,159	3.02	1,350	0.04	225,251	7.31	5,425	0.18	31,622	1.03	4,609	0.15	153
13,793	0.45	27,366	0.90	7,136	0.24	73,640	2.43	4,156	0.14	551	0.02	6,638	0.22	154
13,932	0.46	28,241	0.93	3,104	0.10	98,715	3.26	2,830	0.09	852	0.03	4,887	0.16	155
25,070	0.83	44,192	1.47	16,280	0.54	172,055	5.72	4,888	0.16	14,201	0.47	1,905	0.06	156
6,231	0.21	45,746	1.57			108,423	3.72	3,000	0.10	3,810	0.13	3,936	0.14	157
10,042	(2)	44,188	(2)	12,607	(2)	111,325	(2)	4,606	(2)	1,295	(2)	10,859	(2)	158

according to population in 1906: 1902 to 1906.

\$26,780,176	\$1.19	\$38,989,654	\$1.73	\$20,801,724	\$0.92	\$95,914,062	\$4.25	\$4,440,431	\$0.20	\$11,220,347	\$0.50	\$6,669,300	\$0.30
24,968,052	1.13	36,799,849	1.67	19,451,335	0.88	87,875,561	3.99	4,156,880	0.19	10,293,423	0.47	5,408,973	0.25
23,483,783	1.09	36,393,256	1.70	19,107,230	0.89	86,641,382	4.04	4,178,723	0.19	8,462,241	0.39	5,019,410	0.23
20,995,319	1.00	33,518,845	1.60	18,139,022	0.87	80,987,430	3.87	4,068,318	0.19	7,262,528	0.35	3,437,805	0.16
18,577,678	0.91	35,051,778	1.72	17,523,992	0.86	75,224,638	3.69	3,309,333	0.16	12,244,365	0.60	3,401,472	0.17
18,753,131	1.48	22,241,542	1.76	15,732,630	1.25	58,621,199	4.64	2,925,010	0.23	8,417,744	0.67	5,110,304	0.40
17,632,491	1.43	20,117,199	1.63	14,514,605	1.18	52,843,799	4.29	2,719,300	0.22	7,736,927	0.63	3,641,944	0.30
16,946,520	1.41	19,667,459	1.63	14,225,893	1.18	53,755,257	4.46	2,858,897	0.24	6,144,923	0.51	3,106,394	0.26
15,081,544	1.28	17,824,623	1.52	13,441,385	1.14	50,261,752	4.28	2,692,959	0.23	6,356,062	0.46	2,469,135	0.21
13,097,406	1.14	19,922,333	1.74	12,779,514	1.11	46,696,328	4.07	2,186,239	0.19	10,504,861	0.92	2,587,063	0.23
3,718,510	0.88	7,510,017	1.77	2,377,157	0.56	16,984,661	4.00	707,192	0.17	1,479,117	0.35	627,131	0.15
3,402,076	0.82	7,565,086	1.82	2,331,277	0.56	15,797,865	3.81	643,704	0.16	1,404,382	0.34	780,754	0.19
2,990,916	0.74	7,519,580	1.86	2,222,914	0.55	14,617,480	3.62	583,744	0.14	1,245,764	0.31	808,900	0.20
2,670,017	0.68	7,179,465	1.84	2,112,738	0.54	13,405,944	3.43	684,074	0.17	1,050,602	0.27	139,311	0.04
2,351,265	0.62	6,825,297	1.79	1,923,158	0.51	12,546,537	3.30	528,091	0.14	960,400	0.25	60,627	0.02
2,777,755	0.82	5,410,118	1.60	1,749,503	0.52	12,296,913	3.63	503,126	0.15	938,204	0.28	452,876	0.13
2,608,203	0.79	5,382,838	1.63	1,697,974	0.51	11,667,389	3.54	479,236	0.15	842,075	0.26	407,587	0.12
2,393,457	0.75	5,587,711	1.74	1,773,233	0.55	11,134,042	3.47	457,081	0.14	786,906	0.25	631,248	0.20
2,245,840	0.72	5,077,705	1.63	1,668,542	0.53	10,488,320	3.36	427,258	0.14	659,153	0.21	434,391	0.14
2,167,985	0.71	5,039,918	1.65	1,833,513	0.60	9,739,285	3.20	371,525	0.12	596,465	0.20	440,031	0.14
1,530,780	0.67	3,827,977	1.67	942,434	0.41	8,011,289	3.49	305,103	0.13	385,282	0.17	478,989	0.21
1,325,282	0.59	3,734,776	1.67	907,479	0.41	7,566,508	3.38	314,640	0.14	310,039	0.14	578,688	0.26
1,152,890	0.53	3,618,506	1.66	886,190	0.41	7,134,603	3.27	279,001	0.13	284,648	0.13	472,868	0.22
997,918	0.47	3,437,052	1.62	916,357	0.43	6,811,414	3.20	264,027	0.12	196,711	0.09	394,968	0.19
961,022	0.46	3,264,290	1.57	987,807	0.48	6,242,438	3.01	223,478	0.11	183,639	0.09	313,751	0.15

\*Not including Bay City, Mich.; Wichita, Kans.; New Britain, Conn.; Macon, Ga.; Kalamazoo, Mich.; Pueblo, Colo.; Newport, Ky.; West Hoboken, N. J.; Everett, Mass.; or Fort Worth, Tex.

## STATISTICS OF CITIES.

TABLE 32.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup> 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

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.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
	Grand total.....	10.3	13.7	10.4	1.8	1.6	8.1	11.9	6.3	29.2	1.3	3.4	2.0
	Group I.....	11.2	15.1	9.2	2.3	1.7	8.6	10.2	7.2	26.9	1.3	3.9	2.3
	Group II.....	8.9	11.5	12.3	1.0	1.4	7.2	14.6	4.6	33.0	1.4	2.9	1.2
	Group III.....	8.7	11.1	12.8	0.9	1.5	7.5	14.6	4.7	33.1	1.4	2.5	1.2
	Group IV.....	8.3	10.1	12.6	0.8	1.4	6.3	16.5	3.9	35.0	1.3	1.7	2.0

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	11.3	15.9	8.3	2.7	2.1	8.7	7.9	8.6	27.5	1.3	3.0	2.7
2	Chicago, Ill.....	9.1	17.3	9.3	1.3	1.1	7.8	7.9	1.5	30.7	1.2	7.6	5.2
3	Philadelphia, Pa.....	14.3	15.5	6.3	3.2	1.6	6.5	12.4	8.2	26.6	1.5	3.4	0.5
4	St. Louis, Mo.....	12.4	15.0	10.0	1.8	1.4	12.0	15.4	7.5	21.5	0.7	2.1	0.2
5	Boston, Mass.....	13.6	11.4	8.3	1.7	1.1	9.8	11.8	10.1	21.8	2.0	5.9	2.6
6	Baltimore, Md.....	12.3	15.9	9.9	1.1	1.7	9.0	10.8	8.4	26.0	0.7	3.9	0.2
7	Cleveland, Ohio.....	6.4	11.6	11.6	1.0	1.8	8.4	12.1	5.2	33.9	2.4	4.2	1.6
8	Buffalo, N. Y.....	6.6	16.1	15.9	0.6	0.9	9.5	14.5	2.4	27.7	1.8	3.5	0.5
9	Pittsburg, Pa.....	5.7	11.9	12.2	2.4	1.7	11.7	14.2	3.0	28.5	3.5	3.5	2.0
10	San Francisco, Cal.....	19.7	15.4	12.0	4.2	1.3	3.2	12.0	6.6	18.6	0.6	3.6	2.9
11	Detroit, Mich.....	8.1	15.1	14.8	0.5	1.0	7.8	13.3	2.9	30.1	1.6	4.3	0.6
12	Cincinnati, Ohio.....	7.1	14.5	13.0	1.0	1.1	8.6	14.0	9.3	23.9	.....	1.5	0.9
13	Milwaukee, Wis.....	7.2	11.0	16.4	0.6	1.4	14.0	12.2	0.6	31.7	2.0	2.4	0.6
14	New Orleans, La.....	12.2	9.4	13.4	2.9	3.4	12.6	13.5	2.7	21.0	0.5	1.6	6.7
15	Washington, D. C.....	8.8	14.1	7.5	3.6	1.1	7.1	12.5	14.7	24.8	0.7	4.6	0.4

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	7.8	13.9	10.8	0.7	2.0	8.6	9.2	6.1	37.3	1.5	1.3	0.7
17	Minneapolis, Minn.....	6.4	8.8	11.8	0.9	1.1	5.8	20.8	3.2	35.7	1.7	3.4	0.3
18	Jersey City, N. J.....	10.9	21.3	12.2	0.5	0.8	5.2	11.7	2.4	31.8	1.1	1.4	0.8
19	Louisville, Ky.....	7.5	12.8	14.2	1.3	1.3	8.0	13.6	8.0	26.9	1.7	3.0	1.7
20	Indianapolis, Ind.....	4.0	10.3	16.6	0.6	1.2	6.7	14.5	2.8	37.9	1.7	2.9	0.6
21	St. Paul, Minn.....	6.2	10.2	12.1	0.6	1.0	7.4	18.7	3.0	31.2	1.6	5.4	2.7
22	Providence, R. I.....	7.5	14.1	13.8	1.0	0.8	7.6	15.8	4.7	30.7	0.8	2.5	0.7
23	Rochester, N. Y.....	9.6	11.7	12.9	1.1	1.4	10.8	15.5	5.9	27.1	.....	3.3	0.7
24	Kansas City, Mo.....	11.6	12.3	11.2	0.9	1.0	6.2	11.9	2.1	35.5	1.5	4.6	1.0
25	Toledo, Ohio.....	9.8	11.3	13.9	0.6	1.6	5.3	14.7	1.5	35.5	1.2	2.9	1.8
26	Denver, Colo.....	22.4	7.1	7.0	2.0	1.8	5.1	10.7	7.2	30.0	1.4	4.6	1.1
27	Columbus, Ohio.....	9.1	10.7	14.5	0.6	1.4	9.6	10.7	2.0	34.6	1.0	0.9	4.9
28	Allegheny, Pa.....	6.0	10.5	11.3	1.5	1.4	7.6	15.3	5.1	34.7	1.7	3.8	1.1
29	Los Angeles, Cal.....	9.9	10.1	9.3	2.8	1.8	6.7	19.1	1.9	31.4	1.9	4.1	0.9
30	Worcester, Mass.....	6.0	8.9	11.5	0.5	1.5	7.8	15.8	10.2	33.5	1.8	2.3	0.2
31	Memphis, Tenn.....	4.7	12.3	16.9	1.3	2.5	9.3	19.8	3.9	20.6	0.7	6.6	1.4
32	Omaha, Nebr.....	12.0	8.3	10.9	1.8	1.1	4.8	14.0	.....	39.1	1.3	2.8	3.9
33	New Haven, Conn.....	9.4	15.0	12.5	0.4	0.7	4.6	15.2	6.5	31.4	1.1	2.4	0.6
34	Syracuse, N. Y.....	10.8	10.1	12.1	0.6	2.3	9.9	11.8	7.1	29.8	1.9	2.0	1.7
35	Scranton, Pa.....	7.4	7.3	7.9	1.2	1.2	3.8	11.9	10.0	45.4	1.1	0.7	2.2
36	St. Joseph, Mo.....	7.6	11.2	16.2	0.6	1.4	3.9	13.6	1.7	36.6	1.8	1.6	3.9
37	Paterson, N. J.....	5.7	10.9	18.4	0.2	1.6	7.5	9.5	3.8	37.5	1.4	2.6	0.8
38	Portland, Oreg.....	6.2	10.1	16.7	0.7	0.7	6.5	15.9	0.1	38.8	1.2	2.2	0.9
39	Fall River, Mass.....	7.0	11.6	11.6	0.2	1.0	6.9	17.5	10.2	30.4	1.4	1.4	0.8
40	Atlanta, Ga.....	7.0	15.1	12.3	0.9	1.6	12.6	18.8	7.1	19.9	0.9	2.5	1.2
41	Seattle, Wash.....	9.6	9.1	12.4	1.4	1.4	6.3	17.3	1.0	37.0	2.0	1.7	0.8
42	Dayton, Ohio.....	7.5	12.3	11.3	0.7	1.2	9.4	13.6	6.4	34.9	1.4	0.6	0.7

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	10.3	9.2	14.7	0.4	1.7	2.0	11.8	2.9	39.2	2.8	2.0	3.1
44	Cambridge, Mass.....	6.9	10.2	7.6	1.4	2.1	9.4	17.2	5.3	33.0	1.8	4.7	0.4
45	Albany, N. Y.....	13.6	14.0	14.3	1.1	1.1	4.5	10.8	3.8	28.5	1.0	6.7	0.5
46	Hartford, Conn.....	7.8	11.0	11.5	0.6	1.0	7.0	12.3	8.3	34.9	0.9	3.6	1.2
47	Lowell, Mass.....	8.7	11.4	11.2	0.7	1.0	7.8	14.5	10.4	30.6	1.1	2.0	0.4
48	Reading, Pa.....	7.2	8.9	5.8	0.4	0.7	13.1	24.1	.....	36.0	1.3	1.5	1.1
49	Richmond, Va.....	12.2	12.4	13.9	1.5	1.9	10.0	14.4	6.4	22.6	0.1	3.0	1.5
50	Trenton, N. J.....	6.8	12.6	11.4	0.5	1.4	7.9	11.8	3.3	38.6	2.3	2.4	1.2
51	Wilmington, Del.....	8.4	15.1	10.1	1.6	1.5	9.0	12.2	0.3	36.5	1.8	2.9	0.6
52	Camden, N. J.....	7.3	13.7	13.4	0.6	1.3	4.4	14.1	1.5	40.7	1.1	0.8	1.2
53	Nashville, Tenn.....	6.3	12.4	12.4	0.5	2.1	8.1	16.6	3.8	27.7	1.0	2.0	7.0
54	Bridgeport, Conn.....	8.3	10.0	13.1	0.4	0.6	7.8	17.3	9.5	27.1	1.5	2.8	1.7
55	Lynn, Mass.....	7.6	10.0	10.6	1.8	2.1	8.1	14.7	9.5	28.6	1.5	4.6	1.0
56	Des Moines, Iowa.....	5.5	9.0	17.3	0.6	0.9	4.0	11.7	0.2	44.5	1.4	3.8	1.1
57	Kansas City, Kans.....	7.8	9.6	15.9	0.1	1.9	2.9	15.7	0.7	40.3	1.2	0.4	3.5

<sup>1</sup> For aggregates, see Table 31.

## GENERAL TABLES.

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TABLE 32.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup>  
1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

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.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
58	New Bedford, Mass.	7.5	13.3	9.1	0.7	1.5	8.5	13.8	9.9	31.6	1.5	2.0	0.6
59	Troy, N. Y.	10.7	12.0	8.5	1.1	0.8	9.6	16.2	11.9	26.6	0.2	2.2	0.3
60	Springfield, Mass.	5.4	8.0	12.6	0.3	1.2	7.9	16.8	5.2	36.1	3.2	3.1	0.2
61	Oakland, Cal.	13.1	10.4	11.9	2.2	1.2	7.1	13.0	0.1	35.3	2.4	3.2	0.1
62	Lawrence, Mass.	5.8	9.7	10.0	0.6	0.9	8.5	16.9	10.3	31.7	2.2	1.9	1.5
63	Somerville, Mass.	6.6	8.8	7.9	1.4	1.9	9.7	15.5	7.6	35.6	1.7	3.3	0.1
64	Savannah, Ga.	10.9	21.2	17.6	0.8	3.3	16.8	19.7	5.9	—	0.7	2.8	0.4
65	Duluth, Minn.	10.8	8.8	19.1	1.3	2.0	2.9	16.0	0.3	34.8	1.1	1.6	1.3
66	Norfolk, Va.	10.4	16.1	11.8	1.4	2.9	17.8	12.8	3.8	17.9	0.7	2.3	2.1
67	Hoboken, N. J.	7.6	19.3	14.2	0.5	1.0	5.4	3.8	2.4	40.0	1.3	2.2	2.2
68	Peoria, Ill.	7.2	13.7	18.4	1.4	1.4	4.0	14.0	2.1	29.7	1.7	5.5	1.0
69	Utica, N. Y.	8.9	6.4	12.8	0.3	1.2	11.9	17.4	4.3	28.9	1.9	0.9	5.1
70	Manchester, N. H.	8.4	9.3	18.1	0.5	1.7	6.9	23.2	3.1	25.5	1.3	1.6	0.4
71	Yonkers, N. Y.	9.8	11.0	14.5	0.7	1.8	10.5	9.2	4.6	35.4	0.9	1.6	0.1
72	Evansville, Ind.	7.5	12.2	15.2	0.4	1.4	3.6	12.2	1.2	44.4	—	1.7	0.3
73	San Antonio, Tex.	9.1	9.4	14.1	1.5	3.1	8.3	18.2	2.2	30.4	1.1	2.5	0.1
74	Elizabeth, N. J.	7.8	15.2	14.0	(2)	2.3	7.4	12.0	6.5	33.6	—	0.4	0.9
75	Schenectady, N. Y.	13.0	12.0	15.1	2.2	1.8	9.3	10.7	2.6	31.0	1.0	0.2	1.1
76	Waterbury, Conn.	9.8	9.0	10.6	0.6	0.8	7.2	15.9	6.3	34.2	1.8	1.5	2.2
77	Salt Lake City, Utah	14.0	8.2	7.0	0.7	1.6	6.2	14.9	0.4	44.5	1.0	1.1	0.3
78	Wilkesbarre, Pa.	7.8	12.8	12.2	0.6	0.9	4.8	11.7	—	46.1	—	0.6	2.5
79	Erie, Pa.	10.0	10.2	15.8	1.0	1.9	2.5	16.2	0.3	38.6	2.3	1.0	0.2
80	Houston, Tex.	12.0	10.3	13.3	0.3	1.6	12.5	16.5	1.6	28.1	0.7	0.8	2.4
81	Charleston, S. C.	7.4	16.2	16.5	1.3	2.5	8.4	12.5	14.9	15.2	0.3	3.5	1.3
82	Harrisburg, Pa.	8.6	8.9	5.3	1.3	0.8	9.6	10.7	0.1	47.1	—	4.4	3.1
83	Tacoma, Wash.	10.4	7.8	12.0	0.5	0.7	7.6	11.5	0.1	42.2	1.1	5.3	0.5
84	Portland, Me.	8.1	10.5	14.3	2.1	1.0	5.5	14.3	9.5	30.5	1.6	2.3	0.4
85	Terre Haute, Ind.	5.2	10.1	20.3	0.5	1.2	5.9	11.5	0.4	42.0	0.9	1.0	1.0
86	Dallas, Tex.	6.5	9.4	15.0	1.3	1.0	4.7	27.9	3.8	28.3	0.7	0.9	0.4
87	Youngstown, Ohio	8.9	13.8	15.5	0.9	1.6	4.0	10.9	2.4	36.5	2.0	0.9	2.7
88	Fort Wayne, Ind.	7.5	10.3	17.2	0.5	1.6	6.5	10.0	—	40.7	1.9	2.6	1.2
89	Holyoke, Mass.	8.4	8.5	15.0	0.7	1.0	5.5	17.2	8.8	31.1	1.8	2.0	0.2
90	Akron, Ohio	5.9	8.7	18.0	0.3	1.0	2.9	17.5	4.0	38.8	1.2	0.5	1.1

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	9.2	9.8	11.6	0.5	1.1	8.9	15.4	9.1	27.3	1.6	0.6	4.9
92	Saginaw, Mich.	9.8	9.4	8.5	0.7	0.8	4.2	16.6	3.3	42.6	0.7	1.3	2.2
93	Lincoln, Nebr.	7.7	5.3	9.9	—	0.9	5.9	12.7	0.1	50.0	1.7	0.7	5.0
94	Altoona, Pa.	8.4	8.7	11.4	1.0	1.2	3.2	13.5	—	51.8	—	0.1	0.7
95	Lancaster, Pa.	7.0	9.4	6.7	0.4	0.8	5.8	28.1	0.6	40.1	—	0.1	0.9
96	Spokane, Wash.	8.1	7.6	11.9	0.7	2.0	4.5	11.6	1.3	42.7	1.3	2.1	6.2
97	Covington, Ky.	12.4	11.8	9.7	0.2	1.2	9.6	14.4	3.0	32.8	1.9	0.3	2.7
98	Birmingham, Ala.	8.7	14.2	24.8	2.4	2.2	7.9	12.8	3.5	21.6	—	0.7	1.2
99	South Bend, Ind.	6.7	9.5	15.7	1.0	1.0	6.4	16.0	0.1	39.3	1.1	2.9	0.3
100	Pawtucket, R. I.	11.0	9.5	11.2	0.7	0.5	6.6	19.4	3.8	35.0	1.7	0.3	0.2
101	Bayonne, N. J.	8.2	14.6	7.8	0.8	0.7	1.9	17.4	1.9	42.9	1.1	0.6	2.3
102	Binghamton, N. Y.	9.2	8.5	8.6	0.9	0.7	4.0	17.4	12.9	34.4	1.5	1.7	0.2
103	Butte, Mont.	5.2	14.1	12.8	1.0	1.2	6.5	14.7	0.4	38.8	2.9	0.6	1.8
104	McKeesport, Pa.	7.6	12.3	10.5	0.2	1.7	8.1	13.4	—	43.6	0.9	—	1.7
105	Johnstown, Pa.	5.2	11.8	14.3	—	2.0	—	16.8	—	48.8	—	0.5	0.5
106	Augusta, Ga.	7.0	16.5	17.4	2.6	5.2	5.0	28.5	14.0	—	—	2.3	1.6
107	Dubuque, Iowa	9.3	9.5	14.0	0.2	0.6	7.3	19.3	—	34.4	2.4	0.5	2.6
108	Mobile, Ala.	12.3	20.8	14.4	4.1	4.8	12.0	23.9	5.4	—	—	1.2	1.2
109	Sioux City, Iowa	6.0	9.0	9.8	0.7	0.7	7.1	17.0	0.1	47.1	1.2	0.3	1.1
110	Springfield, Ohio	8.3	8.5	13.2	0.5	0.7	5.4	18.0	7.7	34.5	1.2	1.5	0.5
111	Topeka, Kans.	5.6	7.6	11.1	0.3	1.5	1.3	14.6	0.1	49.9	1.3	2.7	3.9
112	Allentown, Pa.	7.9	7.8	12.1	0.3	0.8	8.6	16.8	—	44.6	—	0.1	0.9
113	Wheeling, W. Va.	7.1	10.6	13.2	—	0.8	9.1	13.9	1.6	34.3	1.5	(2)	7.8
114	East St. Louis, Ill.	9.7	13.1	14.2	0.2	1.3	11.8	13.0	0.2	33.8	1.3	0.1	1.2
115	Montgomery, Ala.	8.9	17.9	12.0	0.4	6.5	12.2	16.5	1.2	21.9	0.6	0.8	1.1
116	Davenport, Iowa	5.3	6.7	12.8	0.8	0.7	10.3	17.4	0.1	37.7	1.8	4.1	2.3
117	Bay City, Mich.	10.7	8.9	13.7	0.3	0.3	0.4	19.4	0.2	41.5	2.1	0.4	2.1
118	Little Rock, Ark.	7.5	13.9	17.6	(2)	1.7	2.5	12.9	5.4	32.8	—	1.1	4.6
119	Passaic, N. J.	9.5	6.8	9.2	0.4	1.9	3.8	14.2	5.0	45.6	1.8	0.8	0.9
120	Atlantic City, N. J.	7.5	12.3	20.9	1.2	1.1	11.7	24.0	3.3	15.5	0.9	(2)	1.5
121	York, Pa.	6.8	9.5	8.7	0.5	1.6	5.5	17.6	0.4	47.2	—	0.8	1.4
122	Quincy, Ill.	15.8	8.2	16.8	(2)	0.3	4.8	12.6	1.7	35.1	1.3	2.9	0.4
123	Springfield, Ill.	6.3	11.9	14.3	1.3	1.2	7.3	12.9	1.5	30.6	1.9	7.6	3.1
124	Malden, Mass.	11.2	7.0	7.5	0.7	0.6	5.8	16.0	6.4	36.6	2.1	5.2	0.8
125	Canton, Ohio	8.4	7.9	12.7	1.1	1.5	5.7	17.3	0.5	40.3	1.9	0.9	1.6

<sup>1</sup> For aggregates, see Table 31.<sup>2</sup> Less than one-tenth of 1 per cent.

## STATISTICS OF CITIES.

TABLE 32.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup>  
1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

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.—Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
126	Chester, Pa.	10.2	10.0	11.4	0.1	1.0	5.5	14.1	—	43.6	—	1.8	2.2
127	Salem, Mass.	5.6	9.2	7.8	2.8	1.6	5.1	16.7	14.9	28.5	1.8	4.4	1.5
128	Haverhill, Mass.	6.5	6.8	9.6	1.0	0.8	3.6	15.8	14.7	35.2	2.8	3.1	0.1
129	Chelsea, Mass.	7.8	10.7	9.1	1.9	1.2	7.2	14.4	8.6	34.3	1.0	2.8	1.1
130	Superior, Wis.	8.7	6.5	17.7	0.3	2.6	2.7	15.9	0.1	41.8	1.2	0.8	1.9
131	Newton, Mass.	10.7	9.2	7.1	1.5	1.3	8.1	14.7	5.0	31.5	2.0	3.8	5.0
132	Newcastle, Pa.	7.8	6.8	11.2	0.5	0.7	4.4	14.5	5.3	45.0	—	0.2	3.6
133	South Omaha, Nebr.	11.8	7.3	8.2	1.6	0.8	1.6	13.2	1.0	46.7	1.6	0.3	6.0
134	Jacksonville, Fla.	7.0	16.8	15.9	1.1	3.8	21.0	23.1	2.8	—	1.1	7.1	0.4
135	Rockford, Ill.	6.6	7.6	12.3	0.4	0.8	8.2	14.7	0.4	44.3	3.8	0.7	0.3
136	Knoxville, Tenn.	7.6	12.4	19.4	0.7	1.6	6.7	16.1	5.0	25.4	—	( <sup>2</sup> )	5.1
137	Elmira, N. Y.	11.8	9.2	16.5	0.3	1.5	2.6	16.5	5.7	32.4	0.7	2.0	0.7
138	Joplin, Mo.	8.5	11.3	13.2	0.5	2.1	2.5	12.5	0.2	43.6	1.9	1.1	2.5
139	Wichita, Kans.	6.3	7.8	15.2	0.1	0.7	3.7	20.6	0.7	40.9	0.9	1.6	1.4
140	Galveston, Tex.	6.9	10.1	13.1	0.3	2.8	9.9	17.7	11.1	20.9	—	0.3	7.0
141	Chattanooga, Tenn.	5.8	16.2	17.3	0.9	3.5	9.3	12.3	8.8	22.0	1.2	2.4	0.3
142	New Britain, Conn.	9.5	8.0	9.7	0.4	0.6	7.1	15.0	9.6	37.6	1.3	0.2	1.0
143	Fitchburg, Mass.	7.0	8.3	14.7	0.8	0.8	4.9	20.0	12.4	27.9	1.4	0.8	0.8
144	Woonsocket, R. I.	7.5	10.7	15.0	0.9	0.5	6.5	21.1	4.5	31.5	0.7	0.9	0.3
145	Auburn, N. Y.	9.1	8.0	14.7	0.8	1.1	4.8	21.0	7.0	32.1	1.2	0.2	0.1
146	Racine, Wis.	7.3	4.3	14.4	0.1	0.6	4.0	17.1	3.4	43.9	1.6	1.5	1.9
147	Macon, Ga.	11.3	22.9	27.3	2.4	1.9	7.0	18.1	5.1	—	0.4	2.1	1.5
148	Kalamazoo, Mich.	8.2	6.3	10.0	0.6	1.3	2.3	22.6	2.3	43.8	1.1	1.0	0.5
149	Joliet, Ill.	4.5	7.1	8.7	2.7	1.7	6.4	11.5	—	50.4	2.6	2.9	1.5
150	Oshkosh, Wis.	6.0	5.1	15.5	0.3	0.6	3.9	20.5	3.3	40.7	1.8	1.4	1.1
151	Sacramento, Cal.	7.4	8.4	12.1	0.7	1.0	11.0	20.8	1.2	32.8	2.0	2.6	0.1
152	Taunton, Mass.	7.3	11.4	11.0	1.0	0.8	5.0	12.7	9.9	36.1	2.1	0.8	1.8
153	Pueblo, Colo.	7.7	9.9	13.9	0.6	1.8	1.7	16.6	0.2	40.1	1.0	5.6	0.8
154	Newport, Ky.	11.3	12.1	6.8	0.3	0.7	7.1	14.1	3.7	38.0	2.1	0.3	3.4
155	West Hoboken, N. J.	9.2	17.2	6.9	0.2	0.6	6.0	12.2	1.3	42.6	1.2	0.4	2.1
156	Everett, Mass.	7.9	8.2	7.5	0.9	0.7	6.7	11.9	4.4	46.2	1.3	3.8	0.5
157	La Crosse, Wis.	10.6	7.6	15.3	( <sup>2</sup> )	0.6	2.4	17.6	—	41.7	1.2	1.5	1.5
158	Fort Worth, Tex.	11.0	11.3	13.9	1.1	1.9	3.1	13.8	3.9	34.7	1.4	0.4	3.4

<sup>1</sup> For aggregates, see Table 31.<sup>2</sup> Less than one-tenth of 1 per cent.

## GENERAL TABLES.

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TABLE 33.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER OUTLAYS.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$195,977,149	\$8.56	\$21,753,264	\$0.95	\$63,040,777	\$2.75	\$34,086,748	\$1.49	\$10,094,904	\$0.44	\$50,704,160	\$2.21	\$16,297,296	\$0.71
	Group I.....	130,867,540	10.36	11,592,830	0.92	37,251,652	2.95	24,039,934	1.90	7,728,781	0.61	37,913,973	3.00	12,340,370	0.98
	Group II.....	30,636,286	7.21	4,954,355	1.17	12,237,446	2.88	4,332,051	1.02	1,479,014	0.35	5,422,346	1.28	2,211,074	0.52
	Group III.....	18,873,154	5.57	3,253,687	0.96	7,438,633	2.20	2,708,990	0.80	595,951	0.18	3,961,621	1.17	924,272	0.27
	Group IV.....	15,600,169	5.95	1,952,392	0.74	6,113,046	2.33	3,005,773	1.15	291,158	0.11	3,416,220	1.30	821,580	0.31

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$64,891,836	\$15.78	\$2,477,330	\$0.60	\$17,400,375	\$4.23	\$14,548,204	\$3.54	\$4,273,472	\$1.04	\$19,923,254	\$4.84	\$6,269,201	\$1.52
2	Chicago, Ill.....	17,191,844	8.39	2,266,774	1.11	5,359,326	2.62	3,576,056	1.75	1,460,170	0.71	3,721,143	1.82	808,375	0.39
3	Philadelphia, Pa.....	6,401,733	4.44	807,750	0.56	2,310,493	1.60	791,188	0.55	192,958	0.13	1,902,216	1.32	397,128	0.28
4	St. Louis, Mo.....	4,108,024	6.33	262,781	0.40	1,394,363	2.15	1,161,675	1.79	95,797	0.15	976,944	1.50	216,464	0.33
5	Boston, Mass.....	7,042,998	11.69	1,414,347	2.35	2,612,188	4.17	816,483	1.36	291,240	0.48	1,914,908	3.18	93,832	0.16
6	Baltimore, Md.....	3,643,993	6.58	176,235	0.32	835,053	1.51	452,112	0.82	308,706	0.56	1,651,186	2.98	220,701	0.40
7	Cleveland, Ohio.....	5,915,014	12.85	610,189	1.33	1,183,600	2.57	613,723	1.33	385,698	0.84	732,475	1.59	2,389,239	5.19
8	Buffalo, N. Y.....	1,955,392	5.12	303,653	0.80	959,510	2.51	254,624	0.67	79,265	0.21	303,440	0.79	54,900	0.14
9	Pittsburg, Pa.....	4,274,800	11.40	161,269	0.43	667,623	1.78	610,882	1.63	139,127	0.37	2,584,906	6.89	110,993	0.30
10	San Francisco, Cal.....	1,254,054	( <sup>1</sup> )	470,439	( <sup>1</sup> )	567,237	( <sup>1</sup> )	52,271	( <sup>1</sup> )	23,600	( <sup>1</sup> )			140,507	( <sup>1</sup> )
11	Detroit, Mich.....	2,334,252	6.60	242,447	0.69	1,066,285	3.02	263,180	0.74	160,059	0.45	513,049	1.45	89,232	0.25
12	Cincinnati, Ohio.....	4,185,877	12.12	293,413	0.85	1,007,812	2.92	413,598	1.20	114,715	0.33	2,186,505	6.33	169,834	0.49
13	Milwaukee, Wis.....	1,468,295	4.62	277,599	0.87	505,006	1.59	248,008	0.78	121,714	0.38	244,576	0.77	71,302	0.22
14	New Orleans, La.....	2,394,696	7.62	973,548	3.10	290,173	0.92	64,403	0.21	9,519	0.03	716,161	2.28	340,892	1.09
15	Washington, D. C.....	3,804,732	12.36	855,056	2.78	1,192,428	3.88	173,527	0.56	72,741	0.24	543,210	1.77	967,770	3.15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$2,310,622	\$7.98	\$153,029	\$0.53	\$664,379	\$2.29	\$714,913	\$2.47	\$11,555	\$0.04	\$122,631	\$0.42	\$644,115	\$2.22
17	Minneapolis, Minn.....	1,393,436	5.09	282,045	1.03	526,606	1.92	193,990	0.71	112,581	0.41	168,384	0.61	109,830	0.40
18	Jersey City, N. J.....	807,696	3.39	137,258	0.58	169,269	0.71	276,660	1.16	21,037	0.09	30,870	0.13	172,602	0.73
19	Louisville, Ky.....	1,008,619	4.46	31,713	0.14	338,109	1.50	167,206	0.74	47,524	0.21	406,883	1.80	17,184	0.08
20	Indianapolis, Ind.....	1,216,190	5.55	305,557	1.39	656,539	3.00	87,726	0.40	94,567	0.43			71,781	0.33
21	St. Paul, Minn.....	1,051,743	5.16	173,107	0.85	430,631	2.11	52,294	0.26	125,959	0.62	248,564	1.22	21,188	0.10
22	Providence, R. I.....	1,403,707	6.91	207,116	1.02	407,828	2.01	262,802	1.29	39,110	0.19	377,386	1.86	109,465	0.54
23	Rochester, N. Y.....	1,541,347	8.30	188,399	1.01	726,087	3.91	111,482	0.60	37,001	0.20	359,579	1.83	138,799	0.75
24	Kansas City, Mo.....	3,289,167	18.04	681,880	3.74	1,248,026	6.84	522,541	2.87	160,229	0.88	479,726	2.63	196,765	1.08
25	Toledo, Ohio.....	863,054	5.39	154,358	0.96	467,724	2.92	144,688	0.90	20,791	0.13	50,747	0.32	24,746	0.15
26	Denver, Colo.....	1,547,175	10.18	243,815	1.60	594,322	3.91	249,368	1.64	390,789	2.57	20,035	0.13	48,846	0.32
27	Columbus, Ohio.....	1,770,303	12.17	407,419	2.80	653,313	4.49	200,756	1.38	2,220	0.02	461,650	3.17	44,945	0.31
28	Allegheny, Pa.....	610,432	4.20	36,530	0.25	237,721	1.64	103,043	0.71	71,082	0.49	121,861	0.84	40,195	0.28
29	Los Angeles, Cal.....	3,294,761	( <sup>1</sup> )	680,760	( <sup>1</sup> )	1,048,197	( <sup>1</sup> )	105,096	( <sup>1</sup> )	10,237	( <sup>1</sup> )	1,357,250	( <sup>1</sup> )	93,221	( <sup>1</sup> )
30	Worcester, Mass.....	523,772	4.03	107,531	0.83	163,417	1.26	34,429	0.26	86,382	0.66	101,762	0.78	30,251	0.23
31	Memphis, Tenn.....	594,922	4.76	45,908	0.37	296,000	1.65	36,757	0.29	107,966	0.86	139,175	1.11	59,116	0.47
32	Omaha, Nebr.....	425,776	3.43	41,481	0.33	295,769	2.38	12,981	0.10	37,733	0.30			37,812	0.30
33	New Haven, Conn.....	280,112	2.31	59,424	0.49	59,811	0.49	136,608	1.13	11,731	0.10			12,558	0.10
34	Syracuse, N. Y.....	487,072	4.10	113,411	0.95	286,388	2.41	57,250	0.48	3,418	0.03	22,607	0.19	3,998	0.03
35	Scranton, Pa.....	262,418	2.21	63,312	0.53	62,270	0.52	22,005	0.19					114,831	0.97
36	St. Joseph, Mo.....	374,544	3.17	116,372	0.99	184,349	1.56	50,997	0.43	4,452	0.04	9,548	0.08	8,826	0.07
37	Paterson, N. J.....	151,012	1.34	31,602	0.28	53,593	0.48	55,231	0.49					10,586	0.09
38	Portland, Oreg.....	1,111,091	10.11	81,425	0.74	468,675	4.27	150,114	1.37	2,925	0.03	336,247	3.06	71,705	0.65
39	Fall River, Mass.....	324,796	3.07	64,802	0.61	122,768	1.16	71,328	0.67	12,129	0.11	49,959	0.47	3,810	0.04
40	Atlanta, Ga.....	258,620	2.46	56,262	0.54	85,101	0.81	60,123	0.57	1,396	0.01	33,945	0.32	21,793	0.21
41	Seattle, Wash.....	3,169,665	( <sup>1</sup> )	354,367	( <sup>1</sup> )	1,802,783	( <sup>1</sup> )	395,364	( <sup>1</sup> )	52,911	( <sup>1</sup> )	480,938	( <sup>1</sup> )	83,252	( <sup>1</sup> )
42	Dayton, Ohio.....	564,234	5.60	135,472	1.34	277,751	2.76	56,299	0.56	13,289	0.13	62,549	0.62	18,874	0.19

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$738,271	\$7.40	\$147,394	\$1.48	\$311,295	\$3.12	\$65,466	\$0.66	\$9,982	\$0.10	\$80,005	\$0.80	\$124,129	\$1.24
44	Cambridge, Mass.....	842,104	8.55	73,951	0.75	417,471	4.24	8,948	0.09	14,957	0.15	318,461	3.23	8,316	0.08
45	Albany, N. Y.....	350,495	3.66	41,519	0.42	204,883	2.08	27,733	0.28	898	0.01	81,567	0.83	3,895	0.04
46	Hartford, Conn.....	1,322,657	13.80	93,516	0.98	890,063	9.29	185,646	1.94	16,629	0.17	64,664	0.67	72,139	0.75
47	Lowell, Mass.....	305,464	3.21	83,593	0.88	131,857	1.39	43,568	0.46	81	( <sup>1</sup> )	42,863	0.45	3,502	0.04
48	Reading, Pa.....	1,049,834	11.52	784,992	8.61	41,421	0.45	123,397	1.35	6,315	0.07	79,523	0.87	14,186	0.16
49	Richmond, Va.....	704,213	8.07	85,353	0.98	222,857	2.55	84,601	0.97	14,744	0.17	249,985	2.87	46,673	0.53
50	Trenton, N. J.....	384,985	4.46	127,742	1.48	111,930	1.30	32,381	0.37	29,393	0.34	68,781	0.80	14,758	0.17
51	Wilmington, Del.....	351,112	4.12	45,131	0.53	47,143	0.55	25,469	0.30	47,117	0.55	185,540	2.18	712	0.01
52	Camden, N. J.....	217,014	2.56	83,225	0.98	54,398	0.64	60,419	0.71	9,653	0.11	7,119	0.08	2,200	0.03
53	Nashville, Tenn.....	260,361	3.07	42,547	0.50	84,121	0.99	16,930	0.20	15,115	0.18	41,200	0.49	60,448	0.71
54	Bridgeport, Conn.....	278,338	3.30	43,357	0.51	88,176	1.05	72,537	0.86	1,975	0.02			72,283	0.86
55	Lynn, Mass.....	248,163	3.15	36,776	0.47	134,976	1.71	37,849	0.48	12,072	0.15	11,239	0.14	15,251	0.19
56	Des Moines, Iowa.....	369,474	4.72	67,703	0.86	200,375	2.56	45,456	0.58	38,304	0.49	10,961	0.14	6,675	0.09
57	Kansas City, Kans.....	97,799	1.26			21,330	0.27	71,944	0.92	1,042	0.01			3,483	0.04
58	New Bedford, Mass.....	122,466	1.60	11,198	0.15	44,850	0.58	27,058	0.35			35,295	0.46	4,065	0.05
59	Troy, N. Y.....	280,753	3.67	3,085	0.04	76,810	1.00	2,883	0.04	79,169	1.03	85,826	1.12	32,980	0.43
60	Springfield, Mass.....	514,637	6.79	28,164	0.37	139,494	1.84	217,004	2.86	26,030	0.34	85,220	1.12	18,665	0.25
61	Oakland, Cal.....	686,059	9.29	130,466	1.77	274,051	3.71	217,718	2.85	41,570	0.56	2,975	0.04	19,279	0.26
62	Lawrence, Mass.....	134,868	1.89	12,500	0.17	50,899	0.71	1,174	0.02	1,828	0.03	68,850	0.92	2,617	0.04

1 Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 33.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER OUTLAYS.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
63	Somerville, Mass.	\$174,160	\$2.46	\$23,879	\$0.34	\$81,015	\$1.14	\$46,602	\$0.66	\$197	(1)	\$19,707	\$2.28	\$2,760	\$0.04
64	Savannah, Ga.	301,098	4.39	19,627	0.29	148,887	2.17	1,285	0.02	54,103	\$0.79	6,350	0.09	70,846	1.03
65	Duluth, Minn.	606,532	9.01	62,374	0.93	302,172	4.49	48,994	0.73	5,677	0.08	183,086	2.72	4,229	0.06
66	Norfolk, Va.	489,258	7.31	17,245	0.26	257,645	3.85	49,205	0.74	10,185	0.15	93,745	1.40	61,233	0.91
67	Hoboken, N. J.	103,727	1.56	8,349	0.13	62,485	0.94	16,853	0.25	9,563	0.14	3,708	0.06	2,769	0.04
68	Peoria, Ill.	241,835	3.64	5,428	0.08	144,093	2.17	52,277	0.79	30,041	0.45			9,996	0.15
69	Utica, N. Y.	570,300	8.76	252,850	3.88	278,461	4.28	13,989	0.21					25,000	0.38
70	Manchester, N. H.	160,822	2.49	24,729	0.38	35,541	0.55	26,405	0.41	2,750	0.04	53,187	0.82	18,210	0.28
71	Yonkers, N. Y.	317,850	4.96	23,625	0.37	56,789	0.89	96,940	1.51	1,695	0.03	132,343	2.06	6,458	0.10
72	Evansville, Ind.	228,617	3.57	13,585	0.21	154,268	2.41	30,727	0.48			25,037	0.39	5,000	0.08
73	San Antonio, Tex.	122,756	1.98	12,281	0.20	79,433	1.27	19,399	0.31	140	(1)	39	(1)	11,464	0.18
74	Elizabeth, N. J.	83,762	1.35	6,067	0.10	62,160	1.00	7,045	0.11	200	(1)	5,236	0.08	3,064	0.05
75	Schenectady, N. Y.	240,673	3.89	105,305	1.70	59,696	0.96	40,750	0.66	127	(1)	18,982	0.31	15,813	0.26
76	Waterbury, Conn.	324,768	5.25	122,458	1.98	105,280	1.70	58,773	0.95	809	0.01	30,626	0.49	6,722	0.11
77	Salt Lake City, Utah	935,115	15.28	104,427	1.71	299,082	4.89	89,659	1.46	3,000	0.05	422,005	6.90	16,942	0.28
78	Wilkesbarre, Pa.	277,121	4.61	49,056	0.82	106,438	1.77	102,516	1.71					19,111	0.32
79	Erie, Pa.	187,109	3.12	32,084	0.53	54,413	0.91	3,889	0.06	360	0.01	84,422	1.41	11,941	0.20
80	Houston, Tex.	1,125,303	19.36	8,365	0.14	53,626	0.92	92,938	1.60	50,500	0.87	907,928	15.62	11,856	0.21
81	Charleston, S. C.	45,090	0.80	736	0.01	32,052	0.57	2,530	0.04	1,000	0.02			8,772	0.16
82	Harrisburg, Pa.	263,975	4.74	70,715	1.27	112,917	2.03	10,221	0.18	24,638	0.44	42,411	0.76	3,073	0.06
83	Tacoma, Wash.	961,512	17.36	135,670	2.45	545,651	9.85	122,582	2.21	1,204	0.02	155,555	2.81	850	0.02
84	Portland, Me.	212,564	3.85	39,189	0.71	117,235	2.13	40,424	0.73	5,665	0.10	2,322	0.04	7,729	0.14
85	Terre Haute, Ind.	289,125	5.48	2,514	0.05	163,933	3.09	82,471	1.56	1,768	0.03	1,469	0.03	37,810	0.72
86	Dallas, Tex.	263,850	5.00	80,365	1.52	89,707	1.70	10,715	0.20			60,106	1.04	22,957	0.43
87	Youngstown, Ohio	423,832	8.04	37,981	0.72	215,440	4.09	48,539	0.92	3,787	0.07	109,485	2.08	8,620	0.16
88	Fort Wayne, Ind.	250,832	4.93	7,472	0.15	116,755	2.29	105,136	2.06	603	0.01	20,966	0.41		
89	Holyoke, Mass.	163,654	3.22	21,852	0.43	34,651	0.68	43,949	0.87	7,340	0.14	55,832	1.10		
90	Akron, Ohio	238,747	4.71	23,237	0.46	121,248	2.39	75,896	1.50	13,685	0.27			4,681	0.09

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$274,943	\$5.57	\$55,968	\$1.13	\$22,032	\$0.45	\$111,501	\$2.26	\$9,300	\$0.19	\$64,320	\$1.30	\$11,822	\$0.24
92	Saginaw, Mich.	497,886	10.20	40,240	0.83	217,163	4.46	201,931	4.14	5,545	0.11	17,707	0.36	14,800	0.30
93	Lincoln, Nebr.	308,302	6.39	16,848	0.35	148,790	3.08	38,441	0.80			49,605	1.03	54,618	1.13
94	Altoona, Pa.	259,803	5.42	54,492	1.14	27,754	0.58	113,601	2.37			60,850	1.27	3,106	0.06
95	Lancaster, Pa.	129,636	2.75	48,101	1.02	34,810	0.74	29,414	0.62	4,474	0.09	12,712	0.27	125	(1)
96	Spokane, Wash.	845,961	18.00	38,289	0.81	273,305	5.81	41,722	0.89	5,880	0.13	467,845	9.95	18,920	0.40
97	Covington, Ky.	118,605	2.55	11,867	0.26	93,379	2.01	2,125	0.05			11,234	0.24		
98	Birmingham, Ala.	541,516	11.81	9,696	0.21	364,539	7.95	26,940	0.59	85,669	1.87	16,506	0.36	38,166	0.83
99	South Bend, Ind.	363,344	8.15	69,584	1.56	143,017	3.21	81,972	1.84	4,466	0.10	36,698	0.82	27,707	0.62
100	Pawtucket, R. I.	177,735	4.02	13,779	0.31	100,659	2.28	1,530	0.03	10,126	0.23	46,761	1.06	4,880	0.11
101	Bayonne, N. J.	176,027	3.99	10,062	0.23	88,790	2.01	31,757	0.72	2,277	0.05	18,675	0.42	24,466	0.55
102	Binghamton, N. Y.	163,754	3.74	15,667	0.36	99,091	2.26	8,911	0.20	731	0.02	31,980	0.73	7,374	0.17
103	Butte, Mont.	192,309	4.41	11,541	0.26	49,026	1.12	99,050	2.27	15,596	0.36			17,096	0.39
104	McKeesport, Pa.	124,487	4.94	5,326	0.12	41,515	0.96	145,172	3.34			19,749	0.45	2,725	0.06
105	Johnstown, Pa.	146,768	3.39	9,888	0.23	54,601	1.26	38,668	0.89					43,611	1.01
106	Augusta, Ga.	109,632	2.54	13,299	0.31	72,562	1.68			7,730	0.18	12,401	0.29	3,640	0.08
107	Dubuque, Iowa	160,228	3.72	15,387	0.36	6,445	0.15	128,284	2.98			10,040	0.23	72	(1)
108	Mobile, Ala.	402,934	9.39			40,860	0.95					358,546	8.36	3,528	0.08
109	Sioux City, Iowa	247,855	5.83	9,793	0.23	169,644	3.99	29,466	0.69			36,644	0.86	2,308	0.05
110	Springfield, Ohio	64,258	1.53			26,301	0.63	2,014	0.05	4,534	0.11	9,991	0.24	21,418	0.51
111	Topeka, Kans.	181,683	4.34	284	0.01	131,213	3.13	669	0.02	7,328	0.17	36,016	0.86	6,173	0.15
112	Allentown, Pa.	134,722	3.24	12,075	0.29	16,667	0.40	43,576	1.05	7,000	0.17	46,397	1.12	9,007	0.22
113	Wheeling, W. Va.	69,723	1.68	4,897	0.12	15,573	0.38	25,985	0.63			16,968	0.41	6,300	0.15
114	East St. Louis, Ill.	229,929	5.61	1,089	0.03	127,482	3.11	57,792	1.41	1,739	0.04			41,827	1.02
115	Montgomery, Ala.	248,316	6.08	16,769	0.41	102,201	2.50	18,272	0.45			97,192	2.38	13,882	0.34
116	Davenport, Iowa	443,239	10.89	114,753	2.82	171,278	4.21	135,031	3.32	12,149	0.30			10,028	0.25
117	Bay City, Mich.	269,319	6.64	14,867	0.37	189,255	4.66	40,941	1.01	41	(1)	23,827	0.59	388	0.01
118	Little Rock, Ark.	234,285	5.86	13,233	0.33	78,311	1.96	98,378	2.46			4,471	0.11	39,892	1.00
119	Pasadena, N. J.	139,426	3.39	38,699	0.97	48,155	1.21	44,987	1.13					3,085	0.08
120	Atlantic City, N. J.	233,593	5.91			117,387	2.97	104,327	2.64	1,494	0.04	2,834	0.07	7,551	0.19
121	York, Pa.	149,497	3.82	39,733	1.01	24,268	0.62	82,202	2.10					3,294	0.08
122	Quincy, Ill.	80,713	2.06	17,220	0.44	16,021	0.41	30,853	0.79	9,869	0.25	6,000	0.15	750	0.02
123	Springfield, Ill.	277,849	7.14	16,336	0.42	99,714	2.56	94,823	2.44	49,450	1.27	15,873	0.41	1,653	0.04
124	Malden, Mass.	236,933	6.09	19,393	0.50	19,181	0.49	128,723	3.31			27,876	0.72	41,760	1.07
125	Canton, Ohio	122,373	3.18	8,251	0.21	38,556	1.00	23,367	0.61			42,909	1.12	9,290	0.24
126	Chester, Pa.	27,827	0.73	5,767	0.15	20,374	0.54			1,196	0.03			490	0.01
127	Salem, Mass.	232,805	6.13	176,221	4.64	28,482	0.75	12,435	0.33	5,112	0.13			10,555	0.28
128	Haverhill, Mass.	138,190	3.64	12,401	0.33	41,650	1.10	57,511	1.52			26,628	0.70		
129	Chelsea, Mass.	90,436	2.38			69,761	1.84	15,657	0.41			5,018	0.13		
130	Superior, Wis.	171,424	4.55	7,392	0.20	114,865	3.05	27,654	0.73	1,504	0.04	7,875	0.21	12,134	0.32
131	Newton, Mass.	307,263	8.20	45,514	1.21	201,454	5.38	12,565	0.34	500	0.01	42,024	1.12	5,206	0.14
132	Newcastle, Pa.	129,666	3.52	31,326	0.85	71,930	1.95	19,400	0.53			3,424	0.09	3,586	0.10
133	South Omaha, Nebr.	167,017	4.54	1,070	0.03	87,594	2.38	48,431	1.32	457	0.01			29,465	0.80
134	Jacksonville, Fla.	239,706	6.54	82,308	2.24	15,626	0.43	2,233	0.06	10,184	0.28	125,054	3.41	4,301	0.12
135	Rockford, Ill.	231,899	6.43	14,233	0.39	45,006	1.25	71,704	1.99	400	0.01	34,283	0.95	66,273	1.84

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

## GENERAL TABLES.

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TABLE 33.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER OUTLAYS.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
136	Knoxville, Tenn. ....	\$29,618	\$0.82	\$7,139	\$0.20	\$16,077	\$0.45			\$266	\$0.01			\$6,136	\$0.17
137	Elmira, N. Y. ....	83,288	2.33	10,029	0.28	60,731	1.70	\$2,742	\$0.08			\$9,468	\$0.26	318	0.01
138	Joplin, Mo. ....	164,686	4.62	6,618	0.19	78,237	2.19	56,805	1.59			1,861	0.05	21,165	0.59
139	Wichita, Kans. ....	229,154	6.45	59,828	1.68	123,798	3.48	40,408	1.14	144	( <sup>1</sup> )	394	0.01	4,582	0.13
140	Galveston, Tex. ....	845,576	24.61	104,800	3.05	685,055	19.94					48,626	1.42	7,095	0.21
141	Chattanooga, Tenn. ....	240,328	7.01	64,451	1.88	72,317	2.11	15,280	0.45			45,000	1.31	43,280	1.26
142	New Britain, Conn. ....	277,397	8.23	168,341	4.99	28,952	0.86	13,000	0.39			63,780	1.89	3,324	0.10
143	Fitchburg, Mass. ....	166,815	5.01	4,463	0.13	60,259	1.81	38,225	1.15			60,777	1.82	3,091	0.09
144	Woonsocket, R. I. ....	112,709	3.42	25,814	0.78	32,844	1.00	675	0.02	861	0.03	52,515	1.59		
145	Auburn, N. Y. ....	115,472	3.50	16,832	0.51	31,254	0.95	1,988	0.06			58,210	1.77	7,188	0.22
146	Racine, Wis. ....	136,872	4.16	7,206	0.22	122,649	3.72	1,294	0.04	2,380	0.07	2,693	0.08	650	0.02
147	Macon, Ga. ....	35,975	1.10	26,487	0.81	2,093	0.06							7,395	0.23
148	Kalamazoo, Mich. ....	347,126	10.69	41,146	1.27	172,584	5.31	87,145	2.68			29,725	0.92	16,526	0.51
149	Joliet, Ill. ....	42,366	1.32	8,165	0.25	5,819	0.18	13,258	0.41	402	0.01	5,837	0.18	8,885	0.28
150	Oshkosh, Wis. ....	130,183	4.19	17,972	0.58	107,815	3.47	3,126	0.10	205	0.01			1,065	0.03
151	Sacramento, Cal. ....	247,911	7.99	16,528	0.53	149,311	4.81	65,927	2.13	15,411	0.50			734	0.02
152	Taunton, Mass. ....	77,827	2.51	10,522	0.34	28,927	0.93	12,978	0.42			23,904	0.77	1,496	0.05
153	Pueblo, Colo. ....	1,356,811	44.02	18,391	0.60	226,019	7.33	77,100	2.50	6,628	0.22	1,022,258	33.16	6,415	0.21
154	Newport, Ky. ....	34,942	1.15	10,777	0.36	19,089	0.63	377	0.01			4,699	0.15		
155	West Hoboken, N. J. ....	137,339	4.54	62,624	2.07	27,898	0.92	46,817	1.55						
156	Everett, Mass. ....	133,465	4.44	17,205	0.57	40,903	1.36	68,339	2.27			6,810	0.23	208	0.01
157	La Crosse, Wis. ....	208,740	7.17	11,652	0.40	46,970	1.61	128,959	4.43	110	( <sup>1</sup> )	4,210	0.14	16,839	0.58
158	Fort Worth, Tex. ....	266,753	( <sup>2</sup> )	91,744	( <sup>2</sup> )	7,158	( <sup>2</sup> )	1,415	( <sup>2</sup> )			128,520	( <sup>2</sup> )	37,916	( <sup>2</sup> )

<sup>1</sup> Less than 1 cent.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.



## STATISTICS OF CITIES.

TABLE 34.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num- ber.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits. <sup>1</sup>			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total. ....	\$405,529,232	\$17.71	\$318,555,238	\$13.92	\$11,893,923	\$0.52	\$1,267,194	\$0.06	\$37,031,970	\$1.62	\$8,444,192	\$0.37	\$28,336,715	\$1.24
	Group I. ....	258,319,914	20.45	203,967,612	16.14	8,374,656	0.66	297,092	0.02	24,656,383	1.95	4,414,369	0.35	16,609,802	1.31
	Group II. ....	66,142,382	15.57	52,032,749	12.24	1,038,910	0.24	257,254	0.06	6,134,021	1.44	1,621,487	0.38	5,057,961	1.19
	Group III. ....	47,673,285	14.07	37,264,153	11.00	1,743,735	0.51	442,860	0.13	3,516,598	1.04	1,177,777	0.35	3,528,162	1.04
	Group IV. ....	33,393,651	12.73	25,290,724	9.64	736,622	0.28	269,988	0.10	2,724,968	1.04	1,230,559	0.47	3,140,790	1.20

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.	\$98,220,723	\$23.88	\$84,042,391	\$20.43	\$4,324,555	\$1.05	.....	.....	\$6,101,542	\$1.48	\$916,290	\$0.22	\$2,835,945	\$0.69
2	Chicago, Ill.	32,801,386	16.01	22,183,472	10.83	191,100	0.09	.....	.....	8,717,994	4.25	978,192	0.48	730,628	0.36
3	Philadelphia, Pa.	23,575,852	16.35	18,727,993	12.99	36,163	0.03	\$74,229	\$0.05	1,888,000	1.31	489,982	0.34	2,361,485	1.64
4	St. Louis, Mo.	12,438,922	19.16	9,368,097	14.43	949,544	1.46	.....	.....	1,255,664	1.93	327,930	0.51	537,687	0.83
5	Boston, Mass.	22,069,256	36.64	18,842,769	31.29	1,655,268	2.75	178,131	0.30	1,127,192	1.87	78,119	0.13	187,777	0.31
6	Baltimore, Md.	8,021,422	14.49	6,413,148	11.58	522,472	0.94	.....	.....	453,518	0.82	120,887	0.22	511,397	0.92
7	Cleveland, Ohio.	7,218,850	15.68	5,994,096	13.02	.....	.....	.....	.....	842,752	1.83	41,218	0.09	340,784	0.74
8	Buffalo, N. Y.	7,392,108	19.36	6,382,488	16.72	91,535	0.24	.....	.....	623,217	1.63	101,325	0.27	193,543	0.51
9	Pittsburg, Pa.	7,746,523	20.65	6,708,936	17.89	17,734	0.05	.....	.....	524,584	1.40	145,475	0.39	349,794	0.93
10	San Francisco, Cal.	7,438,241	( <sup>2</sup> )	5,326,361	( <sup>2</sup> )	.....	.....	.....	.....	986,750	( <sup>2</sup> )	335,836	( <sup>2</sup> )	789,294	( <sup>2</sup> )
11	Detroit, Mich.	5,896,203	16.68	4,332,756	12.26	.....	.....	.....	.....	397,505	1.12	49,240	0.14	1,116,702	3.16
12	Cincinnati, Ohio.	5,148,029	14.91	3,953,335	11.45	.....	.....	.....	.....	649,226	1.88	144,739	0.42	400,729	1.16
13	Milwaukee, Wis.	4,478,090	14.09	3,468,451	10.91	35,816	0.11	.....	.....	430,887	1.36	233,999	0.74	308,437	0.97
14	New Orleans, La.	5,217,619	16.61	4,280,392	13.63	.....	.....	44,732	0.14	188,130	0.60	291,742	0.93	412,623	1.31
15	Washington, D. C.	10,656,690	34.63	3,942,427	12.81	550,469	1.79	.....	.....	471,422	1.53	159,395	0.52	5,532,977	17.98

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.	\$4,663,522	\$16.10	\$3,540,683	\$12.22	\$26,230	\$0.09	\$40,000	\$0.14	\$475,065	\$1.64	\$61,621	\$0.21	\$519,923	\$1.80
17	Minneapolis, Minn.	3,840,169	14.02	3,135,299	11.45	.....	.....	.....	.....	409,000	1.49	44,603	0.16	251,367	0.92
18	Jersey City, N. J.	3,556,004	14.94	2,287,088	9.61	340,328	1.43	3,000	0.01	552,974	2.32	55,948	0.24	316,666	1.33
19	Louisville, Ky.	3,227,887	14.27	2,626,571	11.62	.....	.....	29	( <sup>2</sup> )	142,800	0.63	157,070	0.69	301,117	1.33
20	Indianapolis, Ind.	2,689,217	12.27	2,180,645	9.95	.....	.....	6,359	0.03	195,550	0.89	69,429	0.32	237,234	1.08
21	St. Paul, Minn.	2,731,206	13.40	2,169,915	10.65	.....	.....	.....	.....	397,000	1.95	22,279	0.11	142,012	0.70
22	Providence, R. I.	3,595,259	17.69	3,262,794	16.05	184	( <sup>2</sup> )	23,526	0.12	185,725	0.91	51,865	0.26	71,165	0.35
23	Rochester, N. Y.	3,079,738	16.58	2,683,461	14.45	55,378	0.30	.....	.....	201,921	1.09	17,896	0.10	121,082	0.65
24	Kansas City, Mo.	3,205,512	17.58	2,590,069	14.20	.....	.....	.....	.....	241,233	1.32	195,192	1.07	179,018	0.98
25	Toledo, Ohio.	2,136,563	13.36	1,775,973	11.10	.....	.....	.....	.....	277,290	1.73	7,297	0.05	76,003	0.48
26	Denver, Colo.	3,772,316	24.83	3,260,120	21.46	.....	.....	.....	.....	286,610	1.89	116,494	0.77	109,092	0.72
27	Columbus, Ohio.	1,975,965	13.59	1,690,752	11.63	.....	.....	.....	.....	181,775	1.25	23,177	0.16	80,261	0.55
28	Allegheny, Pa.	2,096,667	14.44	1,764,440	12.15	1,683	0.01	.....	.....	176,979	1.22	36,785	0.25	116,780	0.80
29	Los Angeles, Cal.	3,406,867	( <sup>2</sup> )	2,143,819	( <sup>2</sup> )	.....	.....	.....	.....	289,170	( <sup>2</sup> )	220,925	( <sup>2</sup> )	752,953	( <sup>2</sup> )
30	Worcester, Mass.	2,523,416	19.40	1,768,064	13.59	429,991	3.31	70,116	0.54	165,854	1.28	11,022	0.08	78,369	0.60
31	Memphis, Tenn.	1,640,764	13.12	1,409,366	11.27	.....	.....	.....	.....	23,110	0.18	66,724	0.53	141,564	1.13
32	Omaha, Nebr.	1,575,537	15.10	1,547,143	12.46	.....	.....	.....	.....	220,460	1.78	19,813	0.16	88,121	0.71
33	New Haven, Conn.	1,917,598	15.82	1,499,706	12.37	43,366	0.36	7,945	0.07	239,918	1.98	17,916	0.15	108,747	0.90
34	Syracuse, N. Y.	2,006,360	16.88	1,726,635	14.52	38,034	0.32	.....	.....	150,582	1.27	10,957	0.14	74,152	0.62
35	Scranton, Pa.	1,279,819	10.78	839,881	7.08	3,603	0.03	38,107	0.32	247,822	2.09	15,875	0.13	134,531	1.13
36	St. Joseph, Mo.	848,727	7.19	657,960	5.58	.....	.....	.....	.....	83,660	0.71	36,008	0.31	71,099	0.60
37	Faterson, N. J.	1,379,958	12.23	1,046,943	9.28	8,488	0.08	6,000	0.05	136,580	1.21	25,251	0.22	156,696	1.39
38	Portland, Oreg.	1,740,959	15.84	1,098,282	9.99	.....	.....	.....	.....	218,167	1.99	108,584	0.99	315,926	2.88
39	Fall River, Mass.	1,608,959	15.19	1,310,308	12.37	66,884	0.63	50,384	0.48	152,916	1.44	6,415	0.06	22,062	0.21
40	Atlanta, Ga.	1,453,737	13.85	1,010,963	9.63	24,741	0.24	11,788	0.11	106,938	1.02	157,892	1.50	141,415	1.35
41	Seattle, Wash.	2,460,228	( <sup>2</sup> )	1,774,198	( <sup>2</sup> )	.....	.....	.....	.....	254,700	( <sup>2</sup> )	36,699	( <sup>2</sup> )	394,631	( <sup>2</sup> )
42	Dayton, Ohio.	1,429,728	14.18	1,231,671	12.22	.....	.....	.....	.....	120,222	1.19	21,850	0.22	55,985	0.56

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.	\$1,463,022	\$14.66	\$1,048,538	\$10.50	.....	.....	.....	.....	\$56,952	\$0.57	\$22,665	\$0.23	\$334,867	\$3.36
44	Cambridge, Mass.	1,951,195	19.80	1,637,125	16.61	\$247,548	\$2.51	\$46,294	\$0.47	41	( <sup>2</sup> )	3,221	0.03	16,966	0.17
45	Albany, N. Y.	1,356,567	13.77	1,101,277	11.18	51,882	0.53	.....	.....	137,021	1.39	7,392	0.08	58,995	0.60
46	Hartford, Conn.	1,864,965	19.46	1,412,428	14.74	312,519	3.26	1,005	0.01	69,890	0.73	7,757	0.08	61,366	0.64
47	Lowell, Mass.	1,544,157	16.22	1,268,690	13.33	89,764	0.94	35,960	0.38	130,392	1.37	3,600	0.04	15,761	0.17
48	Reading, Pa.	892,430	9.79	721,100	7.91	2,065	0.02	20,022	0.22	78,406	0.86	6,504	0.07	64,333	0.71
49	Richmond, Va.	1,521,266	17.44	1,308,082	15.00	.....	.....	3,600	0.04	61,670	0.71	93,336	1.07	53,978	0.62
50	Trenton, N. J.	915,334	10.60	650,170	7.53	3,968	0.05	.....	.....	109,950	1.27	15,305	0.18	135,941	1.57
51	Wilmington, Del.	728,360	8.55	668,353	7.85	895	0.01	.....	.....	.....	.....	11,585	0.14	47,527	0.56
52	Camden, N. J.	822,242	9.69	544,127	6.41	30,320	0.36	6,229	0.07	126,731	1.49	8,146	0.10	106,689	1.26
53	Nashville, Tenn.	1,081,382	12.77	732,977	8.65	.....	.....	.....	.....	39,135	0.46	120,008	1.42	189,262	2.23
54	Bridgeport, Conn.	1,238,249	14.69	999,731	11.86	19,450	0.23	1,471	0.02	137,741	1.63	12,585	0.15	67,271	0.80
55	Lynn, Mass.	1,116,190	14.17	893,573	11.35	62,613	0.80	39,932	0.51	92,881	1.18	5,804	0.07	21,396	0.27
56	Des Moines, Iowa.	1,237,725	15.80	1,083,136	13.83	.....	.....	.....	.....	96,513	1.23	14,726	0.19	43,350	0.55
57	Kansas City, Kan.	689,187	8.85	630,299	8.09	.....	.....	.....	.....	.....	.....	33,752	0.43	25,136	0.32

<sup>1</sup> Exclusive of receipts from permits issued by public service enterprises.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Less than 1 cent.

# GENERAL TABLES.

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TABLE 34.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits. <sup>1</sup>			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
58	New Bedford, Mass.	\$1,255,805	\$16.36	\$1,008,164	\$13.14	\$114,564	\$1.49	\$32,720	\$0.43	\$77,738	\$1.01	\$4,280	\$0.06	\$18,339	\$0.24
59	Troy, N. Y.	1,198,187	15.66	1,010,443	13.20	33,096	0.43			104,901	1.37	4,479	0.06	45,268	0.59
60	Springfield, Mass.	1,414,214	18.65	1,111,717	14.66	162,533	2.14	37,000	0.49	77,564	1.02	12,713	0.17	12,687	0.17
61	Oakland, Cal.	1,479,944	20.08	879,182	11.91					128,850	1.75	93,462	1.27	378,450	5.13
62	Lawrence, Mass.	896,860	12.54	684,055	9.56	31,371	0.44	19,820	0.28	143,848	2.01	2,424	0.03	15,342	0.21
63	Somerville, Mass.	1,076,727	15.21	955,922	13.50	77,190	1.09	32,110	0.45	24	(?)	1,533	0.02	9,948	0.14
64	Savannah, Ga.	765,176	11.15	583,831	8.51					52,789	0.77	111,580	1.63	16,976	0.25
65	Duluth, Minn.	1,001,014	14.87	743,716	11.04					176,000	2.61	9,610	0.14	71,688	1.06
66	Norfolk, Va.	1,031,178	15.41	630,539	9.42	92,212	1.38	1,786	0.03	71,112	1.06	196,534	2.94	38,995	0.58
67	Hoboken, N. J.	948,581	14.22	676,967	10.15	31,043	0.47	731	0.01	114,709	1.72	9,965	0.15	115,166	1.73
68	Peoria, Ill.	987,160	14.87	807,449	12.17	6,252	0.09			114,292	1.72	27,490	0.41	31,737	0.48
69	Utica, N. Y.	940,925	14.45	728,288	11.19	48,029	0.74			100,526	1.54	637	0.01	63,445	0.97
70	Manchester, N. H.	755,889	11.68	520,116	8.04	130,240	2.01	21,290	0.33	60,045	0.93	6,260	0.10	17,938	0.28
71	Yonkers, N. Y.	1,237,195	19.30	1,098,002	17.13	13,037	0.20			84,093	1.31	8,342	0.13	33,721	0.53
72	Evansville, Ind.	657,570	10.28	472,642	7.39			5,000	0.08	78,337	1.22	15,309	0.24	86,282	1.35
73	San Antonio, Tex.	793,403	12.65	673,579	10.74			8,223	0.13	24,075	0.38	15,810	0.25	71,716	1.14
74	Elizabeth, N. J.	707,005	11.37	516,153	8.30	22,915	0.37	11,500	0.18	80,855	1.30	5,374	0.09	70,208	1.13
75	Schenectady, N. Y.	733,938	11.85	583,269	9.42	11,693	0.19			101,877	1.65	9,313	0.15	27,786	0.45
76	Waterbury, Conn.	817,159	13.20	675,215	10.91	6,820	0.11	1,077	0.02	74,138	1.20	6,309	0.10	53,600	0.87
77	Salt Lake City, Utah.	1,126,165	18.40	711,857	11.63			12,512	0.20	142,450	2.33	64,480	1.05	194,866	3.18
78	Wilkesbarre, Pa.	522,362	8.69	381,632	6.35	3,390	0.06	23,985	0.40	55,600	0.92	16,784	0.28	40,971	0.68
79	Erie, Pa.	581,734	9.70	470,933	7.85	1,690	0.03			55,600	0.93	5,758	0.10	47,753	0.80
80	Houston, Tex.	948,897	16.32	825,991	14.21			5,083	0.09	21,090	0.36	10,903	0.19	85,830	1.48
81	Charleston, S. C.	723,055	12.84	498,938	8.86	21,125	0.38					97,894	1.74	105,098	1.87
82	Harrisburg, Pa.	596,219	10.70	471,671	8.46	1,519	0.03	21,593	0.39	43,000	0.77	16,674	0.30	41,762	0.75
83	Tacoma, Wash.	953,172	17.21	683,562	12.34					90,217	1.63	11,954	0.22	167,439	3.02
84	Portland, Me.	1,051,896	19.07	920,833	16.69	51,546	0.93	23,000	0.42			872	0.02	55,645	1.01
85	Terre Haute, Ind.	590,153	11.18	363,336	6.88					64,176	1.22	6,715	0.13	155,926	2.95
86	Dallas, Tex.	880,103	16.67	771,378	14.61					10,000	0.19	21,635	0.41	77,090	1.46
87	Youngstown, Ohio.	688,588	13.06	555,338	10.54					96,534	1.83	3,181	0.06	33,535	0.64
88	Fort Wayne, Ind.	520,354	10.21	403,029	7.91			13,724	0.27	22,100	0.43	11,022	0.22	70,479	1.38
89	Holyoke, Mass.	779,204	15.35	630,415	12.42	62,466	1.23	17,193	0.34	58,371	1.15	1,092	0.02	9,677	0.19
90	Akron, Ohio.	591,173	11.65	515,785	10.17					54,364	1.07	1,063	0.02	19,961	0.39

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$735,950	\$14.92	\$580,967	\$11.77	\$70,246	\$1.42	\$30,000	\$0.61	—	—	\$2,827	\$0.06	\$51,910	\$1.05
92	Saginaw, Mich.	750,367	15.39	355,821	7.30	—	—	—	—	\$42,010	\$0.86	3,962	0.08	348,574	7.15
93	Lincoln, Nebr.	526,281	10.91	439,775	9.12	—	—	6,081	0.13	54,004	1.12	4,833	0.10	21,588	0.45
94	Altoona, Pa.	436,786	9.12	352,041	7.35	1,202	0.03	—	—	23,280	0.49	21,267	0.44	38,996	0.81
95	Lancaster, Pa.	313,482	6.65	240,803	5.11	—	—	1,876	0.04	31,004	0.66	8,700	0.18	31,099	0.66
96	Spokane, Wash.	917,890	19.53	591,110	12.58	—	—	—	—	118,260	2.52	23,133	0.49	185,387	3.94
97	Covington, Ky.	469,768	10.12	367,884	7.92	—	—	—	—	18,984	0.41	15,575	0.34	67,325	1.45
98	Birmingham, Ala.	601,190	13.11	256,311	5.59	—	—	—	—	79,600	1.74	179,460	3.91	85,819	1.87
99	South Bend, Ind.	463,089	10.38	374,403	8.39	—	—	4,744	0.11	17,800	0.40	3,182	0.07	62,960	1.41
100	Pawtucket, R. I.	620,827	14.04	554,427	12.54	13	(?)	3,956	0.09	39,402	0.89	6,044	0.14	16,985	0.38
101	Bayonne, N. J.	632,909	14.33	488,089	11.05	6,750	0.15	—	—	51,160	1.16	4,638	0.11	82,272	1.86
102	Binghamton, N. Y.	557,458	12.73	476,927	10.89	15,907	0.36	—	—	33,954	0.78	3,536	0.08	27,134	0.62
103	Butte, Mont.	674,921	15.47	449,147	10.30	—	—	18,439	0.42	48,337	1.11	39,978	0.92	119,020	2.73
104	McKeesport, Pa.	462,778	10.65	390,156	8.98	1,068	0.02	—	—	27,600	0.64	3,876	0.09	40,078	0.92
105	Johnstown, Pa.	456,434	10.55	332,361	7.68	1,145	0.03	15,376	0.36	33,540	0.78	35,285	0.82	38,727	0.90
106	Augusta, Ga.	384,787	8.92	276,326	6.41	9,225	0.21	—	—	37,000	0.86	56,186	1.30	6,050	0.14
107	Dubuque, Iowa.	441,729	10.26	382,029	8.87	—	—	—	—	43,962	1.02	2,258	0.05	13,480	0.31
108	Mobile, Ala.	427,548	9.97	274,460	6.40	—	—	—	—	19,621	0.46	114,990	2.68	18,477	0.43
109	Sioux City, Iowa.	562,046	13.22	452,454	10.64	—	—	—	—	54,489	1.28	5,292	0.12	49,811	1.17
110	Springfield, Ohio.	507,041	12.05	411,746	9.79	—	—	—	—	63,213	1.50	2,859	0.07	29,223	0.69
111	Topeka, Kans.	475,538	11.35	440,977	10.53	—	—	—	—	—	—	16,741	0.40	17,820	0.43
112	Allentown, Pa.	389,541	9.37	297,016	7.14	1,184	0.03	16,000	0.38	30,000	0.72	13,956	0.34	31,385	0.75
113	Wheeling, W. Va.	425,407	10.25	328,808	7.92	2,585	0.06	2,816	0.07	49,205	1.19	15,425	0.37	26,568	0.64
114	East St. Louis, Ill.	669,913	16.36	478,851	11.69	4,729	0.12	—	—	147,920	3.61	30,310	0.74	8,103	0.20
115	Montgomery, Ala.	348,277	8.53	193,380	4.74	—	—	—	—	33,665	0.82	85,611	2.10	35,621	0.87
116	Davenport, Iowa.	600,091	14.74	505,249	12.41	—	—	—	—	56,725	1.39	5,941	0.15	32,176	0.79
117	Bay City, Mich.	573,440	14.13	361,326	8.90	—	—	—	—	40,810	1.01	1,609	0.04	169,695	4.18
118	Little Rock, Ark.	388,273	9.72	196,395	4.91	—	—	11,493	0.29	64,809	1.62	33,502	0.84	82,074	2.05
119	Passaic, N. J.	426,020	10.70	299,958	7.54	1,237	0.03	—	—	59,316	1.49	8,817	0.22	56,692	1.42
120	Atlantic City, N. J.	878,299	22.21	614,871	15.55	3,736	0.09	172	(?)	82,950	2.10	88,363	2.23	88,207	2.23
121	York, Pa.	360,109	9.19	296,276	7.56	1,088	0.03	—	—	13,857	0.35	15,877	0.41	33,011	0.84
122	Quincy, Ill.	439,242	11.23	347,857	8.89	—	—	—	—	71,608	1.83	3,483	0.09	16,294	0.42
123	Springfield, Ill.	577,854	14.84	462,885	11.89	1,652	0.04	—	—	95,516	2.45	6,240	0.16	11,561	0.30
124	Malden, Mass.	601,947	15.47	484,041	12.44	91,846	2.36	17,214	0.44	—	—	937	0.02	7,909	0.20
125	Canton, Ohio.	417,204	10.85	343,220	8.93	—	—	—	—	49,866	1.30	2,339	0.06	21,779	0.57

<sup>1</sup> Exclusive of receipts from permits issued by public service enterprises.

<sup>2</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 34.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1906; COMPARATIVE SUMMARY, 1902 TO 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	ALL GENERAL REVENUES.		TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
				General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses and permits. <sup>1</sup>			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
126	Chester, Pa.	\$320,602	\$8.44	\$258,419	\$6.80	\$694	\$0.02	\$3,800	\$0.10	\$18,656	\$0.49	\$9,624	\$0.25	\$29,409	\$0.77
127	Salem, Mass.	589,390	15.53	429,658	11.32	58,930	1.55	23,932	0.63	44,661	1.18	1,061	0.03	31,139	0.82
128	Haverhill, Mass.	531,057	13.99	410,191	10.81	43,226	1.14	20,660	0.54	46,034	1.21	2,375	0.06	8,571	0.23
129	Chelsea, Mass.	529,339	13.95	451,052	11.89	15,571	0.41	15,014	0.40	38,983	1.03	4,009	0.11	4,710	0.12
130	Superior, Wis.	504,053	13.39	366,067	10.26	5,037	0.13			79,630	2.12	6,357	0.17	26,962	0.72
131	Newton, Mass.	1,270,942	33.91	1,029,066	27.46	217,745	5.81	14,904	0.40	19	(2)	1,258	0.03	7,950	0.21
132	Newcastle, Pa.	361,261	9.80	315,047	8.55	793	0.02			6,800	0.18	14,605	0.40	24,016	0.65
133	South Omaha, Nebr.	338,085	9.20	233,868	6.36					83,030	2.26	3,328	0.09	17,859	0.49
134	Jacksonville, Fla.	352,354	9.61	275,019	7.50					22,200	0.61	37,303	1.02	17,862	0.49
135	Rockford, Ill.	377,806	10.48	291,948	8.10	788	0.02			56,198	1.56	2,637	0.07	26,235	0.73
136	Knoxville, Tenn.	433,918	12.04	287,500	7.97			3,715	0.10	22,345	0.62	56,619	1.57	63,739	1.77
137	Elmira, N. Y.	538,597	15.07	460,793	12.90	9,269	0.26			41,100	1.15	3,167	0.09	24,268	0.68
138	Joplin, Mo.	239,216	6.71	157,790	4.42					22,015	0.62	23,266	0.65	36,145	1.01
139	Wichita, Kans.	378,241	10.64	330,800	9.29							6,841	0.19	41,100	1.16
140	Galveston, Tex.	578,040	16.83	412,180	12.00			3,393	0.10	18,198	0.53	16,115	0.47	128,154	3.73
141	Chattanooga, Tenn.	392,010	11.43	261,453	7.62					23,500	0.69	27,588	0.80	79,469	2.32
142	New Britain, Conn.	435,980	12.93	375,180	11.13	7,782	0.23	1,323	0.04	23,963	0.71	3,412	0.10	24,320	0.72
143	Fitchburg, Mass.	539,826	16.20	454,288	13.63	52,194	1.57	17,000	0.51	1	(2)	1,691	0.05	14,752	0.44
144	Woonsocket, R. I.	321,122	9.73	278,596	8.44	3	(2)	1,801	0.05	26,269	0.80	4,497	0.14	9,956	0.30
145	Auburn, N. Y.	408,404	12.39	340,909	10.34	8,854	0.27			32,866	1.00	3,053	0.09	22,722	0.69
146	Racine, Wis.	427,045	12.97	313,114	9.51	3,616	0.11			64,780	1.97	12,129	0.37	33,406	1.01
147	Macon, Ga.	305,349	9.34	200,830	6.14	4,643	0.14	1,808	0.06	39,250	1.20	45,814	1.40	13,004	0.40
148	Kalamazoo, Mich.	404,014	12.44	295,590	9.10					14,322	0.44	2,505	0.08	91,597	2.82
149	Joliet, Ill.	321,397	9.99	258,513	8.03	1,730	0.05			47,170	1.47	3,743	0.12	10,241	0.32
150	Oshkosh, Wis.	370,856	11.95	309,559	9.98	3,636	0.12			27,000	0.87	5,368	0.17	25,293	0.82
151	Sacramento, Cal.	629,957	20.31	429,374	13.84					64,233	2.07	28,669	0.92	107,681	3.47
152	Taunton, Mass.	452,169	14.61	336,037	10.86	52,585	1.70	16,182	0.52	38,634	1.25	1,325	0.04	7,406	0.24
153	Pueblo, Colo.	697,935	22.64	525,951	17.06					82,958	2.69	8,974	0.29	80,052	2.60
154	Newport, Ky.	269,570	8.89	211,406	6.97					11,536	0.38	9,578	0.32	37,050	1.22
155	West Hoboken, N. J.	200,611	6.63	114,097	3.77					43,300	1.43	1,535	0.05	41,679	1.38
156	Everett, Mass.	418,268	13.91	367,879	12.24	33,143	1.10	13,408	0.45			736	0.02	3,102	0.10
157	La Crosse, Wis.	349,038	11.99	282,829	9.71	2,761	0.09			31,400	1.08	7,668	0.26	24,380	0.84
158	Fort Worth, Tex.	592,733	(*)	507,874	(*)			4,881	(*)	20,450	(*)	6,777	(*)	52,751	(*)

Comparative summary for 148 cities, grouped according to population in 1906: 1902 to 1906.

Grand total: <sup>4</sup>																						
	1906	\$402,042,371	\$17.81	\$315,264,805	\$13.97	\$11,848,355	\$0.52	\$1,245,774	\$0.06	\$36,755,381	\$1.63	\$8,356,411	\$0.37	\$28,571,645	\$1.27							
	1905	352,080,729	17.36	307,583,382	13.98	9,851,991	0.45	1,061,838	0.05	29,448,494	1.34	7,353,177	0.33	26,781,847	1.22							
	1904	359,248,249	16.73	287,791,512	13.41	9,320,943	0.43	1,041,240	0.05	28,788,913	1.34	6,456,821	0.30	25,848,820	1.20							
	1903	336,748,931	16.11	271,149,458	12.97	8,659,670	0.41	988,389	0.05	27,672,267	1.32	5,743,971	0.27	22,525,176	1.08							
	1902	328,509,429	16.10	266,864,601	13.08	7,239,430	0.35	920,742	0.05	26,563,285	1.30	5,744,469	0.28	21,176,902	1.04							
Group I:																						
	1906	258,319,914	20.45	203,967,612	16.14	8,374,656	0.66	297,092	0.02	24,656,383	1.95	4,414,369	0.35	16,609,802	1.31							
	1905	248,573,503	20.17	202,682,856	16.46	8,177,584	0.55	183,441	0.01	18,405,191	1.50	3,881,910	0.31	16,542,521	1.34							
	1904	231,629,725	19.23	187,628,136	15.58	6,479,384	0.54	190,624	0.02	18,089,064	1.50	3,298,547	0.27	15,957,970	1.32							
	1903	218,109,113	18.57	177,879,640	15.15	6,026,378	0.51	160,817	0.01	17,827,778	1.52	2,870,987	0.24	13,945,313	1.14							
	1902	215,578,351	18.79	177,919,248	15.51	5,173,771	0.45	182,272	0.02	16,930,493	1.48	3,000,061	0.26	12,372,486								
Group II:																						
	1906	66,931,662	15.75	52,032,749	12.24	1,038,910	0.24	257,254	0.06	6,134,021	1.44	1,621,487	0.38	5,847,241	1.38							
	1905	60,778,351	14.66	48,200,943	11.63	840,146	0.20	250,667	0.06	5,210,951	1.26	1,405,439	0.34	4,870,205	1.17							
	1904	58,424,423	14.47	46,343,667	11.48	856,571	0.21	227,019	0.06	5,207,124	1.30	1,354,829	0.34	4,375,135	1.08							
	1903	54,105,309	13.84	43,034,785	11.01	838,146	0.21	221,017	0.06	4,897,763	1.25	1,159,730	0.30	3,963,868	1.01							
	1902	49,924,709	13.12	39,492,443	10.38	383,260	0.10	197,608	0.05	4,674,715	1.23	1,129,855	0.30	4,046,828								
Group III:																						
	1906	47,673,285	14.07	37,264,153	11.00	1,743,735	0.51	442,860	0.13	3,516,598	1.04	1,177,777	0.35	3,528,162	1.04							
	1905	44,983,382	13.64	35,573,772	10.78	1,582,043	0.48	388,042	0.12	3,263,385	0.99	1,009,003	0.31	3,167,137	0.96							
	1904	42,542,043	13.27	33,557,567	10.47	1,379,525	0.43	389,378	0.12	3,161,623	0.98	887,939	0.28	3,166,011	0.99							
	1903	39,850,258	12.77	31,555,550	10.11	1,231,996	0.39	383,335	0.12	2,838,430	0.91	839,899	0.27	3,000,388	0.96							
	1902	39,028,294	12.81	31,086,598	10.20	1,172,266	0.38	352,174	0.12	2,827,451	0.98	836,745	0.27	2,748,060	0.90							
Group IV: <sup>4</sup>																						
	1906	29,117,510	12.67	22,000,291	9.57	691,054	0.30	248,588	0.11	2,448,379	1.07	1,142,778	0.50	2,586,440	1.13							
	1905	27,745,493	12.39	21,125,811	9.43	612,218	0.27	239,688	0.11	2,508,967	1.12	1,056,825	0.47	2,201,984	0.98							
	1904	26,652,058	12.23	20,267,142	9.30	605,463	0.28	234,139	0.11	2,271,102	1.04	924,506	0.42	2,349,706	1.08							
	1903	24,684,251	11.61	18,679,483	8.78	562,950	0.26	233,220	0.11	2,118,236	1.00	873,355	0.41	2,217,007	1.04							
	1902	23,983,075	11.57	18,366,312	8.86	510,133	0.25	188,688	0.09	2,130,626	1.03	777,788	0.38	2,009,528	0.97							

## GENERAL TABLES.

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TABLE 35.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1906.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

City num- ber.	CITY.	COSTS OF MAINTENANCE.								PAYMENTS FOR OUT- LAYS.		RECEIPTS FROM SUB- VENTIONS, GRANTS, CHARGES, ETC. <sup>1</sup>	
		Aggregate.		Payments for expenses.				Interest on value of school build- ings, grounds, and equipment.					
				For salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$112,532,187	\$4.92	\$70,740,934	\$3.09	\$26,360,061	\$1.15	\$15,431,192	\$0.67	\$31,098,034	\$1.36	\$16,096,521	\$0.70
	Group I.....	67,202,292	5.32	43,049,728	3.41	15,571,471	1.23	8,581,093	0.68	21,928,936	1.74	6,783,122	0.54
	Group II.....	19,782,148	4.66	12,492,615	2.94	4,492,046	1.06	2,797,487	0.66	3,765,753	0.89	4,064,379	0.96
	Group III.....	14,560,412	4.30	8,767,391	2.59	3,529,522	1.04	2,263,499	0.67	2,594,907	0.77	2,966,744	0.88
	Group IV.....	10,987,335	4.19	6,431,200	2.45	2,767,022	1.06	1,789,113	0.68	2,808,438	1.07	2,282,276	0.87

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1906.

1	New York, N. Y.....	\$27,962,077	\$6.80	\$18,898,313	\$4.59	\$6,116,364	\$1.49	\$2,947,400	\$0.72	\$12,869,293	\$3.13	\$1,503,096	\$0.37
2	Chicago, Ill.....	9,628,174	4.70	5,866,368	2.86	1,863,545	0.91	1,898,321	0.93	3,557,164	1.74	405,538	0.20
3	Philadelphia, Pa.....	6,164,125	4.28	3,541,462	2.46	2,070,879	1.44	551,784	0.38	718,347	0.60	833,668	0.58
4	St. Louis, Mo.....	2,642,856	4.07	1,611,398	2.48	640,760	0.99	390,698	0.60	1,031,238	1.59	252,640	0.39
5	Boston, Mass.....	4,410,651	7.32	2,823,636	4.69	938,516	1.56	648,499	1.08	816,483	1.36	26,617	0.04
6	Baltimore, Md.....	1,921,395	3.47	1,188,556	2.15	571,896	1.03	160,943	0.29	452,112	0.82	497,128	0.90
7	Cleveland, Ohio.....	2,398,553	5.21	1,426,655	3.10	591,044	1.28	380,854	0.83	528,174	1.15	258,743	0.56
8	Buffalo, N. Y.....	1,647,853	4.32	1,002,560	2.63	409,314	1.07	236,979	0.62	231,585	0.61	154,310	0.40
9	Pittsburg, Pa.....	1,794,830	4.79	996,783	2.66	558,047	1.49	240,000	0.64	572,001	1.53	240,214	0.64
10	San Francisco, Cal.....	1,437,487	(?)	966,352	(?)	259,647	(?)	211,488	(?)	29,361	(?)	723,419	(?)
11	Detroit, Mich.....	1,612,047	4.56	1,098,560	3.11	319,409	0.90	194,078	0.55	245,004	0.69	1,086,855	3.07
12	Cincinnati, Ohio.....	1,531,637	4.44	952,585	2.76	330,532	0.96	248,520	0.72	413,598	1.20	391,837	1.14
13	Milwaukee, Wis.....	1,322,413	4.16	885,930	2.79	267,071	0.84	169,412	0.53	229,143	0.72	258,569	0.81
14	New Orleans, La.....	790,062	2.51	514,869	1.64	191,193	0.61	84,000	0.27	62,903	0.20	150,087	0.48
15	Washington, D. C.....	1,938,132	6.30	1,275,761	4.15	443,254	1.44	219,117	0.71	172,530	0.66	301	(?)

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1906.

16	Newark, N. J.....	\$1,678,115	\$5.79	\$1,014,576	\$3.50	\$475,739	\$1.64	\$187,800	\$0.65	\$648,431	\$2.24	\$490,505	\$1.69
17	Minneapolis, Minn.....	1,228,358	4.49	799,750	2.92	294,212	1.07	134,396	0.49	166,631	0.61	186,716	0.68
18	Jersey City, N. J.....	834,563	3.51	564,188	2.37	148,145	0.62	122,230	0.51	271,418	1.14	298,311	1.25
19	Louisville, Ky.....	685,267	3.03	451,366	2.00	162,221	0.72	71,680	0.32	73,496	0.33	211,477	0.94
20	Indianapolis, Ind.....	967,421	4.41	628,276	2.87	226,918	1.04	112,227	0.51	69,767	0.32	243,107	1.11
21	St. Paul, Minn.....	772,825	3.79	497,974	2.44	164,851	0.81	110,000	0.54	35,296	0.17	109,834	0.41
22	Providence, R. I.....	1,010,554	4.97	613,405	3.02	287,173	1.01	109,976	0.54	262,802	1.29	42,418	0.25
23	Rochester, N. Y.....	778,033	4.19	494,233	2.66	199,607	1.07	84,253	0.45	111,482	0.60	81,530	0.48
24	Kansas City, Mo.....	1,144,539	6.28	733,892	4.02	231,523	1.27	179,124	0.98	516,158	2.83	109,170	0.64
25	Toledo, Ohio.....	584,073	3.65	396,275	2.48	116,075	0.72	72,723	0.45	135,957	0.85	76,241	0.40
26	Denver, Colo.....	1,142,095	7.52	687,118	4.52	234,828	1.55	220,149	1.45	224,924	1.48	67,546	0.44
27	Columbus, Ohio.....	639,308	4.40	386,389	2.66	128,351	0.88	124,568	0.86	122,957	0.85	73,855	0.51
28	Allegheny, Pa.....	706,386	4.86	397,798	2.74	174,523	1.20	134,065	0.92	99,560	0.69	98,133	0.68
29	Los Angeles, Cal.....	1,043,133	(?)	702,543	(?)	169,158	(?)	171,432	(?)	91,573	(?)	689,422	(?)
30	Worcester, Mass.....	741,297	5.70	471,694	3.63	166,979	1.28	102,624	0.79	22,218	0.17	4,091	0.03
31	Memphis, Tenn.....	269,134	2.15	174,189	1.39	64,897	0.52	30,048	0.24	11,116	0.09	121,760	0.97
32	Omaha, Nebr.....	583,085	4.70	351,703	2.83	135,687	1.09	95,695	0.77	8,102	0.07	45,842	0.37
33	New Haven, Conn.....	536,959	4.43	332,559	2.74	123,772	1.02	80,628	0.67	128,922	1.08	73,096	0.60
34	Syracuse, N. Y.....	571,207	4.80	365,007	3.07	129,940	1.09	76,260	0.64	44,326	0.37	62,006	0.52
35	Scranton, Pa.....	578,966	4.88	334,056	2.81	157,340	1.33	87,570	0.74	19,573	0.16	85,269	0.72
36	St. Joseph, Mo.....	295,943	2.51	173,932	1.47	76,688	0.65	45,323	0.38	46,533	0.39	66,630	0.56
37	Paterson, N. J.....	491,987	4.36	344,912	3.06	96,163	0.85	50,912	0.45	52,952	0.47	152,165	1.35
38	Portland, Oreg.....	561,091	5.11	360,212	3.28	101,032	0.92	99,847	0.91	135,056	1.23	286,458	2.61
39	Fall River, Mass.....	447,241	4.22	253,807	2.40	115,715	1.09	77,719	0.73	65,252	0.62	6,318	0.06
40	Atlanta, Ga.....	270,064	2.57	194,995	1.86	52,568	0.50	22,501	0.21	54,952	0.52	55,121	0.53
41	Seattle, Wash.....	765,799	(?)	479,521	(?)	162,110	(?)	124,168	(?)	295,535	(?)	274,921	(?)
42	Dayton, Ohio.....	454,645	4.51	288,245	2.86	96,831	0.96	69,569	0.69	50,764	0.50	52,437	0.52

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.

43	Grand Rapids, Mich.....	\$484,601	\$4.86	\$323,180	\$3.24	\$105,807	\$1.06	\$55,608	\$0.56	\$51,604	\$0.52	\$325,832	\$3.27
44	Cambridge, Mass.....	588,351	5.97	377,453	3.83	126,313	1.28	84,585	0.86	8,948	0.09	6,849	0.07
45	Albany, N. Y.....	387,832	3.93	247,760	2.51	83,548	0.85	56,524	0.57	27,733	0.28	41,957	0.43
46	Hartford, Conn.....	609,702	6.36	331,315	3.46	152,495	1.59	125,892	1.31	185,646	1.94	57,812	0.60
47	Lowell, Mass.....	461,038	4.84	248,281	2.61	141,067	1.48	71,690	0.75	42,020	0.44	7,230	0.08
48	Reading, Pa.....	319,314	3.50	178,272	1.96	73,107	0.80	67,935	0.75	120,769	1.33	64,050	0.70
49	Richmond, Va.....	231,174	2.65	151,685	1.74	45,919	0.53	33,570	0.38	84,601	0.97	41,429	0.47
50	Trenton, N. J.....	328,520	3.80	200,209	2.32	91,540	1.06	36,771	0.43	26,721	0.31	132,900	1.54
51	Wilmington, Del.....	252,633	2.97	154,656	1.82	60,341	0.71	37,636	0.44	25,469	0.30	39,503	0.46
52	Camden, N. J.....	371,467	4.38	221,785	2.61	111,024	1.31	38,658	0.46	55,899	0.66	106,461	1.25

<sup>1</sup> The sum of "subventions and grants from other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 12.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 35.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906—Continued.

City number.	CITY.	COSTS OF MAINTENANCE.								PAYMENTS FOR OUT-LAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. <sup>1</sup>	
		Aggregate.		Payments for expenses.				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.
53	Nashville, Tenn. ....	\$250,689	\$2.96	\$170,719	\$2.02	\$50,045	\$0.59	\$29,925	\$0.35	\$15,147	\$0.18	\$160,517	\$1.09
54	Bridgeport, Conn. ....	304,273	3.61	177,662	2.11	74,967	0.89	51,644	0.61	67,601	0.80	47,461	0.56
55	Lynn, Mass. ....	337,531	4.29	206,098	2.62	79,397	1.00	52,336	0.66	32,929	0.42	10,966	0.01
56	Des Moines, Iowa. ....	467,485	5.97	282,118	3.73	111,103	1.42	64,264	0.82	41,660	0.53	24,246	0.31
57	Kansas City, Kans. ....	224,231	2.88	138,369	1.78	47,162	0.61	38,700	0.50	71,041	0.91	16,766	0.22
58	New Bedford, Mass. ....	351,244	4.58	203,407	2.65	91,649	1.19	56,188	0.73	20,301	0.26	3,197	0.04
59	Troy, N. Y. ....	338,446	4.42	204,815	2.68	104,280	1.36	29,351	0.38	2,883	0.04	37,319	0.49
60	Springfield, Mass. ....	550,101	7.25	301,573	3.98	151,239	1.99	97,289	1.28	217,004	2.86	10,517	0.14
61	Oakland, Cal. ....	531,583	7.20	330,573	4.48	102,478	1.39	98,532	1.33	211,724	2.87	332,383	4.50
62	Lawrence, Mass. ....	298,716	4.18	174,824	2.44	75,319	1.05	48,573	0.68	1,174	0.02	504	0.01
63	Somerville, Mass. ....	404,978	5.72	260,824	3.68	83,594	1.18	60,560	0.86	40,119	0.57	592	0.01
64	Savannah, Ga. ....	327,300	4.11	187,557	2.79	77,500	1.15	91,849	1.26	44,587	0.66	48,292	0.72
65	Duluth, Minn. ....	356,966	3.50	145,035	1.27	40,188	0.60	19,548	0.29	49,205	0.74	27,884	0.42
66	Norfolk, Va. ....	145,035	2.17	85,299	1.27	40,188	0.60	19,548	0.29	49,205	0.74	27,884	0.42
67	Hoboken, N. J. ....	322,292	4.83	192,313	2.88	95,080	1.43	34,899	0.52	14,055	0.21	113,620	1.70
68	Peoria, Ill. ....	267,636	4.03	158,403	2.39	61,594	0.93	47,639	0.72	45,708	0.69	30,767	0.46
69	Utica, N. Y. ....	267,758	4.11	167,463	2.57	66,135	1.02	34,160	0.52	8,394	0.13	32,011	0.49
70	Manchester, N. H. ....	179,859	2.78	101,423	1.57	44,913	0.69	33,623	0.52	25,351	0.39	4,987	0.08
71	Yonkers, N. Y. ....	399,209	6.23	232,662	3.63	100,894	1.57	65,653	1.02	94,634	1.48	30,143	0.47
72	Evansville, Ind. ....	249,854	3.91	160,360	2.61	49,654	0.78	39,840	0.62	30,727	0.48	85,769	1.34
73	San Antonio, Tex. ....	198,486	3.17	139,579	2.23	36,761	0.59	22,146	0.35	18,286	0.29	65,322	1.04
74	Elizabeth, N. J. ....	179,273	2.88	112,896	1.82	50,057	0.80	16,320	0.26	7,045	0.11	65,930	1.06
75	Schenectady, N. Y. ....	186,401	3.01	122,910	1.99	37,551	0.61	25,940	0.42	40,750	0.66	21,857	0.35
76	Waterbury, Conn. ....	259,192	4.19	166,751	2.69	58,008	0.94	34,432	0.56	59,389	0.86	39,016	0.63
77	Salt Lake City, Utah. ....	464,432	7.59	285,127	4.66	114,319	1.87	64,986	1.06	85,357	1.39	181,920	2.97
78	Wilkesbarre, Pa. ....	219,876	3.66	129,108	2.15	61,648	1.03	29,120	0.48	102,516	1.71	38,992	0.65
79	Erie, Pa. ....	220,745	3.68	131,107	2.19	53,943	0.90	35,695	0.59	795	0.01	43,825	0.73
80	Houston, Tex. ....	205,065	3.53	131,159	2.26	37,460	0.64	36,446	0.63	91,245	1.57	68,637	1.18
81	Charleston, S. C. ....	96,303	1.71	55,593	0.99	27,255	0.48	13,455	0.24	2,530	0.04	47,616	0.85
82	Harrisburg, Pa. ....	251,893	4.62	142,498	2.56	71,011	1.27	38,384	0.69	10,221	0.18	39,056	0.70
83	Tacoma, Wash. ....	347,751	6.28	197,440	3.56	72,323	1.31	77,988	1.41	120,416	2.17	143,522	2.59
84	Portland, Me. ....	271,258	4.92	161,085	2.92	75,673	1.37	34,500	0.63	40,424	0.73	43,711	0.79
85	Terre Haute, Ind. ....	231,442	4.38	153,519	2.91	52,916	1.00	25,107	0.48	80,335	1.52	157,063	2.97
86	Dallas, Tex. ....	200,114	3.79	142,818	2.71	30,946	0.59	26,350	0.50	9,700	0.18	65,323	1.24
87	Youngstown, Ohio. ....	264,245	5.01	125,310	2.38	71,565	1.36	67,370	1.28	48,539	0.92	26,464	0.50
88	Fort Wayne, Ind. ....	188,241	3.69	110,981	2.18	42,972	0.84	34,288	0.67	101,220	1.99	70,627	1.39
89	Holyoke, Mass. ....	246,924	4.86	139,082	2.74	74,212	1.46	33,630	0.66	43,949	0.87	2,351	0.05
90	Akron, Ohio. ....	246,253	4.85	139,364	2.75	62,880	1.24	44,000	0.87	74,536	1.47	14,048	0.28

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906.

91	Brockton, Mass.	\$203,830	\$4.13	\$135,115	\$2.74	\$38,315	\$0.78	\$30,400	\$0.62	\$109,155	\$2.21	\$3,170	\$0.06
92	Saginaw, Mich.	250,581	5.14	143,510	2.94	70,250	1.44	36,812	0.76	199,542	4.09	173,012	3.55
93	Lincoln, Nehr.	211,790	4.39	135,323	2.81	53,011	1.10	29,456	0.49	35,647	0.74	19,010	0.39
94	Altoona, Pa.	228,068	4.76	120,995	2.53	65,340	1.36	41,724	0.87	113,601	2.37	33,708	0.70
95	Lancaster, Pa.	139,222	2.95	72,169	1.53	38,887	0.83	26,166	0.60	29,414	0.62	31,341	0.67
96	Spokane, Wash.	399,601	8.50	236,077	5.02	90,238	1.92	73,286	1.56	39,269	0.84	146,252	3.11
97	Covington, Ky.	132,800	2.86	92,497	1.99	26,568	0.57	13,735	0.30	2,125	0.05	65,552	1.41
98	Birmingham, Ala.	129,514	2.82	77,367	1.69	26,347	0.57	25,800	0.56	26,940	0.59	67,178	1.46
99	South Bend, Ind.	173,910	3.90	101,193	2.27	40,167	0.90	32,550	0.75	80,607	1.81	63,832	1.43
100	Pawtucket, R. I.	227,421	5.14	125,111	2.83	73,447	1.66	28,863	0.65			11,688	0.26
101	Bayonne, N. J.	228,540	5.17	133,075	3.01	64,845	1.47	30,620	0.69	30,838	0.70	78,802	1.78
102	Binghamton, N. Y.	163,804	3.74	113,350	2.59	32,621	0.74	17,833	0.41	4,392	0.10	75,734	0.59
103	Butte, Mont.	314,139	7.20	189,382	4.34	85,773	1.97	38,984	0.89	10,645	0.24	105,758	2.42
104	McKeesport, Pa.	199,836	4.60	104,794	2.41	54,947	1.26	40,095	0.92	144,323	3.32	35,645	0.82
105	Johnstown, Pa.	183,937	4.25	101,731	2.35	52,206	1.21	30,000	0.69	38,668	0.89	31,240	0.72
106	Augusta, Ga.												
107	Dubuque, Iowa	127,337	2.96	73,496	1.71	31,711	0.74	22,130	0.51	126,981	2.95	13,499	0.31
108	Mobile, Ala.												
109	Sioux City, Iowa	222,989	5.24	127,064	2.99	55,430	1.30	40,495	0.95	28,167	0.66	13,856	0.33
110	Springfield, Ohio	181,150	4.31	100,333	2.38	38,497	0.92	42,320	1.01			21,497	0.51
111	Topeka, Kans.	219,839	5.25	128,042	3.06	55,043	1.31	36,754	0.88	79	(?)	13,520	0.32
112	Allentown, Pa.	143,539	3.45	80,285	1.93	31,326	0.75	31,928	0.77	43,576	1.05	29,242	0.70
113	Wheeling, W. Va.	158,132	3.81	88,455	2.13	40,601	0.98	29,076	0.70	24,448	0.59	20,027	0.48
114	East St. Louis, Ill.	213,084	5.20	121,471	2.97	49,913	1.22	41,700	1.02	55,524	1.36	6,752	0.16
115	Montgomery, Ala.	85,988	2.11	52,925	1.30	14,550	0.36	18,513	0.45	16,983	0.42	17,440	0.43
116	Davenport, Iowa	216,227	5.31	124,119	3.05	58,915	1.45	33,193	0.82	130,071	3.20	26,815	0.66
117	Bay City, Mich.	163,847	4.04	97,340	2.40	41,550	1.02	24,948	0.61	39,012	0.96	170,395	4.20
118	Little Rock, Ark.	122,950	3.08	67,272	1.68	25,898	0.65	29,780	0.75	98,378	2.46	26,760	0.67
119	Passaic, N. J.	183,458	4.61	115,688	2.91	50,407	1.27	17,363	0.44	43,900	1.10	53,233	1.34
120	Atlantic City, N. J.	149,530	3.78	79,581	2.01	42,009	1.06	27,940	0.71	100,756	2.55	83,618	2.11

<sup>1</sup> The sum of "subventions and grants from other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 12.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.

## GENERAL TABLES.

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TABLE 35.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1906—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 83.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1906—Continued.

City number.	CITY.	COSTS OF MAINTENANCE.								PAYMENTS FOR OUT-LAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. <sup>1</sup>	
		Aggregate.		Payments for expenses.				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.
121	York, Pa.....	\$159,992	\$4.08	\$81,264	\$2.07	\$43,160	\$1.10	\$35,568	\$0.91	\$82,202	\$2.10	\$31,926	\$0.82
122	Quincy, Ill.....	127,252	3.25	75,558	1.94	28,716	0.73	22,678	0.58	29,653	0.76	10,329	0.26
123	Springfield, Ill.....	167,636	4.31	105,130	2.70	26,979	0.69	35,527	0.91	87,600	2.25	9,903	0.25
124	Malden, Mass.....	241,722	6.21	141,351	3.63	61,722	1.59	38,649	0.99	124,102	3.19	1,231	0.03
125	Canton, Ohio.....	151,214	3.93	92,461	2.41	33,893	0.88	24,860	0.65	21,371	0.56	21,396	0.56
126	Chester, Pa.....	137,993	3.63	73,978	1.95	39,016	1.03	24,999	0.66			29,286	0.77
127	Salem, Mass.....	165,769	4.37	98,501	2.59	46,067	1.21	21,201	0.56	10,000	0.26	3,346	0.09
128	Haverhill, Mass.....	213,274	5.62	122,537	3.23	65,622	1.73	25,115	0.66	57,511	1.52	1,926	0.05
129	Chelsea, Mass.....	194,570	5.13	116,147	3.06	49,889	1.32	28,534	0.75	15,202	0.40	491	0.01
130	Superior, Wis.....	195,915	5.20	119,051	3.16	48,814	1.30	28,050	0.75	26,650	0.71	17,719	0.47
131	Newton, Mass.....	304,815	8.13	183,376	4.89	68,497	1.83	52,942	1.41	9,000	0.24	5,086	0.14
132	Newcastle, Pa.....	142,319	3.86	81,740	2.22	39,819	1.08	20,760	0.56	19,400	0.53	23,157	0.63
133	South Omaha, Nebr.....	150,160	4.08	79,667	2.17	36,418	0.99	34,075	0.93	46,702	1.27	11,771	0.32
134	Jacksonville, Fla.....												
135	Rockford, Ill.....	152,444	4.23	92,806	2.57	36,800	1.02	22,838	0.63	68,668	1.90	10,064	0.28
136	Knoxville, Tenn.....	74,829	2.08	53,248	1.48	12,171	0.34	9,410	0.26			54,067	1.50
137	Elmira, N. Y.....	141,119	3.95	90,166	2.52	26,533	0.74	24,420	0.68	2,742	0.08	22,229	0.62
138	Joplin, Mo.....	91,788	2.57	57,540	1.61	17,550	0.49	16,698	0.47	54,675	1.53	22,707	0.64
139	Wichita, Kans.....	135,879	3.82	77,734	2.19	37,320	1.05	20,825	0.59	40,158	1.13	8,910	0.25
140	Galveston, Tex.....	108,122	3.15	61,014	1.78	20,354	0.59	26,754	0.78			34,364	1.00
141	Chattanooga, Tenn.....	95,921	2.80	57,695	1.68	13,901	0.41	24,325	0.71	13,778	0.40	58,305	1.70
142	New Britain, Conn.....	140,835	4.18	72,500	2.15	45,403	1.35	22,932	0.68	13,000	0.39	23,403	0.69
143	Fitchburg, Mass.....	157,034	4.71	87,547	2.63	41,851	1.26	27,636	0.83	35,671	1.07	621	0.02
144	Woonsocket, R. I.....	111,357	3.38	63,784	1.93	32,830	1.00	14,743	0.45			11,953	0.36
145	Auburn, N. Y.....	125,607	3.81	77,473	2.35	30,203	0.92	17,931	0.54	1,988	0.06	19,060	0.58
146	Racine, Wis.....	159,722	4.85	96,960	2.94	38,713	1.18	24,049	0.73			28,681	0.87
147	Macon, Ga.....												
148	Kalamazoo, Mich.....	155,821	4.80	89,879	2.77	44,212	1.36	21,730	0.67	84,124	2.59	90,003	2.77
149	Joliet, Ill.....	200,338	6.22	109,425	3.40	51,563	1.60	39,350	1.22	12,192	0.38	9,489	0.29
150	Oshkosh, Wis.....	128,143	4.13	77,072	2.48	36,017	1.16	15,054	0.49	1,170	0.04	22,600	0.73
151	Sacramento, Cal.....	207,122	6.68	130,586	4.21	54,866	1.77	21,670	0.70	50,648	1.63	105,276	3.39
152	Taunton, Mass.....	145,596	4.70	88,129	2.85	38,696	1.25	18,771	0.61	10,340	0.33	2,803	0.09
153	Pueblo, Colo.....	270,063	8.76	157,983	5.13	67,268	2.18	44,812	1.45	75,061	2.44	61,532	2.00
154	Newport, Ky.....	91,915	3.03	50,462	1.66	23,178	0.76	18,275	0.60	377	0.01	37,035	1.22
155	West Hoboken, N. J.....	113,317	3.74	60,384	1.99	38,331	1.27	14,602	0.48	46,289	1.53	41,493	1.37
156	Everett, Mass.....	201,335	6.70	115,941	3.86	56,114	1.87	29,280	0.97	66,164	2.20	545	0.02
157	La Crosse, Wis.....	123,091	4.23	75,574	2.60	32,849	1.13	14,668	0.50	128,959	4.43	22,003	0.76
158	Fort Worth, Tex.....	128,243	( <sup>2</sup> )	78,468	( <sup>2</sup> )	32,857	( <sup>2</sup> )	16,918	( <sup>2</sup> )			38,990	( <sup>2</sup> )

<sup>1</sup> The sum of "subventions and grants from other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 12.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.





# APPENDICES



## APPENDIX A.

### MUNICIPAL RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.

The accompanying tables present certain data for the fiscal year 1906 relating to municipal taxation of public service corporations. As this compilation is the first published on this subject by the Bureau of the Census in connection with its statistics of cities, it is not as complete as might be desired, but it is hoped that the most serious defects may be remedied in the compilation of similar statistics for the year 1907. Even in their present form, however, the data for the majority of cities disclose many facts, the knowledge of which is essential for an intelligent consideration of municipal policies and problems affecting public service corporations. The tables have been arranged for the purpose of presenting in as compact a form as possible an analysis of the different local methods of taxation of such corporations, together with the amounts of their contributions to municipal revenues.

Among the several states but little uniformity exists in the methods of imposing taxes, licenses, and charges upon those public service corporations that enjoy special franchise privileges granted by municipalities. In a few states these corporations are subject to taxation for state purposes only; consequently whatever benefit accrues to the city is indirect, and is to be found in a lower rate of state tax levy than that which would have been made if the public utility corporations were taxed solely for municipal purposes.

The principal differences in the methods of taxing corporation property arise in connection with that class of intangible property usually termed "franchises," or, in other words, the value of privileges granted to corporations for the use of the public streets. In some states the franchises are assessed and taxed as real property; in others, as personal property; while in a few states they are assessed and taxed, under the head of "franchises," as a distinct class of property. In a number of cities, however, franchises are exempt from taxation as property, and in lieu of such taxation charges, based upon the gross receipts or gross earnings and ranging from one-fourth of 1 per cent to 9 per cent, are exacted as consideration for the privileges granted.

In the majority of cities all tangible real and personal property of these corporations is locally assessed and taxed in the same manner and at the same rate as the property of private firms or individuals. These property taxes are not to be considered as compensation for privileges granted, as they represent nothing more than payment for the protection of the corporation plant and equipment, and for other benefits conferred upon taxpayers in general. All additional taxes and charges, regardless of local nomenclature, may well be considered as compensation or payment for franchise privileges.

The principal municipal revenues derived from public service corporations are as follows:

1. Taxes upon real property and personal property.
2. Licenses and so-called "license taxes."
3. (a) Percentage charges upon gross receipts, earnings, or dividends. (b) Annual fixed rentals for street franchises, or outright sales thereof for a term of years.
4. Charges for new paving, street cleaning, sprinkling, etc.

Table 1, which follows, shows the municipal receipts included under (1), (2), and (3) under the heads, respectively, of "taxes," "licenses," and "public service privileges."

Under "taxes" are included not only those on real property and tangible personal property, but also, for the cities in California,

Colorado, Georgia, Kentucky, Missouri, and New York, the taxes upon franchise valuations, whether classed as real or personal property; and for the cities in Massachusetts, the taxes upon the capital stock of street railway companies. The returns for 1906 can not be classified so as to show the amounts collected upon "franchise" valuations separately from those received from property taxes, but it is hoped that in future reports such revenue may be shown under an appropriate head, in order to insure a more complete exhibit of actual receipts for privileges granted. The percentage taxes on gross receipts levied in Washington, D. C., in lieu of certain property taxes are also included under "taxes," as set forth in footnotes.

Under "licenses" are embraced the ordinary business licenses imposed by city ordinances, street car licenses, and so-called "license taxes" on poles, wires, and conduits—those on poles being based usually upon fixed rates according to number, and those on wires, at fixed rates according to number or length.

Under "public service privileges" are included (1) those percentage collections upon gross receipts or gross earnings which constitute specific payments for privileges; (2) receipts from sale or from rental at fixed rates of street franchises or easements, either upon, over, or under the streets; and (3) receipts from public service corporations for use of city bridges. In a small number of cities corporations desiring the use of newly opened streets or bridges have agreed to bear a part of the expense of construction. The amounts thus received, constituting at least an indirect payment for privileges, are included under the head "public service privileges."

In addition to the three classes of direct revenues presented in this tabulation, most municipalities derive additional revenues, or their equivalent in services, from the street railway corporations. The charter generally provides that the companies must keep in good repair the paving between the tracks and from 6 inches to 2 feet on each side thereof. They must also bear their proportionate share of the cost of all new paving upon streets used for their tracks. In this way many municipalities secure, without cost, but as one of the conditions of franchises granted, a very considerable amount of new paving. A smaller number of cities are reimbursed for street cleaning, lighting, and sprinkling along the right of way. A number of corporations have supplied the Bureau of the Census with valuable data upon this subject, but since full reports are at hand for only a few cities, it has been deemed impracticable at this time to present data other than those pertaining to the sources of direct revenue mentioned above.

Table 1 includes only the 95 cities for which complete returns were made. In this table the cities are arranged not by size, as is customary, but by states. The various classes of corporations are grouped according to the nature of their functions, as, "street railway," "light, power, and heat," "telephone and telegraph," etc. In a number of cities street railway corporations also supply electric light and power; in such cases it was found impossible to make a segregation of the amounts paid on account of each class of business, and the total is given opposite an appropriate head, as "street railway and light." For 12 cities the amounts reported under "public service privileges" differ from the amounts shown on Table 13. This is due to the fact that Table 13 includes receipts from steam railways and certain minor privileges, which are here omitted.

TABLE I.—SPECIFIED MUNICIPAL RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.

CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.	CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.
<b>Alabama:</b>					<b>Florida:</b>				
Birmingham.....	\$101,442	\$13,242	\$44,900	\$43,300	Jacksonville.....	\$15,938	\$10,689	\$850	\$4,399
Street railway, light, and power	83,003	9,703	30,000	43,300	Street railway.....	11,937	8,214		3,723
Telephone and telegraph	6,334	1,434	4,900		Light.....	1,840	1,490	350	
Water.....	12,105	2,105	10,000		Telephone and telegraph.....	2,161	985	500	676
Mobile.....	12,085	5,414	2,138	4,533	<b>Georgia:</b>				
Street railway.....	8,400	3,367	500	4,533	Atlanta.....	81,725	53,226	450	28,049
Light and power.....	1,715	1,427	288		Street railway and light.....	61,135	33,086		28,049
Telephone and telegraph.....	1,970	620	1,350		Light.....	11,300	11,250	50	
Montgomery.....	20,191	5,941	3,250	11,000	Telephone and telegraph.....	9,290	8,890	400	
Street railway.....	15,387	2,987	1,400	11,000	Augusta.....	11,641	9,775	200	1,666
Light and power.....	3,239	2,439	800		Street railway and light.....	7,601	5,935		1,666
Telephone and telegraph.....	1,565	516	1,050		Light.....	2,893	2,893		
<b>Arkansas:</b>					Telephone and telegraph.....	1,147	947	200	
Little Rock.....	15,775	11,235		4,540	Macon.....	12,176	11,307	869	
Street railway.....	9,066	5,776		3,290	Street railway and light.....	4,651	4,651		
Light and power.....	2,099	1,099		1,000	Gas and water.....	5,250	5,250		
Telephone and telegraph.....	50			50	Telephone and telegraph.....	2,275	1,406	869	
Water.....	4,560	4,360		200	<b>Savannah:</b>				
<b>California:</b>					Street railway and light.....	25,907	20,709	5,198	
Los Angeles.....	130,516	119,679	9,337	1,500	Light.....	13,262	10,494	2,768	
Street railway.....	69,830	59,493	9,337	1,000	Telephone and telegraph.....	6,613	6,163	450	
Light and power.....	42,875	42,875			Telephone and telegraph.....	6,032	4,052	1,980	
Telephone and telegraph.....	17,811	17,311		500	<b>Illinois:</b>				
Oakland.....	67,262	64,645		2,617	Chicago.....	2,798,932	1,805,226		993,706
Street railway.....	42,645	40,028		2,617	Street railway and all other public service corporations <sup>1</sup> .....	2,798,932	1,805,226		993,706
Light and power.....	4,039	4,039			East St. Louis.....	12,062	10,662		1,400
Telephone and telegraph.....	4,104	4,104			Street railway.....	10,776	9,476		1,300
Water.....	16,474	16,474			Light and power.....	1,186	1,186		
<b>Sacramento:</b>					Telephone and telegraph.....	100			100
Street railway and light.....	8,479	8,369		110	Springfield.....	10,537	10,386	151	
Light, power, and heat.....	1,073	1,073			Street railway.....	5,431	5,306	125	
Telephone and telegraph.....	6,083	6,083			Light, power, and heat.....	5,106	5,080	26	
<b>Colorado:</b>					<b>Indiana:</b>				
Denver.....	251,201	187,352	2,972	60,877	Evansville.....	42,685	21,139		21,546
Street railway.....	108,699	70,727	2,972	35,000	Street railway.....	15,061	9,594		5,467
Light, power, and heat.....	76,716	50,839		25,877	Light.....	13,351	10,104		3,247
Telephone.....	16,468	16,468			Telephone and telegraph.....	14,273	1,441		12,832
Water.....	49,318	49,318			Fort Wayne.....	13,297	6,786	5,986	525
Pueblo.....	22,458	22,458			Street railway and light.....	3,588	3,088		500
Street railway and light.....	15,710	15,710			Light and heat.....	1,017	1,017		
Light and heat.....	2,508	2,508			Telephone and telegraph.....	8,692	2,681	5,986	25
Telephone.....	4,240	4,240			<b>Indianapolis:</b>				
<b>Connecticut:</b>					Street railway.....	202,152	126,839		75,313
Bridgeport.....	30,863	25,863		5,000	Light and heat.....	105,095	71,088		34,007
Street railway.....	5,000			5,000	Telephone and telegraph.....	29,051	6,495		22,556
Light.....	12,895	12,895			Telephone and telegraph.....	41,325	22,575		18,750
Telephone and telegraph.....	1,008	1,008			Water.....	26,681	26,681		
Water.....	11,960	11,960			<b>Iowa:</b>				
Hartford.....	46,478	24,549		21,929	Des Moines.....	51,625	41,038		10,587
Street railway.....	22,195	266		21,929	Street railway.....	17,163	16,649		514
Light.....	23,683	23,683			Light and power.....	34,462	24,389		10,073
Telephone and telegraph.....	600	600			<b>Kansas:</b>				
New Haven.....	53,417	51,167		2,250	Kansas City.....	72,250	48,355		23,895
Street railway.....	2,434	184		2,250	Street railway.....	34,658	20,336		14,322
Light.....	36,754	36,754			Light.....	27,360	19,012		8,348
Telephone and telegraph.....	1,696	1,696			Telephone.....	4,854	3,629		1,225
Water.....	12,533	12,533			Water.....	5,378	5,378		
Waterbury.....	15,447	12,270		3,177	<b>Kentucky:</b>				
Street railway.....	3,207	30		3,177	Louisville.....	293,377	191,959		101,418
Light.....	11,860	11,860			Street railway.....	133,499	133,499		
Telephone.....	380	380			Light.....	140,387	40,237		100,150
<b>Delaware:</b>					Telephone and telegraph.....	19,491	18,223		1,268
Wilmington.....	51,982	27,227	5,999	18,756	<b>Louisiana:</b>				
Street railway.....	29,726	10,970		18,756	New Orleans.....	505,438	347,622	18,100	139,716
Light.....	10,394	10,394			Street railway and light.....	280,808	257,978	12,345	10,485
Telephone and telegraph.....	11,862	5,863	5,999		Light, power, and heat.....	50,299	47,886	1,913	500
<b>District of Columbia:</b>					Telephone and telegraph.....	35,126	24,594	3,180	7,352
Washington.....	385,564	376,825		8,739	Water.....	17,826	17,164	662	
Street railway.....	178,436	169,687		8,739	Pipe line.....	5,518			5,518
Light and power.....	161,004	161,004			Ferries.....	115,861			115,861
Telephone and telegraph.....	46,124	46,124							

<sup>1</sup> For poles and wires.<sup>2</sup> Includes percentage taxes on gross receipts, \$149,919.<sup>3</sup> Includes percentage taxes on gross receipts, \$126,353.<sup>4</sup> Includes percentage taxes on gross receipts, \$34,567.<sup>5</sup> Not reported separately.

TABLE I.—SPECIFIED MUNICIPAL RECEIPTS FROM PUBLIC SERVICE CORPORATIONS—Continued.

CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.	CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.
<b>Maine:</b>					<b>Minnesota:</b>				
Portland.....	\$39,649	\$35,649		\$4,000	Minneapolis.....	\$186,556	\$181,856	\$4,700	
Street railway.....	9,690	5,690		4,000	Street railway.....	136,734	132,034	4,700	
Light and power.....	15,865	15,865			Light.....	49,822	49,822		
Telephone and telegraph.....	1,052	1,052			<b>Missouri:</b>				
Water.....	13,042	13,042			Joplin.....	8,538	6,538	2,000	
<b>Maryland:</b>					Street railway.....	7,370	5,370	2,000	
Baltimore.....	738,509	281,880	\$22,580	434,049	Light and power.....	355	355		
Street railway and light.....	600,090	163,278	3,500	433,312	Water.....	813	813		
Light.....	87,991	87,991			Kansas City.....	287,125	117,271		\$169,854
Telephone and telegraph.....	50,428	30,611	19,080	737	Street railway.....	209,201	84,367		124,834
<b>Massachusetts:</b>					Light, power, and heat.....	48,330	24,750		23,580
Everett.....	29,703	25,161		4,542	Telephone and telegraph.....	29,594	8,154		21,440
Street railway.....	26,211	21,669		4,542	St. Joseph.....	23,921	22,396	900	625
Light and power.....	2,606	2,606			Street railway and power.....	17,202	16,302	900	
Telephone and telegraph.....	886	886			Light.....	1,716	1,716		
Fall River.....	44,286	37,691		6,595	Water.....	3,630	3,630		
Street railway.....	15,795	9,200		6,595	Telephone and telegraph.....	1,373	748		625
Light and power.....	25,006	25,006			St. Louis.....	662,693	349,539		313,154
Telephone and telegraph.....	3,485	3,485			Street railway.....	402,062	270,489		131,573
Fitchburg.....	18,182	15,354		2,828	Light and power.....	116,862	33,100		83,762
Street railway.....	8,664	5,836		2,828	Telephone and telegraph.....	141,611	44,792		96,819
Light and power.....	8,488	8,488			Suway.....	2,158	1,158		1,000
Telephone and telegraph.....	1,030	1,030			<b>Nebraska:</b>				
Haverhill.....	28,036	21,950		6,086	Lincoln.....	22,123	19,353		2,770
Street railway.....	13,658	7,572		6,086	Street railway.....	9,639	9,528		111
Light and power.....	12,769	12,769			Light, heat, and power.....	7,747	6,880		887
Telephone and telegraph.....	1,609	1,609			Telephone and telegraph.....	4,737	2,945		1,792
Holyoke.....	20,463	15,632		4,831	<b>New Jersey:</b>				
Street railway and light.....	18,644	13,813		4,831	Atlantic City.....	44,361	6,299		38,062
Telephone and telegraph.....	1,819	1,819			Street railway, light, power,	6,226	2,442		3,784
Lawrence.....	30,354	26,648		3,706	and heat.....	3,713			3,713
Street railway.....	9,615	5,909		3,706	Telephone and telegraph.....	26,766	2,419		24,347
Light and power.....	19,136	19,136			Water and gas.....	7,656	1,438		6,218
Telephone and telegraph.....	1,603	1,603			<b>New York:</b>				
Lowell.....	79,951	71,286		8,665	Albany.....	60,253	57,514		2,739
Street railway.....	27,961	19,296		8,665	Street railway.....	31,685	28,946		2,739
Light and power.....	47,104	47,104			Light and power.....	21,266	21,266		
Telephone and telegraph.....	4,886	4,886			Telephone and telegraph.....	7,302	7,302		
Lynn.....	48,635	39,965		8,670	Troy.....	37,160	36,658		502
Street railway.....	23,879	15,209		8,670	Street railway.....	18,839	18,337		502
Light and power.....	22,175	22,175			Light and power.....	14,824	14,824		
Telephone and telegraph.....	2,581	2,581			Telephone and telegraph.....	3,497	3,497		
New Bedford.....	50,652	43,578		7,074	<b>Ohio:</b>				
Street railway.....	32,606	25,532		7,074	Akron.....	22,035	21,919		116
Light and power.....	14,934	14,934			Street railway and power.....	6,958	6,842		116
Telephone and telegraph.....	3,112	3,112			Light and power.....	4,736	4,736		
Newton.....	32,323	20,125		12,198	Telephone and telegraph.....	4,218	4,218		
Street railway.....	20,569	8,371		12,198	Water.....	6,123	6,123		
Light and power.....	5,762	5,762			Canton.....	18,229	18,229		
Telephone and telegraph.....	5,992	5,992			Street railway.....	7,343	7,343		
Somerville.....	73,285	64,837		8,448	Light, power, and heat.....	8,577	8,577		
Street railway.....	62,838	54,390		8,448	Telephone.....	2,309	2,309		
Light and power.....	7,813	7,813			Cincinnati.....	319,962	70,586	1,900	247,476
Telephone and telegraph.....	2,634	2,634			Street railway.....	263,881	21,840	1,900	240,141
Springfield.....	108,684	83,696		24,988	Light.....	45,941	38,719		7,152
Street railway.....	67,037	42,049		24,988	Telephone and telegraph.....	10,140	9,957		183
Light and power.....	36,712	36,712			Cleveland.....	420,286	326,234	8,710	85,342
Telephone and telegraph.....	4,935	4,935			Street railway.....	143,731	132,157	8,710	2,864
Taunton.....	14,106	9,423		4,683	Light and heat.....	234,980	152,502		82,478
Street railway.....	10,215	5,532		4,683	Telephone and telegraph.....	41,575	41,575		
Light and power.....	2,698	2,698			Columbus.....	105,846	102,850		2,996
Telephone and telegraph.....	1,193	1,193			Street railway.....	67,118	64,122		2,996
Worcester.....	96,838	79,493		17,345	Light, power, and heat.....	18,981	18,981		
Street railway.....	47,879	30,534		17,345	Telephone and telegraph.....	19,747	19,747		
Light and power.....	41,585	41,585			Springfield.....	12,002	12,002		
Telephone and telegraph.....	7,374	7,374			Street railway.....	3,463	3,463		
					Light, power, and heat.....	5,356	5,356		
					Telephone.....	3,183	3,183		

1 For poles and wires.

TABLE I.—SPECIFIED MUNICIPAL RECEIPTS FROM PUBLIC SERVICE CORPORATIONS—Continued.

CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.	CITY, AND CLASSES OF CORPORATIONS.	Total.	Taxes.	Licenses.	Public service privileges.
<b>Ohio—Continued.</b>					<b>Tennessee—Continued.</b>				
Toledo.....	\$66,152	\$66,152	.....	.....	Knoxville.....	\$27,921	\$24,283	\$349	\$2,789
Street railway and light.....	30,618	30,618	.....	.....	Street railway and light.....	6,451	6,352	99	.....
Light, power, and heat.....	10,736	10,736	.....	.....	Light.....	7,237	4,098	350	2,789
Telephone.....	24,798	24,798	.....	.....	Telephone and telegraph.....	1,627	1,627	.....	.....
<b>Pennsylvania:</b>					Water.....	12,606	12,206	400	.....
Allegheny.....	25,537	.....	\$2,218	\$23,319	Memphis.....	93,923	89,423	4,500	.....
Street railway.....	21,597	.....	2,218	19,379	Street railway.....	54,969	52,569	2,400	.....
Light.....	2,685	.....	.....	2,685	Light and power.....	32,140	30,040	2,100	.....
Telephone.....	1,255	.....	.....	1,255	Telephone and telegraph.....	6,814	6,814	.....	.....
Allentown.....	1,450	.....	1,450	.....	Nashville.....	115,483	61,946	1,200	52,337
Street railway.....	1,250	.....	1,250	.....	Street railway and light.....	66,101	42,198	500	23,403
Telephone.....	200	.....	200	.....	Light.....	31,134	16,500	700	13,934
Altoona.....	1,562	.....	1,562	.....	Telephone and telegraph.....	18,248	3,248	.....	15,000
Street railway.....	825	.....	825	.....	<b>Texas:</b>				
Light.....	300	.....	300	.....	Dallas.....	47,563	40,126	.....	7,737
Telephone and telegraph.....	437	.....	437	.....	Street railway.....	22,535	16,333	.....	6,202
Chester.....	4,289	.....	4,289	.....	Light and power.....	14,301	14,301	.....	660
Street railway.....	2,625	.....	2,625	.....	Telephone and telegraph.....	10,367	9,492	.....	875
Telephone and telegraph.....	1,664	.....	1,664	.....	Fort Worth.....	16,433	15,919	.....	514
Erie.....	502	.....	.....	502	Street railway.....	4,865	4,865	.....	.....
Light, power, and heat.....	502	.....	.....	502	Light and power.....	5,918	5,918	.....	.....
Harrisburg.....	15,171	.....	500	14,671	Telephone and telegraph.....	5,650	5,136	.....	514
Street railway.....	15,171	.....	500	14,671	Galveston.....	7,671	7,671	.....	.....
Johnstown.....	12,862	.....	2,862	10,000	Street railway and light.....	4,680	4,680	.....	.....
Street railway.....	900	.....	900	.....	Light.....	1,313	1,313	.....	.....
Light, power, and heat.....	10,000	.....	.....	10,000	Telephone and telegraph.....	1,678	1,678	.....	.....
Telephone and telegraph.....	1,962	.....	1,962	.....	Houston.....	48,758	39,868	3,250	5,640
Lancaster.....	3,000	.....	.....	3,000	Street railway.....	21,308	12,418	3,250	5,640
Street railway.....	2,000	.....	.....	2,000	Light and power.....	19,103	19,103	.....	.....
Telephone and telegraph.....	1,000	.....	.....	1,000	Telephone and telegraph.....	8,347	8,347	.....	.....
McKeesport.....	1,390	.....	1,390	.....	San Antonio.....	37,160	35,252	908	1,000
Street railway.....	600	.....	600	.....	Street railway.....	8,293	7,293	.....	1,000
Telephone and telegraph.....	790	.....	790	.....	Light and power.....	7,226	6,318	908	.....
Newcastle.....	4,386	.....	4,386	.....	Telephone and telegraph.....	3,999	3,999	.....	.....
Street railway.....	1,325	.....	1,325	.....	Water.....	17,642	17,642	.....	.....
Light and power.....	95	.....	95	.....	<b>Utah:</b>				
Telephone and telegraph.....	2,871	.....	2,871	.....	Salt Lake City.....	56,661	52,961	1,500	2,200
Water.....	95	.....	95	.....	Street railway and light.....	34,740	32,440	1,500	800
Reading.....	800	.....	800	.....	Light and power.....	1,414	14	.....	1,400
Street railway.....	700	.....	700	.....	Telephone and telegraph.....	20,507	20,507	.....	.....
Telephone.....	100	.....	100	.....	<b>Virginia:</b>				
Wilkesbarre.....	8,163	.....	8,163	.....	Norfolk.....	60,258	45,610	9,022	5,626
Light, power, and heat.....	385	.....	385	.....	Street railway.....	43,725	40,025	2,700	1,000
Telephone and telegraph.....	7,778	.....	7,778	.....	Light and power.....	4,931	2,931	2,000	.....
<b>Rhode Island:</b>					Telephone and telegraph.....	9,602	2,654	2,322	4,626
Providence.....	261,643	102,150	.....	159,493	Ferries.....	2,000	2,000	.....	.....
Street railway.....	116,356	38,253	.....	78,103	Richmond.....	56,114	28,254	13,920	13,940
Light and power.....	127,105	59,322	.....	67,783	Street railway and light.....	39,557	24,017	1,600	13,940
Telephone and telegraph.....	18,182	4,575	.....	13,607	Telephone and telegraph.....	16,557	4,237	12,320	.....
Woonsocket.....	7,987	6,373	.....	1,614	<b>West Virginia:</b>				
Street railway.....	2,462	1,231	.....	1,231	Wheeling.....	3,630	.....	.....	3,630
Light and power.....	4,864	4,864	.....	.....	Street railway.....	3,630	.....	.....	3,630
Telephone and telegraph.....	661	278	.....	383	<b>Wisconsin:</b>				
<b>South Carolina:</b>					La Crosse.....	4,428	.....	4,428	.....
Charleston.....	19,638	17,038	2,600	.....	Street railway.....	3,379	.....	3,379	.....
Street railway.....	4,855	4,605	250	.....	Telephone.....	1,049	.....	1,049	.....
Light.....	7,871	6,971	1,000	.....	Milwaukee.....	176,258	.....	176,258	.....
Telephone and telegraph.....	4,084	3,384	700	.....	Street railway.....	153,689	.....	153,689	.....
Water.....	1,538	1,038	500	.....	Telephone.....	22,569	.....	22,569	.....
Ferry.....	1,190	1,040	150	.....	Oshkosh.....	4,147	.....	3,147	1,000
<b>Tennessee:</b>					Street railway.....	2,832	.....	1,832	1,000
Chattanooga.....	23,788	21,647	1,391	750	Telephone.....	1,315	.....	1,315	.....
Street railway.....	9,022	8,121	151	750	Racine.....	8,834	.....	8,834	.....
Light and power.....	9,080	8,480	600	.....	Street railway.....	7,322	.....	7,322	.....
Telephone and telegraph.....	1,373	1,333	40	.....	Telephone.....	1,512	.....	1,512	.....
Water.....	4,313	3,713	600	.....	Superior.....	4,660	.....	4,660	.....
					Street railway.....	3,596	.....	3,596	.....
					Telephone.....	1,064	.....	1,064	.....

<sup>1</sup> For poles and wires.<sup>2</sup> Includes \$622 from license tax on poles and wires.

Table II presents an analysis, according to character, of the receipts included in Table I under the head "public service privileges." It will be noted that the prevailing method of taxing special public service privileges is through percentage taxes upon the gross receipts or gross earnings of the corporations. For a few cities reimbursements for part of the cost of constructing new streets or bridges are included under "sales of privileges."

The cities for which statistics are presented in this table include

the 72 cities in Table I for which public service privilege receipts are shown, and 45 additional cities from which the returns were not sufficiently complete to justify their inclusion in Table I. The two tables embrace 140 of the 158 cities with a population of 30,000 or over. Of the remaining 18, Manchester, N. H., does not locally tax corporations, but they are taxed by the state.

In this table, as in Table I, the cities are arranged in alphabetical order, by states.

TABLE II.—ANALYSIS OF RECEIPTS FOR PUBLIC SERVICE PRIVILEGES.

CITY.	RECEIPTS FOR PUBLIC SERVICE PRIVILEGES.				CITY.	RECEIPTS FOR PUBLIC SERVICE PRIVILEGES.			
	Total.	Per cent of gross receipts.	Fixed annual privilege rentals.	Sales of privileges.		Total.	Per cent of gross receipts.	Fixed annual privilege rentals.	Sales of privileges.
Birmingham, Ala.	\$43,300			\$43,300	Kansas City, Mo.	\$169,854	\$158,191	\$11,663	
Mobile, Ala.	4,533	\$4,533			St. Joseph, Mo.	625		625	
Montgomery, Ala.	11,000			11,000	St. Louis, Mo.	313,154	208,154	105,000	
Little Rock, Ark.	4,540	3,290	\$1,250		Butte, Mont.	9,095	7,287	1,808	
Los Angeles, Cal.	1,500			1,500	Lincoln, Nebr.	2,770	1,770	1,000	
Oakland, Cal.	2,617	2,617			Omaha, Nebr.	27,226	27,226		
Sacramento, Cal.	110	10		100	South Omaha, Nebr.	2,956	2,316	640	
San Francisco, Cal.	16,274	16,274			Atlantic City, N. J.	38,062	11,062		\$27,000
Denver, Colo.	60,877	877	60,000		Bayonne, N. J.	10,065	10,065		
Bridgeport, Conn.	5,000		2,000	3,000	Camden, N. J.	16,611	13,874		2,737
Hartford, Conn.	21,929	13,829	600	7,500	Elizabeth, N. J.	18,002	15,706		2,296
New Haven, Conn.	2,250		2,250		Hoboken, N. J.	12,843	12,843		
Waterbury, Conn.	3,177			3,177	Jersey City, N. J.	72,178	56,078	600	15,500
Wilmington, Del.	18,756			18,756	Newark, N. J.	147,889	147,889		
Washington, D. C.	8,739		8,739		Passaic, N. J.	8,481	8,481		
Jacksonville, Fla.	4,399	4,399			Paterson, N. J.	35,348	33,447	1,901	
Atlanta, Ga.	28,049	28,049			Trenton, N. J.	11,620	11,620		
Augusta, Ga.	1,666		1,666		West Hoboken, N. J.	5,623	5,623		
Chicago, Ill.	993,706	684,067	241,417	68,222	Albany, N. Y.	2,739	238		2,501
East St. Louis, Ill.	1,400		1,400		Buffalo, N. Y.	128,234	128,234		
Rockford, Ill.	495	495			Elmira, N. Y.	250			
Quincy, Ill.	320		320		New York, N. Y.	473,419	414,426	58,993	
Evansville, Ind.	21,546	8,167	13,379		Rochester, N. Y.	20,446	20,371		75
Fort Wayne, Ind.	525		525		Syracuse, N. Y.	100			100
Indianapolis, Ind.	75,313				Troy, N. Y.	502			502
South Bend, Ind.	500		500		Yonkers, N. Y.	10,652	10,652		
Terre Haute, Ind.	334	334			Akron, Ohio.	116		116	
Des Moines, Iowa.	10,587	10,587			Cincinnati, Ohio.	247,476	246,293	1,183	
Kansas City, Kans.	23,895	22,895		1,000	Cleveland, Ohio.	85,342	82,478	2,864	
Topeka, Kans.	225		225		Columbus, Ohio.	2,996	2,454	542	
Covington, Ky.	9,000		9,000		Dayton, Ohio.	15,825		425	15,400
Louisville, Ky.	101,418		268	100,150	Youngstown, Ohio.	930		930	
Newport, Ky.	250			250	Portland, Oreg.	23,458		23,458	
New Orleans, La.	139,716	23,295	560	115,861	Allegheny, Pa.	23,319	23,319		
Portland, Me.	4,000			4,000	Erie, Pa.	502	502		
Baltimore, Md.	434,049	402,969		31,080	Harrisburg, Pa.	14,671	14,671		
Boston, Mass.	74,522	74,522			Johnstown, Pa.	10,000			10,000
Brockton, Mass.	5,920	5,920			Lancaster, Pa.	3,000		3,000	
Cambridge, Mass.	10,855	10,855			Philadelphia, Pa.	115,579	* 115,579		
Chelsea, Mass.	2,984	2,984			Pittsburg, Pa.	58,999		58,999	
Everett, Mass.	4,542	4,542			Pawtucket, R. I.	6,411	6,411		
Fall River, Mass.	6,595	6,595			Providence, R. I.	159,493	159,493		
Fitchburg, Mass.	2,828	2,828			Woonsocket, R. I.	1,614	1,614		
Haverhill, Mass.	6,086	6,086			Chattanooga, Tenn.	750		750	
Holyoke, Mass.	4,831	4,831			Knoxville, Tenn.	2,789	2,789		
Lawrence, Mass.	3,706	3,706			Nashville, Tenn.	52,337	47,337	5,000	
Lowell, Mass.	8,665	8,665			Dallas, Tex.	7,737		7,737	
Lynn, Mass.	8,670	8,670			Fort Worth, Tex.	514	514		
Malden, Mass.	5,920	5,920			Houston, Tex.	5,640	5,640		
New Bedford, Mass.	7,074	7,074			San Antonio, Tex.	1,000		1,000	
Newton, Mass.	12,198	12,198			Salt Lake City, Utah.	2,200			2,200
Salem, Mass.	4,567	4,567			Norfolk, Va.	5,626	4,626	1,000	
Somerville, Mass.	8,448	8,448			Richmond, Va.	13,940	13,940		
Springfield, Mass.	24,988	24,988			Seattle, Wash.	36,598	36,598		
Taunton, Mass.	4,683	4,683			Spokane, Wash.	4,720		4,720	
Worcester, Mass.	17,345	17,345			Tacoma, Wash.	12,751	11,951	800	
Detroit, Mich.	53,117	53,117			Wheeling, W. Va.	3,630		3,630	
Grand Rapids, Mich.	553		553		Oshkosh, Wis.	1,000			1,000
St. Paul, Minn.	413	413							

\* Charges for use of bridge by street railway one-half cent per passenger.

\* Charges at one-half cent per ton for freight hauled by electric street railway.

\* Tax on dividends.



## APPENDIX B.

### UNIFORM ACCOUNTS AND REPORTS OF WATER-SUPPLY SYSTEMS.

#### PART I.—EFFORTS AND TENDENCIES TOWARD UNIFORM REPORTS.

By MOSES N. BAKER, C. E.

The desirability of following a uniform plan of presenting statistics in the annual reports of water-supply systems has been publicly recognized for more than twenty-five years. Three separate organizations of officials and engineers engaged in the construction and operation of such systems have framed schedules designed to secure uniformity. Notwithstanding this, comparatively little uniformity has yet been achieved. This failure is partly due to the framing of a separate schedule by each of the three organizations, but inasmuch as only one of these schedules has ever been used, and that by only a comparatively few systems, the present lack of progress towards uniformity must be attributed more to a limited appreciation of the value of comparable statistics than to any other cause.

The first concerted move for uniform statistics for water-supply systems appears to have been coincident with the formation of the American Waterworks Association in 1881. At succeeding annual conventions the subject was brought up, and in April, 1885, a committee, consisting of Mr. J. J. R. Croes and Mr. Charles G. Price, submitted "Suggestions as to a Uniform System of Reports of the Annual Operations of Waterworks." In June of the same year (1885) a committee of the New England Waterworks Association, consisting of Mr. William R. Billings and Mr. Robert C. P. Coggeshall, submitted a report on the same general subject to the annual convention of that organization. The system recommended by the committee of the New England Association has been kept before waterworks officials ever since, and, as slightly amended in 1902, is still circulated every year as a "blank form for summary of statistics." As the use of the New England schedule has not been confined to members of the association, and, further, as membership in the association is not limited to the six New England states, this schedule has had a fairly wide geographical use. The data collected by the New England Association have been tabulated at intervals and published in the quarterly journal of the association. Altogether 80 different systems have been represented in the tabulations of the past twenty years. The latest tabulation, published in the journal for September, 1907, included 43 systems.

The New England schedule is more comprehensive and more logically arranged than that first suggested by the American Association, as might naturally be inferred since its framers have acknowledged their indebtedness to the authors of the earlier schedule. In May, 1908, the American Waterworks Association adopted, with slight changes, the schedule of the New England Association.

The third water-supply schedule, that of the American Society of Municipal Improvements, is more detailed than those of the waterworks associations. It was published in the proceedings of the society for both 1898 and 1900.

A number of state-commissions have prescribed forms to be used in returning data on water-supply systems. Thus in 1905 the Ohio State Board of Health adopted a blank for securing "information required in regard to proposed water supply." These forms are filled in by the authorities of those cities and villages which are petitioning the board for approval of new water-supply schemes. This schedule, it will be noted, was for special rather than general use.

In the year in which the Ohio schedule was adopted (1905) the newly created New York State Water Supply Commission drew up and sent out to all the municipalities of the state an elaborate water-supply schedule, accompanied by a less detailed sewage-disposal schedule. This action was in accordance with a statute requiring the collection and publication of information on the water supply and sewage disposal of each municipality of the state. The information thus secured, or portions of it, was published in the reports of the commission issued in 1906 and in 1907. In 1907 the New Jersey State Water Supply Commission was created, and immediately proceeded to frame a form of report to be used by both the public and private water-supply systems in that state. This form is much shorter and simpler than the New York schedule. Both the New York and New Jersey commissions, it may be added, have been given jurisdiction over the natural water resources of their respective states, including the appropriation of water for public purposes.

A water-supply investigation of a different type and of national scope was made in 1898 and 1899 by the United States Department of Labor, under Hon. Carroll D. Wright as Commissioner. The statistics then collected formed a part of an investigation of "water, gas, and electric light plants under private and municipal ownership," and were published in 1900 as the Fourteenth Annual Report of the Commissioner of Labor. The waterworks tables so published included data for 1,034 systems, of which 659 were under municipal and 375, under private ownership. Most of the statistics were of a financial character. As the location of the plants was not shown and as the works were tabulated in twenty groups arranged according to the total volume of water supplied, the data were robbed of a large part of the value which they originally possessed, their chief remaining value lying in the averages deduced from them.

Before concluding this brief review, mention may be made of the most extensive water-supply schedules yet formulated—those used in 1906 in collecting data for the National Civic Federation Commission on Municipal Ownership and Operation, whose report was published late in 1907. Four lengthy schedules were devised: (1) History, franchises, legal powers, etc.; (2) labor and politics; (3) engineering; (4) financial. These schedules were applied to five

water-supply systems only, but the information thus secured (or rather, the portions of it published) fills 425 closely printed octavo pages of the report of the commission.

As may be judged from the foregoing outline, the three schedules framed by, or in behalf of, waterworks men; the three formulated by state boards; and those used by the United States Department of Labor; and by the National Civic Federation in their municipal ownership inquiries, differ materially in character and scope. The inquiries of these schedules call for a large and representative portion of all the comparable and collectible data which might be desired by any person making a study of water-supply systems, but they exceed the practicable limits of an investigation of any considerable number of such systems. These schedules, however, both serve as an admirable basis or guide for framing new schedules designed to meet the needs of a majority of the students of water-

supply statistics, and at the same time apply to a large number of systems of widely diverse size and character.

The water-supply schedules which the Bureau of the Census presents herewith for constructive criticism result from an attempt to set forth in logical and functional order all the more pertinent facts relating to the construction and operation of municipal water-supply systems. If the schedules are too extensive and too detailed, it is because the aim has been to make them ideally inclusive, with the idea that they may be shortened, if necessary, to make them practicable for actual use. In framing the Census schedules, the questions included in all the schedules above mentioned have been considered and, in addition, a number of engineers engaged in waterworks design, construction, and operation or connected with state boards having control over water-supply systems have been consulted.

## PART II.—UNIFORM ACCOUNTS AND FINANCIAL REPORTS.

### INTRODUCTION.

*Demand for statistics on water-supply systems.*—The Bureau of the Census has included in its reports on statistics of cities certain data on the financial transactions of those water-supply systems that are municipally owned and operated. These statistics are, however, condensed in form and present only the briefest summary of the business of the enterprises in question. There is at the present time a demand for more information relating to these and other water-supply systems than is now furnished by the Bureau of the Census. This is evidenced by the efforts made by various waterworks associations to secure the adoption of uniform reports, to which Mr. Baker has called attention in Part I of this appendix. The demand for additional information is further evidenced by the statistics collected and compiled by the technical journals of the day.

*Uniform accounts the only basis for comparable statistics.*—When statistics, such as have been attempted by the Bureau of Labor, the Bureau of the Census, waterworks associations, technical journals, and state boards, are based upon uniform accounts and reports, they will be accurate and provide comparable data. But with the existing diversity of accounts and reports, most compilations provide data that are more or less noncomparable. Further, an attempt to compile comparable statistics involves large expenditures of money which can be secured and justified only at rare intervals. As precedent to the annual compilation, at a moderate expense, of comparable financial statistics of water-supply systems, the reports of such systems must be based upon uniform accounts. This fact was early recognized by the most prominent workers in the American and New England Waterworks associations, as has been stated on a former page. But the preparation of a scheme of accounts which will meet the complex and varying conditions of all American water-supply systems involves more labor and study than anyone connected with the associations or water-supply systems has been willing to devote thereto. Hence, the waterworks associations have prepared only outlines of uniform reports and have not attempted to formulate a scheme of standard accounts. At present, however, questions of municipal ownership and of municipal control over water and other public utility enterprises are demanding more perfect, as well as uniform, accounting for these enterprises. The Bureau of the Census, believing that it should at an early date greatly extend the scope of its statistics on water-supply enterprises, but realizing that only small success can be obtained unless better accounts are adopted by water-supply systems, has given much study to the subject and herewith presents a scheme of uniform accounts for the consideration of city officials and managers of private water companies. The outline here presented has been submitted to a large number of persons interested in the subject, and the Bureau of the Census wishes to acknowledge with thanks the great assistance received from the officers and individual members of the American and New England Waterworks associations.

*Requisites for uniform classification of accounts.*—The requisites for any uniform classification of accounts which can be successfully introduced among water-supply systems have been so well stated by Mr. Albert H. Wehr, member of the American Waterworks Association, that his words are here quoted:

The evolving of any uniform classification of accounts for water-supply or any other public service enterprises must be based on three considerations, as follows:

1. To afford managers such detailed information relative to the operation of their properties as to enable the making of careful analyses of income and expenses, both separately and as compared with previous similar periods.

2. To afford accurate comparability of the operating results of such enterprises with those of any other similar enterprise.

3. To so divide and subdivide the expenses as to easily enable the ascertainment of the three separate and distinct costs making up the total cost of service, namely, the demand cost, the customer cost, and the consumption cost; and to separate these several costs into those that are fixed and those that are variable, so that from these costs the correctness of the existing rates for the various classes of services or a proper revision of said rates to the extent that they may be incorrect, may be determined.

Any classification of accounts should be so devised as to place the enterprise, whether privately or municipally owned and operated, on a basis which will disclose all income earned by the enterprise, whether actually received or not, and show the actual expense of operation and the actual cost of service, whether actually paid or not.

Any classification of accounts should further be so devised as to divide the various branches or departments of such classification into certain fixed and clearly defined centers of division from which all subdivisions radiate, so that, however large or small the enterprises may be and however extended or contracted any subdivision of the accounts may be, the general results are always obtained along certain fixed lines which in every case converge to certain common centers.

*Need for standard accounting terminology.*—As precedent to the successful adoption of any uniform classification of accounts, such as has been discussed by Mr. Wehr, accountants and business men must use accounting terms with the same significance; that is, they must have a common language of accounts. Without such a common language of accounts all schemes of accounting, however perfect in theory, will fail to secure uniformity. To facilitate the adoption of such a uniform accounting terminology schedules and schemes of accounts should be accompanied with carefully worked out nomenclature and definitions setting forth the significance of each term employed. The publication of such definitions will open the way for discussion and will aid in the final selection of those terms which are required for uniformity in accounting. For these reasons the Census here presents definitions of the terms employed by it in connection with its outline scheme of accounts and reports for water-supply systems. It is earnestly hoped that accountants and others concerned in the administration of water-supply enterprises will call the attention of the Census Bureau to any faults in the Census terminology and state the reasons for their criticisms. By such criticism and a frank discussion of the usage of the terms in question, the way will be opened for a uniform terminology which may serve as the basis of uniform accounts and reports.

*Income* is a term used in the accounts of a publicly or privately managed productive enterprise in referring to amounts received or gained in the form of trading profits, earnings, rents, interest, and other accruals.

*Revenues* are those amounts of money or other forms of wealth provided or obtained by nations, states, and municipalities, for meeting governmental expenses, outlays, and indebtedness, (1) from the exercise of governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental use; (3) from the performance of services for compensation, and from the furnishing of material objects for a valuable consideration; and (4) from the operation or management of productive enterprises, investments, and properties of the government.

The amounts received or receivable by a water-supply enterprise or any other productive enterprise operated by a government from the sources mentioned in the definition of income constitute the income of that enterprise, but when the same amounts are

considered as resources for meeting governmental expenses they are to be spoken of as revenue.

A *receipt* is primarily an amount of money, or its equivalent, taken in, in fiscal transactions, either for the benefit of the recipient or for the benefit of another. It is employed with this significance in the Census schedules for water-supply enterprises.

*Expenses* is a term employed in the accounting of a publicly or privately managed enterprise in speaking of (1) the accrued costs, paid or payable, of services, rents, and materials utilized in the conduct or operation of such an enterprise, (2) its losses due to depreciation and other causes, and (3) interest paid or payable for the use of credit capital. The services, rents, materials, and interest included in expenses are those for which no permanent or subsequently convertible value is received or receivable. Expenses are the costs and losses which decrease the assets or the value of the permanent properties and equipment without any corresponding decrease of obligations, or increase the liabilities without any corresponding increase of the assets or value of the permanent properties and equipment.

The expenses of a water-supply enterprise may be divided into two general groups—operating expenses, or expenses of operation, and interest. *Expenses of operation* or *operating expenses* are those included in (1) and (2) above, while *expenses for interest* or *interest* are those referred to in (3).

*Outlays*, in accounting, 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 or by private individuals, firms, and corporations. Outlays always increase the value of the lands and other permanent properties owned by those who make the outlay, either by exchanging cash or other assets for them or by incurring a liability for such properties.

A *payment* is primarily an amount of money, or its equivalent, paid out or disbursed in financial transactions.

The significance which the Bureau of the Census assigns to a number of other but less important terms will be stated on following pages in connection with the suggested classification of accounts.

#### UNIFORM SYSTEM OF ACCOUNTS.

*Order of accounts.*—The accounts for water-supply systems suggested by the Bureau of the Census require the uniform classification of income or receipts, of expenditures or payments, and of property or equipment, and may be kept on the basis either of "income" or of "cash receipts," but strictly comparable statistics will be secured only when the accounts are placed on the basis of "income." To secure the classification mentioned and to provide for transactions widely different in volume or amount, five orders of accounts are suggested, viz:

1. Summary or controlling accounts.
2. General accounts, indicated by Roman numerals.
3. Subgeneral accounts, indicated by capital letters.
4. Primary accounts, indicated by Arabic numerals.
5. Subprimary accounts, indicated by small letters.

The summary, general, and subgeneral accounts are arranged for the purpose of grouping the different items of income and expenditure, and of property and equipment under certain general heads, so as to admit of their presentation in a condensed form in published reports and statistical summaries. The subgeneral accounts may also be used as the only, or at least the principal, accounts of small water-supply enterprises, with a gross annual income not exceeding \$25,000, whose operations do not warrant greater detail in accounting. The primary accounts are provided for the use of the larger systems—those having a gross annual income of \$25,000 or over. Cities and corporations operating such systems may also use subprimary accounts in whatever detail they may desire. No suggestion is here made for such accounts other than that they should be so arranged as to be subordinate to the primary accounts mentioned in the tentative scheme of accounts.

*Use of the accounts.*—As above stated, any enterprise can adopt as few or as many of the primary or subprimary accounts as it desires for its own information, and its choice will not disturb the general results as shown by the totals in the various classes or centers of the subdivision, since each listed or numbered account will show the income from certain services and the expense for certain objects as the total in each instance. In arranging its scheme of accounts, the Bureau of the Census has kept in mind certain peculiarities of water-supply enterprises to which Mr. Wehr of the American Waterworks Association has called attention, as follows:

In devising any uniform classification of accounts for water-supply enterprises, difficulties are met with which are not encountered in any other public service undertaking, due to the widely varying conditions under which the many waterworks are obliged to operate, all of which conditions are dependent upon the topography of the territory in which the plant is operated, the character of the source of supply, etc. To meet these conditions a great number of accounts are necessary if it is desired to avoid explanatory notes describing, for instance, the method of filtration in use, etc., which will always be more or less indefinite and misleading. In actual practice it will be found that for each waterworks enterprise a great many of the accounts embodied in the classification will not apply, and that the number of accounts actually necessary beyond the general accounts will be considerably less in each instance than the total number embodied in the complete classification. The intention, however, is to retain without change in each instance the numerals or letters given to the accounts in the classification, thus making such numerals or letters both the index to, and the explanation of, the scope of the several accounts.

In their present form the classification of accounts and the arrangement of the schedules are only tentative, and suggestions as to possible improvement are invited from all who are interested in comparable water-supply reports and statements.

*Operation accounts.*—The term *operation* or *operative accounts* is here applied to those accounts of water-supply enterprises in which are recorded their income and their expenses of operation. The operation accounts suggested in the tentative classification submitted include one summary income and three summary expense accounts and two general income and seven general expense accounts. The title given is in all cases for accounts kept on the basis of income. When the accounts are arranged on the basis of cash receipts, the word "receipts" should be substituted for "income" in all cases. The summary and general operation accounts are as follows:

Gross income from operation.

I. Income from water service.

II. Income other than from water service.

Total expenses of operation.

Group 1. Expenses of water service.

III. Expenses of general management.

IV. Expenses for collecting and supplying water.

V. Expenses for water service repairs.

VI. Expenses for water service insurance.

VII. Expenses for water service depreciation.

Group 2. Expenses other than for water service.

VIII. Miscellaneous expenses.

IX. First charges.

The gross income from operation included in the summary or controlling income account is the total of the amounts reported in general accounts I and II. The total expense of operation included in the summary or controlling account for expenses of operation is the total of the amounts included in the summary accounts of expenses for water service and of expenses other than for water service, the amounts in which are the totals, respectively, of the amounts reported in the general accounts III to VII and general accounts VIII and IX.

As subordinate to the two general income accounts there are arranged 12 subgeneral and 46 primary income accounts, and as subordinate to the seven general operation expense accounts there are arranged 20 subgeneral and 144 primary accounts. The general designations suggested for these accounts are found on the pages which follow, and the character of the transactions to be recorded in them is either disclosed by the title or is given in the accompanying instructions. Specific mention is made of only a very

limited number of subprimary accounts. In general, the enterprises requiring the use of such detailed accounts should be free to arrange them according to local needs, subject only to conformity to the general scheme here outlined.

*Allocation accounts.*—The Bureau of the Census employs *allocation* as a generic or common designation of all accounts kept with interest and other amounts paid or payable from the net income of operation or gross profits, and those that are received or receivable for meeting the losses of operation. The allocation accounts tentatively suggested include 2 subgeneral and 12 primary accounts, and one supplemental.

*Working accounts.*—The students of the subject as well as accountants frequently have occasion to speak of the accounts here designated "operation" and "allocation" accounts as a single whole. The term most commonly employed at such a time is that of "operation" or "operative accounts," but this use of the term

leaves no special or characteristic designation for these accounts for which the designation "operation accounts" has been employed above. More or less confusion thus exists in the accounting world, due to the lack of uniformity in this respect, and will continue to exist until accountants agree upon some common usage. It is here suggested that the word "operation" or "operative" as a common designation of accounts, be limited to those with income and operative expenses, and that the term *working accounts* be employed as a common designation of all operative and allocation accounts.

*Property accounts.*—The general term property accounts is here applied to the accounts with the cost and the present value of the water-supply system and its extensions, additions, and renewals. The suggested primary accounts include 6 general, 16 subgeneral, 58 primary, and 132 subprimary accounts which are mentioned in detail in the tentative scheme of accounts.

#### TENTATIVE CLASSIFICATION OF THE OPERATION ACCOUNTS OF WATER-SUPPLY ENTERPRISES.

##### INCOME ACCOUNTS.

###### GROSS INCOME FROM OPERATION.

###### I. INCOME FROM WATER SERVICE.

- A. *Pay rates for private consumers within city.*
  - 1. Metered domestic rates.
  - 2. Metered manufacturing and commercial rates.
  - 3. Unmetered domestic rates.
  - 4. Unmetered manufacturing and commercial rates.
- B. *Pay rates for private consumers outside city.*
  - 5. Metered domestic rates.
  - 6. Metered manufacturing and commercial rates.
  - 7. Unmetered domestic rates.
  - 8. Unmetered manufacturing and commercial rates.
- C. *Pay rates for other waterworks.*
  - 9. Rates for other city and private water enterprises.
- D. *Fees for shutting off and turning on water.*
  - 10. Fees for shutting off and turning on water.
- E. *Pay rates for city.*
  - 11. Fire department.
  - 12. Sewer flushing.
  - 13. Street sprinkling and washing.
  - 14. Public schools.
  - 15. All other public buildings.
  - 16. Public parks, fountains, and troughs.
  - 17. All other municipal purposes.
- F. *Free rates for city.*
  - 18. Fire department.
  - 19. Sewer flushing.
  - 20. Street sprinkling and washing.
  - 21. Public schools.
  - 22. All other public buildings.
  - 23. Public parks, fountains, and troughs.
  - 24. All other municipal purposes.
- G. *Free rates for private consumers.*
  - 25. Water for churches, private charities, etc.
- H. *Value of water used by water-supply system.*
  - 26. For purification purposes.
  - 27. For pumping purposes.
  - 28. For plant and other private fire protection.
  - 29. For all other uses and purposes.

###### II. INCOME OTHER THAN FROM WATER SERVICE.

- I. *Income from accessory enterprises.*
  - 30. Income from plumbing work for compensation.
  - 31. Rents from rental property.
  - 32. Rents from meters, meter boxes, and vaults.

###### I. *Income from accessory enterprises—Continued.*

- 33. Income from stables, teams, and teamsters.
- 34. Income from forest lands.
- 35. Income from other accessory enterprises.

###### J. *Earnings of invested funds.*

- 36. Earnings of sinking funds.
- 37. Earnings of depreciation funds.
- 38. Earnings of other reserve funds.

###### K. *Interest on cash balances in bank.*

- 39. Interest to credit of enterprise.
- 40. Interest to credit of city.

###### L. *Income from miscellaneous sources.*

- 41. Sundry rents.
- 42. Sundry services.
- 43. Sundry objects.
- 44. Permits.
- 45. Gains from bond transactions.
- 46. Other gains.

###### *Income clearing accounts.*

- Income from water service.
- Income from accessory enterprises.
- Earnings from invested funds.
- Income from miscellaneous sources.

##### EXPENSE ACCOUNTS.

###### TOTAL EXPENSES OF OPERATIONS.

###### GROUP 1. EXPENSES OF WATER SERVICE.

###### III. EXPENSES OF GENERAL MANAGEMENT.

###### M. *General administrative expenses.*

###### Division 1.—Expenses payable to public.

- 100. Salaries and expenses of general administrative officers and employees.
- 101. Rent of offices, etc.
- 102. Other general administrative office expenses.
- 103. Stationery, printing, and advertising.
- 104. Law expenses.
- 105. Sundry general administrative expenses.

###### Division 2.—Expenses payable to city.

- 106. Rent of city offices for administrative purposes.

###### N. *Accounting expenses.*

###### Division 1.—Expenses payable to public.

- 107. Salaries and expenses of accounting officers and employees.
- 108. Rent of offices, etc.
- 109. Other accounting office expenses.
- 110. Stationery, printing, and advertising.
- 111. Sundry accounting expenses.

N. *Accounting expenses*—Continued.

## Division 2.—Expenses payable to city.

112. Proportion of salaries and expenses of accounting officers and employees of city.

113. Rent of city offices for accounting purposes.

O. *Operating management expenses*.

## Division 1.—Expenses payable to public.

114. Salaries and expenses of operating management officers.

115. Laboratory salaries and expenses.

116. Salaries and expenses of other operating management employees.

117. Rent of offices.

118. Other office expenses of operating management.

119. Rents and expenses of shops, storerooms, etc.

120. Stationery and printing.

121. Advertising and soliciting.

122. Law expenses.

## Division 2.—Expenses payable to city.

123. Proportion of salaries and expenses of operating management officers and employees of city.

124. Rent of city offices for operating management.

125. Rent of city buildings for shops, storerooms, etc.

126. Proportion of law expenses of city.

## IV. EXPENSES FOR COLLECTING AND SUPPLYING WATER.

P. *Expenses for care of sources of supply*.

## Division 1.—Surface supply.

127. Drainage area and reservations.

128. Impounding dams and reservoirs.

129. Lake and river cribs.

## Division 2.—Ground supply.

130. Springs and wells.

131. Infiltration galleries and tunnels.

132. Collecting conduits and reservoirs.

Q. *Expenses for care of intakes and aqueducts*.

133. Gravity intakes and suction mains.

134. Aqueducts and supply mains.

R. *Expenses for purification of water*.

135. By sedimentation.

136. By coagulation.

137. By softening.

138. By slow sand filtration.

139. By mechanical filtration.

140. By other methods.

S. *Expenses for pumping water*.

141. Salaries and wages.

142. Fuel (coal, wood, gas, oil, etc.).

143. Oils and waste.

144. Supplies.

145. Waterpower.

146. Electric power.

147. Other power.

148. All other pumping expenses.

149. Proportion of steam or other power plant expenses.

T. *Expenses for transmission and distribution storage of water*.

150. Force mains.

151. Reservoirs and fire cisterns.

152. Tanks and standpipes.

U. *Expenses for distribution of water*.

153. Main pipes and specials.

154. Main valves and valve boxes.

155. Fire hydrants.

156. Other main pipe appliances.

157. Service pipes and stops owned by enterprises.

158. Meters and meter boxes and vaults furnished rent free.

159. Fountains and troughs.

160. All other.

## V. EXPENSES FOR WATER SERVICE REPAIRS.

MM. *General administrative repairs*.

161. Repairs of general administrative buildings and equipment.

NN. *Accounting repairs*.

162. Repairs of accounting equipment.

163. Repairs of operating management buildings and equipment.

OO. *Operating management repairs*.PP. *Repairs at sources of supply*.

## Division 1.—Surface supply.

164. Drainage area and reservations.

165. Impounding dams and reservoirs.

166. Lake and river cribs.

## Division 2.—Ground supply.

167. Springs and wells.

168. Infiltration galleries and tunnels.

169. Aqueducts and supply mains.

QQ. *Repairs of intakes and aqueducts*.

170. Gravity intakes and suction mains.

171. Aqueducts and supply mains.

RR. *Repairs of purification system*.

172. Buildings.

173. Settling basins.

174. Coagulating basins.

175. Softening equipment.

176. Slow sand filters.

177. Mechanical filters.

178. Other purification equipment.

SS. *Repairs of pumping system*.

179. Buildings.

180. Boilers.

181. Steam piping and equipment.

182. Steam and power pumping machinery.

183. Waterpower equipment.

184. Electric power equipment.

185. Other power equipment.

186. Other station equipment.

187. Proportion of repairs of steam and other power plant and equipment.

TT. *Repairs of transmission and distribution storage system*.

188. Force mains.

189. Reservoirs and fire cisterns.

190. Tanks and standpipes.

UU. *Repairs of distribution system*.

191. Main pipes and specials.

192. Main valves and valve boxes.

193. Fire hydrants.

194. Other main pipe appliances.

195. Service pipes and stops owned by enterprise.

196. Meters and meter boxes and vaults furnished rent free.

197. Fountains and troughs.

198. All other.

## VI. EXPENSES FOR WATER SERVICE INSURANCE.

199. On general administration buildings and equipment.

200. On accounting equipment.

201. On operating management buildings and equipment.

202. On source of supply buildings and equipment.

203. On intake and aqueduct buildings and equipment.

204. On purification system buildings and equipment.

205. On pumping system buildings and equipment.

206. On transmission and distribution storage system buildings and equipment.

207. On distribution system buildings and equipment.

## VII. EXPENSES FOR WATER SERVICE DEPRECIATION.

208. On general administration buildings and equipment.

209. On accounting equipment.

- 210. On operating management buildings and equipment.
- 211. On sources of supply.
- 212. On intakes and aqueducts.
- 213. On purification system.
- 214. On pumping system.
- 215. On transmission and distribution storage system.
- 216. On distribution system.

## GROUP 2. EXPENSES OTHER THAN FOR WATER SERVICE.

## VIII. MISCELLANEOUS EXPENSES.

V. *Expenses of accessory enterprises.*

- 217. Plumbing work for compensation.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.
- 218. Rental property.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.
- 219. Meters and meter boxes and vaults rented to consumers.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.
- 220. Stables, teams, and teamsters.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.
- 221. Forest lands.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.
- 222. Other accessory enterprises.
  - (a) General. (b) Repairs. (c) Insurance. (d) Depreciation.

W. *Expenses of invested funds.*

- 223. Expenses of sinking funds.
- 224. Expenses of depreciation funds.
- 225. Expenses of other reserve funds.

X. *Sundry expenses.*

- 226. Sundry services and objects.

X. *Sundry expenses—Continued.*

- 227. Gratuitous work.
- 228. Losses on bond transactions.
- 229. Other losses.

## IX. FIRST CHARGES FOR WATER AND TAXES.

Y. *Cost of water.*

- 230. Annual payments for water rights.
- 231. Annual dues to other water-supply systems.
- 232. Amortization of expiring term water rights.

Z. *Taxes and franchise dues.*

Division 1. Taxes and dues actually paid or payable by enterprise.

- 233. Real and personal taxes.
- 234. Taxes on capital stock.
- 235. Taxes on earnings or receipts.
- 236. Other taxes.
- 237. Franchise dues.
- 238. Amortization of expiring term franchises.

Division 2. Taxes and dues chargeable against municipally operated enterprises by operating city, other than those actually paid or payable.

- 239. Real and personal property taxes.
- 240. Taxes on earnings or receipts.
- 241. Other taxes.
- 242. Franchise dues.
- 243. Amortization of expiring term franchises.

*Expense clearing accounts.*

- Franchise dues.
- Fuel.
- Injuries to persons.
- Law expenses.
- Oil.
- Stables, teams, and teamsters.
- Supplies.
- Taxes.
- Waste.
- Work equipment.

## TENTATIVE CLASSIFICATION OF THE ALLOCATION ACCOUNTS OF WATER-SUPPLY ENTERPRISES.

## X. INTEREST PAID AND PAYABLE.

- 300. Interest on funded and fixed debts.
- 301. Interest on real estate mortgages.
- 302. Interest on current liabilities.

## XI. DIVIDENDS AND ASSESSMENTS.

- 303. Dividends on preferred stock.
- 304. Dividends on common stock.
- 305. Apportionment to individuals and firm members.
- 306. Profit and loss assessments.
- 307. City profit and loss allocation.

## XII. SUNDRY ALLOCATION.

- 308. Sinking fund appropriation.
- 309. Depreciation fund allocation.
- 310. Other reserve fund allocation.
- 311. Capital account transfers.

*Supplemental allocation account.*

Current transactions with city.

## TENTATIVE CLASSIFICATION OF THE PROPERTY ACCOUNTS OR ACCOUNTS WITH COST AND PRESENT VALUE OF WATER-SUPPLY ENTERPRISES.

## DIVISION I.—COST AND VALUE OF OPERATING WORKS AND PROPERTY.

## XX. VALUE AS A GOING CONCERN.

A. *Preliminary expenditures.*

- 400. Engineering expenses.
- 401. Law expenses.
- 402. Injuries to persons and property.

A. *Preliminary expenditures—Continued.*

- 403. Insurance.
- 404. Interest and commissions.
- 405. Taxes.
- 406. Other expenditures.
- 407. Cost of charter.

B. *Franchise.*

- 408. Operating franchises and easements.



## XXI. VALUE OF LAND, BUILDINGS, AND EQUIPMENT.

C. *Land and equipment for administrative offices.*

409. Land and equipment for administrative offices.

D. *Equipment for accounting offices.*

410. Equipment for accounting offices.

E. *Land, buildings, and equipment for operating management.*

411. Operating management offices.

(a) Land. (b) Buildings. (c) Fixtures and equipment.

412. Laboratory.

(a) Land. (b) Buildings. (c) Fixtures and equipment.

413. Shops of operating management.

(a) Land. (b) Buildings. (c) Fixtures and equipment.

414. Other general equipment.

(a) Land. (b) Buildings. (c) Fixtures and equipment.

## XXII. VALUE OF LAND, BUILDINGS, AND EQUIPMENT FOR WATER SERVICE.

F. *Land, buildings, and equipment at sources of supply.*

415. Reservations.

(a) Land. (b) Buildings. (c) Equipment.

416. Impounding dams and reservoirs.

(a) Land. (b) Dams. (c) Reservoirs. (d) Buildings. (e) Equipment.

417. Lake and river cribs.

a. Land.  
b. Cribs.  
c. Buildings.  
d. Equipment.

418. Springs and wells.

a. Land.  
b. Springs.  
c. Wells.  
d. Buildings.  
e. Equipment.

419. Infiltration galleries and tunnels.

a. Land and right of way.  
b. Galleries.  
c. Tunnels.  
d. Buildings.  
e. Equipment.

420. Collecting conduits and reservoirs.

a. Land and right of way.  
b. Conduits.  
c. Reservoirs.  
d. Buildings.  
e. Equipment.G. *Land, buildings, and equipment for intakes and aqueducts.*

421. Gravity intakes and suction mains.

a. Land and right of way.  
b. Gravity intakes.  
c. Suction mains.  
d. Suction wells.  
e. Buildings.  
f. Equipment.

422. Aqueducts and supply mains.

a. Land and right of way.  
b. Aqueducts.  
c. Supply mains.  
d. Wet wells.  
e. Buildings.  
f. Equipment.H. *Land, buildings, and equipment for purification works.*

423. Settling basins.

a. Land.  
b. Basins.  
c. Buildings.  
d. Equipment.

424. Coagulating basins.

a. Land.  
b. Basins.  
c. Buildings.  
d. Equipment.

425. Softening plant.

a. Land.  
b. Buildings.  
c. General plant.  
d. Minor equipment.

426. Slow sand filters.

a. Land.  
b. Filters.  
c. Buildings.  
d. Equipment.

427. Mechanical filters.

a. Land.  
b. Buildings.  
c. Filters.  
d. Equipment.

428. Other purification equipment.

a. Land.  
b. Buildings.  
c. General plant.  
d. Minor equipment.I. *Land, buildings, and equipment for pumping.*

429. Pumping stations.

a. Land.  
b. Buildings.

430. Pumping plant.

a. Steam and power pumps.  
b. Other pumping equipment.

431. Steam plant.

a. Boilers with settings, stacks, etc.  
b. Engines.  
c. Steam piping, condensers, etc.  
d. Other steam plant equipment.

432. Waterpower plant.

a. Land.  
b. Dams.  
c. Canals.  
d. Buildings.  
e. Other structures.  
f. Water wheels and connections.  
g. Other equipment.

433. Electric power equipment.

a. Motors and dynamos.  
b. Switchboards and apparatus.  
c. Minor equipment.

434. Gas and other power equipment.

a. Producers and engines.  
b. Gas and oil engine equipment.  
c. Other equipment.

435. Other station equipment.

a. Oil and waste apparatus.  
b. Station repair shop equipment.  
c. Other equipment.

436. Proportion of value of steam and other power plant and equipment.

**J. Land, buildings, and equipment for transmission and distribution storage system.****437. Force mains.**

- a. Land and right of way.
- b. Mains and specials.
- c. Valves and valve boxes.
- d. Other appliances.
- e. Buildings and other structures.

**438. Reservoirs and fire cisterns.**

- a. Land.
- b. Reservoirs.
- c. Cisterns.
- d. Buildings.
- e. Equipment.

**439. Tanks and standpipes.**

- a. Land.
- b. Tanks.
- c. Standpipes.
- d. Buildings.
- e. Equipment.

**K. Land, buildings, and equipment for distribution system.**

- 440. Land and right of way.
- 441. Main pipes and specials.
- 442. Main valves and valve boxes.
  - a. Valves.
  - b. Boxes.
- 443. Fire hydrants.
- 444. Other main pipe appliances.
  - a. Regulators, air chambers, relief valves, etc.
  - b. Blow-off cocks, etc.
- 445. Service pipes and stops owned by enterprise.
- 446. Meters and meter boxes and vaults furnished rent free.
  - a. Meters and connections.
  - b. Meter boxes and vaults.
- 447. Fountains and troughs.
- 448. All other.

**XXIII. VALUE OF GENERAL TOOLS AND ACCESSORIES OTHER THAN FOR GENERAL SHOP USE, ETC.****L. Tools and accessories.**

- 449. All general tools.
- 450. All general apparatus and equipment.
- 451. All general accessories.

**XXIV. VALUE OF WATER RIGHTS.****M. Water rights.**

- 452. Water rights owned in perpetuity.
- 453. Terminable water rights.

**DIVISION II.—VALUE OF ACCESSORY PROPERTY.****XXV. VALUE OF ACCESSORY PROPERTY.****N. Land, buildings, and equipment for miscellaneous purposes.**

- 454. Offices, shops, storerooms, etc.
  - a. Land.
  - b. Buildings.
- 455. Rental property.
  - a. Land.
  - b. Buildings.
- 456. Meters and meter boxes and vaults, rented to consumers.
  - a. Meters and connections.
  - b. Meter boxes and vaults.
- 457. Stables and teams.
  - a. Land.
  - b. Buildings.
  - c. Equipment for stables.

**N. Land, buildings, and equipment for miscellaneous purposes—Con.****457. Stables and teams—Continued.**

- d. Live stock.
- e. Wagons.
- f. Harness and team equipment.

*Grand total value of all physical and intangible property of enterprise.*

**TENTATIVE INSTRUCTIONS FOR CLASSIFYING AND RECORDING INCOME.**

*Introduction.*—The suggested classification of income accounts has been arranged primarily to provide data for an intelligent establishment of rates. It is based upon the equitable principle that all services furnished by water-supply enterprises are valuable, and that income from such services should in all cases be commensurate with the services rendered. It assumes that water furnished the city has a value, as has that supplied to a private consumer, and that the rate for such water should be established on the same principle or basis that governs the establishment of rates for patrons in general. Only when these principles are recognized in the making of rates will the accounts and reports of water-supply systems disclose the value of the services rendered by them to cities, the compensation in the form of water service which a privately operated system makes for franchise privileges, or the benefits which cities realize from municipally operated plants.

*Income from water service.*—In accordance with the principles stated in the preceding paragraph, there should be recorded in the accounts for "income from water service" not only the amounts of money received or receivable from such service as called for by the definition of income, but also the value of (1) all water furnished free to the city for city purposes; (2) water furnished free to churches, hospitals, and other charitable institutions; and (3) water used by private and public water-supply enterprises for purification and other purposes.

In recording income in the suggested accounts include with pay rates for private consumers the amounts added to the original rates as penalties or as interest for failure to make prompt payment, but enter in account 10 the amounts received as fees for shutting off and turning on water. Record in the proper accounts the pay rates for private consumers within and without the city, separating charges for metered and for unmetered service. Include as manufacturing and commercial rates all amounts received or receivable from private consumers, other than those collected from residences, which are here designated "domestic rates." In account 9 record all amounts received or receivable from other water-supply enterprises, whether operated by private corporations or by the government of some other civil division.

*Rules for computing water rates.*—All water-supply enterprises have rules for computing the income to be recorded in accounts 1 to 8, while but few private and proportionally fewer municipal enterprises have rules for computing the income to be recorded in accounts 11 to 29. In fact but few enterprises have any record of the water consumed by themselves, and but few municipally operated systems have any record of the water consumed by the city and, therefore, any knowledge of the value of water so consumed. The rates for such water can not with justice be uniform for all cities, but, like rates for private consumers, should vary with the conditions under which water is obtained and furnished. The rates of all enterprises should, however, be based upon uniform and correct rules for compensation. Since no such rules have been adopted by the waterworks associations, the Census suggests the following:

The charge for water consumed by fire departments should be based upon two factors—(1) the rates charged private consumers for like amounts of water, and (2) an allowance for interest on the cost of fire hydrants, fire service connections, other special fire service equipment or facilities, and mains of extra size for meeting the demands of the fire departments. In addition, the charge should include an allowance for depreciation on the equipment here mentioned and the cost of repairs thereon.

When the water enterprise provides at its own expense watering troughs and fountains, the charge computed for accounts 16 and 23 should include allowances for interest, depreciation, and repairs as above described for water consumed by the fire department; otherwise the charge mentioned should be based on the water furnished in the same way as charges for water sold to private consumers. The rule last mentioned should also be employed in computing the charges for income to be reported in accounts 12, 13, 14, 15, 17, 19, 20, 21, 22, and 24.

Water used by the enterprise for purification, pumping, and other purposes should be charged as expenses in accounts 135 to 140 or in account 148, and included as income in accounts 26 to 29. The charges should be made on the basis of the cost of water per 1,000 gallons, ascertained by dividing the total expenses of water service by the number of gallons of water whose consumption is accounted for.

*Rules for testing existing water rates.*—In compiling its schedules from the accounts of water-supply systems the Bureau of the Census will direct its agents to test the existing rates of these systems, so far as they relate to the water supplied to cities, by the following arbitrary rules, which will govern the amounts entered in answer to the inquiries corresponding to specified accounts. Some such rules are needed to procure approximately comparable statistics of the operation of water-supply systems, because there are no intelligible standard rules for computing rates for water consumed by city departments. It is hoped that the waterworks associations at an early date will formulate rules based upon the principles which have been set forth in preceding paragraphs or upon some correct formula for computing such rates, and thus obviate the necessity for the arbitrary rules for the Census schedules.

If the compensation received or receivable by private water-supply enterprises for the water furnished the city and recorded in primary accounts 11 to 17 aggregates more than 30 cents per capita of the population provided with the service, the Census in compiling its schedule will, for the present, and until the waterworks associations provide a more intelligent measure, treat the record as a correct statement of the value of the service rendered to the city. If, however, the amounts reported in accounts 11 to 17 aggregate less than 30 cents per capita of the population served, the compensation reported will be considered nominal, and such additional amounts will be entered on the schedule as reported in accounts 18 to 24 as will be sufficient, with those recorded in accounts 11 to 17, to make the aggregate 40 cents per capita. The amounts last mentioned in accounts 18 to 24 should be balanced by a corresponding aggregate as of account 237 under first charges, as a portion of the contribution which the enterprise is making to the city for its franchise privileges.

When a municipally operated enterprise receives annually from the municipal corporation, or from school districts and other divisions of the city government, an aggregate amount which is not less than 30 cents nor more than 75 cents per capita of the population served, the record included in accounts 11 to 17 will be accepted as a correct one. When such an enterprise receives from the same sources an aggregate less than 30 cents per capita of the population served, there will be entered on the schedule as from accounts 11 to 17 the amounts actually received from the sources specified, and as from accounts 18 to 24 such additional amounts as will, with those reported in accounts 11 to 17, aggregate approximately 40 cents per capita of the population served.

When a municipally operated enterprise receives from the sources and for the services here mentioned an aggregate compensation exceeding 75 cents per capita of the population served, the Census in its schedules will assume that the 75 cents per capita was received for water service in accounts 11 to 17 and that amounts in excess of this received for the services mentioned should be credited on the schedule as from account 307 as cash transferred from the city, and not as received as compensation for services rendered. (See instructions for supplemental allocation account.)

*Income from accessory enterprises.*—In the various primary accounts included in the subgeneral Group I are to be recorded the income accruing to the water-supply enterprise from subordinate or accessory undertakings that are in reality *quasi* independent enterprises. The expenses of these undertakings are to be recorded in accounts 217 to 222.

The accounts for each of these accessory enterprises should be so kept as to disclose the sources from which income is received, as is done for water-service income by accounts 1 to 29. To this end the income from each of these enterprises should be classified and recorded in subprimary accounts showing the income derived from (a) pay services for the public; (b) pay services for the city; (c) free services for the city; and (d) services by these accessory enterprises for the various branches or subdivisions of the water-service system. All amounts recorded in subprimary account (d) should be balanced by entries in the proper expense accounts of the water service. Privately operated water-supply enterprises would employ only the subprimary accounts (a) and (d), while those operated by municipalities might require the use of all four forms.

Record in account 30 all charges for services and materials utilized in making connections and in installing and repairing meters for private consumers or for the city for compensation.

Record in account 31 all amounts received or receivable as rents from property which is controlled by, and included among the assets of, the water-supply enterprise and which is not utilized primarily for the purpose of the enterprise but is held for the profit that may be derived from rents.

Record in account 32 all amounts received or receivable as rents from meters and meter boxes or vaults.

In account 33 record amounts received or receivable from private patrons or from the city for the services of teams and teamsters of the enterprise, and also the value of the services rendered by such teams and teamsters to the several branches of the service of the water-supply enterprise. All accounts, such as those last mentioned, should be balanced by entries in the appropriate expense account.

In account 34 are to be recorded all amounts received or receivable on account of the sale of wood products or of the right to cut such products on reservations about impounding dams and reservoirs.

In account 35 are to be recorded all amounts received or receivable from any other accessory enterprises. All such amounts should first be recorded in subprimary accounts which disclose by their titles the character of the enterprise producing the income.

*Earnings of invested funds.*—In the primary accounts 36 to 38 enter the earnings of the invested funds, separating the earnings of the sinking funds from those of the depreciation and other reserve funds. Include with the earnings of these funds any discounts obtained in investing such funds, and any premiums realized in converting such investments into cash. In entering these premiums and discounts employ the method adopted by the private enterprise or by the city for all similar investment transactions.

*Interest on cash balances.*—In account 39 enter all amounts placed to the credit of the enterprise or to that of the "water fund" on account of interest on the cash balances of the enterprise or of the water fund. In the case of a municipally operated enterprise, if the city includes the interest on deposits to the credit of the water enterprise with the revenue receipts of the general treasury, report in primary account 40 an amount equal to that proportion of the total city receipts from interest on deposits which the average deposits to the credit of the water enterprise constitute of the total city deposits. This amount should be balanced by a corresponding entry in account 306 as "cash paid to city." Be careful not to report under account 39 or 40 any interest on sinking or other reserve fund deposits, nor under accounts 36 to 38 any interest on deposits other than those belonging to the funds specifically mentioned.

*Income from miscellaneous sources.*—Record in accounts 41, 42, and 43 all amounts received or receivable from rents, services, and

objects furnished that are not properly included as income of an accessory enterprise. It should be understood, however, that amounts received or receivable from the sale of old equipment are to be recorded in capital and not in income accounts.

In the account "permits" include receipts from permits issued to plumbers and others for making connections with water pipes.

In the account "gains from bond transactions" record the premiums realized from the sale of bonds and the discounts on the purchase of bonds. In entering these gains employ the method adopted by the enterprise or by the city for recording all similar investment transactions.

All gains other than those included by some rule in accounts 1 to 45 should be recorded in account 46. The gains entered in account 46 should be recorded also in appropriate subprimary accounts under expressive designations. Among the amounts that should be thus recorded are those measuring the appreciation in the value of real property belonging to the enterprise.

*Refunds, abatements, and bad debts.*—Amounts refunded in correction of income receipts and amounts which have been entered in income accounts but which will never be realized as cash receipts should be recorded in appropriate income accounts as "income credits." The refunds are balanced by entries in cash accounts, and the abatements and other uncollectible amounts should be balanced by entries in suspense or reserve accounts for bad debts or uncollectible income. Only when this is done will the accounts when closed give rise to true statements of income.

*Clearing accounts.*—Water-supply enterprises which prepare periodical comparative statements will require a number of clearing accounts for income. A list of suggested accounts of this class is given at the end of the tentative classification of income accounts.

*Accounts with receipts.*—Privately or municipally operated water-supply enterprises keeping their accounts on the basis of "cash receipts" instead of "income" may use the Census classification already outlined as readily as can those enterprises whose accounts are on the income basis. When the cash basis is used, the word "income" in the title of the suggested accounts should be changed to "receipts." It should be noted that the use of such classified accounts with receipts will mark a great step toward uniformity and secure statistics far more comparable than any now obtainable. But all accounts on a cash basis must ultimately give way to the more scientific accounts on an income basis, which alone will provide accurate and truly comparable statements and statistics.

#### TENTATIVE INSTRUCTIONS FOR CLASSIFYING AND RECORDING EXPENSES.

##### EXPENSES OF OPERATION.

*Classification of operating expenses.*—The operating expenses of water-supply systems are separable into two groups—(1) expenses for water service, and (2) expenses other than those for water service. The expenses of water service are separable into two classes—(1) expenses of general management, and (2) departmental expenses. *General management expenses* are those which relate directly to the business as a whole, while *departmental expenses* are those which relate primarily to particular departments or branches of the service.

The general management expenses of water-supply systems are here subdivided into three classes, referred to as general administrative expenses, accounting expenses, and operating management expenses. The departmental expenses are separable into those (1) for collecting and supplying water, (2) for water service repairs, (3) for water service insurance, and (4) for water service depreciation. Each class of these expenses is represented by a general and one or more subgeneral accounts and by a number of primary accounts.

*Expenses of general management.*—The expenses of general management are recorded in 27 different primary accounts, of which 20 are accounts with employees and the public and 7 are accounts with the city government. These 27 primary accounts are arranged in three subgeneral accounts, one for each class of general management expenses, of which mention has been made. These accounts are arranged for the purpose of recording all the costs, paid or payable, of the general management of privately operated enterprises, and, so far as practicable, the corresponding costs of municipally operated enterprises, whether they are paid or payable from the income of the enterprise or from the general city treasury. Only when the accounts and reports of municipally operated systems include such costs met out of the general city treasury will the reports of such systems be made comparable, the significance of varying water rates be ascertained, or the relative results of financial transactions be disclosed.

Provision is made in the suggested accounts for including the accounting and operating management expenses of municipal water-supply systems met out of the general city treasury, but no such provision is made for similar costs of general administration other than specified expenses for rent. The omitted costs represent services given to the management of the water system by such officials as the mayor, the members of the city council, and their subordinates, together with a portion of the expenses of the same officials and employees and an allowance for the value of their office facilities which have been made necessary by the operation of the water system. Accounts with these expenses are omitted not because municipal systems ought not to pay a portion of the expenses mentioned, but because of practical difficulties in formulating a uniform rule for determining the amount of such expenses properly to be included among the operating costs of these systems. Further, such accounts are omitted because it is believed that such an attempt to take cognizance of this factor of expense would cause, under existing circumstances, as many and as great inconsistencies as will their omission, and, moreover, would deter many city officials from accepting in a general way the classification of accounts here presented.

*General administrative expenses.*—In account 100 are to be reported the salaries paid or payable to the members of the board of managers or directors of the enterprise and to the superintendent or other general officer, however designated, in charge of the enterprise, together with the personal expenses of such officials, including traveling expenses, membership dues in waterworks associations, etc. Note, however, that when an officer's duties are restricted to an individual branch of the service, as the custody of money, the care of accounts, or the operation of a pumping station, or to any of the services specifically mentioned in another account, his salary or wages is to be charged to that branch of the service represented by the account in question, and not included in primary account 100. In this latter are to be included only the salaries and expenses of the officials already specified and those of all employees who are directly responsible to these officials, but who have in charge no branch of service for which a special account is provided.

In accounts 101 to 105 report all other general administrative expenses, classifying and recording them as called for by the titles of the several accounts, but carefully distinguishing those amounts to be reported, in accordance with later instructions, in accounts 108 to 111 and in accounts 117 to 122.

In account 106 report the value of office facilities in the city hall or any other building owned or rented by the city which are furnished without charge to the municipal enterprise, and are used by it for the officials and employees whose salaries are recorded in account 100. Include as a part of the value of the office facilities mentioned a proportionate share of the expenses for lighting, heating, janitor, and other services which accompany the use of the buildings or rooms.

*Accounting expenses payable to public.*—All salaries of treasurers, auditors, and controllers of water-supply systems and all salaries of

employees who are engaged in computing rates, keeping general management accounts, and making or collecting bills are to be recorded in account 107, together with all traveling and other personal expenses of these officials and employees. The rents paid for the office facilities of the officers and employees whose salaries and personal expenses are to be recorded in account 107 are to be recorded in account 108. The other office expenses connected with the same employees are to be recorded in account 109; the costs of stationery, printing, and advertising in account 110; and all other accounting expenses in account 111.

*Accounting expenses payable to city.*—Account 112 is provided for cities having municipally operated systems in which a whole or a part of the accounting expenses, which in the case of privately operated concerns are to be recorded in accounts 107, 109, 110, and 111, are met not from the income of the water enterprise but from the general city revenue. Correct entries in account 112 include those for the salaries of persons wholly employed on the accounts or in the transaction of the business of the water-supply enterprise, and for a proportionate share of all other expenses, other than rent, which in the case of private enterprises are to be recorded in accounts 109, 110, and 111. In the case of officials and employees devoting a part of their time to the general business of the city and a part to that of the water-supply enterprise, the salaries and accompanying expenses should be equitably apportioned according to the relative amount of work done for the water enterprise and for the city. In computing the proportions in the case of the city treasurer or comptroller, it may be assumed that the water enterprise should bear that proportion of the total salaries and office expenses here considered which the expenses of the water enterprise constitute of the total city expenses.

In account 113 are to be recorded the value of the office facilities in the city hall or any other building owned or rented by the city which are furnished without charge to those employees of the water department whose salaries and expenses are to be recorded in accounts 107, 109, 110, and 111. The costs of office facilities for the officials whose salaries are to be recorded in account 112 are to be included in that account. The general rule for reporting the value of office facilities in account 113 is the same as has been given for account 106.

*Operating management expenses payable to public.*—The employees whose salaries and wages are to be included in operating management expenses are those whose duties relate to the business as a whole and yet are devoted to the practical branches of the same, such as engineering work, laboratory work, and other special and general work, except accounting management. In account 114 record all salaries of engineering officers not properly chargeable to outlays or repairs, and the salaries of general officials having charge of all branches of fieldwork of the enterprise.

In account 115 report all salaries of those employed in chemical, bacteriological, and other laboratories, and in account 116 all other operating management salaries. In each of the three accounts mentioned record the traveling and other personal expenses of the officials and other employees whose salaries are to be there recorded.

In accounts 117 to 122 record all other operating management expenses, classifying them as called for by the titles of the several accounts. Note that the law expenses to be recorded in account 104 are those which relate to the rights and interests of the enterprise as a whole, such as those relating to water rights, franchise privileges, titles to land, etc., while the expenses to be recorded in account 122 are those incurred in the operation of the system, such as those due to accidents to workmen, litigation over breaking of dams, main pipes, etc.

*Operating management expenses payable to city.*—The expenses of municipally operated enterprises such as are to be recorded in accounts 114 to 122 when payable from the income of the water enterprise are to be recorded in accounts 123 to 126 when paid or payable from the general revenue of the city. Among the officials a portion of whose salaries and expenses are to be included in account

123 are boards of public service,\*boards of public works, city engineers, and others, a portion of whose time is given to the water-supply enterprise and the remainder to highways, sewers, etc. The rule for determining the amounts to be recorded in accounts 123 and 126 is substantially the same as that given for account 112, and the rules for accounts 124 and 125 are the same as those for account 113.

*Expenses for care of sources of supply.*—In accounts 127 to 132 record all expenses other than those for insurance, repairs, and depreciation incurred in caring for the sources of water-supply and in the supervision and care of structures at such sources. In reporting these expenses assign them to the particular account arranged for the purpose, particularly observing that in account 127 are to be reported all expenditures, including the salaries and wages of employees for inspecting, guarding, or caring for the drainage area furnishing water, and for guarding, inspecting, or performing other work upon the reservations around impounding dams and reservoirs, together with all traveling expenses connected with the services here mentioned. In account 129 report all costs of guarding and policing lake and river cribs, as well as for the general care of the structures mentioned.

If among the expenses which are to be reported under subgeneral account P are any which represent the value of services rendered to the water enterprise by any department of the city, but for which no payment was made by the enterprise to the department or to the city, include such costs in a special subprimary account of the proper primary account of subgeneral account P, so that proper record of the same may be included in the supplementary allocation account, for which see instructions. The same instructions should be followed for all unremunerated services whose cost is by general instructions to be reported in accounts 133 to 243.

*Expenses for care of intakes and aqueducts.*—In accounts 133 and 134 report all costs, other than those for repairs, insurance, and depreciation, that arise from the care and guarding of the structures mentioned.

*Expenses for purification of water.*—In appropriate primary and subprimary accounts under subgeneral account R record the costs of purifying water—other than those for repairs, insurance, and depreciation of purification plants—including salaries and wages of all persons employed wholly or principally at the purification works, their personal expenses, and the expenses of operating the works, including the cost of water consumed, chemicals, labor of cleaning basins and works, etc., and making use of a sufficient number of subprimary accounts for providing the data from which to compute the averages called for by inquiries 116 to 120 of the schedule for general and physical statistics. For the cost of water used, see instructions for accounts 26 and 27.

*Expenses for pumping water.*—In the appropriate primary accounts under subgeneral account S record all costs of pumping water, including salaries and wages of engineers and other employees in stations for pumping and repumping water. If a proper storehouse account is kept, report in accounts 142, 143, and 144 the cost of the fuel, oil, waste, and supplies consumed during the year, otherwise the cost of those purchased. For each of the four items last mentioned the cost to be reported should be that of the fuel, oil, waste, or other supplies delivered at the pumping station, including the cost, if any, of hauling from cars or boats, together with the salaries and wages of teamsters, etc. The cost of lighting and heating the pumping stations should be included in account 148. For cities maintaining more than one pumping station, whether low or high service, or both, make use of as many subgeneral accounts for pumping as there are separate pumping stations, which accounts should in turn be properly subdivided into subprimary accounts and given numbers 141 a, b, and c, 142 a, b, and c, etc. Other subprimary accounts should be arranged so as to provide data for computing the averages called for by the inquiries of the schedule for general and physical statistics.

*Expenses for transmission and distribution storage.*—In accounts 150, 151, and 152 record the salaries and wages of all employees en-

gaged in the care or maintenance of force mains, reservoirs, fire cisterns, tanks, and standpipes, together with the traveling and other expenses of these employees in the performance of their duties.

*Expenses for distribution of water.*—In accounts 153 to 160 record the expenses of guarding and caring for or inspecting the distribution pipes and fire hydrants and of caring for meters, service pipes, etc., furnished free of charge. The costs of reading meters, however, are to be reported in account 107, and of caring for rented meters in account 219. Among the expenses of the distribution of water are the costs of filling public and private cisterns.

*Repairs and renewals distinguished.*—Repairs and renewals are general designations for all mechanical changes effected in buildings and other structures, or in machinery and other equipment, which have as their object the keeping of such buildings, structures, machinery, and equipment in a condition suitable for use or the restoring of the same to a sound condition after decay, waste, or partial destruction; and for the substitution of new buildings, structures, machinery, and equipment for old ones which have become worn out or obsolete. *Repairs* are changes which have as their primary aim the maintenance of buildings, structures, machinery, and equipment in as good and as serviceable condition as, at the time of their acquisition or construction, they were expected to be at the specified time of repairs; while *renewals* are changes which have as their primary aim the restoration of the buildings, structures, machinery, and equipment to a state or condition as good as, or better than, that existing at the time when the displaced property was acquired or constructed.

The substitution of a new part, as a wheel in a machine, a grate in a boiler, or any part in any other apparatus or equipment, is to be treated as repairs, while the substitution of a new engine, boiler, pump, machine, or other apparatus for an old one is to be treated as a renewal.

In the case of aqueducts, water mains, and pipes, the substitution of a new aqueduct, or of a new main or pipe for the old one for a distance of one or more city blocks, or squares, is to be considered as renewal, while similar substitution for a shorter distance is to be treated as repairs. When aqueducts, water mains, and water pipes have been thoroughly cleaned or freed from tubercular deposits, and thus restored approximately to their original ability to convey water, the cost of such cleaning is to be treated as an expenditure for renewals and not as an expense for collecting and supplying water nor as an expense for repairs.

*Expenses for repairs.*—The costs of repairs to the water-service system, as above defined and distinguished from costs of renewals, are to be reported in accounts 161 to 198. The repairs on reservations are those to buildings, fences, and drains on the same. The repairs to be reported in the other accounts are in most cases sufficiently indicated by the heading of the account. Repairs to property connected with accessory enterprises are to be reported in accounts 217 to 222.

*Expenses for water-service insurance.*—All costs of insurance for the water-service system are to be recorded in primary accounts 199 to 207. The expenses to be recorded in these accounts include those for insurance against fire, casualties, and other contingencies. These costs are to be distributed by purpose or object, as called for by the titles of the several accounts.

*Depreciation.*—Depreciation is a general designation of the gradual diminution in value which is caused by wear, decay, displacement, or obsolescence in the value of buildings and equipment, and of the sudden diminution which results from fire or other destructive forces. It is never actually or relatively the same for any two establishments, even of the same industry. For this reason it is impossible to frame concise general rules for making allowances for depreciation, which will not in their application be attended with a large margin of possible error. To use such rules without causing errors, those employing them must have for each individual establishment exact data based upon inspection, showing how far and in what respects its actual depreciation differs from that of the average estab-

lishment of its class. For this reason a physical examination and appraisal of waterworks should be made every 10 years, or even more frequently, in order to provide the basis for an approximate statement of the annual loss chargeable, as an expense, to depreciation. In the absence of such exact data for each water-supply system, however, it is to be assumed that depreciation takes place according to the average life of the several parts of such a system and of water-supply plants as a whole. The knowledge at the command of the Bureau of the Census leads to the conclusion that this average life is approximately as follows: For horses, carriages, automobiles, and laboratory fixtures and meters, 10 years; office furniture and general equipment, 15 years; boilers, steam pipes, and filtration equipment, 20 years; engines, pumping machinery, and wood pipes, 25 years; masonry of filtration plant, cribs, iron water pipes, intake pipes, fire hydrants, stand pipes, and buildings, 50 years; reservoirs, tunnels, and aqueducts, 100 years; and for the water system as a whole, 50 years.

There are many methods which may be employed in the computation of depreciation from data such as are above referred to, all of which involve the assumption that depreciation proceeds either with a uniform or with a geometrically accelerated rate throughout the life of the plant or fixture. The actual rate of depreciation unquestionably increases geometrically, and for this reason the best method of computing the amount of depreciation which has taken place during a series of years, or during a particular year, is that which is sometimes called the sinking fund or compound annuity method. The depreciation during the first year of any property having an expected life of 50 years is represented by a quantity equal to the annual payment which would have to be made each year during the 50 years, and invested at some specified rate of interest, to amount at the expiration of the 50 years to a sum equal to the original value of the property. The depreciation for any subsequent year would be the same quantity plus an amount equal to the interest on the prior payments and accumulated interest earnings at the specified rate. American tables of depreciation have been calculated on the basis respectively of 4, 3, and 2 per cent compound interest, but only a physical examination of the properties of any given enterprise, from time to time, can determine which one of these tables best reflects the actual depreciation which has taken place in any particular water-supply system. The amount of that depreciation has no relation to the rate of interest which a depreciation fund can earn, but is a question of fact to be ultimately determined by physical inspection. On a 4 per cent basis the depreciation charged for the first year would be the following percentage of the original cost: For property having an expected life of 10 years, 8.008; of 15 years, 4.802; 20 years, 3.229; 25 years, 2.309; 50 years, 0.630; 100 years, 0.078. The corresponding percentages computed on a 3 per cent basis would be 8.462, 5.220, 3.613, 2.663, 0.261, and 0.160, respectively; and on a 2 per cent basis, 8.956, 5.669, 4.035, 3.061, 1.159, and 0.314, respectively.

Tables and diagrams have been prepared showing for each of the rates specified the amount of depreciation for all the years of expectancy mentioned, and for each and every year of such expectancy. By means of these tables and diagrams the depreciation for each particular portion of the water-supply system can be computed for any given year of its life, and thus the total depreciation for the system be ascertained, provided the enterprise has a detailed statement of its property and equipment as explained later under "tentative instructions for accounts with cost and present value;" and, provided further, that the probable life of each division of the system has been ascertained by physical inspection, and that the rate of depreciation has also been determined in the same manner. The depreciation taking place in the water-service system in a given year, calculated as above, should be charged as an expense in primary accounts 208 to 216. This depreciation, however, is primarily an entry in the accounts with property and equipment, as shown in the accompanying summary of the cost and value of the water-supply system and of its extensions, additions, and



renewals. When detailed data are lacking for computing depreciation as outlined above, it may be assumed that the aggregate depreciation to be included in the accounts mentioned or in subgeneral account VII is 2 per cent of the present value of the water system. For the method of recording costs of renewals, additions, and extensions in the primary accounts with costs and present value of the water-supply system see the instructions for those accounts, which also indicate the methods of keeping account with the depreciation of the water-supply system, and of presenting the same in the balance sheet. It will be sufficient to state in this connection that the aggregate depreciation charged in subgeneral account VII should be the same as that reported in the account with cost or present value of the system.

#### OPERATION EXPENSES OTHER THAN THOSE FOR WATER SERVICE.

*Expenses of accessory enterprises.*—In primary accounts 217 to 222 and the accompanying subprimary accounts are to be recorded the expenses connected with the operation and management of the accessory enterprises whose incomes are recorded in accounts 34 to 39, and of which special mention has been made in the instructions for these accounts. Any buildings connected with such accessory enterprises are subject to decay or destruction, and hence require repairs and insurance and suffer depreciation. The same is true of the equipment of these enterprises. Hence, special accounts with repairs, insurance, and depreciation must be provided. The form of accounts suggested provides for four subprimary accounts, to which are assigned the letters (a), (b), (c), and (d), and in which are to be recorded the general expenses of these enterprises, and their expenses for repairs, insurance, and depreciation.

*Expenses of invested funds.*—Record in accounts 223 to 225 the expenses connected with the management of sinking, depreciation, and other reserve funds, together with the premiums allowed on bonds and other properties purchased for investment, and discounts allowed in converting other investments of such funds into cash.

*Sundry expenses.*—In account 226, "sundry services and objects," enter all miscellaneous expenses for which no other special account is provided, recording them in subprimary accounts with specific descriptive titles. In account 227 for private enterprises record the value of all gratuitous work performed for others than the city, including the value of water reported in account 25. The corresponding entry for municipally operated enterprises should be made in the accounts supplemental to account 307. In account 228, "losses on bond transactions," report the losses on the transactions designated, including discounts on bonds sold and premiums on bonds redeemed. All amounts reported as "other losses" in account 229 should be given in a subprimary account with some descriptive and appropriate title.

*Cost of water.*—In account 230 enter all annual payments by the enterprise for water rights, and in account 231 all annual dues to other water-supply systems for water, including for cities within the metropolitan system of Massachusetts all payments to the state on account of maintenance charges. Other payments to the state by the cities last mentioned should be included as payments of interest and payments to the sinking fund. Record in account 232 allowances for the amortization of expiring term water rights whose values are included in the account with the cost and present value of the water system. (See special instructions for account 454 under cost and present value of water-supply system.)

*Taxes.*—In accounts 233 to 236 record all payments by a privately owned enterprise for taxes, separating the taxes as called for by the schedules into those on real and personal property, on capital stock, and on gross or net earnings. If the interest of the company requires such a presentation, a subprimary account may be kept for each class of real and personal property for which taxes are recorded in account 233; that is to say, accounts may be kept with the taxes on the real and personal property shown in each subgeneral account with the cost and present value of the water-

supply system. A letter should be given to each of these subprimary accounts.

*Franchises.*—In account 237 record for privately owned water enterprises the value of the water furnished the city free of charge, as directed in the instructions for accounts 18 to 24. Enter also in the same account all cash payments for franchise privileges. In account 238 record all allowances for the amortization of the operating franchises or easements whose values are recorded in primary account 409 for cost and present value of water-supply systems. (See instructions for that account for further details of amounts to be recorded in account 238.)

*Taxes paid by cities to other civil divisions.*—Taxes paid by the city to the state or other civil division by reason of its water-supply enterprises should be recorded in accounts 233 to 236. Taxes on real property and easements paid to other civil divisions should be recorded in account 233 and taxes paid to the state on water bonds should be recorded in account 236.

*Taxes chargeable against but not paid by municipally operated water enterprises.*—To procure comparable statistics for privately and publicly owned water-supply enterprises the accounts of the latter must take cognizance of all amounts, as taxes, franchise charges, etc., which it would have to pay if conducted by a private enterprise. For this reason accounts 239 to 241 are provided for recording charges on account of such taxes. In computing the amount of general property taxes to be recorded in account 239 note the following facts and observe the following rules:

If in a given city the assessor in practice aims to appraise the real property at a given percentage of its true value, as, for example, 75 or 50 per cent, the amount to be considered as the assessable value of the enterprise is a corresponding percentage of the value of the water-supply system as contained in the accounts. Multiply this assessable valuation by the tax rate for state, county, and local purposes. If taxes are paid to other civil divisions and recorded as previously directed in account 233, deduct them from the total computed above and charge the remainder to account 239, otherwise record the whole amount as computed above in account 239. Record all other tax charges in accounts 240 and 241.

*Franchises of municipally operated enterprises.*—If cities are required to pay the state regular dues for the right to conduct business, the payments therefor should be recorded in account 242. When cities have purchased water enterprises from private companies and have had to pay for the operating franchise or easement of such companies, the cost of the franchise or easement should be amortized during a series of years and the annual payments for such amortization recorded in account 243.

#### EXPENSE CLEARING ACCOUNTS

In addition to the summary, general, subgeneral, and primary accounts shown in the foregoing scheme of operation expense accounts, there should be kept by all the larger enterprises with adequate systems of accounting—especially if these systems are maintained in such a way as to provide facilities for monthly comparative statements—a number of clearing or supplemental accounts, of which the most important are those for fuel, oil, and supplies. Of other accounts of this kind, mention may be made of those for stables, work equipment, injuries to persons, and insurance. The object of such accounts is to separate from each other all costs of materials, services of stables, etc., and to distribute such expenses by months and to the appropriate branch of the service, recording the same in the proper primary expense account.

#### TENTATIVE INSTRUCTIONS FOR ALLOCATION ACCOUNTS.

*Interest paid and payable.*—Interest expenses of municipally and privately operated enterprises are readily separable into three classes—those on funded and fixed debt, on real estate mortgage debt, and on current liabilities. When applied to the debt obligations of governments, the term "funded or fixed" originally referred

to those debts for the amortization of which a sinking fund was provided. At the present time the term is generally made to include not only debts the amortization of which is provided for by a sinking fund, but also all other long-term bonds which are not to be paid from current revenue. In the case of privately operated enterprises the term "fixed or funded debt" is applied to all bonds the receipts from which have been recorded in the capital accounts and have been used for the acquisition and construction of the fixed property of the enterprise.

When accounts are kept on an income basis, the interest account should show the interest which accrues during a given period, whether paid, due, or otherwise. If accounts are kept on the cash basis, the entries in accounts 300 to 302 should always represent cash payments for interest.

*Dividends and assessments.*—In private enterprises the net profits, or the profit that remains after all expenses of operation and interest expenses have been paid, is distributable among the stockholders and proprietors. Accounts 303 and 304 provide for recording the amounts distributed as dividends on preferred stock or dividends on common stock in the case of corporations, and account 305 is provided for recording amounts distributed to individuals and firm members owning private enterprises. Account 306 is provided for recording the assessments made by private enterprises upon the individual owners, firm members, and stockholders to meet current deficits of income. As a rule no entries will be found in this account where entries are recorded either in accounts 303, 304, or 305.

Account 307 is arranged to record for municipally operated enterprises the transactions which for private enterprises call for the use of accounts 303 to 306, inclusive. This account is the balance of the supplemental allocation account of current transactions with the city. A balance showing the net cash payments made or services rendered to the city corresponds to the amount recorded for private enterprises in accounts 303 to 305, while a balance of the opposite character corresponds to the amount recorded in account 306 for a private enterprise.

*Sundry allocation accounts.*—In the sinking-fund appropriation account record all appropriations for sinking funds, including all current earnings of the funds retained by them for the purpose for which the funds were created.

On one side of the depreciation allocation account record the amounts transferred to the depreciation fund in excess of the depreciation charged as expense in accounts 208 to 222, and on the opposite side the amount by which the depreciation expense mentioned exceeds the amounts of cash transferred from income to the depreciation fund.

In like manner record in other reserve fund allocation accounts the amounts transferred from income to reserve funds other than sinking and depreciation funds and all amounts transferred from these funds for meeting expenses.

For water enterprises which have no depreciation fund enter on the one side of the account for capital account transfers the amount by which the depreciation expense charged in accounts 208 to 222 exceeds the extensions, additions, and renewals recorded in the capital account and also all formal transfers, if such there be, from the capital account to the operation or allocation accounts, and on the other side of the same account enter the amounts of money transferred from the operation and allocation accounts to the capital account. For enterprises which have depreciation funds the only amounts to be reported in "capital account transfers" are those formally transferred from the operation and allocation accounts to the capital account or the reverse.

*Current transactions with city.*—This is a supplemental allocation account kept to determine the amount to be entered in account 307 as the net profits of a municipally operated enterprise which was paid in cash or rendered in service to the city, or the amount of contribution which the city made to such an enterprise in cash or in service to meet the total losses resulting from its transactions. This account should be so kept as to disclose all transactions with the city, including on the one side (1) all water furnished by the enterprise, the income from which is recorded in accounts 11 to 24;

(2) water furnished free to churches, charities, and other private consumers, and recorded in account 25; (3) all interest on deposits recorded in account 40; (4) all services rendered the city by the *quasi* enterprises connected with the water supply enterprise and recorded in accounts 30 to 35; and (5) all cash paid directly to the city government for the uses of the city as distinguished from those of the enterprise, whether paid for services rendered by the city to the enterprise or in a manner which corresponds to the payments of a private enterprise to its stockholders or owners. On the opposite side of the same account record (1) all services rendered the enterprise by the city either with or without compensation; (2) all taxes and special assessments levied by the city for the uses and benefits of the enterprise; (3) all amounts charged in accounts 239 to 243 as taxes, etc., other than those actually paid or payable; and (4) all cash payments by the city to the enterprise whether in payment for services rendered or otherwise. The balance of this supplemental account is recorded in account 307.

#### SUMMARIES OF RESULTS.

*Profit and loss accounts.*—The principal, if not the sole value, of the working accounts of an enterprise consists in the administrative assistance that is rendered by the information which may be derived therefrom in the form of summaries of results. Among such summaries the first place in many respects is held by the account to which the designation *profit and loss* is most commonly given. This account is sometimes prepared in a single section but is most valuable for administrative purposes when arranged in two or more sections. The Bureau of the Census suggests a three section profit and loss account for the water-supply enterprises adopting a uniform classification of accounts, such as is suggested in this appendix.

The first section, which may be spoken of as an "operation," an "operative," or a "gross profit" section, includes a summary of the operation accounts for which a classification is presented. Into this section of the profit and loss account would be closed the "gross income from operation" and the "total expense of operation." The balance of the account may with propriety be called "net income from operation," or "gross profit" when the income exceeds the expenses. When the expenses exceed the income, the balance may be referred to as "loss from operation." The former may also be called "surplus from operation" and the latter "deficit from operation."

If the profit and loss account is arranged as has been suggested, the operating or gross income section would be closed into a second section here designated "net income." In this section the "gross profits" of the first section, if such there be, are recorded on the one side and the "interest expenses" from accounts 300 to 302 on the other. When the balance of section one is a "loss from operation," this loss is recorded in the second section of the profit and loss account on the same side as interest expenses. The balance of this section is here called "net profit" or "net loss" according to its character. It is also frequently called "income surplus" or "income deficit."

The foregoing balance is carried forward and entered on the appropriate side of the third or "appropriation" section of the profit and loss account. Into this section should be closed accounts 303 to 311. The balance of the two sides of this section is either a current surplus or a current deficit, which may be distinguished from the surplus or deficit disclosed by the first and second sections by being designated in the case of a private enterprise as an "appropriation surplus" or an "appropriation deficit," since it is a surplus of income and resources appropriated over the expenses and the appropriations for specified purposes met from the income. The same designation may be employed in the case of municipally operated enterprises, or the term "budgetary surplus" or "budgetary deficits" may be substituted, the appropriations of governments being made as a rule by an act or ordinance most frequently spoken of as a budget. The surplus or deficit last mentioned is one resulting from the transactions of the current year, and hence the terms given above should, to be fully descriptive, include the word "current." When current surplus or deficit is combined with the sur-



plus or deficit resulting from the transactions of prior years, the result constitutes the appropriation or budgetary surplus or deficit to date.

*Analytical cost accounting summaries.*—Modern business men are no longer content to use working accounts to ascertain the net profit or loss or the current appropriation surplus or deficit of an enterprise. They desire to ascertain from accounts the source of profits and the secret of losses. They wish to make accounts the basis on which to establish rates of service which will be reasonable for patrons and at the same time be productive of profit. To this end business men prepare annual and monthly financial statements in which they combine information which is obtainable from the working accounts with that presented in what are known as the physical statistics of the enterprise. These analytical summaries are most valuable when arranged so as to compare the experience of a given enterprise in one month or year with its experience in another month or year, or a series of months or years, and this value is increased when the summary is so arranged as to make the experience of one enterprise fully comparable with that of another. The present demand for uniform accounts and reports centers at this point. Such accounts are desired to enable different enterprises to prepare their summaries in such a way that they will be comparable and thus to make the experience of one enterprise of assistance and of value to the others. The most important data to be combined with financial data in the summaries here referred to are those of population, service connections, gallons of water, and length of pipes. A form for a condensed analytical cost accounting monthly or yearly summary is here presented. Any given enterprise can adopt as much or as little of the form as it finds useful in the operation of its business.

*Condensed analytical cost accounting summary.*

TRANSACTIONS.	ACCOUNTS.			
	Total.	Per capita supplied.	Per 1,000,000 gallons supplied to pipes.	Per mile of equivalent 4-inch distribution pipe.
1. Income from domestic rates.....	\$.....	\$.....	\$.....	\$.....
2. Income from manufacturing and commercial rates.....	.....	.....	.....	.....
3. Income from water service for city.....	.....	.....	.....	.....
4. Value of water consumed by enterprise.....	.....	.....	.....	.....
5. Other income from water service.....	.....	.....	.....	.....
6. Gross income from water service.....	.....	.....	.....	.....
7. Income other than from water service.....	.....	.....	.....	.....
8. Gross income from operation.....	.....	.....	.....	.....
9. Expenses of general management.....	.....	.....	.....	.....
10. Expenses for collecting and supplying water.....	.....	.....	.....	.....
11. Expenses for repairs.....	.....	.....	.....	.....
12. Expenses for insurance.....	.....	.....	.....	.....
13. Expenses for depreciation.....	.....	.....	.....	.....
14. Miscellaneous expenses.....	.....	.....	.....	.....
15. First charges.....	.....	.....	.....	.....
16. Total operating expenses.....	.....	.....	.....	.....
17. All general expenses.....	.....	.....	.....	.....
18. All expenses at sources of supply.....	.....	.....	.....	.....
19. All expenses of intakes and aqueducts.....	.....	.....	.....	.....
20. All expenses of purification system.....	.....	.....	.....	.....
21. All expenses of pumping system.....	.....	.....	.....	.....
22. All expenses of transmission and distribution storage system.....	.....	.....	.....	.....
23. All expenses of distribution system.....	.....	.....	.....	.....
24. Total expenses of water service.....	.....	.....	.....	.....
25. Six per cent of value of assets.....	.....	.....	.....	.....
26. Net anticipated income from operation.....	.....	.....	.....	.....
27. Net income from operation realized.....	.....	.....	.....	.....
28. Interest expenses.....	.....	.....	.....	.....
29. Anticipated profit or loss.....	.....	.....	.....	.....
30. Profit or loss realized.....	.....	.....	.....	.....

A summary prepared on the lines suggested in the foregoing scheme will provide the greater portion of the information required to establish rates which will be consistent with a sound public policy for public and private water-supply systems and at the same time be just to all consumers or users of water. The data relating to income are presented in a single division under eight headings, while those for expenses are shown under sixteen headings and in two divisions—one in which expenses are classified by character and another in which they are classified by division or branch of the system. The statements of income and of expenses of operation are followed by a statement of net results for which six headings are provided. The amounts to be inserted in the total column for the first form of statement of expenses are those recorded in general accounts III to IX, while the amounts to be employed in making up the second form cover all expenses of water service, including general management expenses and expenses for collecting and supplying water, repairs, insurance, and depreciation, arranged by branch of service.

The average private enterprise seeks to realize a fair rate of interest on its original investment. A city may, and sometimes does, seek to secure the same result. If it does the success or failure of its management must be measured by the same standard as that of a private enterprise. A city may, however, from considerations of public policy seek merely to pay expenses of operation. If such is the case the management is as successful when it meets such expenses but yields no net income from operation as is a private enterprise earning 8 or 10 per cent on its investment. It is successful when it realizes as much as it desires to gain and it fails only when it falls short of that result.

Under the circumstances mentioned in the last paragraph, it is necessary to arrange cost accounting summaries so that each water-supply enterprise, whether publicly or privately controlled, may be tested by the principles or rules of policy to which its management is made to conform and not by those governing the management of other enterprises. It is for this reason that no consideration is taken of interest in the data to be presented on lines 9 to 24, but such expenses are to be separately shown on line 28 in the comparative statement of results to which the last six lines are devoted. Consideration is given to such expenses, however, in inquiries 120, 145, and 146 in the schedule suggested for uniform reports of general and physical data. (See Part III of this appendix.)

In the first column of line 25 should be entered 6 per cent of the total value of the assets of the enterprise; on line 26, the amount of net income from operation which the enterprise by the policy controlling the action of its administration is expected to realize or earn. This sum may represent 6 per cent of the value of the assets of the enterprise or may exceed or be less than that amount. On line 27 is to be shown the net income earned from operation. This is the excess of gross income from operation over total expense of operation. On line 28 are to be reported the expenses for interest; on line 30, the profit or loss realized or the difference between the amounts reported on lines 27 and 28; and on line 29, the profit or loss expected. The difference between these lines will show for each enterprise the measure of success it attained as compared with that called for by the policy governing its administration, and will also indicate its success as compared with that of the average private business concern.

The divisor to be used in computing the last column of the table is obtained by taking the mean of the length of equivalent 4-inch pipe at the beginning and close of the year. (See instructions for inquiry 164 (e) of schedule of general and physical statistics.)

The percentage of gross income which is required for expenses and which remains as profit, as well as the percentage of the total value of all assets which is realized as net income, differs for different enterprises. To disclose this difference, which is generally very significant, the foregoing summary may well be accompanied by an analysis based upon percentages, as follows:

Percentage which expenses of water service represent of gross income from water service.....	\$.....
Percentage which net income from operation represents of gross income from operation.....	.....
Percentage which net income from operation represents of total value of plant.....	.....
Percentage of profits on stockholders' capital or on equitable interests of city.....	.....

*Census financial schedule.*—As the basis for making more elaborate comparisons of the operative results of water-supply systems than

can be made by means of the condensed analytical cost accounting summary, the Census Bureau has arranged a tentative schedule for the financial transactions and conditions of water-supply systems. As has been previously explained, the Census Bureau seeks to obtain by its schedule little or no information other than that which is contained in accounts such as have been previously called general and subgeneral. The portion of the schedule which follows is Part I, relating to the financial transactions. Part II, which relates to the properties, and Part III, which is a condensed balance sheet, are both presented on later pages.

### PROPOSED CENSUS SCHEDULE FOR SECURING UNIFORM REPORTS OF THE TRANSACTIONS AND CONDITION OF WATER-SUPPLY ENTERPRISES.

#### PART I. FINANCIAL TRANSACTIONS FOR YEAR ENDING .....

##### INCOME.

I. <i>Income from water service:</i>	
A. (1 and 3) Domestic pay rates within city .	\$.....
A. (2 and 4) Manufacturing and commercial pay rates within city.....	.....
B. (5 and 7) Domestic pay rates outside of city.....	.....
B. (6 and 8) Manufacturing and commercial pay rates outside of city.....	.....
C. Pay rates for other water companies.....	.....
D. Fees for shutting off and turning on water. ....	.....
E. Pay rates for city.....	.....
F. Free rates for city.....	.....
G. Free rates for private consumers.....	.....
H. Water used by water-supply system.....	.....
	\$.....
II. <i>Income other than from water service:</i>	
I. Income from accessory enterprises.....	.....
J. Earnings of invested funds.....	.....
K. Interest on cash balances in bank.....	.....
L. Income from miscellaneous sources.....	.....
	.....
Gross income from operation.....	.....

##### EXPENSES.

##### GROUP 1. EXPENSES OF WATER SERVICES.

III. <i>Expenses for general management</i> .....	.....
IV. <i>Expenses for collecting and supplying water:</i>	
P. Expenses for care of source of supply.....	.....
Q. Expenses for care of intakes and aqueducts.....	.....
R. Expenses for purification of water.....	.....
S. Expenses for pumping water.....	.....
T. Expenses for transmission and distribution storage of water.....	.....
U. Expenses for distribution of water.....	.....
V. <i>Expenses for water service repairs:</i>	
Repairs of general management buildings and equipment.....	.....
PP. Repairs at sources of supply.....	.....
QQ. Repairs of intakes and aqueducts.....	.....
RR. Repairs to purification system.....	.....
SS. Repairs of pumping system.....	.....
TT. Repairs of transmission and distribution storage system.....	.....
UU. Repairs of distribution system.....	.....

VI. <i>Expenses for general and water service insurance</i> .....	\$.....
---	---------

VII. <i>Expenses for general and water service depreciation</i> .....	.....
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Total expenses for water service.....	.....
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##### GROUP 2. EXPENSES OTHER THAN FOR WATER SERVICE.

VIII. <i>Miscellaneous expenses:</i>	
V. Expenses of accessory enterprises.....	\$.....
W. Expenses of invested funds.....	.....
X. Sundry expenses.....	.....
	\$.....

IX. <i>First charges for water and taxes:</i>	
Y. Cost of water.....	.....
Z. Division 1—Taxes and franchise dues other than those paid to operating city..	.....
Z. Division 2—Taxes paid by municipally operated enterprise to city.....	.....

Total expenses of operation.....	.....
----------------------------------	-------

##### PROFIT AND LOSS ACCOUNT.

Gross income from operation.....	.....
Total expenses of operation.....	.....

Gross profit or net income from operation <sup>1</sup> .....	.....
Interest.....	.....

Net profit or net income surplus <sup>2</sup> .....	.....
Dividends and assessments.....	.....
Net investment transfers.....	.....

Current appropriation surplus <sup>3</sup> .....	.....
--	-------

In compiling the Census schedule from accounts such as have been previously outlined, the agents will insert in the schedule the amounts recorded in the accounts indicated by the titles, letters, and schedules.

*Financial schedule of New England Waterworks Association.*—In Part I of this appendix attention has been called to the schedule prepared by The New England Waterworks Association. The American Waterworks Association, at its annual meeting in Washington, D. C., in 1908, tentatively adopted this schedule. The latter association in adopting it made a few minor changes. The financial questions on this schedule are here presented. The questions printed in italics were added by the American Association to the schedule as originally arranged by the New England Association.

<sup>1</sup> The excess of expense is here called "total loss from operation."

<sup>2</sup> The excess of interest and other expenses is here called "net loss."

<sup>3</sup> The excess of all expenses, charges, and payments is here called "deficit."

*Financial statistical inquiries of the New England Waterworks Association schedule.*

RECEIPTS.		EXPENDITURES.	
Balance brought forward:		Operating expenses, renewals, etc.	
(a) From ordinary (maintenance) receipts.....	\$.....	AA. Operation (management and repairs).....	\$.....
(b) From extraordinary receipts (bonds, etc.).....	.....	BB. Special:	
Total.....	.....	Taxes <sup>1</sup> .....	.....
From water rates:		Renewals and replacements.....	.....
A. Fixture rates.....	\$.....	CC. Total operating.....	.....
B. Meter rates.....	.....	DD. Interest on bonds (CC DD).....	.....
C. Miscellaneous earning, building purposes, etc.....	.....	EE. Payment of bonds.....	.....
D. Total from consumers.....	.....	FF. Sinking fund.....	.....
E. For hydrants.....	.....	Waterworks construction:	
F. For fountains.....	.....	GG. Extension of mains.....	\$.....
G. For street watering.....	.....	HH. Service construction.....	.....
H. For public buildings.....	.....	II. Extension of meters.....	.....
I. For miscellaneous uses.....	.....	JJ. Special:	.....
J. General appropriation.....	.....	.....	.....
K. Total from municipal departments.....	.....	.....	.....
L. From tax levy.....	.....	KK. Total construction.....	.....
M. From bond issue.....	.....	LL. Unclassified expenses.....	.....
N. From other sources.....	.....	.....	.....
O. Advanced by city for bond interest.....	.....	MM. Balance:	
.....	.....	(aa) Ordinary.....	.....
P. Service construction.....	.....	(bb) Extraordinary.....	.....
Q. Meter sales.....	.....	Total balance.....	.....
R. Construction material.....	.....	N. Total.....	.....
S. Total.....	.....		
Disposition of balance:			
T. Net cost of works to date.....	.....		\$.....
U. Bonded debt to date.....	.....		.....
V. Value of sinking fund at date.....	.....		.....
W. Average rate of interest.....	.....		.....

<sup>1</sup> If publicly owned, insert estimated taxes that would be paid if owned by private corporation.

The foregoing inquiries of the New England Waterworks Association schedules are all concerning receipts and expenditures, while those suggested by the Census schedule primarily concern income and expenses, the outlays or capital expenditures being included in a section of the Census schedule which follows. The possible differences resulting from the use of receipts rather than income as the basis of comparable statistics of operation may be noted from the following illustrative statement taken from the 1906 report of the waterworks of Cleveland, Ohio, page 9: "The receipts for the year, of \$867,019.03, as compared with the year 1905, \$833,958.23, show an increase of \$33,060.80. In view of the fact, however, that on January 1st, 1906, the uncollected bills amounted to \$84,129.22, and on January 1st, 1907, to \$198,954.61, the increase of \$114,825.39 should be added to the above \$33,060.80, making a total increased income of \$147,866.19, or 18 per cent. This large increase in the unpaid bills for water in the year 1906 was due to the renumbering of the streets, which unavoidably delayed the making out of our semiannual bills. This money has now been collected and the amount due the department reduced to its normal amount." Had the Cleveland accounts been kept on the "income" basis, an explanation of this character would have been uncalled for, because the "income" account would have disclosed the actual increase without it. The incident shows the noncomparability that may arise in statistics compiled upon the basis of receipts rather than of income, and thus the desirability of having accounts, as well as reports, arranged as suggested by the outline of accounts presented by the Census.

*Summaries of cash transactions.*—In every system of accounts there

must be a cash account, which may be divided into sections by column rulings or otherwise, so as to provide a mass of useful information that throws light upon the transactions of a given enterprise. Some of the transactions of cash relate to income and expense; others relate solely to the receipts and expenditures of money on capital account; and others still relate to the sinking fund, the depreciation and other reserve funds, and the storehouse and other accounts. The following is a suggested form for summarizing all the cash transactions of water-supply enterprises:

CASH DEBITS.	
Balances at beginning of year.....	\$.....
Receipts during year:	
Arrears of water rates and charges.....	\$.....
Arrears of miscellaneous income.....	.....
Water bills of current year.....	.....
Miscellaneous income bills of current year.....	.....
Bonds and other loans.....	.....
Outstanding audits and warrants.....	.....
Sales of investments.....	.....
Sales of scrap and old equipment.....	.....
Fire and casualty insurance.....	.....
On deposit account.....	.....
Cash transfers from city.....	.....
Service transfers from city.....	.....
Total balances and receipts.....	.....

## CASH CREDITS.

## Payments during year:

Operating expenses .....	\$.....
Interest.....	.....
Outlays.....	.....
Storehouse, shop, and barn supplies.....	.....
Redemption of bonds and other loans.....	.....
Outstanding audits and warrants.....	.....
Purchase of investments.....	.....
On deposit account.....	.....
Cash transfers to city.....	.....
Service transfers to city.....	\$.....

Balances at close of year.....

Total payments and balances.....

*Balances.*—As balances report the amounts of cash on hand at the time indicated in all the funds connected with the enterprise, including any so-called capital fund, sinking and other reserve funds, deposit funds, and cash to the credit of the enterprise in the general city treasury.

*Cash debits.*—Under the first four headings under "receipts during year" report the net collections on account of income during the year, other than those collected by municipal enterprises from the city, assigning the amounts collected to the several headings according to the classification set forth in the form.

Report under "bonds and other loans" the total receipts other than accrued interest on bonds sold or notes issued.

Under the heading "outstanding audits or warrants" report the amount of audited bills or warrants outstanding at the close of the year. This is the amount by which the statement of the treasurer's cash differs from the corresponding statement of the comptroller or auditor.

Report under "sales of investments" the total receipts, other than accrued interest, from investments of sinking and other reserve funds which have been sold. Accrued interest on such sales should be included among the receipts from "miscellaneous income."

Under "sales of scrap and old equipment" report the amount realized from the sale of any portion of the permanent properties or equipment of the industry, including real estate as well as materials derived from dismantled equipment.

As receipts "on deposit account" report the amount of moneys received on account of deposits for meters, for service connections,

for other work or material, or for guaranteeing contract bids, etc., whether such receipts are recorded in a special account of an operating fund or in the accounts of special deposit funds.

Under "cash transfers from city" report all amounts of money transferred from the city treasury, or any of its subdivisions, to the treasury of the enterprise, other than those in payment of services rendered the city by the enterprise, which are to be reported as "service transfers from city." The latter should include all such transfers recorded in the accounts whether such services were paid for in cash or only represented by accounting entries.

*Cash credits.*—Report under "operating expenses" the gross cash payments on account of the expenses reported in primary accounts 110 to 166, excepting the payments to be reported below as transfers to the city. The amount to be thus reported should be exclusive of any credits assigned to the store or supply account and shown in that account as an income from supplies for expenses or for operation and maintenance.

Under "interest" report the actual payments for interest, whether on account of current or preceding years.

Under "outlays" report all cash payments included in payments for "extensions, additions, and renewals" reported in the capital account. This will exclude from the payments reported in that account all transfer payments to the store or supply account and shown in that account as receipts from outlays.

Under "storehouse, shop, and barn supplies" report total payments on account of supplies furnished and passing through the storehouse, shop, or barn on requisition.

Under the heading "redemption of bonds and other loans" report actual payments other than for accrued interest on all bonds and notes redeemed. Accrued interest paid on such bonds and notes is to be included among payments for interest.

Under "outstanding audits and warrants" report the amount of warrants outstanding at the beginning of the year.

In reporting payments for "purchase of investments" by the sinking and other reserve funds follow the general rules set forth in the instructions for reporting sales of investments.

Under the heading "on deposit account" report all payments on account of deposits, for reporting the receipts of which instructions have already been given.

Under "cash transfers to city" report all transfers of cash from the funds of the enterprise to the city government or to any of its divisions or branches, other than those for services rendered. Such transfers are to be reported separately under the succeeding heading, whether cash was actually transferred therefor or not.

PROPOSED CENSUS SCHEDULE FOR SECURING UNIFORM REPORTS OF THE TRANSACTIONS OF WATER-SUPPLY ENTERPRISES—Continued.

PART II.—SUMMARY OF THE COST OF WATER-SUPPLY SYSTEM AND OF ITS EXTENSIONS, ADDITIONS, AND RENEWALS.

OBJECT OF OUTLAYS.	Original cost.	Value of system at beginning of year.	CHANGES DURING YEAR.			Value of system at close of year.
			Extensions, additions, and renewals.	Depreciation.	Scrap value of displaced equipment.	
XX. <i>Value as a going concern:</i>						
A. Preliminary expenditures.....	.....	.....	.....	.....	.....	.....
B. Franchise.....	.....	.....	.....	.....	.....	.....
XXI, XXII. <i>Value of land and equipment:</i>						
C. For general management.....	.....	.....	.....	.....	.....	.....
F. At sources of supply.....	.....	.....	.....	.....	.....	.....
G. For intakes and aqueducts.....	.....	.....	.....	.....	.....	.....
H. For purification works.....	.....	.....	.....	.....	.....	.....
I. For pumping stations.....	.....	.....	.....	.....	.....	.....
J. For distribution storage system.....	.....	.....	.....	.....	.....	.....
K. For distribution system.....	.....	.....	.....	.....	.....	.....
XXIV. <i>Water rights</i> .....	.....	.....	.....	.....	.....	.....
XXV. <i>Teams, tools, and accessories</i> .....	.....	.....	.....	.....	.....	.....
Grand total.....	.....	.....	.....	.....	.....	.....

TENTATIVE INSTRUCTIONS FOR CLASSIFYING AND RECORDING  
COST AND PRESENT VALUE OF WATER-SUPPLY SYSTEMS.

In commercial accounting the designation "capital account" is almost universally given to the account in which are recorded receipts and expenditures on capital account. That account should be so kept as to disclose not only the cost of all properties and the amount of outstanding debt but the present value of the properties belonging to the enterprise. In the case of water-supply enterprises this account should include among other data—or at least be accompanied with—detailed statements of the year of construction or acquisition, the original cost, current and past depreciation and appreciation, and the present value of all properties and equipment of the enterprise. These detailed statements can most readily be kept by means of a card or loose leaf ledger system. A summary of costs and values based upon a general classification of accounts, such as is here mentioned, is presented in the printed reports of the waterworks of Chicago, Ill., and Cleveland, Ohio. In the tentative classification of accounts of the cost and present value of water-supply systems herewith presented the Roman numerals, capital letters, and Arabic numerals indicate general, subgeneral, and primary accounts of property and equipment substantially as has been described for the operation and allocation accounts.

*Depreciation.*—The depreciation which affects the value of a water-supply system, a record of which should be included in the property account, is of two distinct classes—physical and functional. *Physical* depreciation is a lessening of the value of property, equipment, or construction due to decay, wearing out, or destruction, while *functional* depreciation is a lessening of value due to obsolescence of property, equipment, or construction. The first is a loss due to changes in the system itself or in some of its parts; the second is a loss due to changes outside the system, such as takes place when a new invention makes it more economical to substitute a new pump, engine, or other apparatus for an old one in a fairly good physical condition, or when a city with a good water system suited to its needs doubles or quadruples its population and is thereby forced to substitute new pipes of large capacity for older ones of smaller capacity.

Physical depreciation is met with in the management of all water-supply systems. It is the only depreciation which occurs in the case of enterprises which install pumps, pipes, and equipment and construct dams and reservoirs that are usable until worn out or destroyed by the action of time. The amount of this depreciation which has taken place at any given time can only be determined approximately by a physical examination every ten or fifteen years. Such an examination will usually determine the rate of physical depreciation and thus provide data for establishing a rule for computing the current physical depreciation to be charged in general expense account VI and its accompanying primary accounts. The property accounts should show for each individual piece of property, equipment, or construction the date of its acquisition or construction, its original cost, its value at the time of the physical examination, and its current computed depreciation together with the total of such depreciation to date, and thus the computed present value of such property, equipment, construction, etc.

When a water-supply enterprise maintains a depreciation fund there should be transferred annually to that fund from the cash receipts from income an amount equal to the physical depreciation which has taken place during the year; any renewals, extensions, or additions made during the year should be paid for out of this fund. When the renewals, extensions, and additions of any given year have a value less than the amount transferred to the depreciation fund, the assets of that fund increase, and this increase balances the depreciation in the plant in excess of the renewals, extensions, and additions. When, however, the renewals, extensions, and additions cost more than the assets of the depreciation fund, then these assets will be consumed in meeting the cost of renewals, etc., and the excess of the cost must be met from moneys already to the

credit of the capital account or moneys transferred for that purpose from the operation account or raised by stock subscription, by loans, or otherwise.

When a water-supply enterprise does not maintain a depreciation fund and its renewals, etc., are less in value than the depreciation charged as an expense, the facts in the case may be recorded by entries in the capital and supplemental allocation accounts showing a transfer from the capital account to the operation account. In the event of renewals, etc., being made at a cost greater than the allowance for depreciation, the excess must be met from moneys already credited to the capital account, from moneys transferred for that purpose from the operation account, or raised by stock subscriptions, by loans, or otherwise.

When a water-supply system suffers some extraordinary loss, such as that following the destruction of a dam or reservoir, and the amount of loss is several times that of the ordinary current depreciation, the depreciation charged as an expense to the current year should be (1) the amount that by the tables and rates would have been charged as an expense had no extraordinary loss occurred, and (2) such a portion of the extraordinary loss as may be deemed expedient. This latter should, as a rule, be that amount which if paid each succeeding year for a period equal to two-thirds the expected life of the renewed construction would constitute a sinking fund for meeting the loans issued to provide the means for reconstruction. The amount mentioned in (2) must be charged as expense each year in addition to the ordinary physical depreciation until the cost of the extraordinary renewal has been fully met. Until that time the amount of the extraordinary depreciation not charged to expense should be carried as a "liability for extraordinary physical depreciation."

Functional depreciation which results from the substitution of an improved machine for a fairly good but antiquated one or from the substitution of large water pipes and pumping machinery for small ones which is necessitated by unanticipated changes in population must be reported in the property and other accounts substantially as has been described above for extraordinary physical depreciation. Account, however, must be taken of the fact that the new pipes give to a system a greater value than would otherwise be possessed by it. The amount of functional depreciation which has taken place may be computed by ascertaining the difference between the original cost on the one side and the total of the physical depreciation suffered and the scrap value of the property or equipment on the other. Thus, if old pipes, costing \$100,000, which have suffered a physical depreciation of \$10,000 are replaced by new ones and the displaced pipes have a scrap value, or value for relaying in other places of \$10,000, the functional depreciation is \$80,000. This functional depreciation, if not previously provided for, should be treated in the same manner as has been described above for extraordinary physical depreciation. The capital account should, however, carefully distinguish it both from the current and from the extraordinary physical depreciation already mentioned.

When a water-supply system has been installed in a rapidly growing city and the management perceives that the pipes and other portions of the equipment must be replaced by larger ones before they have been destroyed by the action of time and use, provision for functional depreciation should be made in advance of the substitution. When this is done charges for functional depreciation should be made each year and these should be treated in all respects as ordinary physical depreciation; the capital account should, however, clearly distinguish the amount of physical depreciation from that due to functional changes.

When a physical inspection discloses the fact that an enterprise has in previous years written off from its capital and charged as expenses a greater amount for physical and functional depreciation than was required by the changes taking place in plant or in the population of the city, the capital or property account should be so arranged as to reflect the true value of the plant at the time of inspection, an appropriate account should be opened opposite in character

to the "extraordinary depreciation" and "functional depreciation" reserve above mentioned, and this appreciation should be allocated or apportioned during a limited period of ten or more years. The same rule should be adopted for allocating or apportioning the appreciation which occurs when land purchased for water-supply purposes becomes greatly increased in value.

*Preliminary expenditures.*—In computing depreciation observe that the preliminary expenditures for a water-supply system, such as are recorded in primary accounts 400 to 407, are not subject to depreciation. They must always stand as at the beginning.

*Amortization of expiring term water rights.*—Closely allied to depreciation, but clearly separable therefrom, is the decrease in the value of terminable or expiring water rights which takes place during the life of these rights. The value of these rights is included in property account 453. The annual expense charge by reason of the amortization of these rights is recorded not in the depreciation account but in account 232. The amount of this annual charge is ascertained by dividing the estimated value of the rights mentioned by the number of years they remain in existence. The property accounts should record the gradual extinction of the value of these rights by methods substantially the same as that set forth above for depreciation, although the character of the allowance should be expressed in such terms as will distinguish it from true depreciation.

*Amortization of franchise values.*—When the city has purchased a water-supply system from a private corporation and has been obliged to pay for it a greater amount than the present cost of replacement, including the preliminary expenditures, the excess payments may be said to be for the purchase of the franchise rights of the original private corporation. In such a case it should be the policy of the city to write off this franchise value and charge it as an expense to account 243. The value of the franchise ought not to be written off in any one year, but should be distributed over a series of not less than twenty years, or over the period for which the city bonds for purchasing the works were issued. The cost of franchise rights not thus written off may be carried in the account as an asset under some appropriate designation.

In the case of a privately owned water-supply system having a charter for only a limited period of twenty or twenty-five years,

with no agreement with the city to purchase the works at an appraised value at the expiration of the charter, all franchise values should be charged to expense in account 238 before the expiration of the charter. Further, a fund should be created from income for the amortization of property values which will equal at the expiration of the charter at least 50 per cent of the actual value of the plant. In the case of privately owned companies with a perpetual charter, or with a limited charter containing a provision guaranteeing its renewal or the purchase of the plant at an appraised valuation, the provision that should be made for amortization is only that which is sufficient to write off all franchise values and to create a small fund to provide for insufficient awards of appraisers.

*Census schedules of the property of water-supply systems.*—From the accounts in which are recorded the cost and value of the water-supply system and its extensions, additions, and renewals many summaries may be prepared. Among such summaries are those which will give the expenditures for additions and extensions, for reporting which the schedule already given of the New England Waterworks Association makes provision. (For the inquiries of that schedule relating to the subject see page 339.)

In arranging the data in the foregoing schedule the allowances for the amortization of franchises and water rights should be included in the column headed "depreciation." The column headed "extensions, additions, and renewals" will give the information provided for by that portion of the New England and the American Waterworks schedules relating to capital expenditures.

#### SUMMARY OF FINANCIAL CONDITIONS.

Governmental and commercial accounts should always be kept in such a way as not only to disclose the results of business operations as called for by the summaries accompanying the scheme of accounts already outlined, but also to present at periodic intervals summaries of financial condition. Such summaries or statements are usually called balance sheets. They are always more or less detailed statements of the wealth or property owned or controlled by a government or enterprise at a specified time and of its debts and other liabilities. A suggested form for such a balance sheet is presented herewith:

### PROPOSED CENSUS SCHEDULE FOR SECURING UNIFORM REPORTS OF THE TRANSACTIONS OF WATER-SUPPLY ENTERPRISES—Continued.

#### PART III. CONDENSED BALANCE SHEET.

Total assets.....	\$.....	Liabilities and proprietary interests.....	\$.....
Miscellaneous cash.....	.....	Debt liabilities:	
Income arrears (recoverable).....	.....	Deposits by customers.....	.....
Accrued and unassessed income of current year.....	.....	Income for future period levied in advance.....	.....
Sundry debtors.....	.....	Audited bills and warrants outstanding.....	.....
Materials and supplies.....	.....	Notes payable, revenue loans, etc.....	.....
Investments.....	.....	Interest and dividends.....	.....
Sinking and other reserve funds.....	.....	Sundry creditors.....	.....
Present value of physical property.....	.....	Bonds, debentures, etc.....	.....
Operating works or property.....	.....	Proprietary interests:	
Accessory property.....	.....	City.....	.....
Deficit (in the case of municipally owned water-supply system this is a liability of the city to the enterprise).....	.....	Corporation.....	.....
		Capital stock.....	.....
		Surplus.....	.....

#### TENTATIVE INSTRUCTIONS FOR BALANCE SHEET.

The principal technical terms employed in connection with the foregoing and all other balance sheets are capital, assets, liabilities, and debts. These words ordinarily have the following meanings:

*Capital and assets.*—Economists more or less generally use the word *capital* as a designation for wealth employed for productive purposes, i. e., devoted to the production of wealth. As specifically applied to an enterprise such as a water-supply system, whether privately or municipally operated, *capital* is the aggregate wealth

utilized by such an enterprise in conducting its business. The same wealth, when considered as resources for meeting the debts of the enterprise, is called *assets*.

The capital used by a productive enterprise is separable, when classified according to its ownership, into two divisions—the capital of the owners (individuals, firm members, or stockholders in the case of a privately owned enterprise, and the municipality in the case of a municipally operated enterprise), and that of the creditors. The classification of capital as above set forth is presented in bal-



ance sheets on the credit side, while the classification of assets is given on the debit side.

*Liabilities.*—In accounting, liabilities are obligations or responsibilities which may be expressed in terms of money or other specified forms of wealth. There are two distinct classes of liabilities, which, however, are not exclusive of each other. *Debt liabilities*, or *debts*, are the obligations or responsibilities to pay or expend specified amounts of money or quantities of other forms of wealth; while *trust liabilities* are the obligations or the responsibilities to use such money or wealth in specified ways or for specified purposes. Debt liabilities must always be shown on the credit side of the balance sheet, while trust liabilities, if shown apart from the debt liabilities that may be associated with them, are primarily shown by appropriate divisions and designations of the assets on the debit side of the balance sheet.

*Balance sheet assets.*—As “miscellaneous cash” enter all cash belonging to the various funds connected with the enterprise, other than that of reserve funds created for making repairs and for writing off depreciation, or cash held in sinking funds for the amortization of bonds.

For cities in which such arrears are liens upon real property, enter as “income arrears (recoverable)” the aggregate of such arrears outstanding, less the amount that has been transferred to a suspense account and balanced by a “reserve for uncollectible income.” In cities in which water rates and other income are not a lien against real property, include as “income arrears (recoverable)” the amount that it is estimated will be collected during the succeeding fiscal year. In such cities all other income credits should be written off in the income account as rebates, discounts, canceled, etc., or charged to a suspense account and balanced by a reserve for uncollectible income. In both classes of cities the arrears should include all income for which bills have been rendered for services and materials either furnished or to be furnished.

Under “accrued and unassessed income of current year” report, for cities keeping “income” accounts, the estimated amount of metered water rates and all other income of the current year that has accrued before the end of the year but has not been charged against individual customers and debtors. No such item should be reported for cities not using income accounts. Under “sundry debtors” record such assets of the industry as are indicated by this term. These items should be shown under appropriate and descriptive subheads. The amounts reported should in all cases be those recoverable, or the total debits less a reserve for amounts uncollectible. Under “materials and supplies” report the inventory value of the materials and supplies on hand in the storehouse, including the value of coal and kindred supplies at the pumping and purification stations. As “investments” report any securities or other properties held as investments other than those which constitute the assets of sinking and other reserve funds. The latter are to be reported under the next succeeding heading, especially provided for reporting all the assets of such funds. For “present

value of physical property” report the total value of the enterprise as given in the summary of cost and present value to which attention has already been called. As “deficit” report the balance, if any, by which the liabilities exceed the assets. Under this head may be recorded in the case of a municipally owned system (1) the value of franchises not written off and (2) depreciation and losses not charged as expense in the operation account. In the case of privately owned water-supply systems the balance represents only the item last mentioned.

*Liabilities.*—Under “deposits by customers” report the balance due on all deposit accounts or belonging to funds which represent such deposits. As “income for future period levied in advance” report, for cities keeping books on an income basis, that portion of unmetered water rates and other income for which bills have been rendered but which had not accrued or been earned at the close of the year. In such income are to be included all so-called “frontage taxes” and similar income levied in current or prior years, which may be made an offset to, or deduction from, future income from water furnished. No taxes or special assessments levied for future years should be reported under this heading, and no unexpended appropriations or appropriations available in future years are to be included among liabilities. Include under “audited bills and warrants outstanding” the amount of such bills audited or issued which at the close of the year had not been paid by the treasurer. Under “notes payable, revenue loans, etc.,” report all short-term loans, judgments, overdrafts at the bank, and similar obligations. As “interest and dividends” report all interest accrued but not due, interest due but not paid, and dividends not called for at the close of the year, as shown on the books of the city or private company. All amounts reported under the heading “sundry creditors” should be recorded under some descriptive name disclosing the character and amount of each. Under “bonds, debentures, etc.,” report the par value of all outstanding long-term obligations, however designated, including reserve for bonds due but not paid, when such bonds are omitted from the published list of bonds outstanding.

Under the heading “capital stock” report for privately owned water-supply enterprises the par value or nominal value of all outstanding paid up stock. Under the next heading, “surplus,” report for the same enterprise the excess of assets over the liabilities reported under preceding headings. The aggregate of the amounts reported under these last two headings represents the total interest of the stockholders in a privately owned industry. The corresponding amount for a municipally owned enterprise is to be reported under the heading “city” under “proprietary interests.”

Accounting liabilities for reserves, or for depreciation, bad debts, etc., which are properly shown not as debt liabilities but as deductions on the asset side, are to be omitted and only net assets given; this is done to secure a more compact tabulation in the printed report.

### PART III.—UNIFORM GENERAL AND PHYSICAL STATISTICS.

In Part I of this appendix Mr. Baker has called attention to the desirability of a uniform plan for presenting statistics of water-supply systems. The great diversity in the character of these systems renders it impossible for more than a limited number to include in their reports exactly the same information. At most not much more than one-half of all the different classes of equipment that are in use among the various water-supply systems in the aggregate are made use of by any one system, and as the different systems secure their water from many sources and collect and distribute it under such widely variant conditions there can be no identity of reports. None the less the various enterprises can have a common plan or scheme of report provided only that they can agree upon an order of presentation. No agreement, however, can ever be secured for any arbitrary method or order. Further, the only scheme or plan which can ever be generally adopted must be one that will readily admit of the coordination of financial and physical data for accounting purposes. Accounts with financial transactions and properties must be arranged upon a common basis and the grouping of these accounts must be made to harmonize with that adopted for the general and physical data. The Bureau of the Census has for this reason given much study to the subject of a harmonious treatment of financial and physical data, and the accounts recommended for securing uniform financial reports have already been presented. These accounts have been so arranged that a large enterprise may keep a record of its transactions and make its financial reports with much greater detail than is possible for a smaller concern and yet all large and small concerns may have

their reports and accounts in harmony because arranged along common lines.

In this part of the appendix there is printed a scheme or plan for presenting general and physical data in harmony with the financial data secured from common accounts. Of the physical data for presenting which this plan has been drawn up, only a part is of a character such as to afford a true basis of comparison between different cities, and hence only this part can be employed in comparative statistical exhibits such as have been published by the New England Waterworks Association. In the outlined scheme which follows, the inquiries are printed in two sizes of type. Those printed in the larger type may readily be employed in statistical presentations for a number of systems, such as have been published by the New England Waterworks Association, while the data called for by the inquiries printed in smaller type are necessary for a detailed or intelligent study of the operation of water-supply systems but for a variety of reasons are less desirable or are less readily arranged for comparative statistical summaries for all systems. The inquiries marked with a star are those employed by the New England Association in the collection of its comparative statistics.

The schedule represents the results of the studies in this field by Mr. Baker, who prepared Part I of this appendix. The schedule as prepared by Mr. Baker was in some of its details slightly modified to make it fully coordinate with the financial schedule and to give to the two schedules a common terminology.

#### SUGGESTED OUTLINE SCHEME FOR UNIFORM REPORTS OF GENERAL AND PHYSICAL DATA BY WATER-SUPPLY ENTERPRISES.

[The more important inquiries printed in larger type may readily be used for compiling comparative statistical exhibits such as those now published by the New England Waterworks Association. Inquiries whose numbers are followed by an asterisk (\*) are those included in the schedule of the New England Association.]

##### A. GENERAL.

- 1.\* Population of city by census of 1900.....
- 2.\* Estimated population in 19.....
  - (a) Of city.....; (b) on line of pipe.....;
  - (c) actually supplied in city.....;
  - (d) supplied outside of city.....
3. Area of city, square miles (excluding water surface).....
4. Street mileage:  
Total.....; with water mains.....
- 5.\* Water-supply system now owned by.....
- 6.\* Built in year.....; by.....
7. Changes in ownership since construction.....
8. How were changes in ownership effected and how was price determined.....
9. Total volume of available storage provided, including impounding and distributing reservoirs, tanks, and standpipes, gallons.....
10. Gain or loss (state which) in total volume of available storage during year, in gallons.....

##### B. SUPPLY.

- 11.\* Source or sources of supply.....
12. Surface or ground water.....
- 13.\* Mode of supply (whether gravity or pumping).....
14. Total amount of water supplied during year, gallons.....

15. Amount supplied from each source, gallons.....
16. Amount supplied, in gallons:  
(a) By gravity alone.....; (b) by pumping alone.....;
17. Percentage supplied:  
(a) By gravity alone.....; (b) by pumping alone.....;
18. Total average daily capacity, in gallons, of all sources as now developed, impounding or collecting reservoirs included, for:  
(a) Minimum year.....; (b) average year.....;
19. State actual period for which figures in inquiry 18 apply, and how the figures were determined.....

##### DIVISION I. SURFACE SUPPLIES.

20. Drainage area of each stream or lake, in square miles:  
(a) Excluding water surface.....; (b) including water surface.....
21. General topography and geological character of each drainage area.....
22. Yearly rainfall, in inches, on each drainage area for the years — to —, inclusive:  
(a) Average.....; (b) minimum.....; (c) maximum.....;
23. Yearly run-off, in inches, on each drainage area for the years — to —, inclusive:  
(a) Average.....; (b) minimum.....; (c) maximum.....;
24. Yearly daily yield, in gallons per square mile, of each drainage area, without storage, for the years — to —, inclusive:  
(a) Average.....; (b) minimum.....; (c) maximum.....;
25. Yearly daily yield, in gallons per square mile, of each drainage area, with storage, as now provided:  
(a) Average.....; (b) minimum.....; (c) maximum.....
26. Yearly daily yield, in gallons per square mile, of each drainage area, with storage up to the economic limit of — gallons per square mile:  
(a) Average.....; (b) minimum.....; (c) maximum.....
27. Minimum recorded monthly yield, in gallons per square mile, of drainage area during the years — to —, inclusive.....



## 28. Impounding reservoirs:

- (a) Total available storage capacity, gallons.....
- (b) Number, name, and storage capacity, in gallons, of each impounding reservoir actually built and in use on each drainage area.....
- (c) State material, maximum height above natural ground or stream bed level, and maximum length on crest of dam forming each reservoir.....
- (d) Area of each impounding reservoir, in acres, greatest and average depths when full, in feet, and difference between maximum and minimum water levels in feet.....

## DIVISION II. GROUND SUPPLIES.

## 29. State whether from wells, infiltration galleries, or springs.....

- 30. Tributary drainage area in square miles, if known, with statement of how determined:
  - (a) Wells.....
  - (b) Infiltration galleries.....
  - (c) Springs.....
- 31. Yearly rainfall on drainage area, inches:
  - (a) Average.....; (b) minimum.....; (c) maximum.....
  - (d) how determined.....
- 32. Yearly total daily yield, in gallons, of each source *without* pumping (i. e., pumping to bring the water to the surface of the ground or to the suction level of main pumps) for the years — to —, inclusive:
  - (a) Wells: Average.....; minimum.....; maximum.....
  - (b) Galleries: Average.....; minimum.....; maximum.....
  - (c) Springs: Average.....; minimum.....; maximum.....
- 33. (a) Number of wells: Total.....
  - Artesian.....; driven.....; open.....
 (b) Diameter of wells, inches:
  - Artesian.....; driven.....; open.....
 (c) Depth of wells, feet:
  - Artesian.....; driven.....; open.....
- 34. Height, in feet, to which water of artesian wells, when first sunk, rose above stratum drawn from.....
- 35. Level of water in wells, in feet, below ground surface:
  - (a) When first sunk.....; lowered by pumping.....
  - (b) Present level, when water is being drawn at average rate.....; when no water is being drawn.....
- 36. Reduction in average yield since wells were first put in use, per cent.....
- 37. Size and character of infiltration galleries, natural material in which built, and proximity to river or lake.....
- 38. Number and character of springs and how protected from contamination.....
- 39. Ground water flow:
  - (a) Velocity in feet per day.....; (b) direction in relation to nearest stream or lake.....
- 40. How is ground water lifted to suction level of main pumps.....
- 41. Material, size, and length of collecting conduits for wells, galleries, or springs.....
- 42. Collecting reservoirs:
  - (a) Total storage capacity, gallons.....
  - (b) Number, name, and capacity in gallons of each collecting reservoir.....
  - (c) Area of each collecting reservoir in acres, greatest and average depths when full, in feet, and difference between maximum and minimum water level, in feet.....
  - (d) Are these reservoirs open or covered.....
  - (e) Material of bottom, walls, and roof of these reservoirs.....

## C. INTAKES, SUCTION PIPES, AQUEDUCTS, AND SUPPLY MAINS.

- 43. Gravity intakes:
  - (a) Number.....; material.....; diameter, inches.....; length, feet.....
  - (b) Intake inlet: Distance from shore, feet.....; depth of water at inlet, feet.....; at what depths below water surface can water be taken, feet.....
  - (c) Static head on discharge ends, feet: Average.....; minimum.....; maximum.....
  - (d) Into what does the intake discharge.....
- 44. Suction pipes:
  - (a) Number.....; material.....; diameter, inches.....; length, feet.....
  - (b) Intake inlet: Distance from shore, feet.....; depth of water at inlet, feet.....; at what depths below water surface can water be taken, feet.....
  - (c) Dynamic lift, feet: Average.....; minimum.....; maximum.....
- 45. Aqueducts and supply mains:
  - (a) Number.....; material.....; diameter, inches.....; length, miles.....
  - (b) Total fall, feet.....
  - (c) Hydraulic grade, feet per 1,000.....
  - (d) Static head on discharge ends, feet: Average.....; minimum.....; maximum.....
  - (e) Into what does aqueduct or supply main discharge.....

## D. NATURAL CHARACTER OF WATER AND PURIFICATION.

## 46. General:

- (a) Is water polluted by sewage.....; by industrial wastes.....
  - (b) Is water turbid (roily or muddy).....; time of year and duration.....
  - (c) Is the water colored or stained.....; time of year and duration.....
  - (d) Has it bad tastes and odors.....; time of year and duration.....
  - (e) Is there trouble from algae, etc.....; where.....; when.....; how long.....
  - (f) Does the water contain iron in troublesome quantities.....
  - (g) Is the water hard.....
  - (h) Does it contain objectionable salts other than those of iron or those causing hardness, and, if so, state what salts.....
- 47. Name the cities and towns, with estimated population of each (for year of inquiry) within 50 miles above the waterworks intake, making the statement in order from the nearest to the farthest point in the 50 miles by the river course, and stating distance of each from intake, beginning with the nearest.....
  - 48. State the amount and character of the sewage and the method of treatment employed by each of the cities and towns above the intake, as in the preceding question.....
  - 49. Name the principal sources of pollution other than city sewage, such as manufacturing wastes, refuse deposits, slaughterhouse wastes, within 50 miles above the intake.....
  - 50. (a) Total population on drainage area above intake.....
  - (b) Average population, per square mile, on drainage area above intake.....
  - 51. Land owned by water authority for protection of supply from contamination:
    - (a) Area in acres.....
    - (b) Percentage of this land covered with forests.....
    - (c) Character of such forests.....
  - 52. (a) Percentage of total drainage area covered by forests.....
  - (b) Character of such forests.....
  - 53. If a sanitary inspection of the source of supply is made, by whom and how often is it made, and what action is taken on such pollution as may be found.....
  - 54. How often is water examined:
    - (a) Bacterially.....; (b) chemically.....
    - (c) microscopically.....; (d) physically.....
    - (e) official title of examiner, and to whom and how often does he report.....
  - 55. Is the water purified, and, if so, for what purpose and by what means.....
  - 56. Date purification works were put in operation:
    - (a) Sedimentation.....; (b) coagulation.....
    - (c) slow sand filtration.....; (d) mechanical filtration.....
    - (e) other methods (specify methods).....
  - 57. Net quantity of water purified during year, in gallons: (a) Total.....; (b) by sedimentation.....; (c) by coagulation.....; (d) by slow sand filtration.....; (e) by mechanical filtration.....; (f) by other methods (specify methods).....
  - 58. Are purification works in charge of a technically trained man? If so, what is his official title, what has been his training and experience, and how long has he held the position.....
  - 59. Straining or screening:
    - (a) Describe straining or screening devices briefly.....
    - (b) Where located.....; (c) how operated.....
    - (d) How cleaned.....; (e) how often cleaned.....

## DIVISION I. SEDIMENTATION.

60. (a) Total daily capacity, gallons.....  
 (b) On continuous, or fill and draw plan.....  
 (c) Assisted by coagulation.....  
 (d) Number of basins.....; (e) open or covered.....  
 (f) Size of basins, in feet: Width.....; length measured in direction of flow through basin.....; average depth.....  
 (g) Average linear velocity in basins, feet per minute.....  
 (h) Arrangement of baffles.....  
 (i) Holding capacity of basins, gallons.....  
 (j) Designed for how many hours sedimentation.....  
 61. How does water flow from one basin to another.....  
 62. Provisions for removing sediment from basins.....  
 63. Describe material and type of construction of walls, bottom, and roof of basins.....  
 64. Daily volume of water treated by sedimentation for the year, gallons:  
 (a) Average.....; (b) minimum.....  
 (c) maximum.....  
 65. Average period of sedimentation for the year, days.....  
 66. (a) How often were sedimentation basins cleaned during the year.....  
 (b) Average number of cubic yards of deposit removed from basins per 1,000,000 gallons of water treated.....  
 (c) How was sediment disposed of.....

## DIVISION II. COAGULATION.

67. (a) Total daily capacity, gallons.....  
 (b) Coagulating period, hours.....  
 (c) What coagulants were used.....  
 (d) Where were coagulants introduced.....  
 (e) Number of basins.....; (f) open or covered.....  
 (g) Size of basins, feet: Width.....; length.....; average depth.....  
 (h) Linear velocity through basins, feet per minute.....  
 (i) Method of baffling.....  
 (j) Holding capacity of basins, gallons.....  
 (k) Material, and type of construction of walls, bottom, and roof of basins.....  
 (l) How was amount of coagulant adjusted to volume and character of water.....  
 (m) How was sludge removed from basin and what was done with it after removal.....  
 68. (a) Daily volume of water treated during the period when coagulant was used, gallons: Average.....; minimum.....; maximum.....  
 (b) Number of days during year when coagulant was used.....  
 (c) Kind of coagulant used.....  
 (d) Average amount of coagulant: (a) Per 1,000,000 gallons of water treated, in pounds.....; (b) per gallon, in grains.....  
 (e) Period of sedimentation before introducing coagulant, hours.....  
 (f) Average period of coagulation, hours.....  
 (g) Average cost, per pound, of coagulant delivered at the works, cents.....  
 (h) Was lime or soda ashes used to make up deficiency in alkalinity; what time of year and length of time.....; grains, per gallon, of lime.....; of soda ash.....; cost, per pound, of lime \$.....; of soda ash \$.....  
 69. Disposition of sludge from coagulation basin.....

## DIVISION III. PRELIMINARY OR ROUGHING FILTERS.

70. Were any such filters employed.....; if so, describe along same general lines as indicated for slow sand and mechanical filters.....

## DIVISION IV. SLOW SAND FILTERS.

71. (a) Total daily capacity, gallons.....  
 (b) Total available area, acres.....  
 (c) Open or covered.....  
 (d) Number and general dimensions of filter units.....  
 72. Material and type of construction of walls, floor, and roof of filters.....  
 73. Filtering material: (a) Total depth above tops of underdrains, inches.....  
 (b) Depth of gravel, inches.....  
 (c) Depth of sand, inches: Minimum.....; maximum.....  
 (d) Effective size of sand, millimeters.....  
 (e) Uniformity coefficient of sand.....  
 74. Thickness and sizes of all grades of underdrain gravel.....  
 75. Underdrains: (a) Type.....; (b) material.....; (c) diameter, inches.....  
 (d) Distance apart, center to center, feet.....  
 (e) Size and character of main drains.....  
 76. Were filters provided with rate controllers and loss of head gauges.....  
 77. Depth of water on sand, feet.....

78. Maximum loss of head allowed, feet.....  
 79. Cleaning: How done.....  
 80. Were scrapings wheeled out in barrows or removed by ejectors.....  
 81. How was filter sand washed.....  
 82. How was filter sand replaced.....  
 83. What disposal was made of waste water from washing sand.....  
 84. Daily volume filtered during the year, gallons:  
 (a) Average.....; (b) minimum.....; (c) maximum.....  
 (d) Average rate of filtration, gallons per acre daily.....  
 85. Scraping: (a) Number of times filters were scraped during year.....  
 (b) Average depth of sand removed at each scraping.....  
 (c) Average quantity of sand removed during year per 1,000,000 gallons filtered.....  
 (d) Average quantity of water per acre filtered between scrapings, gallons.....  
 (e) Number of cubic yards of dirty sand per acre removed during year.....  
 (f) Number of cubic yards of dirty sand per acre washed during year.....  
 (g) Number of cubic yards of dirty sand per acre replaced during year.....  
 (h) Total volume of water used in washing sand during the year, gallons.....  
 (i) Average total volume of water used in washing sand during the year, per 1,000,000 gallons of water filtered.....  
 (j) Average total volume of water used in washing sand during the year, per cubic yard of sand washed.....  
 (k) Total volume of water wasted after washing filters, gallons.....  
 (l) Volume wasted per 1,000,000 gallons of water treated.....  
 86. Amount of ice removed from filters during the year:  
 (a) Total depth, inches.....; (b) total volume, cubic yards, per acre.....  
 87. Total average cost of slow sand filtration per net 1,000,000 gallons of water treated \$.....

## DIVISION V. MECHANICAL FILTERS.

88. (a) Total daily capacity, gallons.....  
 (b) Total available area, square feet.....  
 (c) Gravity or pressure type.....  
 (d) Number and general dimensions of filter units.....  
 (e) Material and type of construction of filter tanks.....  
 89. Filtering material: (a) Total depth, inches.....  
 (b) Sand: Total depth, inches.....; effective size, millimeters.....; uniformity coefficient.....  
 (c) Gravel (for each layer, from bottom upwards): Total depth, inches.....; effective size, millimeters.....; uniformity coefficient.....  
 90. Strainer or collecting system: (a) Type.....; (b) material.....  
 (c) Diameter, inches.....; (d) distance apart, center to center, inches.....  
 91. (a) Number of outlets per square foot.....; (b) minimum diameter of outlets.....  
 92. Were the filters provided with rate controllers and loss of head gauges.....  
 93. (a) Depth of water or sand, inches.....; (b) maximum loss of head allowed, feet.....  
 94. Washing system: (a) Type.....; (b) are air or mechanical rakes used to assist in washing process.....  
 (c) Pressure of wash water, pounds.....; (d) how obtained.....  
 (e) Pressure of air for agitation, pounds.....  
 (f) Velocity of wash water, feet per minute.....  
 (g) Duration of washing, minutes.....  
 95. What is done with the wash water.....  
 96. (a) Daily volume filtered during the year, gallons:  
 Average.....; minimum.....; maximum.....  
 (b) Average rate of filtration, gallons per acre daily.....  
 (c) Washing: Number of times filtered between washing.....  
 (d) Average quantity of water filtered between washing, gallons.....  
 (e) Number of cubic yards of sand renewed during the year: Total.....; per 1,000,000 gallons filtered.....  
 (f) Volume of water used in washing filters during the year, in gallons: Total.....; per 1,000,000 gallons filtered.....  
 (g) Per cent wash water constituted of total water filtered.....  
 (h) Volume of water wasted after washing during year, in gallons: Total.....; per 1,000,000 gallons filtered.....

## DIVISION VI. CLEAR WATER BASINS

97. (a) Total available holding capacity, gallons.....  
 (b) Number and general dimensions.....  
 (c) Open or covered.....  
 (d) Material and type of construction of walls, floor, and roof.....

## DIVISION VII. IRON REMOVAL (DEFERRIZATION).

98. (a) Total daily capacity, gallons.....  
 (b) Does the presence of organic matter complicate the deferrization process.....  
 (c) Does the raw water contain free oxygen.....; any other gases.....  
 (d) Describe the method of removal employed, and, in addition, if it falls under any one or more of the purification classes listed (as sedimentation, filtration, aeration) make proper entries under those heads; otherwise, describe as nearly in accord as may be with the plan used for other methods of treatment.....

## DIVISION VIII. SOFTENING.

## DIVISION IX. AERATION.

99. (a) Total daily capacity, gallons.....
- (b) Hours for action of chemicals.....
- (c) Holding capacity of basins, gallons.....
- (d) Number of basins.....; open or covered.....; width, feet.....; length, feet.....; average depth, feet.....; material.....
- (e) Kind of chemicals used.....
- (f) Quantity of chemicals used, grains, per gallon.....; tons per 1,000,000 gallons.....
- (g) Chemicals applied on continuous or intermittent plan.....
- (h) Is lime applied as lime water, milk of lime.....
- (i) How are other chemicals applied.....
100. Chemical composition of raw water:
- (a) Free CO<sub>2</sub>: Average.....; minimum.....; maximum.....
- (b) Alkalinity: Average.....; minimum.....; maximum.....
- (c) Incrustants: Average.....; minimum.....; maximum.....
- (d) Magnesium: Average.....; minimum.....; maximum.....
101. Method of computing treatment:
- (a) Based on raw water.....; (b) softened water.....
- (c) Frequency of analysis.....
102. Removal of residual caustic alkalinity by:
- (a) Carbonating devices.....
- (b) Addition of raw water.....; (c) copperas.....
- (d) Character of finishing devices.....
103. Daily volume softened for the year, gallons:
- (a) Average.....; (b) minimum.....; (c) maximum.....
104. Number of days during year when water is softened.....
105. Average cost per pound for the year of each kind of chemicals.....

106. Total daily capacity, gallons.....
107. How effected:
- (a) By discharging in thin sheets over weirs, stops, or cascades.....
- (b) By fountain or other spray jet.....
- (c) By compressed air introduced through perforated pipes.....
108. Give general character and dimensions of aerating apparatus.....
109. (a) If compressed air is used, state capacity of compressor in cubic feet per minute.....
- (b) Pressure to which air is compressed (pounds).....
- (c) Cubic feet of air compressed per 1,000,000 gallons of water aerated per day.....
110. (a) Is aeration practiced throughout the year.....; if not, at what time and how long.....
- (b) Object of aeration.....

## DIVISION X. COPPER SULPHATE TREATMENT.

111. Used for preventing tastes and odors due to algae or as a safeguard against typhoid fever.....
112. For algae: (a) For what organisms.....
- (b) At what time of the year.....
- (c) Quantity of copper sulphate used, in grains, per 1,000,000 gallons of water.....; (d) how introduced.....
- (e) Where introduced.....; (f) how frequently introduced.....
- (g) Results.....
113. For typhoid: (a) State when and how used, according to local conditions.....
- (b) Results.....

## DIVISION XI. PURIFICATION: SUMMARY OF PHYSICAL, CHEMICAL, AND BACTERIAL RESULTS.

114. Parts per million.

	NATURAL WATER.				SETTLED WATER.				COAGULATED AND SETTLED WATER.				SLOW SAND FILTERED WATER.				MECHANICALLY FILTERED WATER.			
	Number of samples tested.	Average.	Minimum.	Maximum.	Number of samples tested.	Average.	Minimum.	Maximum.	Number of samples tested.	Average.	Minimum.	Maximum.	Number of samples tested.	Average.	Minimum.	Maximum.	Number of samples tested.	Average.	Minimum.	Maximum.
Turbidity.....																				
Color.....																				
Tastes.....																				
Odors.....																				
Ammonia, free.....																				
Ammonia, albuminoids.....																				
Nitrates.....																				
Nitrites.....																				
Oxygen consumed.....																				
Chlorine.....																				
Total solids.....																				
Total residue on evaporation.....																				
Iron.....																				
Manganese.....																				
Alkalinity.....																				
Hardness.....																				
Bacteria, total.....																				
Per cent removed.....																				
Bacillus coli.....																				

Bacillus coli tests: How made.....; presumptive or confirmative.....; media used, bile or Smith solution..... Per cent of samples containing bacillus coli in: Natural water, 1 c. c....., 10 c. c....., 100 c. c.....; settled water, 1 c. c....., 10 c. c....., 100 c. c.....; coagulated and settled water 1 c. c....., 10 c. c....., 100 c. c.....; slow sand filtered water, 1 c. c....., 10 c. c....., 100 c. c.....; mechanically filtered water, 1 c. c....., 10 c. c....., 100 c. c.....

## DIVISION XII. PUBLIC HEALTH.

## 115. Cases of typhoid, diarrheal, and other diseases.

	TYPHOID FEVER.			DIARRHEAL DIS- EASES.			Deaths from all causes.
	Total cases per 100,000.	Total deaths per 100,000.	Per cent deaths from typhoid constituted of total deaths.	Total cases per 100,000.	Total deaths per 100,000.	Per cent deaths from diarrheal diseases constituted of total deaths.	
Average, 10 years.....							
1907.....							
1906.....							
1905.....							
1904.....							
1903.....							
1902.....							
1901.....							
1900.....							
1899.....							
1898.....							

## DIVISION XIII. AVERAGE PURIFICATION COSTS.

## 116. Average process expenses per net 1,000,000 gallons treated.

METHOD OF PURIFICATION.	Total.	Labor.	Chemicals.	Water.	All other.
All methods.....	\$.....	\$.....	\$.....	\$.....	\$.....
Sedimentation.....					
Coagulation.....					
Preliminary filtration.....					
Slow sand filtration.....					
Mechanical filtration.....					
Clear water basins.....					
Iron removal.....					
Softening.....					
Aeration.....					
Copper sulphate treatment:					
For algae.....					
For typhoid fever.....					

117. Average expense of removing one cubic yard of sediment \$.....

118. Average process expense of slow sand filtration per net 1,000,000 gallons treated:

Total, \$.....; for scraping, \$.....; of removing sand, \$.....; of washing sand, \$.....; of replacing sand, \$.....; of ice removal, \$.....; of water, \$.....

119. Average process expense of mechanical filtration per net 1,000,000 gallons treated:

Total, \$.....; of washing filters, \$.....; of renewing filter sand, \$.....; of water, \$.....

## 120. Average total cost per net 1,000,000 gallons treated.

METHOD OF PURIFICATION.	OPERATION EXPENSES.					Interest at — per cent on value of purification equipment.
	Total costs.	Total.	Purification process.	Repairs.	Insurance and depreciation.	
All methods.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Sedimentation.....						
Coagulation.....						
Preliminary filtration.....						
Slow sand filtration.....						
Mechanical filtration.....						
Clear water basins.....						
Iron removal.....						
Softening.....						
Aeration.....						
Copper sulphate treatment:						
For algae.....						
For typhoid fever.....						

## E. PUMPING.

121. Boilers: (a) Number.....; (b) rated horsepower.....
122. Water wheels: (a) Number.....; (b) rated horsepower.....
123. Gas producers: (a) Number.....; (b) rated capacity, cubic feet.....
124. Electric motors: (a) Number.....; (b) rated horsepower.....
125. Steam engines: (a) Number.....; (b) rated horsepower.....
126. Gasoline or gas engines: (a) Number.....; (b) rated horsepower.....
127. Other motors (state kind).....; (b) rated horsepower.....
128. \*Builders of pumping machinery.....
129. Pumping engines: (a) Number.....; (b) rated daily capacity, gallons.....
130. General type and characteristics of each (specifying for each pump the service for which used, whether low lift from wells, low lift to filters, or other low lift; and whether for low, intermediate, or high service distribution, or for fire purposes only).....
131. \*Fuel used:
- (a) Kind.....; (b) brand of coal.....; (c) average cost of coal per gross or long ton \$.....; (d) percentage of ash.....; (e) cost of wood per cord \$.....
132. \*Other fuel used: (a) Names.....; (b) average cost per unit of each \$.....
133. Average cost per unit for power used: (a) Electric current.....; (b) water wheels.....; (c) other power.....
134. \*Coal equivalent of fuel consumed, pounds:
- (a) Total.....; (b) coal.....; (c) wood.....; (d) other.....
135. In case of pumping, what records are kept of total quantities pumped.....
136. Is an allowance made for slip of pumps, and, if so, how much, and how was it decided to use that percentage.....
137. \*Gallons pumped during year (with, without) allowance for slip.....
138. Average number of gallons pumped daily.....
139. \*Average static head against which pumps work, feet.....
140. \*Average dynamic head against which pumps work, feet.....
141. \*Gallons pumped per pound of equivalent coal.....
142. \*Duty in foot-pounds per 100 pounds of coal.....
143. Duty in foot-pounds per 1,000 pounds of steam.....
144. \*Average expense of operating pumps per 1,000,000 gallons lifted one foot:
- (a) Total \$.....; (b) for labor \$.....; (c) for fuel \$.....; (d) for oil and wastes \$.....; (e) all other expenses \$.....
145. \*Average cost of pumping 1,000,000 gallons against actual dynamic head:
- (a) Total \$.....; (b) for operating pumps \$.....; (c) for repairs \$.....; (d) for insurance and depreciation \$.....; (e) for interest at — per cent on value of pumping plant \$.....
146. Average cost of pumping 1,000,000 gallons one foot:
- (a) Total \$.....; (b) for operating pumps \$.....; (c) for repairs \$.....; (d) for insurance and depreciation \$.....; (e) for interest at — per cent of value of pumping plant \$.....

## F. TRANSMISSION AND DISTRIBUTION STORAGE OF WATER.

147. Force mains:
- (a) Number.....; material.....; diameter, inches.....; length, miles.....
- (b) Static head, feet: Average.....; minimum.....; maximum.....
- (c) Dynamic head, feet: Average.....; minimum.....; maximum.....
148. Daily discharge capacity of force mains, in gallons, of—
- (a) Gravity intakes: Average.....; minimum.....; maximum.....
- (b) Suction pipe: Average.....; minimum.....; maximum.....
- (c) Aqueduct: Average.....; minimum.....; maximum.....
- (d) Force main: Average.....; minimum.....; maximum.....
- (e) How determined.....
149. Reservoirs:
- (a) Total available storage capacity of reservoirs, gallons.....
- (b) Number, name, capacity in gallons, and area in square feet of each distributing reservoir.....
- (c) Available depth (feet) of each distributing reservoir: Average.....; minimum.....; maximum.....

150. (a) If any of the distributing reservoirs are formed by dams, state material, maximum height above natural ground level, and maximum length on crest of dam or dams.....  
 (b) Are reservoirs formed by excavation in earth, by embankments of earth, or by walls of masonry.....  
 (c) Are reservoirs open or covered.....  
 (d) Material of bottom, walls, and roof of each reservoir.....
151. Are reservoirs filled by gravity or by pumping.....
152. Location of each reservoir in relation to—  
 (a) Source of supply or pumping station filling it.....  
 (b) Main section served by it.....
153. Elevation of water surface at full reservoir above or below (state which) the source from which it is filled, feet.....
154. Tanks:  
 (a) Total available capacity, gallons.....  
 (b) Number, name, capacity in gallons, and diameter and height in feet of each tank.....  
 (c) Depth of water in each tank, feet.....
155. (a) State for each tank whether it is placed on a masonry foundation or is elevated on a tower or trestle.....  
 (b) If tank is on a tower or trestle, state material in each case and height of bottom of tank above natural ground surface, feet.....  
 (c) Material of each tank, and whether open or covered.....
156. Are tanks filled by primary pumping or by repumping.....
157. Location of each tank in relation to—  
 (a) Source from which filled.....  
 (b) Main section served by it.....
158. Elevation of water surface at full tank above source from which it is filled, feet.....
159. Standpipes:  
 (a) Total available capacity, gallons.....  
 (b) Number, name, capacity in gallons, and diameter and height in feet of each standpipe.....  
 (c) Depth of water in each standpipe, feet.....
160. Material of each standpipe, and whether open or covered.....
161. Is standpipe filled by primary pumping or by repumping.....
162. Location of each standpipe in relation to—  
 (a) Source from which filled.....  
 (b) Main section served by it.....
163. Elevation of water surface at full standpipe above source from which it is filled, feet.....

## G. DISTRIBUTION.

164. Mains:  
 (a) \*Total length (in miles) in use at close of year.....; not in use.....; laid during year.....; discontinued during year.....  
 (b) \*Give miles of mains in use at close of year by sizes, and state percentage each size constitutes of total length.....  
 (c) \*Miles of main in use at close of year by materials:  
     Cast iron.....; wrought iron, plain.....; galvanized.....  
     cement lined.....; steel.....  
     wood (state kind).....; other materials (state kind).....  
 (d) Average depth of top of mains below surface of street, feet.....  
 (e) Miles of equivalent 4-inch mains at beginning of year.....; at close of year.....  
 (f) \*Average cost of repairs per mile for the year, \$.....
165. \*Leaks:  
 Number discovered during year: (a) Total.....;  
 (b) average per mile of main.....
166. Electrolysis:  
 (a) Amount of trouble from.....  
 (b) Remedy or palliative for electrolysis adopted.....  
 (c) Who bears expenses of damages by electrolysis.....  
 (d) Any lawsuits to prevent electrolysis.....; if so, against whom and with what results.....
167. Hydrants:  
 (a) \*Total number of fire hydrants in use at close of year.....;  
 (b) number maintained at public expense.....; (c) at private expense.....; (d) average per mile of distributing mains.....
168. Tuberculation:  
 (a) Results of measurements to determine amount of tuberculation and effect on capacity and pressure.....  
 (b) How often are mains cleaned—by blowing off.....; by pipe cleaning machines.....
169. Other street hydrants:  
 (a) Number for filling sprinkling carts.....; (b) for sewer flushing.....  
 (c) For other purposes (specify for what).....
170. \*Blow-offs:  
 Number in use.....

171. \*Valves:  
 (a) Total number on distributing mains.....  
 (b) Average number per mile of main.....; (c) number on mains less than 4 inches in diameter.....
172. Service pipes or connections:  
 (a) \*Number in use at close of year.....; (b) number not in use.....  
 (c) \*Number added during year.....; (d) number discontinued during year.....  
 (e) \*Number, by materials: Lead.....; wrought iron, plain.....; galvanized.....; lead-lined.....; other kinds (state material and number of each).....  
 (f) \*Average length of services to property line, feet.....  
 (g) \*Average cost during year \$.....  
 (h) Who pays first cost of services.....  
 (i) Who pays costs of repairs and renewals.....

## 173. Meters:

- (a) \*Number in use at close of year.....; number not in use.....; number added.....; number discontinued.....; number of each different size,  $\frac{1}{2}$  inch.....; etc.....  
 (b) Who owns meter.....; (c) who sets meter.....; (d) who repairs meter.....  
 (e) Must every consumer have a meter.....  
 (f) May any consumer who desires it have a meter.....  
 (g) May any consumer who does not desire it be forced to have a meter.....  
 (h) Can any consumer who desires it have a meter tested.....; if so, by what procedure.....  
 (i) How often are meters regularly tested.....; by whom tested.....

## H. CONSUMPTION AND WASTE PREVENTION.

174. \*Total consumption during year, gallons.....
175. \*Daily consumption during year:  
 (a) Average.....; (b) minimum.....; (c) maximum.....
176. \*Average consumption during year:  
 (a) Per consumer.....; (b) per service.....; (c) per meter.....  
 (d) Per mile of distribution pipes.....
177. Metered and unmetered water consumed during year.

DETAILS OF CONSUMPTION.	Gallons consumed.	Per cent of total.
Total consumption.....		
Domestic, metered.....		
Domestic, unmetered.....		
Manufacturing and commercial, metered.....		
Manufacturing and commercial, unmetered.....		
Other water enterprises, metered.....		
Other water enterprises, unmetered.....		
Municipal, metered.....		
Municipal, unmetered.....		
Producing.....		
Enterprise, metered.....		
Producing.....		
Enterprise, unmetered.....		
Free water other than to city.....		
Not accounted for.....		

## 178. Consumption by city departments.

DEPARTMENT.	Gallons consumed.	Per cent of total.
All departments.....		
Fire department.....		
Sewer flushing.....		
Street sprinkling and washing.....		
Public schools.....		
All other public buildings.....		
Public parks, fountains, and troughs.....		
All other municipal purposes.....		

179. Waste prevention measures.....
180. Are plumbing fixtures subject to approval of water authority before being set and placed in use.....
181. Is the consumption of water by districts measured or recorded, and if so, how.....
182. Is the total draft on the source or sources of supply measured and recorded, and, if so, how.....
183. Is there a house-to-house inspection to detect leaking fixtures, open faucets, to rerate (under scheduled rates), etc.....; if so, how often.....

## I. PRESSURE.

184. What is the city base or datum plane with which levels or elevations are compared..... (feet above or below what).....
185. Range of elevation of city, in feet above and below city datum.....
186. Elevation of normal water level (state what forms basis of normal) of source of supply above or below city datum.....
187. Elevation of normal water level of each distributing reservoir, tank, and standpipe above city datum, feet.....
188. Give actual pressures of distributing systems in pounds:
  - (a) At pumping station.....
  - (b) At hydrants: Average.....; minimum.....; maximum.....
  - (c) How are the pressures determined.....
189. Pressure in pounds: (a) Ordinary.....; (b) fire.....
190. To what extent are hydrant pressures recorded.....; how.....
191. Are fire engines used.....; to what extent are they relied upon.....

## J. RATES.

192. Who establishes water rates.....
193. How often are rates revised.....
194. When were rates last fixed:
  - (a) For schedule, flat, or fixture service.....
  - (b) For metered service.....
195. Are special rates made, outside of the regular fixture and meter rates, and if so, under what conditions.....

## K. MISCELLANEOUS.

196. Length of working day, hours.....
197. Wages for different classes of employees, per hour.....
198. State what classes of work are done by direct labor instead of by contract.....
199. What contract work is and what is not advertised.....
200. Under what conditions may contracts be awarded to other than the lowest bidder.....
201. What authority awards contracts.....
202. Are there up-to-date maps showing in detail the nature and location of all mains, hydrants, valves, and service pipes.....
203. Give fire insurance ratings by Board of Underwriters.....
204. Have fire insurance rates been raised or lowered during the last five years, and, if so, how much and for what purpose.....
205. Were bills considered as liens against property or simply as bills against the consumers.....
206. Were water bills or any portion of them collected through the collector for property taxes.....

## TENTATIVE INSTRUCTIONS FOR SPECIFIED INQUIRIES.

The greater number of inquiries contained in the foregoing outline scheme are so stated that they require no specific instructions for the guidance of those familiar with the operation of water-supply systems. To this general rule there are a few exceptions. For inquiries of this exceptional character instructions are provided as follows:

*Inquiry 116.*—*Process expenses* is a term employed by the Bureau of the Census to designate the expenses directly connected with the treatment of water by purification purposes. It is to be distinguished from the term operation expenses, which includes "process expenses" and expenses for repairs, insurance, and depreciation.

*Inquiry 134.*—In answering inquiry 134 note that three pounds of wood are to be considered as the equivalent of one pound of coal. The answer to (b) must be the number of pounds of coal consumed; that of (c) must be one-third the pounds of wood consumed; and the amounts reported after (d) should be accompanied with statements of the fuel or power there reported and the ratio of their equivalent.

*Inquiry 141.*—In computing the answer to inquiry 141 multiply the product of the number reported after inquiries 137 and 140 by 834 pounds and divide the resulting product by the number reported after inquiry 134.

*Inquiry 164e.*—Compute the answer to inquiry 164e by multiplying the square of the diameter of each size of distribution pipe by its length in miles and divide the sum of the products by the sum of the lengths of the different sizes in miles.

*Inquiries 192 to 195.*—Secure and transmit a printed copy of all rate schedules, forms of contracts, schedules and conditions of discounts, rebates, deposits, penalties, etc., so as to show in detail all charges for water, for tapping mains, or for shutting off and turning on water, which any consumer might be called upon to pay, as in force at the end of the current fiscal year.









