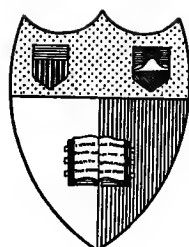


STATISTICS OF CITIES  
HAVING A POPULATION  
OF OVER 30,000: 1907



New York  
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Ithaca, N. Y.

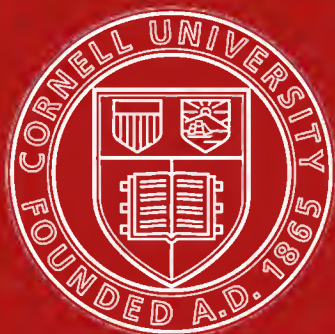
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DEPARTMENT OF COMMERCE AND LABOR

BUREAU OF THE CENSUS

E. DANA DURAND, DIRECTOR

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SPECIAL REPORTS

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STATISTICS OF CITIES HAVING  
A POPULATION OF OVER  
30,000: 1907



WASHINGTON  
GOVERNMENT PRINTING OFFICE

1910





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## LETTER OF TRANSMITTAL.

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DEPARTMENT OF COMMERCE AND LABOR,  
BUREAU OF THE CENSUS,

*Washington, D. C., February 11, 1910.*

SIR:

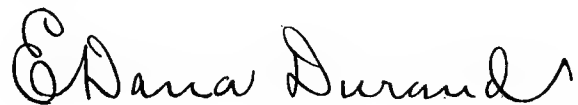
I have the honor to transmit herewith the annual report on statistics of cities having a population of over 30,000 in 1907, this being the sixth annual report on this subject prepared by the Bureau of the Census.

The statistical tables contained in this report show in detail the financial transactions of the municipal governments, their indebtedness and assets, and the assessed valuation of taxed property. The statistics on financial transactions are analyzed and so presented as to show the costs of conducting the city's business both for the whole city and for its important departments, the revenue collected and debt incurred for meeting these costs, and such other transactions as are of interest to students of municipal affairs. The extension of municipal activities and the rapid increase in the cost of city government make these statistics of great importance at the present time. Accompanying the financial statistics, the report presents a thorough discussion of accounting terminology with the hope that the continued consideration of this important subject may lead to greater uniformity in the use of technical financial terms. An appendix to the main portion of the report contains a suggested uniform system of accounting for water-supply systems. The desirability of uniform accounts for these important municipal enterprises is being recognized by an increasing number of public officials. Material assistance in the preparation of the proposed accounts for water-supply systems was rendered by Mr. Albert H. Wehr, vice-president of the Baltimore County Water and Electric Company.

In addition to the financial statistics which have been presented annually, this report contains a large amount of data on the number of employees and on the equipment of the more important city departments, and on sewers, streets, and other public improvements. Statistics on these subjects have been published every second year. For this report Dr. Moses N. Baker, associate editor of the Engineering News, has prepared a discussion of the economic and sanitary supervision of city milk supplies, together with an analysis of the data on milk inspection collected by the agents of the Bureau of the Census.

This report was prepared under the direction of Mr. Le Grand Powers, chief statistician in charge of the compilation of statistics of cities. Acknowledgment is made of the efficient work performed by Mr. Hart Momsen, former chief of division; Mr. H. P. Childers, in charge of the office review of schedules; Mr. E. H. Maling, in charge of analysis of tables and text work; and Mr. C. H. Wright, in charge of tabulation.

Very respectfully,



*Director.*

HON. CHARLES NAGEL,  
*Secretary of Commerce and Labor.*



# STATISTICS OF CITIES: 1907





# STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1907.

## FINANCIAL STATISTICS.

### INTRODUCTION.

*Objects of the census investigation.*—In its financial statistics of cities, the Bureau of the Census seeks to present in a comparable form the following data relating to the financial transactions and conditions of municipalities: The total and per capita costs of government and the similar costs of maintaining specified public services, such as those furnished by the schools, or by the police or fire department; the total costs of constructing and maintaining sewers, streets, etc., and the average costs per standard unit of work performed; the total and per capita revenue derived from all sources and from each specified source; and the proportion of the total revenue derived from each source, and of the total expenditures made for each object or purpose.

*Differences in local governmental organizations.*—To attain the objects mentioned, consideration must be given to the great differences which exist in the organization of American cities for purposes of 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 in such cases 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, of which 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, or of the community constituting the city; its payments do not include all payments authorized by the citizens for the purpose of securing exclusive benefits for the people of the city and at their sole expense; its debts do not include all public obligations for which the citizens are responsible; 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 data must be obtained in order to compile comparable statistics of financial transactions and conditions, 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 by reason of which they enjoy the exclusive benefits of any governmental function. The Census financial statistics of cities accordingly include data obtained from all the organizations and authorities mentioned.

*General and departmental accounts of governments.*—The accounts of American states and of the "city corporation" of the larger municipalities are readily separable into two groups: (1) The accounts kept by the general fiscal officers, such as those called treasurers, auditors, or comptrollers, for the state or city as a whole; and (2) those kept by the executive officers of the several divisions of the government for their departments, bureaus, or offices. The accounts last mentioned differ radically from those kept by the fiscal officers first referred to, and no description of or statement concerning accounts belonging to the first group is applicable to those included in the second; hence in any discussion of governmental accounts the two groups should be carefully differentiated, and statements concerning governmental accounts should specifically set forth the group to which reference is made. To facilitate this differentiation accounts kept by the treasurer, auditor, or comptroller for the state or city as a whole are here called *general accounts*, and those kept solely for or by individual departments, bureaus, or offices are called *departmental accounts*.

*Accounts of proprietors and trustees.*—The accounts ordinarily used in private business at the present time are of two distinct types, according to the nature of

the business for which they are devised and installed. The most common type is that employed by corporate and individual enterprises which are conducted primarily for profit or gain, and whose accounts are records of the rights or interests, liabilities, gains, and losses of the proprietors; while the other type of accounts is employed by corporations and individuals engaged in administering the affairs of others and not of themselves. Accounts of the first type are called by Mr. Charles E. Sprague, in "The Philosophy of Accounts," *proprietorship accounts*; and those of the second, *fiduciary accounts*. The business of many individuals and corporations includes transactions for the benefit of the proprietor and for the benefit of others. In such cases, the principal accounts are always proprietorship accounts, while the others are in reality fiduciary in character.

All departmental accounts of governments are fiduciary in character and constitute the best examples of fiduciary accounts to be met with either in governmental or in private business. They show on one side the amounts of money or credit placed at the disposal of the department, bureau, or office, and on the other (1) the expenditures made; (2) the reservations of the appropriations for contracts, market orders, or other purposes; and (3) the free or unencumbered balances of the appropriations.

The general fiscal officers of our American states and municipalities are required to keep fiduciary accounts with appropriations. In addition, they must keep accounts with other financial data relating to revenues, the receipt and payment of cash, public properties, and indebtedness. The general accounts of most cities with their appropriations are not combined with, nor even closely associated with, the accounts last mentioned, although in the accounting systems of a few cities the two classes of accounts are combined under appropriate controlling accounts. The general appropriation accounts of the cities of the former class are duplicates of the departmental accounts, and, like them, are models of fiduciary accounting. Of the cities which combine the two classes of accounts the greater number employ fiduciary accounts of a type that originated in the earlier stages of governmental business. A smaller number employ fiduciary accounts so arranged as to make them of greater administrative value, and a few are installing proprietorship accounts. Experience will be required to determine the relative administrative value of the different systems of accounts mentioned.

*Differences in general governmental accounts.*—In addition to the differences above mentioned, the general accounts of American cities vary greatly in character, in methods, and in the bookkeeping devices employed, of which but few are to any extent common to the different cities, and fewer still are universally used in private business. In some cities, the only books of gen-

eral accounts are those of the treasurer; in others, additional general accounts are kept by the comptroller or by whatever other officer exercises the duties of a comptroller or auditor: In the great majority of the cities of the latter class, the books of the comptroller are in some of their essentials the same as those of the treasurer, and include accounts with the treasurer, which are a check upon his transactions. The accounts of both officers have one feature in common with the accounts of private enterprises, in that they always record the flow of cash into and out from the treasury. Moreover, they record this information by methods that are primarily devised to show whether any of the money received is lost or is applied to purposes other than those contemplated by the legislative bodies authorizing its collection and expenditure.

The fundamental differences in the general accounts of American cities have the same origin as the corresponding differences in the accounts of private enterprises, in that they arise from the varying uses to which the accounts are applied in the administration of business. At first governmental as well as private accounts were largely records of debts—the amounts owed to a government or private proprietor and the amounts owed by it or by him. The accounts were kept for the administrative purpose of assisting in collecting all amounts due and of meeting all obligations when the same matured. A step forward was taken in private business when accounts were arranged, kept, and summarized in such a way that in addition to providing the information already obtained from the earlier records they embodied all the fundamental requirements of modern accounting for proprietorship by disclosing the condition of business at specified times, and the gains and losses for specified periods. Similar progress was made in accounting for constitutional governments when their general financial records were so arranged that, in addition to recording all the data included in the earlier accounts, they introduced all the requisites of correct fiduciary accounting by exhibiting the cash and other resources available for expenditure at any given time, and the fidelity with which expenditures have been made in conformity with the terms of appropriation acts.

*Modern administrative uses of accounts.*—Within the last fifty years accounting has become in most countries a distinct profession, and accounts are now applied as administrative aids both to private and to governmental business in ways never dreamed of by former generations. The earlier accounts, to which attention has been called, have not been neglected or displaced, but have assumed their position in more comprehensive schemes introduced by the most progressive private and public administrators.

The modern innovations in accounts are those which provide for the classification and analysis of financial data and their arrangement in statistical

forms so as to show, in private business, when and how money is gained and when and how it is lost; and to disclose and measure in governmental business the relative efficiency and economy of every branch of service. In private business, an analysis of revenue is made in order to determine the adequacy of rates for various services and commodities, and every factor of business administration is brought under accounting control by means of what the business world now knows as "cost accounting." It is by such methods that the leaders in modern private business have made accounts and accounting of supreme administrative assistance in avoiding bad and securing good financial results. Their accounts are the ideal ones of the business world, and demonstrate the great part that accounting records can play in securing success and avoiding failure. In like manner, a few governmental officials have introduced general and departmental accounts which accomplish for nations, states, and municipalities what the analytical and statistical accounts above described accomplish for private enterprises. Their accounts are so arranged as to provide adequate accounting control over revenue, to aid in preventing waste or loss thereof in collection, and to apply the principles of private cost accounting for the purpose of testing the efficiency and economy of all branches of governmental service.

In passing, it should be said that only a limited number of private concerns have developed and applied accounts of the largest possible administrative value, and in like manner only a few governments and governmental officials have shown themselves fully awake to the value of accounts as aids to good government. Hence there are great differences in the administrative uses to which governmental accounts are applied, and, as an inevitable result, great differences in the economy and efficiency of local governments. This condition will continue until, with other changes and reforms, the general and departmental accounts of all cities are so arranged as to measure and test the efficiency of governmental administration, as well as the fiduciary responsibility or accountability of municipal officers. To attain fully the results here mentioned, the accounts of different governments of the same class—as those of states, counties, cities, and towns—must be arranged on such bases as will readily permit the experience of each to be compared with that of all the others.

*New systems of American governmental accounts.*—A considerable number of American cities, actuated by a desire to make their financial records of as much administrative assistance as are those of the most progressive private enterprises, have within the last ten years introduced new systems of general accounts. The great majority of these systems can best be described as experimental or tentative, since they are being applied to a field hitherto undeveloped by ac-

countants. There is no uniformity in the systems thus introduced, and their value must be measured by standards other than those of uniformity and the possibility of comparing the expenses and outlays of one city with those of others. The experience of the several cities introducing these new accounts has, however, on the whole, been fruitful of much good, and out of it no doubt will soon be evolved systems of accounts which will give to governmental officials and the public interested in governmental affairs the same aid that the most successful business man secures from the accounts of his private business.

The general accounts thus far introduced may be said to be of two distinct types: One in which the principal or controlling accounts, in addition to those with appropriations, are those with cash receipts and payments, here spoken of as *accounts based on cash transactions*; and the other, in which they are accounts with amounts accruing, as revenue or otherwise, to the benefit of the city, and with the accruing expenditures of the city, here referred to as *accounts based on accruals*. Accounts of the former type are the more numerous. That fact, and the further fact that the older forms of general accounts, still in use by the majority of cities, are of the same type, compels the Bureau of the Census to arrange its statistics upon the basis of cash receipts and payments.

*Comparable statistics, how secured.*—A limited number of cities employing the older forms of general accounts, and some of those which have installed improved accounts of the type first mentioned above—that is, accounts based on cash transactions—prepare exhibits of receipts and payments in such a manner as to permit comparisons of their costs of government with those of other cities. These cities make use of accounting for the purpose of measuring the efficiency and economy of administration to a larger extent than do any others. The financial statistics contained in this report are arranged on a basis which, in its essentials, is identical with that employed by such cities. So far as these statistics realize the object for which they are prepared—the object set forth in the opening paragraph of this introduction—they become of assistance in providing accounting tests and measures of the efficiency of the administration of American cities. They secure this result by employing accounting devices which have been introduced by many municipal fiscal officers, and which consist of more or less detailed exhibits of receipts classified by source and of warrant payments classified by object. The classification of these receipts and payments into real or actual, and nominal, and the subdivision of real or actual receipts or payments into those which are and those which are not available for meeting the costs of government, furnish an approximate statement of the cost of operating the government of a city and of maintaining its several functions; and if all the bills

are presented when due and are settled at once by the issue of warrants to be paid in the immediate future, such a classification also shows the relation between warrant expenditures and receipts.

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 books of the treasurer or comptroller 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 the 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 a tabulation of warrants drawn, combined with a statement of receipts, does not furnish a complete exhibit of the financial transactions of a given year, for the reason that it does not include a statement of the warrants or bills payable drawn in previous years but liquidated during the current year. Hence, from the standpoint of governmental accounting, such a presentation 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 also the treasurer's statement of warrants paid or liquidated during the year must differentiate the amounts paid on warrants outstanding at the beginning of the year from the payments made on those drawn during the year. On this basis 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. The movement toward the uniform classification of payments and receipts inaugurated by the National Municipal League gives promise of a reduction of these difficulties and of the accompanying expense. The publication of the Census reports presenting the financial statistics of cities has given the movement a great impetus, but the publication of these reports will not alone 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 as to the fundamental principles of governmental business and accounting, as accountants have already done with reference to the fundamental principles of commercial accounting. That result can be secured only as the outcome of study and intelligent discussion of these principles.

*Need for correct methods of conducting municipal business.*—Uniform accounts and reports, if secured as outlined above, will be of great assistance in compiling comparable statistics that will measure the relative economy and efficiency of city governments. Such accounts and reports alone will not, however, provide the data for the desired statistics. Before such statistics can be compiled, city governments must not only establish uniform accounts and make uniform reports, but they must also adopt correct and uniform methods of transacting their financial business. Mention has been made of the difference between exhibits of governmental expenditures based respectively upon warrants or orders issued and upon warrants or orders paid; that difference is material, but as a factor in modifying the comparability of the statistics obtained for the different cities it is eliminated by the method adopted by the Bureau of the Census and already described. The same can not be said concerning an inaccuracy that arises in the Census exhibit for cities with certain faulty business methods, and with no proper business system of auditing bills or issuing warrants. In some of these cities, bills are in reality audited by approval of the city council, some being audited promptly when presented, while others are not approved until a considerable length of time thereafter. Similar variations in the time elapsing between the presentation and the audit of claims occur in other cities having auditors or comptrollers with nominal powers of adjusting all claims. In neither case are warrants or audited bills for a given period true exhibits of the costs of government for that period, so that whether exhibits of governmental expenditures are based upon warrants issued, as are those now compiled by the Bureau of the Census, or upon audited bills, the statistics for such cities will fail to be comparable with those for other cities which have adopted correct business methods. This condition of affairs will continue until cities are compelled by state law—if they will not do so by their own initiative—to employ business methods of auditing bills when due, and to pay those bills promptly by the issue of warrants on the treasury. Such an improved method of conducting the finances of cities would accomplish two very important results—it would render possible the compilation of statistics which would measure the relative efficiency and economy of municipal administration, and at the same time eliminate one of the most potent single factors in governmental graft and dishonesty.



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

Uniformity in systems of accounting must be based upon a common language of accounts—that is, upon the use of a common terminology. To aid in securing that uniformity, the 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 and governmental 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.

In arranging its first schedule and instructions for collecting data relating to the financial transactions and condition of cities, the Bureau of the Census began a study of the past and present signification of accounting terms. That study has been continued during the years that have since elapsed, and the definitions which were first framed have been criticised by many persons 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 first proposed 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 on 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 and states. To further this end, the Bureau of the Census has included in the present report a revision of its earlier definitions.

## ACCOUNTING TERMINOLOGY.

### ACCOUNTS AND ACCOUNTING.

*Accounts.*—Accounts are exhibits of financial transactions with individuals—natural, corporate, and governmental—and of financial data relating to various subjects, set forth by counter entries called debits and credits.

*Accounting.*—Accounting is the art of applying accounts as aids in the administration of business, or the science of analyzing, recording, and summarizing data relating to business in such a way as to disclose its condition or state at any given time, to express the results of its operation for any given period, and to furnish all other information that such analyzing, recording, and summarizing can provide for its systematic and most successful administration.

Attention has already been called to the progressive development of this science and the application of its principles in the fields both of private and of governmental business, and to the two different types of general governmental accounts employed at the present time by American cities. In general accounts of the type most frequently used by governments in the United States—accounts based on cash transactions—the principal or controlling accounts supplemental to the appropriation accounts are those summarizing the

receipts and payments of cash, while in general accounts of the other type—accounts based on accruals—the corresponding controlling accounts are those summarizing amounts accruing for the benefit of the government and those summarizing the accruing expenditures of the government. Notwithstanding this difference, the two types of accounts, if they are to be of equal administrative assistance, must record and summarize substantially the same facts and deal with the same accounting entities. Under such circumstances uniformity in the use of accounting words and phrases will contribute much to the value of accounts of both types, and render the accounts of each type more intelligible to those employing accounts of the other type. Attention is first called to the financial data that must be included in a correct and complete summary of governmental financial conditions and to the definitions of the terms commonly employed by the Bureau of the Census in speaking of those data.

### ASSETS, LIABILITIES, AND REVENUE ACCUMULATIONS.

*Assets.*—The assets of an individual corporation or government are the properties or wealth—including rights of action, franchises, good will, and other rights

having a money value—in its possession or control or at its disposal. The term is employed with the significance stated in fiduciary accounting as well as in accounting for proprietorship.

Economists, in speaking of wealth used for productive purposes, or of the wealth represented by the assets recorded in the proprietorship accounts of gainful enterprises, always use the word "capital." The same word is sometimes employed as an accounting term in referring to the wealth last mentioned, but should never be used in referring to the wealth in the control or custody of an individual, corporation, or government as trustee.

*Classification of assets.*—In accounts, assets are always represented by debit entries and balances. Some of the debit entries and balances in the asset accounts of corporations and governments represent wealth actually in their possession or control, or at their disposal; and others represent the claims of one division or branch of the business or service upon another, or are in other ways offsets to the credit balances of liability, capital stock, surplus, revenue accumulation, or other accounts, being amounts recorded in so-called asset accounts to assist in securing accounting control over governmental appropriations or for other purposes. The amounts represented by the first class of entries are here called *actual assets* to distinguish them from those represented by the second class, which are here called *nominal assets*. Nominal assets which consist of wealth not now in the possession or control or at the disposal of an individual, firm, corporation, or government, but which under certain conditions may come into such possession or control, or be placed at such disposal, are generally called *contingent assets*.

When classified according to their relation to the principal purposes of the business in which they are used, the actual assets of private enterprises, governmental departments, and governments are given the specific designations of current, invested, and fixed assets.

The *current assets of a governmental department, bureau, or office* are the amounts of money which by the terms of appropriation acts or ordinances it is authorized to expend; while the *current assets of a government* are the resources or wealth which have been acquired or provided for meeting the cost of those materials and services which constitute its current expenses, interest, outlays, and investments, and for meeting all other claims of creditors and trust beneficiaries that mature or become due during any given fiscal period. The current assets of government include cash, materials and supplies, authorized but uncollected revenues, prepayments, advances, and accounts and bills receivable. The accounts of most governments with their current assets include considerable amounts of nominal assets in the form of

uncollectible revenues not properly written off. All other amounts recorded in such accounts representing actual wealth in their possession or control constitute their "current assets."

*Invested assets, or investments*, are those resources or forms of wealth which have been acquired and are held by private enterprises and by governments for purposes other than those for which they were organized and are maintained. Among the many purposes for which investments may be acquired and held are those of securing an income from their use, of deriving gain from their rise in value, of avoiding losses that otherwise would be suffered, and of securing other business advantages that may seem possible through their acquisition and possession. The principal nominal invested assets recorded in American governmental accounts are the debt obligations of the government held by its sinking funds and other funds with investments. All investments other than the securities above mentioned are "actual investments" or "actual invested assets."

*Funds* is a common designation of the invested and current assets of governments. They are the amounts of money or other forms of wealth devoted to or available for specified purposes. Governmental funds are of three classes—general, special, and trust.

A *general fund* is one that is not specifically limited as to the source from which its stock of wealth or resources is derived, nor as to the object for which that stock may be disbursed. It is a fund that includes money or other forms of wealth which is derived from many sources and which is to be expended for many objects.

A *special fund* is one whose assets or resources are derived from a specified source or are to be applied to a designated object.

A *trust fund* in private business and accounts is a fund the legal title of which is vested in a trustee who holds it subject to the rights of others to enjoy certain benefits arising therefrom. In governmental business and accounts, where all funds may be considered as "trust funds," as above defined, a trust fund is a "special fund" whose assets consist of wealth held for nongovernmental uses, or wealth obtained by donations or grants for specified governmental uses.

To constitute a governmental special or trust fund, the resources or assets belonging thereto must be separated from the body of other assets or resources, and accounts must be kept showing all facts relating to the acquisition, present status, and disposition of such resources. Governmental assets separated from other assets and held for specified purposes in such manner as to constitute a special or trust fund, are said to be "reserved," and are therefore called *reserved assets* or *asset reserves*, and the funds are frequently spoken of as "reserve funds."

Accounts with general, special, and trust funds are

properly spoken of as *fund accounts*, and each receives a specific designation according to the character of the fund and the purposes for which its assets are reserved.

*Cash*.—The money and bank credits belonging to an enterprise or government are generally spoken of as cash. "Cash" set apart in trust and other special funds for specified purposes is here spoken of as *trust and special cash*, or *reserved cash*. All other cash is called *general fund cash* or *general cash*.

For a statement as to the nature of the current assets here spoken of as "authorized but uncollected revenues," see a later page under "revenues."

*Materials and supplies* is the general designation employed by accountants for all tangible things in the possession of a government or an enterprise which have been acquired and are held by it for consumption in operation or construction, or for sale.

*Prepayments* are amounts of money, or money's worth, which have been expended in meeting costs which are properly chargeable as expenses or interest of the future and not of the present or the past.

*Advances* are amounts of money, or money's worth, placed in the hands of fiscal officers or agents to be disbursed in meeting expenses, outlays, and indebtedness, or for making investments in the future.

*Bills receivable* are amounts of money, or money's worth, due from individuals, corporations, or governments for the payment of which formal acknowledgments in writing are held, while *accounts receivable* are similar amounts due for which no such acknowledgments are held, and which are represented principally or solely by entries in current accounting records. In governmental accounting, bills and accounts receivable should be carefully distinguished from *uncollected revenues*.

*Fixed assets* are those resources or forms of wealth employed in the accomplishment of the principal purposes of private enterprises or of governments which have an expectation of life in service of more than one year. The fixed assets of governments include those forms of wealth used for governmental purposes which are generally called properties, street improvements, and sewers.

*Properties* is the designation here employed by the Bureau of the Census in referring to land used for governmental purposes other than for highways, to buildings and other more or less permanent structures on such land, and to furniture, tools, apparatus, and other equipment having a life in service of more than one year, other than hand tools and other small portable tools which may be lost or stolen and of which no accounting record is kept. These properties are further classified as productive or nonproductive. *Productive properties* include lands, buildings, structures, furniture, tools, and apparatus and other equipment of governments that are used in connection with the oper-

ation of public service enterprises. All other properties of governments are spoken of as *nonproductive*.

*Street improvements* is a designation used by the Bureau of the Census in speaking of the land employed for highway purposes belonging to governments, and the structures and improvements upon such land, including the pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes. Under the term *sewers* are included not only the structures bearing that name, but all such structures as manholes, catch basins, etc., forming parts of the sewer system.

When the accounts of governments with "properties," "street improvements," and "sewers" are properly kept, those accounts always record "actual assets." When, however, through imperfect accounting procedure the accounts assign to the properties, street improvements, sewers, etc., values greater than the actual cost of reproducing them in as good condition as they exist, the excess values recorded are "nominal assets."

*Asset accounts*.—When a government employs the type of general accounts here designated "accounts based on accruals," the controlled accounts, other than those with appropriations, include, in theory at least, a record of all the assets above mentioned. It is quite otherwise with "accounts based on cash transactions." The controlled accounts on that basis seldom include a record of any assets other than cash and investments. All other assets, if recorded, are, in the great majority of cities using accounts based on cash transactions, recorded in what are generally known as "supplementary or uncontrolled accounts." In both types of accounts the term "asset accounts" is applied to the controlled accounts in which assets are recorded.

A study of the asset accounts of a large number of American cities leads the officials in charge of the census statistics of cities to the conclusion that proper accounting for assets may be secured with either type of accounts, and that the use of neither type necessarily does away with faulty accounting. Very few cities, whatever the type of accounts which they employ, have any trustworthy record of the cost or present value of their "properties," and a smaller number have any intelligible or trustworthy exhibit of the original cost of their "street improvements" and "sewers," or of the present cost of reproducing them, and few have any definite statement of the probable amount to be realized from their uncollected revenues. So long as this state of affairs continues, the accuracy with which the asset accounts of any given government record the actual assets of that government will measure the administrative value of those accounts far better than the mere fact that the accounts are kept on the basis of cash transactions or of accruals.

In passing, it should be noted that considerable progress has been made in this branch of accounting during the last few years. The Bureau of the Census has continuously emphasized the importance of having correct information with reference to the value of governmental properties, street improvements and sewers, etc. As the result of this action, it has been able each year to make its statistics of the value of governmental properties more trustworthy than those of any previous year, although even now they are confessedly far from perfect. The Bureau of the Census, however, has not included in any preceding report statistics of the value or cost of street improvements and sewers, since it has not in previous years deemed the data obtained with reference to these subjects sufficiently trustworthy to warrant publication. For a similar reason it has hitherto omitted all statistics of uncollected revenues. A correct statement of cash and investments can be made without any exhibit of properties and street improvements and sewers, but summaries of financial condition, which include on their debit side only exhibits of the two classes of assets above mentioned, are not complete statements of governmental financial condition. They are, however, of far greater administrative value than more pretentious summaries of financial condition, which include incorrect statements of the actual value of the several classes of governmental resources. The first requisite in this field is a correct exhibit of assets, so far as any presentation of their value is given at all. The extension of accounting control over fixed assets may therefore with profit be deferred until correct statements of their value have been prepared.

*Liabilities.*—In law, liabilities are primarily the obligations and responsibilities of individuals, corporations, and governments to pay, deliver, hold, use, or expend money, or money's worth in the form of land or goods, or to render specified services. The term is also used in speaking of amounts of money, or money's worth in the form of land, goods, or services which individuals, corporations, and governments are under obligations to pay, deliver, or render, or for whose use, payment, or expenditure they are responsible.

*Classification of liabilities.*—In accounts, liabilities are represented by credit entries and balances. The greater number of such entries and balances in the liability accounts of enterprises and of governments represent the legal liabilities or actual liabilities above described, which are in a broad, general way separable into two classes called debts and trusts, or debt liabilities and trust liabilities. These liability accounts also contain the record of amounts which represent neither debts nor trusts, but constitute what are here called nominal liabilities.

*Debts.*—In law, debts or debt liabilities are primarily the obligations of individuals, corporations, and governments to pay or deliver money, goods, or other

wealth to specified parties, their heirs or assigns, or to perform or render specified services of a money value in their behalf or at their behest. The term is also applied to amounts of money, or money's worth, which have been received and must be paid or delivered as stated. Those receiving and owing the money are called "debtors," and those to whom it is payable are called "creditors."

Debts or debt liabilities may be classified upon many different bases, and thus may be given many specific designations. Classified according to the provisions made for their payment or liquidation, they are called current debts, funded debts, and floating debts; classified according to the time when due or payable, they are called due and demand liabilities, liabilities not due, and liabilities awaiting final determination or adjustment; and classified according to the character of the instruments or records which evidence the debts, they are called bonds, notes payable, warrants payable, audits payable, and accounts payable.

*Current debts.*—The current debts or current debt liabilities of an enterprise for gain are those that should be met from its current revenues; the current debts or current debt liabilities of a government are those debt liabilities for the payment or liquidation of which provision is fully made by cash on hand, by revenues accrued or accruing, or by other assets provided and appropriated for that specific purpose.

*Funded or fixed debts.*—The funded or fixed debts, or funded or fixed debt liabilities, of a private enterprise or of a government are those debts evidenced by some formal instrument, or in some other manner, which have a number of years to run or upon which interest is to be paid in perpetuity, but for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. Originally the term "funded debts" was applied only to those debts for whose amortization sinking-fund provisions had been made, but at present the term is used more or less interchangeably with that of fixed debts in speaking of the debt obligations specifically mentioned above.

*Floating debts.*—The floating debts or floating debt liabilities of an enterprise for gain are those liabilities which it has incurred for meeting current costs of operation, but for the liquidation of which it has no available resources; the floating debts or floating debt liabilities of a government are those debts for the payment or redemption of which there is no money in the treasury specifically designated or appropriated, nor any provision made for obtaining such money by taxation or otherwise.

Current, funded, and floating debts constitute *due and demand liabilities, liabilities not due, and liabilities awaiting final determination or adjustment*, according as they are payable on demand, at the

present time, or at some future time, and according to whether the amount payable has been determined or adjusted or is awaiting such determination and adjustment.

The term *bonds* is more or less generally applied to all written evidences of governmental indebtedness given under the seal of the nation, state, or municipality issuing them. Less formal written evidences of indebtedness are most frequently referred to by the specific designations of *notes payable*, *warrants payable*, and *audits payable*, while the amounts recorded only in accounts are generally called *accounts payable*.

*Trusts*.—In law, trusts or trust liabilities are primarily the obligations of individuals, corporations, or governments to hold, use, or expend money or other wealth in the interest of specified persons or for specified purposes or objects. Those receiving money or other wealth in such interest or for such purposes become “trustees” and not “debtors,” while the persons in whose interest or behalf the money is held, used, or expended are known as “beneficiaries.”

Trusts are of many kinds, which may be grouped into two general classes: (1) those obligations or responsibilities which are strictly called trusts, and (2) those obligations or responsibilities in the nature of trusts which are involved in the relations of agents and principals, of the executors and heirs of an estate, and of assignees and the creditors of bankrupt estates, etc. The trusts belonging to the first class are of two kinds, *private* and *public*.

*Private trusts* are trusts which concern individuals and families and are limited in duration. They are obligations and responsibilities to hold or use specified amounts of money or other wealth in the interest of specified individuals, or to expend the same in their interest or at their behest. In accounting, *private trusts* are amounts of money, or its equivalent in the form of land or goods, held for the benefit of specified persons or to be expended in their interest or at their behest.

*Public or charitable trusts* are trusts which are constituted for the benefit of the public at large, or of some particular portion of this public answering to a particular description, such as the poor, children, etc. They are obligations and responsibilities to expend specified amounts of money or other wealth for specified objects and purposes, or to hold the same for such objects and purposes. In accounting, *public trusts* are amounts of money or other wealth which are held for the benefit or in the interest of an uncertain and sometimes fluctuating body of persons, such as the poor, or the children, or all the people of a given town or city.

*Governmental trust liabilities*.—The obligations of the government to its creditors constitute its debts. The classification of those obligations and the designa-

tions applied to them have already been presented. These debts constitute claims or demands upon the government, but they are not the only claims upon the government. The other claims and demands upon the government are those represented by private trusts and by public trusts for nongovernmental uses. The most common of the latter class of trusts are those created by the acceptance of money by cities for the care of private lots in cemeteries and for the support of specified churches. These trusts are by some states classified as private and by others as public. But whether legally designated “private” or “public” trusts, the creation of the trust for one of the purposes specified, like the acceptance of money for the purposes of private trusts, creates claims upon the government which, like the claims of creditors, are properly recorded under the legal designation “liabilities.” The several classes of these governmental trusts creating claims upon the government should be recorded under descriptive titles which will exhibit the character or the nature or purpose of the claims which they represent.

*Nominal liabilities*.—In accounting, the term “liabilities” is universally used, not only as the common designation of legal debts and trusts, but also in referring to (1) amounts of money or other wealth which a private enterprise or government owes to one of its funds, or which one branch of its business owes to another branch; (2) amounts recorded in so-called “liability accounts” which represent accounting offsets to the debit entries of asset accounts, being amounts recorded in accounts to assist in securing accounting control over specified contract obligations, such as those for maintaining sinking fund reserves, or for other accounting purposes; and (3) amounts which the enterprise or government may, under specified circumstances, or subject to specified conditions, be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there is no present obligation. Liabilities such as those mentioned above under (1), (2), and (3) do not arise from the reception of wealth in any form from others; neither do they constitute claims upon the wealth in the possession or control of the enterprise or government in whose accounts they are recorded. They are therefore liabilities in name only, and are thus properly spoken of as nominal liabilities. In accounting, the nominal liabilities mentioned under (3) are generally called *contingent liabilities*.

*Proprietary interests*.—In the accounts of enterprises conducted for gain, the claims of creditors and of the beneficiaries of trusts are recorded, as has already been stated, by credit entries in the accounts here called balance sheet accounts, or accounts summed up in the balance sheet. The property rights of the owners or proprietors of the same enterprises, or their equity in their assets, are also recorded in the same



group of accounts by credit entries. From the fact that these rights are thus recorded on the same side of the ledger accounts and balance sheets as are liabilities, they have been by many accountants included in the balance sheet under the generic designation "liabilities." The objections to this procedure are well stated by Mr. Charles E. Sprague, in "The Philosophy of Accounts," pages 46 and 47, as follows:

The rights of others, or the liabilities, differ materially from the rights of the proprietor, in the following respects:

(1) The rights of the proprietor involve dominion over the assets and power to use them as he pleases even to alienating them; while the creditor can not interfere with him or them except in extraordinary circumstances.

(2) The right of the creditor is limited to a definite sum which does not shrink when the assets shrink, while that of the proprietor is of an elastic value.

(3) Losses, expenses, and shrinkage fall upon the proprietor alone, and profits, revenue, and increase of value benefit him alone, not his creditors.

For these reasons the proprietary interest can not be treated like the liabilities, and the two branches of the right-hand side of the balance sheet require distinctive treatment.

In order to distinguish fully between (1) the claims of creditors and trust beneficiaries, upon the assets or properties of an enterprise for gain, and (2) the property rights of the owners or proprietors of such an enterprise in these assets or properties, the Bureau of the Census in its schemes of "accounts" arranges the claims mentioned in one group of balance sheet accounts under the common term "liabilities," as has already been described, and arranges the property rights of the owners or proprietors in a second group of accounts to which it gives the specific designation *proprietary interests*. In the case of corporate enterprises for gain, the rights last mentioned may also be referred to as *corporate capital*.

*Classification of proprietary interests.*—The proprietary interests of corporations are vested in their stockholders, and are represented by certificates of ownership called "certificates of stock," which may be of various kinds and receive different designations, such as "first preferred stock," "second preferred stock," "common stock," etc. The proprietary interests of a private individual in the property of unincorporated enterprises owned or controlled by him are not evidenced by any formal certificates or other proof of ownership, and may be considered as constituting an undivided whole as contrasted with the collective ownership of the stockholders of corporate enterprises.

The proprietary interests of stockholders in the property of corporations and those of individual owners in the property of unincorporated enterprises for gain controlled by them, when considered from a legal standpoint, consist of a single and undivided whole. For accounting purposes these interests, in the case of corporations, are separated into two principal classes which are referred to in the accounts as "stocks" and "surplus." Under the term *stocks* are included that

portion of the total proprietary interests of the stockholders represented by the par value of their stocks; while under the designation *surplus* are included all other proprietary interests.

When any portion of the proprietary interests of a corporation organized for gain which are represented by its surplus is set aside or appropriated for any specified purpose or object, it is said to be *reserved*, while all other portions of the surplus are said to be *unreserved*. Reserved surplus is frequently spoken of as *surplus reserves*. These reserves may or may not be associated with "asset reserves," or reservations of assets. When they are thus associated the reservations of assets and of surplus for the same objects or purposes give rise to special funds which are frequently called "reserve funds." The most common purposes for which the proprietary interests of corporations for gain are reserved are for meeting future losses from bad debts, depreciation, casualties, and kindred causes. The reserves themselves always receive designations indicating the purpose or object of the reservation, and separate accounts are always kept with each class of reserves established.

Reserves that must be kept intact during the life of the corporation are called *permanent reserves*, and all others are called *temporary reserves*. Reserves necessitated by contracts, such as those relating to sinking funds provided for by mortgages, are called *contractual reserves*, while reserves not thus necessitated are referred to as *noncontractual reserves*.

The proprietary interests of individual owners of unincorporated enterprises for gain can not be separated into two portions corresponding to the capital stock and surplus of corporations. These interests can, however, be separated into two portions designated respectively as reserved and unreserved proprietary interests. Under the designation *reserved proprietary interests* of individual owners is included that portion of their property rights in the enterprise controlled by them which has been set aside or reserved for specified purposes. All other property rights of the owners mentioned constitute their *unreserved proprietary interests*. These latter interests correspond to the interests represented by the "capital stock" and "unreserved surplus" of corporate enterprises for gain, while the reserved proprietary interests receive specific designations and call for the same procedure in accounting as do the surplus reserves of corporations organized for gain.

Attention has already been called to the fact that the property rights of the owners of enterprises for gain, or their proprietary interests, are recorded by credit entries in accounts here called proprietary interest accounts. The proprietary interest accounts of the average enterprise for gain not only contain entries representing the *actual proprietary interests*, or entries representing the capital of the proprietors

employed in the enterprise, but they also contain amounts recorded by credit entries and balances which represent no actual property rights of the owners, but accounting offsets to nominal assets. These entries are referred to by the Bureau of the Census as *nominal proprietary interests*. The most common nominal proprietary interests recorded in the accounts of enterprises for gain are those entries which represent corporate stock issued by the enterprise and held in its treasury or by one of its funds with investments, and revenue charges awaiting cancellation. Under the latter term are included losses charged as expenses but not written off in the asset accounts in which are contained the records of the properties affected by the losses.

*Interests of beneficiaries.*—In the accounting records of colleges, churches, and other charitable institutions the claims of creditors upon the assets of those institutions and the interests of their beneficiaries in such assets are recorded by credit entries in balance-sheet accounts. The property rights represented by these two classes of entries are as distinct and separate in character, one from the other, as are the liabilities and proprietary interests similarly recorded by credit entries in the accounts of enterprises for gain. To be of any great administrative value, the accounts of these charitable institutions should distinguish between the claims of creditors and the other property rights mentioned. Fully to accomplish this result, the property rights of beneficiaries in the assets of these institutions are here called *interests of beneficiaries*, and the claims of creditors against the institutions are given the designation “liabilities,” although in a strict legal sense of the word all the interests of beneficiaries may be called liabilities.

Some of the interests of beneficiaries of colleges, churches, and other charitable institutions result from unconditioned gifts, that is, gifts for the general purpose of the institution receiving; while others arise from conditioned gifts, that is, gifts of money or other wealth to be expended, used, or held for specified purposes or objects, or to be expended, used, or held subject to specified conditions. The interests of beneficiaries represented by the unexpended gifts of the first class are here called *unreserved interests of beneficiaries*, while those of the second class are called *reserved interests of beneficiaries*. Some charitable institutions call the reserved interests last mentioned “funds,” or “special funds.” The reserved interests of beneficiaries here referred to may also receive many specific designations, according to the special purposes for which the property received by gift has been reserved or the conditions which constitute the reservation.

*Revenue accumulations of governments.*—The amounts recorded by entries on the right-hand side of governmental balance-sheet accounts and summaries repre-

sent in part claims of creditors and of the beneficiaries of private trusts upon the governmental assets, and in part the interests of the citizens and general public in these assets. To distinguish the claims first mentioned from the interests last referred to, as must be done to secure any assistance from accounts in the proper administration of governmental finances, the interests last referred to should be given some specific designation. If the state or municipality is considered as a proprietor and the accounts installed for the guidance of its administration are proprietorship accounts, the interests may be given the same designation as in the case of enterprises for gain, that is, “proprietary interests.” If, however, the accounts of the state or municipality are fiduciary in character, the interests here referred to may properly be called *interests of governmental beneficiaries*. A designation that is applicable for both classes of accounts, and which is, therefore, better in most respects than either of those given above, is one which recognizes the origin and character of these interests. That designation is *revenue accumulations*. The term calls attention to the fact that the interest of the citizens or general public in the assets of a government represent the revenues of the past that have not been expended in meeting the current costs of governmental maintenance.

Fully to distinguish between the financial interests or equities of the citizens of a nation, state, or municipality in its assets, properties, and public improvements and the claims of others upon such assets, etc., the claims referred to should be recorded in one group of accounts receiving the name “liabilities,” and the interests or equities of the citizens in a second group called “revenue accumulations,” or otherwise. In the first group should be recorded the claims of creditors and those of the beneficiaries of private trusts and of public trusts for nongovernmental uses, and in the second the interests of the citizens, classified according to character.

*Classification of revenue accumulations.*—In governmental accounting, some credit entries are made in the balance-sheet accounts for “revenue accumulations” which are employed for the purpose of securing accounting control over specified classes of transactions, or for other purposes, and represent no accumulations of unexpended revenues, but accounting offsets to actual or nominal assets. All such credit entries are here called *nominal revenue accumulations*, to distinguish them from amounts of actual accumulations of revenue for governmental purposes. The revenue accumulations most frequently met with in governmental accounts are of two distinct classes: (1) Those which are to be held, used, or expended for specified governmental purposes or subject to specified conditions; and (2) those which are to be held, used, or expended in the discretion of the government. The former

class may be called *reserve, special, or unconvertible revenue accumulations*, or *governmental reserves*; while the second class may be called *unreserved, general, or convertible revenue accumulations*.

*Governmental reserves.*—The governments of states and municipalities have no capital stock as have private corporations, and hence no surplus. The amounts of revenue accumulations held for future expenditures, or employed for the acquisition or construction of the more permanent public improvements, or for the purpose of investment, must from one point of view be considered as an undivided whole; and yet these revenue accumulations may have been set aside or designated for specified governmental purposes by the terms of donations or of grants from other civil divisions, or by conditions stated in general or special appropriation acts. While in origin these reservations differ somewhat from those of private enterprises, they are, from the standpoint of the accountant, analogous, and therefore can with propriety be given similar designations to those applied to reservations of corporate surplus. Accordingly they are here spoken of as “governmental reserves,” or simply as “reserves.”

Governmental reserves, like the surplus reserves of private enterprises, receive designations and are classified primarily with reference to the object or purpose for which they are reserved, or the conditions under which certain funds are received and are held. The only reservations that are usually recorded in governmental transactions are, however, those shown in the accounts of governmental funds—general, special, and trust. These reserves, like the surplus reserves of private corporations for gain, are of two distinct classes, those which are here called permanent and temporary.

*Permanent governmental reserves* are those recorded in governmental accounts with revenue accumulations which represent the principal of special or trust funds that has been received with the understanding or obligation that such principal must be kept intact forever, and only its income expended for general or special governmental purposes.

*Temporary governmental reserves* are those recorded in governmental accounts with revenue accumulations which represent that portion of general, special, and trust funds that is at once available for meeting current expenses and has, by the terms of general and special appropriation acts, been reserved for specified expenditures. The reserves of the general funds are those represented by the credit balances that record the provisions and limitations of the general appropriation acts, while the reserves of the special and trust funds are those representing the limitations and conditions imposed by the terms of special appropriation acts, such as those accompanying bond issues and those representing the limitations and conditions surround-

ing the expenditures of so-called governmental public trust funds for governmental uses.

Most American governments, in accounts with their properties and public improvements, have but one account for the interests or equities of the cities in such properties and public improvements, and that is an account recording a summary of the amount of such equities. A few cities, introducing improved accounts in the last few years, have separated those equities or interests into two groups corresponding to the reserved and unreserved revenue accumulations of the governmental funds. The interests in these properties, etc., corresponding to the reserved revenue accumulation of the governmental funds, are those which represent the gifts or other voluntary contributions which the government has received and has expended in the acquisition or construction of its properties and public improvements as called for by the terms of the givers. These governmental reserves may all be called *permanent*, and will in accounts be shown in detail under specified heads disclosing the purposes to which the money or other wealth received has been devoted.

#### EXPENSES, INTEREST, OUTLAYS, AND REVENUES.

*Expenses.*—In governmental accounting, expenses are (1) the accrued costs, paid or payable, of services, rents, and materials, exclusive of those for permanent properties and improvements, utilized by nations, states, and municipalities for the maintenance and operation of their governments and for the conduct of their business undertakings for which they have constitutional or statutory authority; and (2) the losses by depreciation of permanent properties and otherwise. Expenses are the costs and losses for which no permanent or subsequently convertible value is received or receivable.

The expenses of governments may be classified in many ways. Classified with reference to the objects for which they are incurred they are readily arranged under the heads of “salaries and wages,” “rents,” “materials,” and “depreciation,” all of which classes may be subdivided into a large number of minor groups, to which may be given specific names, as in the case of the expenses of private concerns. Governmental expenses are further separable into two principal groups, here called general expenses and commercial expenses.

*General expenses.*—The general expenses of the governments of nations, states, and municipalities are those incurred by them in connection with the exercise of their general governmental functions. These expenses are, by the Bureau of the Census, subdivided into eight principal groups, corresponding to the following division of governmental activities: 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. The expenses included in each of these subdivisions are further classified by the offices, departments, or otherwise, into a number of groups, fully illustrated by the tables of this report.

*Commercial expenses.*—The commercial expenses of the governments of nations, states, and municipalities are those incurred by them in connection with commercial functions. They are divided into four groups, corresponding to the subdivisions of commercial transactions, as follows:

(1) *Expenses of municipal service enterprises* are the total costs of the operation and maintenance of municipal service enterprises, or the expenses of those departments or offices of a city which are organized mainly for the purpose of furnishing the city with some public utility or with some service which most cities obtain from or through private enterprises.

(2) *Expenses of public service enterprises* are the total costs of operation and maintenance of the public service enterprises of a nation, state, or municipality, or the expenses of those departments or offices of a city which are organized for the purpose of providing the public, or the public and the city, with some public utility or service.

(3) *Investment expenses* are the total costs of the administration of sinking, investment, and public trust funds of nations, states, or municipalities.

(4) *Special service expenses* are the expenses incurred by nations, states, and municipalities in connection with special services performed or provided by any of their departments or offices other than the public service and municipal service enterprises.

*Interest.*—In governmental accounting, the term interest is used as the designation of the accrued costs, paid or payable, incurred by nations, states, and municipalities for the use of credit capital utilized by them. These costs are separable into a number of groups, according as they are classified with reference to the purpose for which the credit capital was utilized, or according to the character of the governmental obligations evidencing the indebtedness on which the interest is payable.

*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 or used by nations, states, and municipalities in the exercise of their governmental functions or in connection with the business undertakings conducted by them. The outlays of governments are separable into the same groups as are their general expenses and the expenses of public utility enterprises.

*Investments.*—For a statement of the nature of investments see a former page under "invested assets."

*Storehouse supplies.*—Under the designation "storehouse supplies" are included all costs, paid or payable, of supplies purchased by governments in bulk for cities, which are to be distributed or assigned upon requisition to the departments, or are to be applied to current uses or to the construction of public improvements. They are acquired under conditions which preclude the assignment of their costs at the time of purchase to the purposes for which they are finally applied. In practice, these costs are referred to under a number of more specific designations.

*Revenue charges and revenue deductions.*—In private corporation accounting many business men and accountants employ the terms "revenue charges" and "revenue deductions" in referring to all costs and losses that must be met from or charged to revenue, in order to ascertain the income or net profits accruing from the management of the enterprise as compensation in the form of dividends or otherwise for the corporate capital or capital of the proprietor employed therein. The costs and losses of private business thus chargeable to or to be deducted from revenue are those here called expenses and interest. In accounting for governmental service or municipal service enterprises, where such accounting is made on the basis of securing comparability with corresponding private enterprises, the terms "revenue charges" and "revenue deductions" have the same significance as stated above. In accounting for the governments of nations, states, and municipalities, it is to be noted that all the costs and losses referred to above as expenses, interest, outlays, investments, and storehouse supplies, are in one sense charges against revenue, since they are met from accumulations of past revenues or present revenues, or from future revenues by anticipation. The costs and losses included under expenses, interest, and outlays are the current costs of government, and may with propriety be included under the designation *current revenue charges* or *current revenue deductions*.

*Revenue expenditures.*—The term *revenue expenditures* is by many public and private accountants employed with the significance given above to revenue charges and revenue deductions, and the word "expenditures" is also employed as a general descriptive term, including all that is signified by the words expenses, interest, outlays, investments, storehouse supplies, disbursements, and payments. It is sometimes employed in the present report with the general significance last referred to.

*Revenues in private corporate business.*—In private corporate business the word *revenues* is the designation most frequently employed at the present time in referring to amounts of money, or money's worth, which corporations and enterprises, other than those engaged in trade, receive or become lawfully entitled to receive as the result of business transactions, the

sale of property, or the rendering of services, and as returns upon property or interests in property. Many accountants use the word *income* with the significance here assigned to the word revenues, but the word revenues is at the present time employed by the larger number of accountants, many of whom employ the word *income* in referring to the excess of revenues over expenses.

*Governmental revenues.*—The revenues of nations, states, and municipalities are the amounts of money, or money's worth, provided or obtained by them for meeting those costs of government called expenses, interest, and outlays, and are derived from the following sources: (1) From the exercise of the governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental uses; (3) from the performance of services for compensation, and the furnishing of material objects for valuable considerations; and (4) from the operation or management of the productive enterprises, investments, and properties of the government.

The *revenues* or *revenue* of a *fiscal year* are the amounts of revenues or revenue which have been provided or obtained, or made applicable, for that year. To distinguish between the revenues, or revenue, received and those receivable to the credit of a given fiscal year, the former may be called *realized* and the latter *authorized but unrealized*. Classified with reference to their character, the revenues or revenue of nations, states, and municipalities are, like governmental expenses, readily separable into two classes, called respectively by the Bureau of the Census general and commercial revenues or revenue.

The *general revenues*, or the *general revenue*, of a nation, state, or municipality are the amounts of wealth unconditioned upon the performance of any specific service to the individual contributor, provided or obtained as the compulsory or voluntary contributions of private individuals, corporations, or other civil divisions, for defraying the general costs of government. The greater portion of these revenues are derived from taxes; the remainder are obtained from fines and forfeits, gifts, donations, grants, and subventions.

The *commercial revenues*, or *revenue*, of a nation, state, or municipality are the compulsory or voluntary contributions of private individuals and corporations levied and collected as compensation for services rendered, material objects furnished, or assumed special benefits conferred upon those from whom such revenues or revenue are obtained. Included in commercial revenues are those properly called, or here designated, special assessments, privileges, fees, charges, and sales, and those which are secured by the management or operation of productive governmental enterprises, investments, and properties.

*Taxes.*—Taxes are compulsory contributions of wealth levied, or levied and collected, in the general interest of the community, from individuals and corporations without reference to special benefits which the individual contributors may derive from the public purposes for which the revenue is required or to which it is applied.

*Property taxes*, which constitute the most important single source of American municipal revenues, are direct taxes upon property or upon persons, natural or corporate, in proportion to their property. Property taxes are, by the Bureau of the Census, divided into two subclasses designated, respectively, general and special property taxes.

*General property taxes* are those direct taxes which are assessed and collected by methods practically identical for all kinds of property, while *special property taxes* are those which are assessed and collected upon specified property by methods not applied to the assessment and collection of taxes upon property in general. All general and most special property taxes are apportioned according to the value of the property subject thereto, and so far as they are thus apportioned are properly spoken of as *ad valorem taxes*.

General property taxes levied at the same rates upon all property within the territory of the taxing power are here called *general levies of the general property tax*. Similar taxes levied upon the property of specified portions of the territory of the taxing power, or at varying rates in different parts of that territory, are here called *local levies of the general property tax*. Both general and local levies may be for a variety of objects and may be authorized by any civil division, and all may receive specific designations according to the object or purpose of the tax, and the civil divisions whose revenue they constitute.

*Business taxes* are taxes collected from persons, natural or corporate, by reason of their business, where such collection is not associated with the granting of a license or permit to carry on such business.

*Licenses* or *permit taxes* are taxes collected from persons, natural or corporate, by reason of their business, where such collection is associated with the granting of a license or permit to carry on such business, or where without such license or permit the individual or corporation has no legal right to engage in the business.

*Poll taxes* (also called capitation taxes) are taxes assessed upon persons without regard to their property. They may be levied uniformly upon all males of specified ages, or graded according to occupation, or otherwise. Some of them are levied in specified amounts against all persons subject thereto, and others are *quasi* property taxes based upon an arbitrary valuation of polls. Poll taxes graded according to occupation may also be called *occupation taxes*.

*Fines and forfeits* are amounts accruing to the benefit of nations, states, and municipalities as part of the punishment of individuals and corporations for failure to observe civil or criminal laws, or to perform the terms of specified agreements.

*Gifts and donations* are designations for amounts of voluntary contributions received by governments from private individuals, while *grants* and *subventions* are the terms generally applied in speaking of amounts received by one government from another. Amounts received as above, from private individuals or from governments, may be accepted either with or without specified conditions as to their use or investment.

*Special assessments*, like taxes, are compulsory contributions levied under the taxing or police power of nations, states, and municipalities to defray the costs of specified public improvements or public services undertaken primarily in the interest of the public. They differ from taxes in that they are apportioned according to the assumed benefits to the individuals or corporations for whom the services are performed, or according to the assumed increase in the value of the property affected by the improvement. They are, by reason of the difference here stated, classified as *commercial* rather than as *general* revenues.

*Privileges*.—The designation *privileges* is applied (1) to the special contract rights, in and upon highways, granted by special or general laws and ordinances to specified individuals and corporations; and (2) to the amounts that are paid or payable to the general treasury as compensation for such rights. The rights which are enjoyed are of the same legal nature as those which in private business are called "easements." These privileges are, by the Bureau of the Census, divided into two classes called, respectively, major and minor. The *major privileges* are those which are exclusively enjoyed by public service corporations, and which such corporations must possess in order to carry on their operations; while the *minor privileges* are those granted to public service and other corporations and to private individuals for the privilege of utilizing for business purposes specified portions of the street or sidewalk, or the spaces above or below the same. It should, however, be noted that revenues derived from minor privileges granted in connection with the management of municipal markets, and the regulation of market sales of merchandise by its producers in the streets, are in all cases to be considered as parts of the revenues of markets.

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

*Fees* are amounts of money paid or payable for services which are never performed except by govern-

ments; while *charges* are amounts of money paid or payable for services performed by governments which are similar in character to those performed by one individual for another. The greater portion of all "fees" are receipts for services where the costs of the same are so well known that they are established by statute and are generally collected in advance; while "charges" can be definitely determined only upon completion of the work, and advance payments are only to guarantee the payment of costs when determined.

Governmental revenues obtained or secured from the operation of productive enterprises, investments, and properties include rents, interest, receipts from sales of manufactured products, etc., the same as in private business management. The classification of such revenues and the terminology thereof are identical with those employed in connection with the revenues from similar sources of private productive enterprises, investments, and properties.

*Revenue*.—The revenue of a nation, state, or municipality is the aggregate amount of money or other form of wealth provided or obtained by it for the objects and from the sources previously mentioned under "governmental revenues."

The word "revenue" is also used as a part of many compound terms, such as "revenue expenditures," "revenue loans," "revenue tariff," "revenue law," "revenue producing law," "revenue account," etc., in most of which it retains its significance as here defined. For other legal and accounting terms in which the word "revenue" is employed with a different meaning, substitutes should be adopted in order to avoid complexity and to obtain simplicity of terminology and clearness of statement.

A *revenue law* is a law made either for the direct or the avowed purpose of creating or procuring revenue for the support and use of the government, while a *revenue producing law* is one 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 revenue. All revenue accounts are *treasury accounts*, the latter term being a common or generic designation of all accounts showing the amounts of money received into the treasury from specified sources, and the disposition of the same. All moneys so received are spoken of as *public moneys*, or *public funds*.

#### PAYMENTS AND RECEIPTS.

*Payments*.—In accounting, payments are primarily amounts of money, or its equivalent, delivered or disbursed in financial transactions either in the interest of or for the satisfaction of claims against the payer.

*Receipts*.—In accounting, receipts are primarily amounts of money, or its equivalent, taken in in

financial transactions, either for the benefit of the recipient or for the benefit of another.

It has already been noted that the statistics of the financial transactions of cities compiled by the Bureau of the Census are primarily statistics of governmental payments and receipts. These payments and receipts may be classified in many ways. The most important classification is one based upon the fact that some amounts of money paid or received lessen or add to the cash in the treasury, while others do not lessen or add to such cash. A classification of the payments and receipts of governments upon this basis gives rise to two classes here called real or actual, and nominal or transfer, payments and receipts.

*Real or actual payments.*—The real or actual payments of a nation, state, or municipality are the amounts of money, or money's worth, which its officials deliver to the public, including the governments of other civil divisions, and which lessen the total cash in its possession or control.

*Real or actual receipts.*—The real or actual receipts of a nation, state, or municipality are the amounts of money, or money's worth, which its officials take from the public, including the governments of other civil divisions, and which add to the total cash in its possession or control.

Real or actual payments and receipts, being in all cases payments to and receipts from the public, may with propriety be called *payments to and receipts from the public*. The terms last mentioned are by the Bureau of the Census employed interchangeably with the terms real or actual payments and receipts.

The real or actual payments and receipts of a government, or its payments to and receipts from the public, may in turn be classified in many ways, the most significant classification being that which separates the payments and receipts for meeting the costs of government from all other actual governmental payments and receipts. Thus separated, the payments and receipts of nations, states, and municipalities are readily arranged in two groups, here called payments and receipts for meeting governmental costs, and payments and receipts other than those for meeting governmental costs.

*Payments and receipts for meeting governmental costs* are the net amounts of money, or other wealth expressed in terms of money, which nations, states, and municipalities pay or expend for meeting costs of government, or its expenses, interest, and outlays, and which they receive from all sources. The Bureau of the Census has in its previous reports given the name "corporate" to such payments and receipts, for lack of a more comprehensive and brief designation. It is hoped that a more descriptive designation may be suggested.

Payments of nations, states, and municipalities for meeting costs of government are readily separable

according to the objects of their payments into four classes: (1) Payments for expenses, (2) payments for interest, (3) payments for outlays, and (4) payments for the liquidation of indebtedness. These classes include the net amounts paid by governments for the objects and purposes mentioned, after amounts received to correct erroneous payments for these purposes and other counterbalancing payments have been deducted. The payments for the liquidation of indebtedness which are to be included among payments for costs of government are the net payments for this purpose, or the excess of payments for this purpose over the amounts received for debt obligations assumed or issued during a given period. The different classes of payments for meeting costs of government are frequently spoken of in this report as the *net payments for expenses, interest, and outlays, and for the liquidation of indebtedness*. These payments are readily separable into the same classes and given designations corresponding to those for expenses, interest, outlays, etc., of which mention has previously been made.

The receipts of nations, states, and municipalities for meeting costs of government are from two sources—revenue and public creditors. The receipts from revenue here mentioned are the net amounts obtained from revenue, as above defined, after deducting all amounts received in error and returned or to be returned in correction thereof. They are readily classified according to the specific source from which derived, and when thus classified will follow the classification of revenues already presented. Receipts from creditors, included as receipts for meeting governmental costs, are the net amounts obtained from loans and other credit transactions. They are the excess of the receipts which result from the transactions mentioned over payments for the liquidation of loans and other debt liabilities during any fiscal period.

In private business, amounts received from loans and other credit transactions are recorded by entries only in the cash account and in the liability accounts. The amounts received are generally considered as belonging to "capital," and not to "revenue." The corresponding amounts received by governments are by writers on public finance—such as Henry C. Adams, professor of political economy and finance in the University of Michigan; Richard T. Ely, professor of political economy in the University of Wisconsin; and many others—recognized as being resources for meeting the costs of government, and thus to be included in the same general class as "governmental revenue." To distinguish receipts from loans and other credit transactions from those obtained from what has here been defined as "revenue," the latter are called, by the writers mentioned, receipts from "permanent" and "final" revenues; while those obtained from loans are designated receipts from "anticipatory" or "tem-

porary" revenues. The statutes of many American states recognize the principles underlying the classification and terminology employed by Professors Adams and Ely by calling short term loans "anticipatory loans," "anticipatory tax loans," "anticipatory revenue loans," "anticipatory warrants," etc.

Receipts from revenues should, as a rule, be arranged in the same classes and under the same designations as the revenues from which they are obtained; and receipts from loans and other credit transactions should be classified according to the nature of the instruments evidencing indebtedness, or of the credit transactions giving rise thereto.

The *actual payments of cities other than those for meeting governmental costs* are amounts of money, or other wealth expressed in terms of money, paid by them to the public, which do not lessen the amount of resources available for meeting the costs of the government. The *actual receipts of cities other than those for meeting governmental costs* are those which do not add to the resources available for meeting the costs of government. These payments and receipts are of three distinct classes, called by the Bureau of the Census counterbalancing payments and receipts, payments for and receipts from investments, and payments and receipts as agent or trustee.

*Counterbalancing payments and receipts* of a nation, state, or municipality are amounts paid to and received from the same individual, or paid and received for the same object. They are of four distinct classes: (1) Payments and receipts in error, balanced by receipts and payments for the correction of error; (2) payments and receipts for accrued interest on bonds and on securities purchased by invested funds, balanced by later receipts and payments of the government or of the funds originally paying or receiving; (3) receipts from debt obligations issued and assumed, balanced by amounts paid for the redemption or liquidation of indebtedness during the same fiscal period; and (4) payments for outlays, balanced by receipts from sales of real property, and receipts from insurance companies on account of losses by fire. Amounts paid and received in correction of error are given the specific designation of *refunds*.

*Investment payments* of a nation, state, or municipality are the payments for the purchase of securities and other investments by its invested funds, such as those designated sinking, public trust, and investment funds; and its *investment receipts* are the amounts received by its government from the sale of securities or other properties belonging to the same funds.

*Trust and agency payments and receipts* of a nation, state, or municipality are amounts of money which its government disburses and receives for the government of another civil division, or disburses and receives as a *quasi* trustee for private individuals, or for public trusts for nongovernmental uses.

*Nominal payments and receipts*.—The nominal payments and receipts of a government are amounts of money, or money's worth, which one of its divisions, branches, offices, or accounts pays and another receives, but which do not lessen or add to the total cash in the possession or control of the government.

Nominal payments and receipts are by the comptroller of New York city called *inter se* transactions; by the Bureau of the Census they are most frequently called *transfer payments and receipts*, or simply *transfers*.

Nominal payments and receipts of governments, when classified according to the character of the transactions involved in a transfer, are designated as "general transfer payments and receipts," "service transfer payments and receipts," "interest transfer payments and receipts," "investment transfer payments and receipts," and "accounting transfer payments and receipts;" and when classified with reference to the divisions, departments, or offices between which the transfer is made, as "major" and "minor" transfer payments and receipts.

*General transfer payments and receipts* are amounts of money, materials, or credits set over by accounts or delivered from one division, fund, enterprise, office, class of assets or liabilities, object of expenditure, or source of revenue to another.

*Service transfer payments and receipts* are public utilities furnished by a governmental enterprise; or the service performed by one governmental division, enterprise, or office; or through one governmental fund, object of expenditure, or source of revenue, for another governmental division, fund, enterprise, office, object of expenditure, or source of revenue.

*Interest transfer payments and receipts* are amounts paid to a governmental fund or received by it from a division of a government as interest on governmental securities or debt obligations held by the fund.

*Investment transfer payments and receipts* are amounts of securities or other investments paid or delivered by one fund and received by another fund, or amounts of governmental obligations delivered by a division of a government to a fund, or received by it for a fund, and the receipt or delivery of cash in return therefor.

*Accounting transfer payments and receipts* are amounts of money, or money's worth, which are set over by credit and debit entries from one class of accounts to another, as from an asset to a revenue account, or from an expense to a liability account.

*Major transfer payments and receipts* are amounts of money, or its equivalent, transferred by one independent division or fund of a government to another.

*Minor transfer payments and receipts* are amounts of money, or other wealth expressed in terms of money, paid by one office to another, or set over in the accounts of a division of a government from one object of expenditure, or source of revenue, to another.



*Ordinary and extraordinary payments and receipts.*—A classification and terminology that have been in use longer than any of those above mentioned are those that separate governmental payments and receipts into two groups, called respectively ordinary and extraordinary. This classification and terminology originated in governmental finance and grew out of a policy once observed by all nations, states, and municipalities in meeting the costs of their governments. This policy has now been abandoned by the greater number of nations, states, and municipalities, and in governmental accounting the names ordinary and extraordinary represent survivals from past methods without administrative or other significance at the present time, although they have been adopted and are generally used in private corporation accounting with their earlier significance in governmental administration. To understand the earlier governmental use of these words in the classification and terminology of payments and receipts, it is necessary to consider their present administrative use in the field of modern corporation accounting.

One of the objects of private accounting for proprietorship is to ascertain for each fiscal year the outcome or results of business operations expressed in terms of profit and loss. Another object is to equalize dividends from year to year. To assist in the accomplishment of these two results, all regularly occurring expenses and all other small expenses are each year charged against or deducted from revenue before dividends are declared. The amounts thus charged are called ordinary expenses, or expenses that ordinarily occur. When, however, exceptionally large costs or losses occur, such costs or losses are called extraordinary, and are distributed as revenue charges or deductions over a series of years, so that they may not disturb the regularity of dividends. Two methods are employed for accomplishing these results. One is to provide for extraordinary costs and losses in advance by setting aside reserves from surplus for the exigencies that involve these expenditures; and the other is to charge them temporarily to a suspense account, and later, when it may be found most advantageous from an administrative point of view, to charge them to revenue.

Modern governments, unlike private corporations, can seldom accumulate large and effective reserve funds for meeting extraordinary governmental costs. But few American cities hold funds of this character, and they are principally for insurance purposes, and the only funds of the kind that are now held by national governments are those included in "war chests" or hoards of the precious metals to meet the possible exigencies of war. At the present time, therefore, the average nation, state, or municipality employs but one method for meeting extraordinary or abnormal costs and losses, and that is by loans

which enable it to do what a private corporation accomplishes through a suspense account or reserve fund. These loans permit the government to distribute the burden of the extraordinary costs and losses upon the taxpayers over a series of years, in the same way that the amounts charged or held in suspense are deducted with regularity from revenues by the private corporation. The extraordinary governmental costs to be thus distributed are those which, like the expenses of war, or costs of a city hall, occur but seldom, and may well be distributed through a series of years; while the ordinary governmental costs are those which regularly occur, and which should therefore, like the regularly recurring expenses and interest charges of a private corporation, be met every year from revenue. The application of the principles embodied in this administrative policy makes the costs of a village schoolhouse extraordinary, since they occur only once in twenty or fifty years; while similar costs for schoolhouses in cities needing ten new schoolhouses each year would be ordinary, because recurring in the same way that the ordinary expenses of a private business recur.

Few American governments employ the words ordinary and extraordinary in the manner described, which corresponds to the use of the word in private business and accounts, and is identical with the earlier governmental usage which gives rise to the admirable method here referred to as adopted in private accounting. If any large number of governments so employed these words, the classification would admirably serve statistical purposes and would be of large administrative value for governments. Unfortunately the average American city, as the average European government, has departed widely from the earlier administrative policy followed in financing costs and losses, and of the cities using the terms "ordinary" and "extraordinary" no two assign them the same significance. As a result, no comparative statistical compilation can be based upon local classifications of payments and receipts as ordinary and extraordinary. By reason of this fact, the Bureau of the Census makes no attempt to employ the words in its terminology of payments and receipts, or to predicate any of its classifications upon the usage with which these words are employed by any given city.

#### ACCOUNTING SUMMARIES.

*Importance of accounting summaries.*—In both governmental and private business, accounts are made of administrative assistance mainly through the instrumentality of summaries, or condensed statements of the facts recorded in or derived from accounts. Without such summaries it is impossible for an administrative officer or other person to gather from his accounts any comprehensive knowledge of his business. The number as well as the character of the summaries

that are employed by any enterprise or government determines the extent to which accounts are made of assistance in its administration. The summaries employed in accounting are readily separable into two groups, here spoken of as *general* or *principal*, and *departmental*, *functional*, or *subordinate*, according to whether they relate to a business in its entirety or to the various subdivisions thereof. Consideration is first given to the summaries employed in the accounts of private business.

*Summaries in accounts for proprietorship.*—Private undertakings conducted for gain, as has been pointed out, make use of proprietorship accounts. To be of administrative assistance, they must disclose the property rights of the owners, and exhibit the relation of those rights to the assets or possessions of the undertaking, and to the claims of creditors and trust beneficiaries thereupon. They must also disclose the effect or result of current financial transactions upon the property rights of the owners. The accomplishment of these ends in accounting for proprietorship requires two principal summaries—one a statement of business condition and the other of business results. The statement of business condition is most commonly called, in the case of a solvent concern, a *balance sheet*, and in the case of an insolvent one, a *statement of affairs*. The summary of results is called a *profit and loss account* or *statement*, or a *revenue and expense summary*, or is given some other descriptive designation, depending somewhat upon the nature of the business.

These summaries assume many forms, depending to a large extent upon the magnitude and character of the data to be summarized, and upon the facts or details it is desired to present. With all details eliminated, the form assumed by the balance sheet of an enterprise for gain is as follows:

Assets.	Liabilities.
	Proprietary interests.

In this statement, the total liabilities and proprietary interests must equal the assets, and the amount of proprietary interests is disclosed by deducting the liabilities from the assets. In like manner, the results of the transactions of a nontrading concern, such as a public service enterprise, may be summed up or stated in a simple form, as follows:

Revenues.....	\$.....
Expenses.....	\$.....
Interest.....	.....
Profit.....	.....

The profit, in this case, is always the excess of revenues over expenses and interest. In case the expenses and interest are greater than the revenues, the result is a loss. But whatever the result is, the amount of profit or loss shown in the statement should agree with the difference between the proprietary interests

at the beginning and those at the close of the period for which the summary of results is prepared, plus or minus the changes made therein during that period.

The proper administration by a city of a public or municipal service enterprise, such as a water-supply system or an electric light and power station, can be secured only by adopting substantially the same business methods as are used by private owners of similar concerns. The employment of these methods in their entirety involves also a similar manner of keeping accounts, in order that the effect or results of the operation of the enterprise upon the city, either in increasing its net expenses or in providing revenues from the enterprise for other municipal purposes, may be shown. The accounts of such municipal enterprises, therefore, must be proprietorship accounts, and the summary statements called for must be similar to those described in the preceding paragraph.

Summaries such as those described above are all that are employed by enterprises for gain whose only use of accounts is to disclose the amount of assets, liabilities, and proprietary interests, and to measure the profit and loss for given fiscal periods. Such enterprises, though many in number, are with the passage of years coming to represent a constantly decreasing proportion of the total; while an ever-increasing number, whether publicly or privately owned, are striving to arrange their accounts and provide summaries thereof in such a way as to enable the accountants and administrative officers to demonstrate when and how gains are realized or losses suffered, and also to measure the amount of such gains and losses. To accomplish these results, the accounts of this class of enterprises are divided and subdivided so as to record separately the revenues obtained from every source, the costs of every functional activity, and the value of the property employed in connection with each activity. Further, these various divisions and subdivisions of accounts are summarized in accounts especially arranged therefor, which are given many specific designations, but are referred to in a general way as “controlling accounts,” and which are in fact accounting summaries subordinate to the principal or general summaries described in the preceding paragraph. The number and character of these controlling accounts will depend upon the nature of the business in which they are employed and the simplicity or complexity, or the varying number of the accounts utilized for administrative purposes.

*Summaries in private fiduciary accounting.*—Neither the balance sheet nor the profit and loss account above described is of importance in the accounts of trustees or agents, except where the agency or trusteeship involves primarily the care of productive properties or enterprises, and the trustee is required to show how much the owners have gained or lost by his management of the property or enterprise. In the case of productive properties, the business is conducted by

the agent or trustee solely with reference to the property rights of the owners, and hence his accounts are proprietorship accounts. But when the agent or trustee is intrusted with the expenditure of money or the disposal of or acquisition of property in specified ways, the accounting summaries must reflect the nature of the agency or trust, and the extent to which the duties and obligations under the same have been fulfilled. The summary of such accounts approximates in form the profit and loss statement rather than the balance sheet of an enterprise for gain. The essential entries in such a summary are as follows:

Amount received in trust, or trust to be discharged.....\$.....  
 Amount paid in trust, or trust discharged.....

Amount on hand, or trust not yet discharged.....

When an individual holds a fiduciary position, such as that of executor of an estate from which an income or revenue is derived, he generally accounts separately for the principal and income, and each summary embodies the essential fact called for by the condensed statement or scheme of reporting given above.

Summaries of fiduciary accounts exhibit the extent to which special fiduciary obligations have been met or discharged. They do not provide the data for measuring the efficiency of an agent or trustee. To accomplish such a result, the summaries described must be accompanied with supplementary exhibits, generally called by accountants "schedules," which must present all the data necessary for the purpose mentioned. Such exhibits, which may be given any form that will best present the facts needed for demonstrating the efficiency of an agent or trustee, bear the same relation to the principal or general summary above described that the controlling accounts of various orders do to the general summaries of the enterprise conducted.

*Summaries of governmental business.*—As the accounts of a commission merchant differ from those of a manufacturing or transportation company, and as the accounts of all three differ from those kept by the executor of an estate, so governmental accounts—though embodying the same fundamental principles as the accounts of the classes mentioned—differ from these accounts. In like manner, governmental summaries must differ from those employed by all other classes of business, whether involving the idea of proprietorship or that of responsibility. In each case, the summaries, to be significant, must present data that are of administrative importance, and in forms that throw light upon administrative problems. These problems of governmental business are greater in number and more complex in character than those of any private business, and for that reason governmental financial data require for their proper presentation in summary form either the use of a larger number of simple statements or summaries, or the employ-

ment of very complex statements. Consideration is first given to some of the simple summaries of governmental business.

1. *Summaries of governmental expenditures.*—No accounts of nations, states, and municipalities having responsible representative governments are of greater administrative importance than the accounts which summarize expenditures and show their relations to appropriations. Such accounting summaries measure the fidelity with which the executive officers have complied with the instructions given them by the legislative branches of the government. All cities in the United States with proper accounting systems prepare monthly and annual summaries of this character.

These summaries are prepared not only by the responsible heads of the several administrative departments, but also by the general fiscal officers of the cities—the comptroller or auditor, and the treasurer. The departmental and general summaries of expenditures should be arranged so as to present the following facts: (1) The balance brought forward from the appropriations of preceding years formally reappropriated for the current year; (2) the annual appropriation or appropriations included in the budget; (3) the appropriations made after the preparation of the budget or in addition thereto; (4) the total appropriations; (5) the matured bills, paid or payable, for costs of government; (6) the unexpended or free balance; and (7) the amount of this balance at the close of the year which under the terms of the appropriation acts is available for the succeeding fiscal period.

Very many American cities prepare monthly and annual summaries that include the greater portion of the data mentioned in the foregoing descriptive statement; such summaries, if statements of facts, are exhibits which show how far the executive officers of governments have complied with the instructions given them by the legislative branch of the government. But they do not provide any data or means of measuring the economy or efficiency of governmental administration any more than the simplest form of a profit and loss account presents data showing when and how profits are made and losses sustained. Governmental accounting summaries, to be of as much administrative assistance as the best accounts for proprietorship, must provide the means for measuring the economy and efficiency of every branch of service and the work of every administrative office or officer. This can be done by methods that are substantially the same as those utilized by private enterprises for gain for disclosing when and how gains are made and losses sustained. The expenditures must be classified, according to character, into those for expenses, interest, and outlays. They must further be divided and arranged in accounts which will show the costs of government for each and every branch of service or class of outlays. The accounts in which these expendi-



tures are reported should be arranged, however, in a number of general and subgeneral groups according to the functional activity which they represent, in the same way as the asset and expense accounts of private gainful enterprises, and the accounts of each group should be summarized in controlling accounts of such orders as may be found most convenient, according to the size of the city and the volume of its business activities.

To make these accounts of the largest practical administrative assistance, and true measures of governmental efficiency and economy, governmental budgets should be prepared along lines that will permit the accounts with expenditures as above described to be fully articulated with the accounts with appropriations. Laws should be provided and strictly enforced to compel all bills for expenses to be presented and audited before the close of the year, and all accounts with outlays to be so kept as to show approximately the value of the work performed upon all public properties and improvements. With these and kindred regulations in force, requiring governmental business to be transacted by business-like methods, governmental accounts and summaries of expenditures and appropriations will not only provide measures of the fidelity with which executive officers have complied with the instructions of the legislative branch, but will become the basis of measuring the economy and efficiency of every branch of governmental service. The end here described, however, can not be fully attained until the accounts of governmental expenditures are so arranged on common or uniform lines as to provide the means of ready comparisons of the expenses of each city with those of its neighbors of the same size and operating under similar conditions.

A number of American cities keep accounts with appropriations and expenditures in detail, as described above. In addition, they prepare monthly and yearly summaries of their appropriations and expenditures, which are at once exhibits of fiduciary accountability and measures of executive efficiency and economy. Such detailed summaries provide the information under the eight heads stated above not only for the city as a whole, but also for each object of expenditure or appropriation. They further show the amount transferred from one appropriation to another.

Of the cities providing exhibits of expenditures and appropriations arranged on standard functional lines, mention may here be made of Cambridge, Mass. The monthly statements of that city, arranged on the basis here described, have the great merit of being understood by the average city official and taxpayer, and of presenting facts relating to the subject in a form that shows their legal and administrative relations and provides a basis for testing the economy and efficiency of administration.

2. *Summaries of governmental receipts.*—The expenditures of responsible, representative governments must always conform to conditions stated in appropriation acts, and in well-governed states and municipalities appropriations are always based upon estimates of receipts. To disclose the wisdom of the legislative branch of the government and its advisers in making appropriations, and to make past estimates of governmental receipts an aid in the preparation of future estimates, nations, states, and municipalities should prepare monthly and yearly summaries of estimated and realized receipts, classified in detail according to source of receipt. To make these summaries of the greatest value, they should be prepared on standard lines which call for the arrangement of receipts in groups, according to the character of the revenue and the other sources from which or through which money is obtained. This standard grouping of receipts must be based upon a classification devised by the leading economists and students of governmental finance throughout the world. There is already a general agreement among these economists and students, which is in substance reflected in the classification of governmental revenue receipts made use of by the Bureau of the Census in this publication, and presented in previous pages. In form, the city of Cambridge, Mass., presents a most comprehensive and intelligible statement of the estimated and realized receipts corresponding to the exhibits of appropriations and expenditures previously referred to.

Hitherto the controlling accounts with receipts kept by the great majority of American governments have been records of the amounts of cash passing into the treasury, substantially as has been described in preceding paragraphs. Such accounts are measures of the good judgment of the governmental officials in making advance estimates of governmental receipts. They provide, however, no measure or test of the efficiency of executive officers in collecting the amounts that should be received by the treasury. To provide the means of testing that efficiency, accounts must be kept and detailed summaries prepared such as are provided by the controlling accounts of a private business, showing for each source of revenue the amounts that ought to be received and the amounts that actually are received. To this end, accounts should be kept with "revenue" as well as with "receipts" by methods approximating those employed by the most progressive private enterprises for gain. Monthly and yearly comparisons in detail of the revenue debits and revenue receipts, with explanations of the reason for all variations, will, for states and communities with good revenue laws, provide the data for demonstrating the efficiency or inefficiency of fiscal officers, and for other states and communities will demonstrate the need of better systems of revenue laws.

3. *Summaries of payments and receipts.*—The accounts of a governmental treasurer were originally kept to demonstrate the fact that none of the money received by him had been converted to personal uses, but that all of it had either been expended for public purposes as required by law, or that all or a part of it was still in his custody. The accounts of auditors and comptrollers were in the beginning kept primarily as a check upon the accounts of the treasurer. Summaries of the payments and receipts of the treasurer were prepared at an early date by that officer and also by the comptroller and auditor, and such summaries in their earliest form are still necessary in the administration of governmental finances. In their simplest form these summaries show the amounts of money on hand at the beginning and at the close of each fiscal period. The progress made in accounting methods, however, requires that modern governmental summaries of payments and receipts shall be something more than statements, such as those just described, and in particular that they should state separately the amount of cash at the beginning and close of the year in the principal administrative funds, such as the general funds and special funds for different purposes requiring the reservation of cash and expenditures for specified purposes only.

To be of the greatest administrative assistance, as well as of the greatest value to the general public, summaries should classify payments and receipts as described on preceding pages, at least to the extent shown in the analysis of Tables 3 and 4 of the present report. The receipts thus summarized should include all amounts taken in by the treasurer or treasurers for any purpose and from any source, and should be classified so as to show the amounts received, respectively, from the public and from departments of the government. The amounts received from the public should be further separated so as to show those received for meeting costs of government and those received for other purposes; and the amounts received for meeting costs of government should be arranged in groups which will show the amounts obtained from specified principal sources of revenue and the amounts received from credit transactions which increase the net indebtedness of the nation, state, or municipality.

On the other side of this summary the payments including all amounts paid out or disbursed by the fiscal officers for any purpose and to any person, should be classified as described above for receipts, into those paid to the public and those paid to the departments of the government; and in turn, those paid to the public should be separated into those for meeting costs of government and those for other purposes or objects. Payments for meeting costs of government should include all amounts paid out by the preparation and delivery, or the preparation only, of audited bills or vouchers, or warrants by the comp-

troller or auditor, for the principal classes of expenses, interest, and outlays, and all amounts disbursed by the treasurer under circumstances or conditions which lessen the aggregate of public indebtedness.

Such a summary will disclose at a glance the relation of correct administration to public indebtedness. The nation, state, or municipality which has an excess of revenue over all current costs of government, including expenses, interest, and outlays, is, for the time being at least, decreasing its indebtedness. Such a decrease may be the result of conservative and economical administration which uses public credit only for meeting exceptional, nonrecurring, or "extraordinary" costs of government; or it may result from the fact that the government has reached the limit of its debt-incurring power, and as a result of necessity, must pursue a saner administration that in some respects is along the same lines as an administration of the character just mentioned. The nation, state, or municipality, whose expenses and interest exceed or even approximate the amount of its revenue, has entered upon a course which if not changed will, even with the greatest increase in local wealth, sooner or later bring it to the limit of its borrowing power. Governmental officials and writers on public finance are not agreed as to what should be the true policy of nations, states, and municipalities with reference to public indebtedness; and at the present time definite facts relating to the amount of public indebtedness and the relation of current governmental transactions to that indebtedness are needed even more than discussion of the true policy of governmental administration. Under such circumstances, nothing can be done by governmental fiscal officers and accountants to assist in opening the way for the final determination of the true policy of governments with reference to public debt that would prove to be of as much value as the presentation of summaries such as those above described, which show clearly and exactly all the facts about revenues and costs of government as outlined, and disclose the present drift of the nation, state, or municipality with reference to public indebtedness.

To be of the greatest value, a summary of payments and receipts such as that described must be based upon accurate accounts, and be associated with promptness and dispatch in the conduct of business. The payments to be included in the summary of expenses, interest, and outlays are those represented by the audited bills or warrants drawn by the auditor or comptroller upon the treasurer. If such bills or warrants are always issued promptly after presentation of just claims, they represent the current costs of government as perfectly as the expense account of the best-managed private corporations represent current costs of operation. If, however, claims are not presented when they accrue, or are not audited and paid

by warrant promptly upon presentation, neither the accounts nor the summaries are records or statements of the current costs of government, and such accounts and summaries will continue to have a considerable margin of error until the government corrects its method of transacting business. This is far more vital than changes in methods of accounting, which are to be considered factors for good only so far as they assist in stimulating and enforcing correct methods of administering business.

4. *Summary of budgetary expenditures.*—The governments of most American cities prepare more or less elaborate budgets or statements of expenditures to be met from current revenue. Some of these cities include all their costs of government in such a budget, and thus meet from revenues not only their current operating expenses but all amounts required for outlays and those to be transferred to sinking funds or employed for other specified purposes. Summaries of receipts and payments arranged as stated in the preceding section will show the relation of revenue receipts to costs of government, and the formal payments for the liquidation of indebtedness. These summaries, however, will not exhibit the relation between the revenue receipts, or revenue, and the payments other than those for current expenses and interest made specially payable from current revenue by the terms of the appropriation or revenue acts. A complete summary of revenue, or revenue receipts, and budgetary expenditures or the expenses and other charges made specifically chargeable to current revenue, is a statement of considerable administrative significance and assistance. Such statements are at the present time very frequently presented under the term "summary of revenue and expense," a term which is not strictly applicable to them, since the designation "expense" is not a proper one to use in referring to amounts transferred to sinking funds, disbursed for meeting the costs of outlays, or for similar purposes, even though paid from revenue. A better, because more descriptive, designation for referring to all these amounts made payable from revenue by the specific terms of the appropriations is "budgetary expenditures."

5. *Summaries of revenues and expenses.*—A governmental summary of revenues and expenses is a statement which shows on the one side, either in a single entry or in a number of specific entries, the amount of accruing revenues for a given fiscal year, and on the other side the accruing expenses for the same period. By accruing revenues is meant the amount of revenue that is entered in the accounts to the credit of that year. In practice, it is the amount charged in revenue accounts as that which ought to be collected from various sources for governmental uses. By accruing expenses are meant those which have been approved

and audited by the proper accounting officer. In all the best managed cities the accruing expenses here mentioned are identical with the warrant payments for expenses by the comptroller or auditor. They correspond to the amounts that would be charged to expenses in any well managed corporation. With poor governmental management the warrant payments are more or less defective measures or statements of the costs of government, but no more trustworthy or accurate exhibit of such costs can be obtained by any system of accounting until or unless the business administration of the city is improved.

In theory, at least, accrued governmental revenues correspond to the accrued revenues of a private business, which are always employed to measure the current profit or loss of an enterprise. The accrued revenues of a private business always tend to increase the profit or decrease the current losses. For administrative purposes these accruals must be placed over against the accruals of expenses. In the business of governments considered as the agents of the nation, state, or municipality, accrued revenues never become factors in any important administrative problem other than that which concerns their collection, to which attention has previously been called. Appropriations are made on the basis of estimates of revenue receipts, and not revenue charged or to be charged on the books; and in this and in other ways revenue receipts and warrant expenses, and other costs of government met by warrants, become the essential factors in the important administrative problems of government. For this reason, such summaries of receipts and payments as those already described become of supreme administrative value and importance, and summaries of revenues and expenses are only statements of academic or theoretical significance notwithstanding their vital importance in private accounting.

6. *Miscellaneous summaries.*—In addition to the foregoing summaries which, with the exception of the type last mentioned, are prepared in one form or another by most American cities, there are many other kinds of summary statements employed in connection with the financial administration of municipalities. The great majority of such statements are arranged for the purpose of summarizing data that are of special administrative significance to the city preparing them, by reason of the operation of state laws or specific local regulations. In the present connection, however, it will be sufficient to mention only two of these summaries.

In cities where general property taxes are never collected in the year when levied, or in the fiscal year on whose accounts they are carried, some account must be kept which, like a summary statement, will disclose the relation between the tax levies and the

revenue loans issued in anticipation of their collection. Such summaries may never be included in formal printed reports, but they constitute important memoranda for the guidance of fiscal officers issuing and of bankers providing governmental loans.

A summary of the same general nature is prepared by cities showing that their sinking fund assets and their method of accumulating such assets suffice to provide the funds for liquidating all loans when due.

7. *Summaries of current funds and accounts.*—All the summaries hitherto described are simple in form and easily understood by all. With few exceptions each, directly or indirectly, shows the relation of two classes of financial data. The most vital facts in each case may be summed up in a balance-sheet form, although some of them may be presented better in a form that approximates that of a private profit and loss account. Many cities content themselves with keeping accounts and printing separate summaries such as those already described; while others endeavor to include part or all of the data included in summaries of the types described under 1, 2, and 3, together with certain other data, in a single statement which may be called a statement of condition, corresponding in governmental business to that section of the balance sheet of a private business which includes current assets, liabilities, and proprietary interests. Such summaries are given many different names, and may best be described by calling them *summaries of current funds and accounts*. Such a summary will show at the beginning of a fiscal year on the debit side (1) the cash on hand, as indicated in the outline of "summaries of receipts and payments," and (2) the estimated receipts for meeting governmental costs, as described under "summaries of governmental receipts;" and on the credit side (3) the debt liabilities to be met during the current fiscal period or directly from the assets credited to that period and (4) the expenditures authorized for the fiscal period by general and special appropriation acts. The balance between the two sides, if on the credit side, represents current resources available for future appropriation or for meeting indebtedness, or for making investments; while a debit balance marks a prospective deficiency which must be met by the creation of a permanent or floating debt.

The amounts to be included in a summary such as is here outlined for any date subsequent to the opening of the fiscal year will be for (1) and (3), respectively, the cash in the treasury and the outstanding liabilities at the date of the summary. The corresponding amounts to be included under (2) will be those of the original estimated receipts less the cash obtained from sources that have not created a liability to be included under (3); and the amounts to be similarly included under (4) will be those of the original appropriations less the expenditures previously made

in consonance with the terms of the appropriation acts.

Such a summary is not a statement of a business employing proprietorship accounts, but of one employing fiduciary accounts. It shows on the one side the cash intrusted to the government for governmental uses, and the amounts which the government is expected to realize from specified sources for those uses, or the failure to realize, which it is expected to explain. It exhibits on the other side the debts and expenditures to be met or authorized to be met from the amounts first mentioned, and thus the specific uses to which the amounts first mentioned are applied. Such a summary, therefore, brings into one statement an exhibit of the current administrative problems of the executive officers, including the fiscal and other officials.

On previous pages mention has been made of the fact that in recent years some American cities have installed proprietorship accounts to take the place of the earlier fiduciary accounts. The great majority of accountants who are engaged in installing these accounts insist that in such a scheme it is improper to include in a summary of condition such as the one here referred to any such exhibit as that mentioned under (2). These accountants contend that from the standpoint of proprietorship it is inadmissible to include in the summary any revenues that have not accrued and become charges against definite persons. If this contention is sound in theory and law, as it appears to be, these accounts should show in the summary of current funds and accounts only the revenues which have actually accrued. The summary as thus prepared would show a greatly fluctuating proprietary interest through the year, as if the city credit or basis of credit were fluctuating with the formal levying of taxes and the collection of revenue. As stated on previous pages, the test of all accounts is in the administrative assistance which they render the officials responsible for good government, and time alone can decide which of the two systems of accounts is more desirable—those first described, whose summaries show each month what the executive officers are authorized to do and the resources on which the authorizations are based, or those of the latter type, whose summaries disclose not what is to be done and how it is to be done, but what has been formally charged as amounts owed by or owed to the city.

8. *Summary of investments, properties, and accumulations.*—The summaries heretofore described are primarily exhibits of official responsibility and public obligations to be met and the resources provided or expended for meeting them during a limited fiscal period, principally in the future; but governmental accounts should not only look to the future but be records of the past. They should summarize the outcome of past transactions so far as their results provide

properties and public improvements for the use of the present and future, or lay burdens of debt and taxation upon the present and future. The accounts in which these records are kept may be made an essential part of the circle of accounts from which are obtained the data for the summary last described, or they may be recorded in an independent circle of accounts, as may seem most convenient.

A governmental summary which will provide the information outlined above must show on the one side (1) all funds with investments which are held for governmental uses, such as sinking funds, public trust funds for governmental uses, and general investment funds, and (2) all governmental properties—productive and nonproductive—and public improvements; and on the other side (3) the fixed or funded debts incurred in the past; (4) the amounts of the funds and properties acquired as the result of free contribution from the public, either with or without specified conditions, and those set aside for specified purposes; and (5) the amounts acquired from compulsory revenues. All amounts included under (4) and (5) constitute revenue accumulations for the more or less permanent uses of the government, and correspond to the proprietary interests of an enterprise conducted for profit and employing proprietorship accounts. Of these amounts, those included under (4) correspond to those amounts which, in the case of a private enterprise, are reserved or constitute its surplus reserves.

9. *General governmental summaries.*—A few governmental accountants and governmental officers are giving thought to the preparation of general summaries of governmental financial condition. They would include in such summaries all data presented in the summaries outlined under (7) and (8). No summary

along this line has yet been prepared that has been satisfactory to more than a limited number of those interested, since it has either been so complex as to be readily understood by only a few, or it has omitted some facts of administrative importance, and thus has been an imperfect and often misleading exhibit. Until or unless some more simple method of summarizing all the financial data of administrative importance is devised than has yet been presented to the public, the average city official and the average private citizen will find far more of interest and of administrative value in the summaries previously described than in the one here referred to.

*Names of governmental summaries.*—The average commercial accountant knows of but two business summaries—the one which he calls “balance sheet” and the one called “revenue and expense” or “profit and loss” account. When he is called in as an expert to arrange governmental accounts, he applies these names with but little discrimination to governmental statements, and hence we find American cities referring to all the summaries mentioned, respectively, under (1), (2), (3), (7), (8), and (9) as balance sheets, or trial balances, although no one city applies the designation mentioned to more than one of these statements. None of these governmental summaries above referred to, and none of the others which have been described, is a true balance sheet in the sense in which that term is employed in private business for gain. They are all governmental statements, and should be given designations which are as little as possible associated with summaries of private enterprises for gain, in the same way that those summaries are distinct in name and in form from those for private fiduciary accounting.

# THE ECONOMIC AND SANITARY SUPERVISION OF CITY MILK SUPPLIES.

By MOSES N. BAKER, C. E.

More or less complete information regarding the sanitary and economic supervision of milk supplies during the year 1907 is presented in Table 56 for all of the 158 cities covered by this report. In addition, milk ordinances from about 65 cities have been carefully examined by the writer and are considered in the latter part of this discussion.

*Need and underlying principles of milk supervision.*—Adequate public supervision of milk supplies is yet so relatively recent in origin as well as infrequent, as is eloquently witnessed by the blanks and by the many low standards shown in Table 56, that a statement of the underlying principles seems desirable.

First of all, it may be noted in passing that no other article of food or drink, except water, has so vital a relation to health as milk and that few have greater significance in domestic or family economics. The economic importance of milk and the evils of robbing it of its nutritive value by skimming or by diluting it with water were recognized long ago and laws against adulteration, in this early and limited sense, have been on the statute books of many states for years; but public enforcement of these laws has generally been very lax in character and inadequate in extent.

Such attempts at public control of the milk supply as have been made, although generally classed as sanitary measures, have been economic in character, while really vital sanitary regulations of the milk supply have, until quite recently, been almost entirely overlooked.

There is nothing unhealthful or dangerous in skimmed or watered milk, in and of itself. Such adulteration is a matter of economics and fraud, except in so far as by deceiving the ignorant or uninformed it robs infants, children, and invalids of their chief or only source of nutrition. From the viewpoint of health, the real and very grave dangers in milk lie in its possible and unfortunately too common dirtiness, and in its possible infection by the germs of specific diseases, particularly typhoid fever, tuberculosis, scarlet fever, and diphtheria. Dirt is not only a frequent carrier (not originator) of disease germs, but it is also, when combined with high temperatures, a sure cause of rapid increase of fermentative bacteria

in milk. These bacteria are liable to produce stomach and intestinal troubles, and particularly the summer diarrhea and other illnesses so common and so fatal to infants and young children.

Typhoid and scarlet fever and diphtheria do not get into milk through the cows, but are introduced by milkers or by handlers of milk or milk containers or other dairy utensils. Typhoid fever is frequently introduced into milk by the use of polluted well water or other water used in washing milk cans or bottles. Tuberculosis infection, alone of the four diseases mentioned, may come from the cows which give the milk, as well as from the milkers who draw it or the persons who prepare it for market or who wash or otherwise handle milk cans and bottles.

Cattle diseases other than tuberculosis sometimes spread through milk to man, but it is believed that this happens only rarely. Various disturbances of the normal conditions of milch cows, particularly if they cause fever, may give rise to injurious substances in milk.

Brief as is the foregoing statement of the principles underlying the sanitary and economic supervision of milk supplies, it will suffice to show the great importance of a continuous, efficient public supervision of everything pertaining to the production of milk, its preparation for market, and its transportation, storage, sale, and delivery to the consumer. This includes public oversight of the health, food, care, and shelter of the cow; the health and carefulness of all milkers and handlers of milk and milk containers; the temperature of the milk and the general cleanliness of its handling from the time it is drawn from the cow until it reaches the consumer; and finally, the bacterial and nutritive contents of the milk.

*What Table 56 aims to show.*—On turning to the headings of Table 56, it will be seen that they deal, first of all, with the number of inspections of various sorts made by each city in 1907. These include, following their order in the table: (1) Inspections of cows, stables, and dairy houses, or inspections at the source of the milk supply; (2) inspections of milk depots and stores, or centers of distribution and sale; (3) inspections of milk in order to determine the



amount of fats and other solids contained in the milk (all other contents being the natural water which makes up about 88 per cent of average normal milk); (4) inspections of milk to ascertain its bacterial contents, which are generally enumerated by totals only, regardless of kind; (5) inspections to ascertain the temperature of the milk at delivery to consumers.

The statistics included under these heads are mere statements of the number of times per year which these five classes of inspection were made. They are followed by a column showing the temperature to which the milk must be cooled (a low temperature being essential to prevent the multiplication of bacteria and the souring of milk); and by another column showing the time within which the milk must be cooled. The latter is of the utmost importance, for at high temperatures bacteria multiply with great rapidity in a few hours' time, and most of the milk delivered to cities of any size is from twelve to twenty-four hours old before delivery, while much is still older. Consequently, market milk, unless treated with preservatives, which is generally unlawful, must be cooled as soon as possible after it is drawn from the cow and must be kept at the desired temperature until it is delivered to the consumer.

Following the column last referred to is a column showing whether or not the tuberculin test is applied to milch cows to determine whether they are free from tuberculosis or consumption. The final column gives the numerical limit set to the bacterial contents of the milk, or else states that such a limit is "not fixed."

By way of explanation of the great range in the bacterial limits reported in Table 56, it may be said that the total bacterial contents of milk, even more than of water, are only a presumptive and not an absolute index of sanitary quality. A high number of bacteria indicates that the milk contains dirt, or was not properly cooled and kept so, or is older than it should be. A low number gives reason for believing the contrary. Neither affords absolute proof of what has just been stated. It does not follow, moreover, that milk with a high bacterial content is teeming with disease germs or that milk with few bacteria is free from such germs. The presumption, however, is unfavorable or favorable according as the number of bacteria is high or low, but should be modified in accordance with all other known local conditions. In the present state of the milk industry, more latitude in respect to the number of bacteria must be allowed in New York and Boston, for instance, each of which draws its milk supply from many states and from distances of 300 miles and more, than is needed for a city like Lynn or New Bedford, Mass., the dairies supplying which are doubtless within a few miles of its doors.

Considering now, in a general way, what Table 56 discloses, perhaps its most striking feature is its negative character—that is, the number of cities that report an

entire or general lack of one or more of the various classes of inspections, the temperature and bacterial standards, and the application of the tuberculin test. Only 10 of the 158 cities report that all five of the inspections are periodically made for all dairies and milk, *once* or oftener a year. Nearly 100 report regular inspections of cows, stables, and dairy houses; about the same number make a similar report for milk depots and stores; and nearly as many report inspections (tests) of fats and solids; but in each class there are many cities which make but a few periodic inspections a year. Only about a fourth of the cities report bacterial counts as having been regularly made in 1907.

About one-tenth of the cities report that the temperature of milk delivered to consumers was regularly taken once or oftener during the year, although nearly one-half report a temperature limit as having been set. The general range of the temperature limit is from 45° to 50° F. (about 45 cities report it as 50°). There are a few cities reporting a limit as low as 40° on the one hand and as high as 70° on the other. The time within which milk must be cooled was reported for about 70 cities, and in some 50 of the 70 it must be cooled "at once." The original reports indicate some confusion and possible misstatement of the time allowed for cooling, probably owing to a diversity of practice, both in the ordinance requirements and in their enforcement. At best the phrase "at once" must be interpreted with some latitude, since practical considerations make a period of a half hour to an hour almost a necessity. Moreover, an examination of the ordinances collected shows that many of them merely provide that the milk on reaching the city, or while on sale in a store or milk depot, must not exceed a specified temperature. As already explained, milk should be cooled as soon as practicable after it is drawn from the cow and kept at the specified temperature until delivered to the consumer—properly until it is consumed—but public supervision must necessarily stop with the receipt of milk by the consumer, unless it be in the case of restaurants, boarding houses, and hotels.

The tuberculin test is reported as required, either wholly or in part, by about 30 cities. This is one-sixth of the number of cities covered by the investigation. The number is surprisingly large, all things considered.

Finally, according to the table, about one-fourth of the cities report a bacterial limit. A number are silent on this point, but at least 90 report that a bacterial limit is "not fixed."

As sanitary measures, public control of both bacteria and temperature are of infinitely more importance than limits and tests for fats and other solids, yet the table shows that factors which are chiefly economic in character are given far more attention than are the vitally important factors which concern pub-

lic health, which also have a large economic value. The bacterial limits range from 50,000 to 1,000,000 colonies per cubic centimeter (about a teaspoonful). The extremes named are rare; in fact, there appears to be but one city reporting each extreme. It would really give a better representation of actual conditions to say that the range is from 100,000 to 1,000,000, while the most general figure (reported for about 25 of some 45 cities making this test) is a round half million. A few cities have a summer limit double that for winter, owing to the far greater difficulty of maintaining low temperatures in summer.

*Milk ordinances in general.*—The original authority for municipal supervision of the milk supply lies in state legislation, either in the form of the city charter or special or general statutes. On this authorization, more or less general in terms, either the city council or the board of health bases a milk ordinance, or a section relating to milk, which is incorporated in a general sanitary code. Of 61 ordinances examined, in which the authority for the municipal legislation was noted, 37 were enacted by the city council and 24 by the local board of health. As a rule, however, the supervision of the milk supply is vested in the health department, regardless of what body passes the ordinance.

The comparative recency of the city milk ordinances under examination is remarkable. Of about 50, the dates of which were given, 19 were passed or took effect in 1907, 10 in 1908, and 1 in 1909, so that practically three-fifths of the whole number were passed and took effect in 1907 and 1908. Many of these, of course, were amendments to or revisions of earlier ordinances, but even this fact indicates that it is only within a comparatively recent period that attention has been given to the subject of local milk control, especially in its more adequate features.

Nearly 50 of the 60 or 65 ordinances examined made either a license or a permit a condition of selling milk. In many of the ordinances the license clauses, with their detailed provisions about how the license must be obtained and in what size and style of letters it should be painted on all milk wagons, took up a large part of the whole ordinance.

One reason, apparently, why milk licenses or permits are so generally required and why so much attention has been given to the conditions under which they will be granted and which must be observed subsequently to avoid forfeiture, is that the whole basis of control of the production and sale of milk has been so generally based on the power of the city to grant and revoke such licenses. Oftentimes the control is based on a general exclusion of all milk and cream not produced under stipulated conditions, quite regardless of whether a license is or is not required.

Some cities appear to make little or no attempt to control milk unless it is produced in the city; or, if produced elsewhere, then not until it is within the city

limits. There seems to be good reason for believing that this restriction of control to operations within the city is generally due more to timidity than to real lack of legislative authority, real or implied. Progressive and aggressive health departments generally base much of their work on implied as well as on specified powers. Otherwise a great mass of state legislation would be required to cover all the many details of local health work, and repeated amendments would be required to bring such legislation into line with the many and rapid changes in the science and art of sanitation and the work of health administration. But however this may be, the effective control of the public milk supply is impossible unless it covers the production of the milk, including the cows and their care, and all its subsequent handling, and unless such supervision recognizes no city lines.

*General and special features of city ordinances and state legislation.*—To make this discussion more concrete, abstracts of some of the features of the state and city legislation collected by the Census Bureau and examined by the writer will be given. The citations are chosen for convenience and force of illustration and are generally but a very small part of the whole ordinance:

*New York, N. Y.*—The milk legislation of the city rests largely on its general prohibition of the sale or bringing into the city, or keeping for sale, any unwholesome, adulterated, skimmed, or watered milk, or milk from sick, diseased, or unwholesomely fed cows. Adulterated milk is defined under nine heads, as follows:

- (1) Milk containing more than 88 per cent of water or fluids.
- (2) Milk containing less than 12 per cent of milk solids.
- (3) Milk containing less than 3 per cent of fats.
- (4) Milk drawn from animals within fifteen days before or five days after parturition.
- (5) Milk drawn from animals fed on distillery waste, or any substance in a state of fermentation or putrefaction, or on any unwholesome food.
- (6) Milk drawn from cows kept in a crowded or unhealthy condition.
- (7) Milk from which any part of the cream has been removed.
- (8) Milk which has been diluted with water or any other fluid or to which has been added, or into which has been introduced, any foreign substance whatever.
- (9) Milk; the temperature of which is higher than 50° F.

The foregoing definitions are significant, both because they cover so much that is essential to a safe milk supply and because they or others much like them are found in a considerable percentage of the ordinances examined in connection with this review. They omit, nor does the ordinance elsewhere contain, a bacterial limit and a provision for tuberculin tests. The rules recognize, and by indirection sanction, the emptying of milk into consumers' receptacles on the public streets. Such pouring exposes milk to contamination by dirt and to possible infection by disease germs. The best practice is to require all milk to be placed in closed and sealed receptacles as soon as feasible after it is drawn from the cow and to keep the receptacles sealed until they are delivered to the consumer.

*Chicago, Ill.*—Under ordinances passed by the city council in 1908 and rules adopted by the health department in the same year, the city of Chicago put itself in the forefront of reform in the methods of milk control. Taken together, the ordinances and rules contain comprehensive and detailed provisions for the production and care of milk, the health and care of the cows, the health of all who handle milk and milk utensils, and for the storage, distribution, and sale of milk.

Milk that is unclean must not be brought into the city, and all milk must be free from disease germs. Unclean milk is defined



as being any milk not produced in accordance with the milk rules of the city. Feeding cows any slops or any refuse from breweries or distilleries, or feeding them any fermented or putrefactive or putrescible matter is prohibited. Cow barns and yards must be kept clean, and no manure may be kept within 25 feet of any stable door or window between December 1 and April 1, nor within 300 feet during the other months of the year.

Each cow must have at least 400 cubic feet of air space and at least 2 square feet of unobstructed window glass, and ample provision for ventilating stables must be made. Stables must be kept reasonably free from flies, and cats and dogs must be kept out.

The rules contain elaborate provisions against allowing persons, suffering from or in contact with consumption, typhoid and scarlet fever, diphtheria, measles, and chicken pox from milking and from handling milk and milk utensils.

Elaborate rules are laid down for the observance of milkers and for the care of milk utensils, in order to exclude dirt and possible infection from the milk.

All water used on dairy farms must be free from dangerous pollution, animal matter, and refuse. An unusual rule is that all water used for washing cans and utensils must be free from nitrites and must not contain over 0.009 part of free or of albuminoid ammonia, nor over 1,000 bacteria per cubic centimeter, nor any pathogenic bacteria or colon bacilli. When typhoid fever occurs on a dairy farm the use of the farm water for washing milk cans or utensils must be discontinued until it has been passed upon by the laboratory of the department of health.

All milk sold must be free from dirt and must not leave a perceptible amount of sediment on a piece of white linen cloth four inches square when one quart of well-mixed milk is strained through it.

Within two hours after it is drawn from the cow all milk should be strained through clean linen or cotton cloth, then cooled to 50° F. It should be kept at that temperature until delivered to consumers.

A bacterial limit of not over 1,000,000 per cubic centimeter from May 1 to September 30, and 500,000 for the balance of the year, is set for all milk on its arrival in the city. On delivery to consumers milk must not contain "an excessive number of bacteria." This vague prohibition is evidently designed to leave the actual number largely to the discretion of the health authorities, but it is definitely provided that milk containing over 3,000,000 bacteria shall not be sold, and that any dealer who sells milk with this number of germs on three successive days shall have his milk excluded from the city until his methods have been investigated and properly regulated by the department of health. The sale of milk containing tubercles, typhoid, diphtheria, and other pathogenic germs or gas-producing micro-organisms is prohibited.

Separate rules governing milk stations and milk stores have been promulgated. These cover much the same ground, so far as applicable, as the rules already outlined. In addition, rules are in force which require that all milk sold in stores where other merchandise is kept for sale must be sold in "tightly closed and capped bottles or receptacles."

The general milk ordinance passed by the city council in April, 1908, contained an important clause relating to the tuberculin test of cows, with pasteurization as an alternative. Subsequent ordinances passed by the city council on July 13, 1908, deal more specifically with these matters. They required the tuberculin test, beginning January 1, 1909, for all cows used to supply (1) milk, cream, buttermilk, or ice cream, (2) butter, and (3) cheese, with an alternative provision for pasteurization during the five years ending January 1, 1914. The ordinance requiring the tuberculin test, and the health department rules governing the details of the test and of pasteurization, are here reprinted substantially in full, as follows:

#### ORDINANCE REQUIRING TUBERCULIN TEST OF COWS.

SECTION 1. No milk, cream, buttermilk, or ice cream shall be sold, offered for sale, exposed for sale, or kept with the intention of selling within the city of Chicago after January 1, A. D. 1909,

unless such milk or cream or the milk or cream contained in buttermilk and ice cream be obtained from cows that have given a satisfactory negative tuberculin test within one year; the cows having been satisfactorily tested shall be marked "tuberculin tested" and shall be numbered and a certificate shall be filed with the division of milk inspection of the department of health of the city of Chicago upon forms furnished by the commissioner of health, giving the number, a brief description of the animal, the date of the taking of said test and the name of the owner. Said certificate shall be signed by the person making such test; provided, however, that from January 1, 1909, for a period of five years, to wit, until January 1, 1914, milk or cream or buttermilk and ice cream made from milk or cream obtained from cows not tuberculin tested or not free from tuberculosis may be sold within the city of Chicago if the milk or cream from said cows is pasteurized according to the rules and regulations of the department of health of the city of Chicago.

SECTION 2. Any milk, cream, buttermilk, or ice cream offered for sale, exposed for sale, or kept with the intention of selling within the city of Chicago, which shall be found within the city in violation of section 1, shall be forthwith seized, condemned, and destroyed by the milk and food inspectors or other duly authorized agents or employees of the department of health of the city of Chicago.

SECTION 3. This ordinance shall be in full force and effect from and after January 1, 1909.

#### RULES REGULATING THE TUBERCULIN TESTING OF COWS.

RULE 1. *Who may make the test.*—Tuberculin tests made on animals supplying the city of Chicago with milk or milk products may be made by licensed graduate veterinarians, federal or state veterinarians, federal, state, or city dairy and milk inspectors, and by persons regularly employed by the Chicago department of health for that purpose.

RULE 2. *The test to be employed.*—The regular injection method of tuberculin testing shall be employed. The temperature shall be taken at least four times on the day preceding the inoculation, and at least six times on the day following the inoculation, at not less than two-hour intervals. A rise of 2 degrees over the average temperature on the day preceding the inoculation shall be considered a positive test. If a rise of from 1½ to 2 degrees is obtained the results shall be considered doubtful, and the animal subjected to a later retest. Animals that have been added to the herds within the last six weeks shall be tested by the ordinary injection test supplemented by Calmette's ophthalmic test, and a positive result with either one or the other shall condemn the animal. The department of health shall have the power to require the retesting of all animals submitted for milk supply by the Calmette ophthalmic method or any other method to be decided on in the future.

RULE 3. *The numbering and tagging of animals.*—All tested animals shall bear an indestructible tag indicating the series, and also the number assigned to the animal. Tags placed by federal, state, and municipal inspectors will designate by abbreviations or otherwise the series represented. Veterinarians supplying the numbered tags must have their initials or some other distinctive mark appear on the tag with the number to indicate the series.

RULE 4. *Statement to be submitted.*—A statement must be filed with the division of milk inspection for every tuberculin-tested animal supplying the city of Chicago with milk or milk products. This statement must indicate the number and series given to the animal, which number and series must correspond with the tag or mark worn by the animal. This statement must also state the age and color of the animal, and any other distinctive marks shown by the animal. In addition, the statement must show the temperature record of the animal on the days preceding and following the test, the date and the exact time of taking these temperatures, and the date and time of making the injection, and amount and kind of tuberculin used; the name of the owner and the signature of the person making the test, together with the official capacity of said person or persons making the test, and their address. The statement submitted shall also indicate the date of the last tuberculin test made upon the animal and the method of making this test, and the length of time that the animal has been in the herd.

#### RULES REGULATING THE PASTEURIZING OF MILK AND MILK PRODUCTS.

The following rules shall regulate the pasteurizing of milk and milk products offered for sale, exposed for sale, or kept with the intention of selling within the city of Chicago, after January 1, A. D. 1908:

RULE 1. *Milk and skimmed milk.*—Milk and skimmed milk shall not contain more than 100,000 bacteria per cubic centimeter from May 1 to September 30, and not over 50,000 bacteria per cubic centimeter between October 1 and April 30.

**RULE 2. Cream and ice cream.**—Cream and ice cream shall not contain more than 200,000 bacteria per cubic centimeter from May 1 to September 30, and not over 100,000 bacteria per cubic centimeter between October 1 and April 30.

**RULE 3. Milk, skimmed milk, buttermilk, cream, and ice cream.**—An original package of pasteurized milk, skimmed milk, buttermilk, cream, or ice cream, exposed to the temperature of the room for forty-eight hours and stoppered with a sterile cotton plug, shall not show evidences of putrefaction after being so exposed.

**RULE 4. Skimmed milk and ice cream.**—Skimmed milk and ice cream shall give a negative test when treated in the following manner:

To 5 cubic centimeters of the pasteurized product add 2 drops of a 2 per cent solution of paraphenylenediamin and 1 drop of a 2 per cent solution of hydrogen peroxide, and agitate.

Not more than a tinge of blue shall be obtained by this test within thirty seconds after mixing.

**RULE 5. Butter.**—Butter shall respond to the following test:

Twenty-five grams of pasteurized butter placed in a small beaker and heated by being placed in water at 60° C., the clear butter fat then poured off and the remaining liquid then diluted with an equal volume of water. The mixture thus obtained is now treated with 2 drops of a 2 per cent solution of paraphenylenediamin and 1 drop of a solution of 2 per cent hydrogen peroxide.

When thus treated, not more than a perceptible blue color shall be obtained within thirty seconds after mixing.

**RULE 6. Pasteurizing temperatures.**—All pasteurized milk, cream, skimmed milk, milk products, and milk and cream used in the production of milk products shall be pasteurized in accordance with the following regulations:

(A) *Continuous pasteurization.*—In all continuous pasteurization the milk and cream shall be heated to a temperature which shall be determined and fixed by the department of health for each machine at a point corresponding to the temperature required to kill 99 per cent of the bacteria and all pathogenic bacteria contained in the raw product. For this determination ordinary raw milk containing in the neighborhood of 3,000,000 bacteria shall be used and the pasteurized product shall be collected as it flows from the cooling apparatus.

All continuous pasteurizers shall be equipped with a feeding pipe which is so constructed that the pasteurizer can not be fed in excess of its normal working capacity; that is, in excess of the working capacity of the machine at which 99 per cent of the bacteria are killed when the required amount of heat is applied.

All continuous pasteurizers operated outside of the city limits, for the production of pasteurized milk and milk products to be sold in the city of Chicago, shall be equipped with an apparatus regulating automatically the supply of steam and heat, so as to correspond with and produce the required temperature of the outflow of the pasteurized product. These automatic thermoregulators shall be accurate and must be approved by the commissioner of health before being installed.

A recording apparatus shall be installed upon all continuous pasteurizers operated within the city limits, so as to record during operation the temperature of the pasteurized product as it flows from the heater. The thermometer of this recording apparatus must be accurate and kept submerged in the milk in such a way that it is not exposed to escaping steam or other heat, except the heated milk.

The records made by this recording thermometer must be accurate and made in a chamber which is kept under lock and key in the control of the department of health.

The automatic thermoregulating and recording apparatus may be combined into one instrument, and it is recommended that all pasteurizers be equipped with both appliances or the combination apparatus.

(B) *Held pasteurization.*—Whenever milk is held during pasteurization in such a manner that the process of pasteurizing is not a continuous one, namely, a continuous flow of milk through the heating or heat retaining chamber, the process shall be designated as "held pasteurization." Such methods of pasteurization and pasteurization appliances or systems installed and used shall be examined and approved by the commissioner of health, or his duly appointed representatives, when all of the following requirements are fulfilled:

1. When the pasteurized product shows that over 99 per cent of the bacteria and all pathogenic bacteria contained in the raw product have been destroyed.

2. When the mechanism of the pasteurizer or pasteurizing system is such that the three important elements, namely, the temperature, time of exposure, and the quantity of milk exposed at one time can be readily kept under control and observation by the department of health

3. When the following conditions are complied with:

A uniform heating to 140° F. maintained for twenty minutes; 150° F. maintained for fifteen minutes; 155° F. maintained for five minutes; 160° F. maintained for one and one-half minutes; 165° F. maintained for one minute.

The time shall be calculated from the period that the entire quantity reaches the required temperature.

**RULE 7. Cooling temperatures.**—The pasteurized product shall be cooled at once to a temperature of 45° F. or less. This cooling shall be so conducted that the pasteurized product is not exposed to the air or other contamination. This cooling apparatus shall be so constructed that it can be readily cleaned and sterilized.

It is generally understood that for five years pasteurization is permitted as an alternative to the tuberculin test, in order to give ample time to test the hundreds of herds and thousands of cows furnishing milk and milk products to Chicago.

*Boston, Mass.*—The conditions under which every cow whose milk is brought to the city is kept must be made known to the board of health, if required, and must be approved by the board, and no other milk shall be brought into the city. No milk shall be sold except from cows which have been examined within a year by a competent authority and shown to be free from diseases dangerous to the public health. Ample provision must be made for washing and sterilizing all dairy utensils and milk containers, and after use all such articles must be cleansed and sterilized before they are used again.

*State of Maryland.*—Under legislation of 1898 all dairymen supplying milk to the cities of this state must register their herds with the state live stock sanitary board. It is the duty of the board named to have the premises of such registered dairymen inspected once a year, without notice. If any inspection discloses unsanitary conditions, the board may prohibit the shipment of milk therefrom until the premises are made to conform with the rules of the board. At the request of any owner of dairy herds the board must furnish a certificate of health to the owner, provided stipulated rules are complied with and that there is no visible sign of disease among the herds. Such certificates are revocable at will. A Maryland law of 1900 sets up various standards and definitions relating to the production and sale of milk.

*Baltimore, Md.*—Various city ordinances, from 1896 to 1908, contain regulations for controlling the milk supply. Some of these prohibit the keeping of any milch cow within the city of Baltimore unless the cow is stabled on ground not less than one-fourth of an acre in extent, all the land not occupied by the stable to be accessible to the cow or cows for exercise and fresh air. Not more than eight cows shall be kept on any such one-fourth acre.

*State of Pennsylvania.*—A general statute of May 16, 1908, penalizes the sale of milk from which the cream has been removed or which has been adulterated; penalizes feeding cows impure food or distillery wastes; and penalizes failure to allow cows free movement in the open air, at pasture, at least four hours a day. Milk subjected to infection from persons or animals so that human life may be endangered, and milk from tuberculous cows or cows suffering from any febrile disease, is declared impure and unwholesome. The tuberculin test is required for all cows from which milk is supplied to cities of the second class.

*Cincinnati, Ohio.*—All cows from which milk is sold must have "good, wholesome, and sufficient pasturage at least twelve hours in each twenty-four hours each day during the months of May, June, July, August, and September of each year."

*Milwaukee, Wis.*—The bureau of milk and food inspection, created by an ordinance of May, 1906, amended in March, 1908, consists of the commission of health, the bacteriologist of the municipal laboratory, the city chemist, and the milk and meat inspectors. The bacteriologist and chemist are appointed by the commissioners under local civil service rules. They must be persons skilled in the sciences of analytical chemistry and bacteriology.

*Minneapolis, Minn.*—Following permissive state legislation, the city councils of this and several other Minnesota cities license milk

dealers after the commission of health has made an investigation and report on the fitness of the applicant and of his milk supply. The tuberculin test is required by the ordinances of a number of Minnesota cities, though it is not specified in the state law.<sup>1</sup>

*Jersey City, N. J.*—Dealers are required by ordinance to furnish lists of the persons and places from which the milk which they sell is taken and to give notice of changes in the same. This is an important regulation, which might well be more generally adopted, and which should be extended to include lists of customers as well. Such lists properly and promptly made and used are invaluable in detecting and averting possible epidemics of milk-borne disease.

*State of Rhode Island.*—State laws require city councils to create departments of milk inspection, to appoint milk inspectors, and to license milk dealers on recommendation of the milk inspectors, all independent of the local health authorities.

*Los Angeles, Cal.*—The sale of pasteurized milk is prohibited unless it is so labeled.

*Worcester, Mass.*—Cows must be examined once a year by a competent authority and certified to be free from all diseases dangerous to public health. Bottles or other milk containers must not be left with any family in which there is known to be any contagious disease, and bottles previously left must not be removed without the consent of the board of health. This provision is not an uncommon one. A preferable rule prohibits the removal of bottles from houses where there are communicable diseases until permitted to do so by the board, whereupon the bottles must be removed and sterilized separately from all other bottles. This plan obviates the objectionable practice of pouring milk from one receptacle to another and perhaps leaving it exposed in the open air.

*Seattle, Wash.*—The inspector of milk is required to publish in the daily newspapers, from time to time, the results of analyses of milk and cream, giving the names of the persons from whom the samples were taken and the percentage of butter fat at each test, or else the average percentage, as deemed best by the inspector; provided, that when the sample is below the standard the percentage shall be published and the average not struck. Certified milk is defined as having an acidity of not over 0.2, or containing not more than 30,000 bacteria, of any kind, per cubic centimeter, and not less than 3.5 per cent of butter fat at time of delivery to consumer. The board of health is authorized to appoint a certified-milk commission and establish rules for certified milk.

*Syracuse, N. Y.*—The sanitary code of February, 1908, prohibits granting a license to any dairy scoring less than 50 per cent as a whole or under 20 per cent in any one feature of the dairy score card of the Bureau of Animal Industry, United States Department of Agriculture. No milk may be sold from any store or shop unless it is in bottles, and all milk bottles used must be filled in a place provided for that purpose and kept at a temperature of not less than 50° F. No milk ticket shall be used more than once.

*Albany, N. Y.*—Health bureau regulations of 1897 prohibit the use of pasteboard or cardboard tickets. Paper coupon tickets are permitted, but must be destroyed after having been used once. These regulations contain other features particularly commendable for rules made as long ago as 1897.

*State of New Jersey.*—The state food and drug act of 1907 fixes a milk standard of at least 12 per cent of total solids, not over 88 per cent of water, and not less than 3 per cent of milk fats. Adulteration and preservatives are prohibited; also milk produced under unsanitary conditions. Cleanliness and freedom from communicable diseases are required.

*Camden, N. J.*—Rules of the board of health adopted in January, 1908, provide that all milk dealers and handlers must be free from tuberculosis. The local health officer must obtain sputum from anyone in the milk business who is suspected of having tuberculosis

and must send the sputum to the state laboratory of hygiene. If the bacteriologist of the laboratory decides that the person whose sputum is examined has tuberculosis, then the consumptive, if a dealer, must quit handling milk; if an employee, then he must be dismissed; otherwise, in either case, the license of the milk dealer concerned must be revoked.

*Wilkes-Barre, Pa.*—An ordinance of 1907 provides that all persons engaged in handling, selling, or delivering milk shall be cleanly in person and clothing and shall not be less than 16 years of age.

*State of Washington.*—State laws compiled to the close of 1905 provide that all persons who sell milk from vehicles in any city (from more than two cows) or from a store must obtain a license from the state dairy commissioner.

*Spokane, Wash.*—A council ordinance of January, 1906, gives the board of health jurisdiction over dairies, and requires the board to employ a bacteriologist. Twice a month the bacteriologist must examine the milk from each dairy doing business in Spokane.

*Butte, Mont.*—A city ordinance of January, 1908, requires the meat and milk inspector to inspect each dairy once every month and to give each dairyman a certificate of health and of the sanitary condition of his dairy once every three months (if conditions warrant it).

*Springfield, Ohio.*—The health code, as passed by the city council in November, 1907, makes it unlawful to sell milk containing pathogenic bacteria.

*Elmira, N. Y.*—The board of health ordinance of March, 1905, adopts the dairy rules given in Farmer's Bulletin 63, of the United States Department of Agriculture, so far as they do not require anything already demanded by the laws of New York.

*Tuberculin-test requirements.*—The widespread and rapidly increasing campaign against tuberculosis which is now being waged is already reflected in milk legislation. In view of the growing interest in the subject and its great importance, it seems advisable to extract from the ordinances and statutes in hand the sections dealing with the tuberculin test.

*Chicago, Ill.*—(See reprint already given in preceding section.)

*Baltimore, Md.*—Section 13 of a city ordinance of April 21, 1896, as given in a compilation of state and city legislation on milk in force June 1, 1908, is as follows:

It shall be the duty of any person owning or having control of cows used for the production of milk for sale or exchange to submit said cows to the tuberculin test for tuberculosis.

*State of Pennsylvania.*—Section 7 of a legislative act relating to the production and sale of milk provides as follows:

On and after the passage of this act, for all milk brought into, or offered for sale in, the cities of the second class, satisfactory evidence shall be furnished to the bureau of health by the producers or dealers that said milk has been produced by healthy cows, and especially that they are free from tuberculosis, which conditions of health shall be determined by examinations and tuberculin tests to be made by the veterinarian who may be employed by the proper authorities of the city. After examinations have been made, the veterinarian shall place upon each animal found by him to be in a healthy condition an ear tag, to be furnished by the bureau of health, and also furnish the said bureau a certificate setting forth that each of said animals is free from disease, is being properly fed, and that the premises occupied by them are in good sanitary condition. Subsequent examinations, tests, and certificates, as aforesaid, may be required by the superintendent, whenever, in his opinion, based upon reliable information, any of said animals are in an unhealthy condition, or the premises occupied by them are in an unsanitary state; and the superintendent, his officers, agents, and experts shall at all times have full and free access to any place or places where such animals are kept, for the purposes aforesaid, where such animals and the milk therefrom are kept, whether such places be within or beyond the limits of such cities, and any person impeding such access shall be guilty of a violation of this act.

<sup>1</sup> As early as 1896 the highest court of Minnesota held that the tuberculin test was within the powers of the cities of the state.

*Milwaukee, Wis.*—A city ordinance of March 30, 1908, contains the following section:

SECTION 24. No person shall bring into the city of Milwaukee for sale, either by wagon, cart, train, or any other kind of vehicle, or keep, have, or offer for sale, or sell in said city, any milk or cream drawn from cows outside of said city, contained in cans, bottles, or packages, unless such cans, bottles, or other packages containing such milk or cream for sale shall be marked with a legible stamp, tag, or impression bearing the name of the owner of such cows from which such milk was drawn, giving his place of business, including name of city, street, and number, or other proper address, and unless the owner or owners of such cows shall, within one year from the passage of this ordinance, file in the office of the commissioner of health a certificate of a duly licensed veterinary surgeon, or of any other person given authority by the state live-stock sanitary board to make tuberculin tests, stating that such cows have been tested with tuberculin and found free from tuberculosis or other contagious diseases. Such certificate shall give a number which has been permanently attached to each cow, and a description sufficiently accurate for identification, stating the date and place of such examination, and such certificate shall be good for one year from the date of its issuance. Such certificate, however, must be renewed annually and filed in the office of the commissioner of health, and each such certificate shall show in each case that the animals from which such milk was drawn are free from tuberculosis or other contagious diseases.

*Minneapolis, Minn.*—The original city ordinance requiring the tuberculin test was passed in 1895 or 1896, and soon afterwards the test requirement was upheld by the highest court of the state. The city council ordinance, approved September 20, 1907, contains the following:

SECTION 9. Upon the filing of any application under this ordinance for a license to sell or dispose of milk in the city of Minneapolis, in case no inspection and test has been made within one year next prior to the date of filing such application, the dairy and dairy herds of the applicant for such license or the dairy and dairy herds of the persons from whom such applicant obtains or is to obtain his milk for sale within said city, and each and every animal of such dairy and dairy herds producing milk for sale in said city, shall be inspected, examined, and tested without unnecessary delay by the veterinarian of the department of health of the city of Minneapolis, or by some duly licensed veterinary surgeon, for the purpose of detecting the presence or absence of tuberculosis and other contagious and infectious diseases, and in making such inspection, examination, and test the person so making the same is hereby authorized to use what is commonly known as the "tuberculin" test as a diagnostic agent for the detection of tuberculosis in such animal or animals so examined and tested as aforesaid. After such inspection, examination, and test of such dairies and dairy herds as hereinbefore provided, each and every animal so examined and tested shall be tagged by the person making such examination and test with a tag duly numbered and of such character as to afford a permanent record of such examination and test and the results of the same as regards the presence or absence of infectious or contagious diseases. The department of health of said city shall furnish all the tuberculin, stationery, and tags necessary and required for making such inspection, examination, and test of dairies and dairy herds, but the actual and reasonable cost of making such inspection, examination, and test, not to exceed fifty cents for each animal examined and tested, and six cents per mile for each mile actually traveled by the veterinarian making such inspection in going to and returning from the place of making such inspection, shall be paid by the applicant for such license to sell milk in the city of Minneapolis and the owner of the dairy and dairy herds inspected as herein provided. All such dairies and dairy herds shall be inspected, examined, and tested as hereinbefore provided at least once every twelve months so long as the milk produced by them shall continue to be sold and distributed within the city of Minneapolis. All moneys received by the department of health and its officers for the inspection of dairies and dairy herds under the provisions of this ordinance shall be accounted for and paid monthly into the city treasury.

*St. Paul, Minn.*—Two sections of a city ordinance approved January 22, 1907, are as follows:

SECTION 9. No person shall bring into the city of St. Paul for sale, either by wagon, cart, train, or any other kind of vehicle, or keep, have, or offer for sale or sell in said city any milk or cream contained in cans, bottles, or packages unless such cans, bottles, and other packages containing such milk or cream for sale shall be marked with a legible stamp, tag, or impression bearing the name of the

owner of the cows from which such milk was drawn, giving his place of business, including name of city, street, and number, and unless the owner or owners of such cows shall first file in the office of the commissioner of health a certificate of a duly licensed veterinary surgeon stating that such cows have been tested with tuberculin and found free from tuberculosis or other contagious diseases. Such certificate shall give a number which has been permanently attached to each cow and a description sufficiently accurate for identification, stating the date, the place of examination, the temperature of the cow or cows at intervals of three hours for twelve hours before the subcutaneous injection of the tuberculin, the temperature at the tenth hour after the injection of the tuberculin, and every three hours after the aforesaid tenth hour for twelve hours, or until the reaction is completed.

SECTION 10. No milk which is watered, adulterated, reduced, or changed in any respect by the addition of water or other substance or by the removal of cream or milk which has been drawn from cows suffering from tuberculosis or any other contagious disease, or milk which has been drawn from cows which have not been inspected by a duly licensed veterinary surgeon and tested by physical examination and the tuberculin test for the purpose of detecting the presence or absence of tuberculosis, shall be brought into the city of St. Paul, or held, kept, sold, or offered for sale at any place in said city, \* \* \*

*Omaha, Nebr.*—Cows suspected of having tuberculosis must be tested, according to the following extract from a city ordinance approved July 11, 1907:

#### TUBERCULIN TEST.

SECTION 3. *Rule 1.*—Whenever the city veterinarian shall find a cow, whose milk is sold or brought into the city of Omaha, afflicted with tuberculosis, or one that from its physical condition he has reason to believe or to suspect has tuberculosis, he shall order the tuberculin test to be made at once on all cows and bulls on the premises, said test to be made by a veterinarian who has been legally authorized to practice his profession in the state of Nebraska.

*Rule 2.*—The veterinarian making the test shall deliver his report in writing as soon as the test has been completed, to the commissioner of health of the city of Omaha, said report to be the original chart of test and signed by the veterinarian making the test, and it shall be unlawful, after five days from said notice by the city veterinarian, for any person, firm, or corporation to sell, offer for sale, or bring into the city limits of the city of Omaha any milk drawn from cows to which the city veterinarian has ordered the tuberculin test applied, except milk from those cows that said test shows are free from tuberculosis.

#### COWS HAVING TUBERCULOSIS.

*Rule 3.*—All cows having been so tested by the tuberculin test and found to have tuberculosis shall be disposed of and the commissioner of health notified in writing by the owner or person in charge of the same of the place and manner of such disposal, and under no circumstances shall the milk of such cows be sold, offered for sale, or brought within the corporate limits of the city of Omaha; and upon failure to dispose of such cow or cows so afflicted the commissioner of health shall at once suspend the license of the owner of such cow or cows; and no milk from any cow kept upon the premises with any cow having tuberculosis shall be sold, offered for sale, or brought into the city of Omaha.

*Penalty.*—Any person, firm, or corporation found guilty of violating rule 2 or 3 of section 3 of this ordinance prohibiting the sale, offering for sale, or bringing into the city milk as therein prohibited, shall be fined in a sum not less than twenty-five (\$25.00) dollars and costs or more than fifty (\$50.00) dollars and costs.

#### COWS TAGGED.

*Rule 4.*—All cows having had the tuberculin test applied shall be tagged in such a manner that the tag shall be permanent, giving the date and result of the test made.

*Penalty.*—Any person, firm, or corporation failing to comply with any part of rules 1, 2, 3, or 4 of section 3, the health commissioner shall, in addition to the other penalties, have power to seize, confiscate, and destroy any or all milk found in the city of Omaha which may have been drawn from said cows or other cows running with them.

*Fall River, Mass.*—Suspected cattle in existing herds, all cattle added to old herds, and the cattle in all new herds established must be tested, according to board of health rules of April 9, 1908:

SECTION 16. Before a license is issued to an applicant for the sale or delivery of milk, skimmed milk, or cream in the city of Fall River, said applicant shall produce to the milk inspector a certificate



(of form prescribed and furnished by the board of health) for every cow whose milk is brought by him or his servants or employees into the city of Fall River, or kept, delivered, or distributed with the intent to sell the same in said city, from a veterinary surgeon licensed to practice in Massachusetts, stating that he has given said cow a careful physical examination, and in his opinion she is free from tuberculosis or any disease dangerous to public health; and further stating that every such cow has placed in one of her ears a tag (of form prescribed and supplied by the board of health), having a number corresponding to a number to be written on the said certificate, unless said cow shall already have in her ear a tag designated by the cattle bureau of this state.

SECTION 17. No cow or bull shall be kept as a part of a dairy herd whose milk or other products or service is to be sold or distributed or used in the city of Fall River until such cow or bull shall have been given a careful physical examination by a veterinary surgeon as hereinbefore mentioned, and all other requirements of the preceding section shall have been complied with. And every animal which fails to successfully pass such examination shall be immediately removed from the herd and reported by the veterinary surgeon making the examination to the board of health; and the product of such animal or the use of such animal shall not be sold or offered for sale or for service in the city of Fall River until permission is given in writing by the board of health; furthermore, such an animal shall not be permitted to be used for dairy purposes either by itself or as a part of a herd whose products are to be sold or offered for sale or for service in the city of Fall River until such animal shall have been tested with tuberculin by a veterinary surgeon, as hereinbefore mentioned, and declared, in his opinion, to be free from tuberculosis or other diseases dangerous to public health, and shall have been tagged as described in section 16.

SECTION 18. No cattle shall be added to any herd, nor shall any new herds be established for the purpose of producing milk, skimmed milk, or cream in the city of Fall River until after they shall have been tested with tuberculin by a veterinarian qualified as set forth in these regulations, and certified by him to be free from tuberculosis or any other disease that might cause the milk or flesh of such an animal to be injurious to public health; excepting such cattle as have been tested with tuberculin within one year by the cattle bureau of this state or a veterinary surgeon acceptable to the board of health; and all such cattle shall have placed in their ear a tag designated by the cattle bureau of this state or the board of health.

*Grand Rapids, Mich.*—The test is demanded by the following portions of a city ordinance, passed and approved on April 29, 1907:

That the owners of all cows who sell milk within the city limits shall secure a metal tag from the milk inspector's department for each cow showing that all the milk cows have been subjected to the tuberculin test, and if there are any cows in the herd which do not pass the tuberculin test, the sale of milk from such cow or cows shall be excluded from the city, and such cow or cows shall be separated from the rest of the herd, and upon order of the milk inspector shall be disposed of. The milk inspector is hereby empowered to cause any cow, from which reaction to the tuberculin test is shown, to be isolated from the herd.

That the milk inspector or his authorized assistant or assistants shall make such tuberculin test according to the rules and regulations of the board of health of the city of Grand Rapids, and the report thereof shall be made upon temperature charts furnished by said board of health. All cows from which milk is sold within the city of Grand Rapids shall be subjected to the tuberculin test under the provisions of this ordinance at least once a year and oftener if so directed by said board of health, and that no test or report made by any person or persons other than the milk inspector or his assistant shall be accepted as a test or report under the provisions of this ordinance.

*Duluth, Minn.*—As at Minneapolis and St. Paul, all licenses to sell milk are granted by the city council, after application to and report by the commissioner of health. A council ordinance approved on December 7, 1904, says:

SECTION 5. Upon the filing of the application with the commissioner of health, as provided in section 2 thereof, said commissioner, or an authorized inspector or veterinary, acting under his instructions, shall proceed, without unnecessary delay, to inspect the dairy and dairy herd of such applicant, or the dairy and dairy herd of the person or persons from whom the applicant obtains or is to obtain his milk for sale or distribution within the corporate limits of the city of Duluth, and it shall be the duty of said commissioner of health to make or cause to be made, under his direction and supervision, an examination and inspection, not only of each and every animal producing milk for sale or consumption within the corporate

limits of said city of Duluth, belonging to or controlled by the said applicant or the person from whom said applicant obtains or is to obtain his milk, but also of each and every cow, heifer, bull, steer or calf over the age of six months in the dairy or dairy herd of such person, for the purpose of detecting the presence or absence of tuberculosis or any other contagious or infectious disease, and said commissioner of health, or his said authorized inspector, acting under his direction and supervision in making such inspection and examination, is hereby authorized to use what is commonly known as the tuberculin test as a diagnostic agent for the detection of tuberculosis.

SECTION 6. After such examination and inspection of the dairies and dairy herds as in the next preceding section provided, an authorized agent of the department of health of the city of Duluth shall tag each and every animal so examined, which tag shall be of such character as to afford a permanent record of such examination, nor shall such tag be altered, mutilated, or removed by any one other than an authorized agent of the health department of the city of Duluth, and the result of the same as regards the presence or absence from an infectious or contagious disease, and immediately thereafter and without undue or unnecessary delay the commissioner of health shall present the application in section 2 hereof provided for to the common council of the city of Duluth, and shall accompany it with a report which shall contain the result of the examination and inspection of the dairy and dairy herd of the applicant, or of the dairy and dairy herd of the person or persons from whom the applicant obtains or is to obtain his milk for sale or distribution within the corporate limits of the city of Duluth; and the commissioner of health shall also state in such report what disposition, if any, has been made by the applicant or the person or persons from whom the applicant obtains or is to obtain his milk of the animals which were found to be affected with tuberculosis or any other contagious or infectious disease, if any there were, and whether or not any animals so diseased are used by the applicant or the person or persons from whom the applicant obtains or is to obtain his milk for the production of milk for sale or distribution for consumption within the corporate limits of the city of Duluth.

SECTION 7. The common council shall thereupon, after proper investigation, whether from a consideration of such report or from other sources, adjudge and determine what applicants may be entitled to obtain a license for the sale or distribution of milk within the corporate limits of the city of Duluth, and shall thereupon by resolution grant the license applied for to such of the applicants as may be, in the opinion of the common council, entitled thereto under the provisions of this ordinance.

*Norfolk, Va.*—Although the following extract from an ordinance of March 12, 1901, seems somewhat indefinite, the test therein mentioned appears to be the tuberculin test, especially as Table 56 indicates that the tuberculin test is required:

Any owner of cows selling milk within the city of Norfolk shall have such cows tested for tuberculosis by a reliable veterinary between September 1 and December 1, of each year, and shall file with said inspector within said time a certificate of said veterinary as to the condition of the cows, and should any of said cows have tuberculosis no milk shall be sold by such owner within the city of Norfolk while in possession of such tubercular cow.

*Yonkers, N. Y.*—Licenses for the sale of milk are required under the provisions of a sanitary code adopted in 1905. Such licenses are "subject to such conditions as may seem best to said board for the preservation of health," etc. Applicants for milk licenses must answer such questions as may be required by the board. Included in the code is a schedule of questions to be asked yearly of all applicants who propose to bring milk into the city from outside its limits. Two of the questions are: Has tuberculin test been applied to herd? If so, when? The code states in this connection:

No herd shall be considered as having had the tuberculin test applied unless chart showing the test of each animal thereof in detail shall have been filed with this board of health, verified by a registered veterinarian, the same to be valid for a period of not more than one year from date of test; a supplementary report to be made for test of each addition to herd.

According to Table 56 the test was not applied in 1907.

*Portland, Me.*—An ordinance of the board of health, enacted June 29, 1897, is as follows:

SECTION 1. No person shall at any time, by himself, his clerk, servant, or agent, directly or indirectly, sell or offer for sale, or keep with intent to sell, any milk or cream within the city of Portland,

or bring the same therein for the purposes of sale, unless the cows from which the same shall have been taken shall have been examined by tuberculin test or otherwise sufficient to determine the physical condition of the cow, applied by some veterinarian approved by this board, and a certificate of such examination, giving the name and residence of the owner or keeper of the cow, and a description sufficient for her identification, and the place and conditions as to the food and drink furnished or to be furnished such cow, and showing that such cow is healthy and free from disease, shall have been filed with the secretary of this board.

SECTION 2. Veterinarians for such examination may be approved and their approval revoked at any time, but their certificates shall remain in force one year and no longer.

SECTION 3. Any violation of the foregoing by-laws by any person or corporation shall be deemed a misdemeanor, and upon conviction thereof such person or corporation shall be punished by a fine of not more than \$50, and all by-laws upon the subject to which these by-laws relate heretofore ordained by this board are hereby revoked.

*Fort Wayne, Ind.*—A city ordinance of 1907 prohibits the sale of milk "drawn from any cow which has not been shown to be free from tuberculosis by the tuberculin test." This test must be made "at least once a year." Any cow which, in the opinion of the department of health, reacts in a positive manner, shall be, if ordered by such department, killed by the owner of the same.

*Butte, Mont.*—A general health ordinance, passed by the city council on December 4, and approved by the mayor on December 5, 1907, contains the following:

SECTION 158. All cows from which milk is sold shall be tuberculin tested at least twice each year, under the direction of the department of health, and in case any cow shall be found to be affected with tuberculosis the department of health shall report same to the state live stock sanitary board.

According to Table 56, the test was not applied in 1907, but, as will be seen, the ordinance cited was not enacted until the close of that year.

*Mobile, Ala.*—Tuberculin-test requirements are more detailed in this city than in many cities, as will be seen from these extracts from a city ordinance approved September 26, 1907:

SECTION 517. (a) No person, firm, or corporation shall sell, deliver, or transport, or cause to be sold, delivered or sold in the city of Mobile any milk or cream unless such milk or cream has been obtained from dairies, all of the cows of which are healthy and free from any disease, and all of the cows of which, or such number as may be designated by the milk inspector of the city of Mobile, shall have been tested with tuberculin for tuberculosis by the milk inspector, or by other persons, such as the board of health may direct.

(b) All cows showing a rise of temperature of two and one-half degrees within fourteen hours after the injection of tuberculin are condemned, and shall be branded on the right hip by the milk inspector, or his assistants, with a hot iron bearing the designation "C."

(c) All dairy cows tested for tuberculosis by the milk inspector may be tagged by him with a metal tag in the ear, which tag shall bear a serial number. No tag shall be removed from any cow by any person except on written permission from the milk inspector.

(d) All condemned cows shall be removed by the owner from the dairy, within twelve hours after being branded as above, to a place which shall be at least one mile from the dairy, and which shall be approved by the milk inspector, and no cow shall be removed from such place unless notice of the same be given to the milk inspector by the owner, giving the location of the place to which she is to be removed, or if she is sold, giving the name and address of the buyer; and no condemned cow shall be carried to or remain in any dairy supplying milk or cream to the Mobile milk or cream market.

(e) No condemned cow shall be sold unless the buyer be notified by the owner that she is condemned.

(f) No one shall milk a condemned cow in any place other than in an open field, and milk obtained from such cows shall be drawn directly to the ground and not into a pail.

(g) No person shall release, or cause to be released, from the barns any cow for a period of twenty-four hours, or such portion thereof as the milk inspector may designate after notice from said inspector that he desires to test said cows; and it shall be the duty of any person holding a permit under this ordinance to enforce this regulation upon such persons as may assist him in the maintenance thereof.

(h) The milk inspector of the city of Mobile, or his assistants, shall have the right to test with tuberculin any dairy cows which he desires, and no person or persons shall interfere in any way with the

inspector, or his assistants, in the testing or branding of the cows in such manner as he desires.

(i) Any person injecting tuberculin into any cow used for dairy purposes in the city of Mobile, or within seven miles of the same, shall furnish written notice of such injection to the milk inspector within twenty-four hours after such injection, stating the owner of the cow, and, if one is present, the serial number of the tag in the ear.

(j) No milk shall be sold from any dairy farm containing a cow which has been injected with tuberculin by a person other than the milk inspector, unless written notice has been given to the milk inspector by the owner of the cow.

(k) All dairymen having a permit to sell milk in the city of Mobile shall furnish to the milk inspector, within twenty-four hours after any time that he has tested the cows of such dairymen for tuberculosis, an affidavit stating that such cows have not been injected with tuberculin, or tested for tuberculosis in any way during the previous three months.

SECTION 518. *Fee for testing.*—A fee of fifty cents for each cow shall be paid by the owner to the tax collector of the city of Mobile for testing the cow with tuberculin for tuberculosis, provided that if a cow shall be retested, the fee must not be charged oftener than once in twelve months.

*Superior, Wis.*—A council ordinance, approved June 29, 1907, provides as follows:

SECTION 7. The board of health of said city, the health officer, or any person appointed or designated by him or them, shall have the right at any time to enter upon the premises where cows shall be kept and examine the barns, premises, food, milking utensils, and all things that may in any way be sources of contamination or infection of such dairies or milk, and to take samples of such milk and to make such tuberculin or other tests of such animals and premises as may be desired: *Provided* such tuberculin test shall be made only by a veterinary surgeon who is duly registered as provided by section 1492 of the Wisconsin statutes.

SECTION 7a. That whenever the tuberculin test shall have been made of any cows by an inspector of the health department a certificate of a veterinary surgeon is furnished to the health officer that such test has been made, it shall be tagged by the health department and a register kept of the same, together with the date of such tests, and no cows shall be sold in the city of Superior or shipped into or in any way brought into the city to be used for milk purposes without the same having been tested within one year prior to such date and satisfactory proof of such tests having been made and furnished to the health officer.

No person shall sell milk in the city of Superior drawn from cows that are kept outside the city of Superior unless such cows and the premises and utensils shall be kept and be in compliance with and according to the requirements of this ordinance, and such cows shall have been tested by the tuberculin test within one year and satisfactory proof of such testing furnished to the health officer of said city.

*Sacramento, Cal.*—Nearly the whole of a brief milk ordinance approved by the mayor on May 16, 1905, is devoted to the tuberculin test. The main sections follow:

SECTION 1. Any person, firm, corporation, or association engaged in the sale or delivery of milk in the city of Sacramento shall first obtain permission to sell or deliver the same from the milk, food, and market inspector of the city of Sacramento, and said milk, food, and market inspector of the city of Sacramento shall not grant permission to any person, firm, corporation, or association to sell or deliver milk in said city without examining the milk to be sold or delivered, and without first making a thorough investigation of the dairy from which said milk is produced.

SECTION 2. It shall be the duty of the milk, food, and market inspector to inspect each and every dairy supplying milk for human consumption to the public in the city of Sacramento as to the health of the animals and general sanitary condition of the surroundings, and if said milk, food, and market inspector shall, upon examination, find any animal which shows symptoms of the disease known as "tuberculosis," he shall cause the same to be tested with tuberculin, according to the rules and regulations of the United States Bureau of Animal Industry, and if he shall find said animal suffering from said disease, he shall not issue any permit to any person, firm, corporation, or association owning said dairy to sell or deliver milk in the city of Sacramento, and if such permit has already been granted to such person, firm, corporation, or association, he shall immediately revoke such permission so granted to the person, firm, corporation, or association conducting the dairy at which said animal is located from selling or delivering milk in said city of Sacramento.

SECTION 3. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by a fine not exceeding \$300, or by imprisonment in the city jail not exceeding ninety days, or by both such fine and imprisonment.

A meat, provision, and milk ordinance passed in 1896 contains more extended regulations for the production and sale of milk and appears to have been in force in 1907.

*La Crosse, Wis.*—Portions of a council ordinance passed and approved in May, 1908, and published on May 25, 1908, provide for the tuberculin test as follows:

SECTION 2. From and after the first day of November, 1908, no milk or cream shall be sold, or delivered or peddled from any wagon, sleigh, or other vehicle, or by hand, nor sold from any store, depot, house, or other place within the limits of the city of La Crosse, without a certificate in writing signed by the health officer of said city having first been issued to such person, firm, or corporation, or in case of any person, firm, or corporation buying milk or cream from another for the purpose of resale within the limits of the city of La

Crosse without a certificate having issued to the person, firm, or corporation from whom said milk or cream is purchased. \* \* \*

SECTION 4. In order to obtain a certificate as hereinbefore provided, every person, firm, or corporation owning or leasing or in the possession of milch cows from which milk is drawn and sold, or offered for sale, within the limits of the city of La Crosse, shall have all said cows, and all cattle running with said cows in the same herd, tested by the tuberculin process to ascertain the existence or nonexistence of tuberculosis among said cattle; and before any such certificate shall issue, the health officer of the city of La Crosse shall be furnished by each and every person, firm, or corporation above referred to with a statement issued and signed by a competent and reliable person, the said health officer being the sole judge of such competency and reliability, that the said herd has been tested within one year previous to said application for tuberculosis and is free from the same. \* \* \*

The tuberculin test was not applied in 1907, according to Table 56, but this was prior to the enactment of the ordinance quoted above.

## DESCRIPTION OF GENERAL TABLES.

TABLE 1.

*Date of incorporation as a city.*—Under this head are given (1) the dates when the different municipalities were first organized as cities under general provisions of state law or by special charter, and (2) the dates of the latest organization under new general laws or special charters. Frequently the laws or charters have been amended or revised, and the census agents in some instances have experienced difficulty in determining whether given changes should be reported merely as modifications of the first organization, or as a new organization of the municipal corporation. The Census Office has not been able to devote sufficient time to the study of this problem to determine accurately in all cases the date of the latest incorporation, but it may be safely assumed that the time of the last important or complete reorganization of a municipality is shown in the table. The date of the first organization as a city corporation is more easily ascertained and in most instances is correctly given.

*Population and area.*—This table gives, for each of the 158 cities included in the report, the population enumerated at the Federal censuses of 1890 and 1900 and the estimated population for 1905, 1906, and 1907. 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 where territory has been 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 employing 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 and Oakland, Cal., Seattle, Tacoma, and Spokane, 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 7 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, 1907, subdivided wherever possible into land and water areas.

TABLE 2.

*Summary of transactions, by divisions of governments and funds.*—As stated in the introduction to this report,<sup>1</sup> the organization of cities for local self-government differs greatly, e. g., in some instances all city functions are performed through a single municipal corporation, while in others the work is divided among several independent governing bodies. To procure comparable statistics for cities with such diverse organization it is necessary to collect reports from many local governments other than the city corporation. The local governments included in this report, together with their several separate funds, are shown in Table 2 under the head "city, and divisions and funds of its government." When the city corporation is the only local government, the several funds are designated immediately below the name of the city, as in the case of New York; when several additional governmental divisions or bodies are here included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago.

For cities of the latter class the funds of each civil division are shown subordinate to the division to which they belong and a subtotal is presented for each governmental unit, together with a grand total for all divisions opposite the name of the city. The different governmental units shown in Table 2 as coordinate

<sup>1</sup> See "Differences in local governmental organizations," page 11.



with the city corporation have power to levy taxes and to incur indebtedness, and, with the possible exception of the counties referred to in the following paragraph, each of these local governments, though independent of the city corporation, exercises municipal functions.

In 7 of the cities of over 300,000 population a percentage of the county receipts, payments, and cash balances—based on the ratio between the assessed valuation of the city and that of the county—has been included with the figures for the city corporation and other local governments. This treatment seemed desirable because in the remaining 8 cities of Group I the original county organization had lost its identity from the standpoint of financial administration, this function having been absorbed by the constantly expanding city corporation. The addition of the county figures places the cities of Group I on a more nearly comparable basis than heretofore existed. In making comparisons involving the cities of over 300,000 population, however, it should be borne in mind that for 1907 county receipts, payments, and cash balances have been added to the city figures in Chicago, Pittsburg, Cleveland, Buffalo, Detroit, Cincinnati, and Milwaukee.

Of the independent local governments reported, the school districts are the most important and numerous, being reported in 69 cities; park districts are found in 4 cities; sanitary districts in 2 cities; poor districts in 1 city; a port improvement district in 1 city; and a bridge district in 1 city. Six cities each show two or more different kinds of independent districts. There is no material change since 1906 in the number of independent local governments reported, a new park district being reported for Tacoma, Wash., and a new bridge district for Portland, Me.; while the omission of the poor district in Scranton, Pa., and the addition of the school district in Kalamazoo, Mich., are due to changes in the method of reporting rather than to changes in governmental organization.

When there were several independent school districts within the limits of one city corporation a report was procured from each district, but the reports are consolidated into a single total in 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 constitute the total payments of the city for public schools. The city corporation may also expend money for sanitation, parks, poor relief, port improvements, or bridge construction in addition to the payments for the same purposes by these independent districts. The transactions of all independent districts are analyzed and their payments or receipts added to the corresponding payments or receipts of the city corporation in making up the other financial tables of this report; thus, payments of an independent school district and of the

city corporation for school expenses will be consolidated in Division VI of Table 5, and all payments for school outlays will appear under that head in Table 9.

As subordinate to each governmental unit, Table 2 shows those funds which are kept wholly separate from other funds and whose transactions are recorded by city officials in independent systems of accounts. An exception is made in the case of sinking, investment, and trust funds which are always shown separately, whether the city officials record the transactions of these funds with other city transactions or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 2 indicates the number of separate accounting systems or sets of records from which census agents must procure data in order to make a full report of the financial transactions of municipal governments. A large number of funds, as in New Orleans, La., and Louisville, Ky., indicates that many municipal transactions are not under a central accounting control and that accountability must be divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within the control of one accounting system and when one official is given the power and is held responsible for its proper conduct. In Washington, D. C., the Federal Government shares the administration and cost of municipal affairs with the District government, which fact in part accounts for the large number of funds in that city.

The term "general treasury" is applied to the principal system of accounts or that one over which the city auditor or comptroller exercises authority. The term "cash in transit" refers to a transfer of cash between departments or divisions of government, which transaction has been entered on the books of one department but not on 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 as to the date when the fiscal years close. These differences complicate the work of showing comparable statistics, especially in cities which have several independent divisions of government closing their accounts on different dates. In Ohio and a few other states the statutes fix a uniform date for the close of the fiscal years of all city corporations. A uniform fiscal period for all cities in Massachusetts is urged in the first report of the state bureau of statistics on "the cost of municipal government in Massachusetts." Every state should have a law establishing a uniform fiscal year for its cities.

For some cities the cash reported as on hand at the beginning of 1907 differs from that shown in the report for 1906 as on hand at the close of that year.

Such differences may be due to: (1) Changes in the fiscal year, (2) inclusion of funds omitted from former reports, or (3) errors on the part of city officials or census agents.

TABLE 3.

*Payments and receipts classified by character.*—The aggregate payments and receipts are segregated in Table 2 into those to or from the public, and those between city departments, enterprises, or funds. In Table 3 each of these main classes of payments or receipts is further subdivided, the transactions with the public being given under two heads so as to show those for "meeting governmental costs" separately from those which are merely incidental to the conduct of the city's business, while interdepartmental payments and receipts are classified to show the character of the transactions.

*Payments for meeting governmental costs*<sup>1</sup> are the net amounts of money which the cities pay or expend for meeting those costs essential to the conduct of their business—later subdivided and defined as expenses, interest, outlays, and decrease in debt—while *receipts for meeting governmental costs* are the net amounts received from the public for the purposes of government, after making deductions for receipts in error and other duplications. In its previous reports the Bureau of the Census has given the name "corporate" to such payments and receipts, but since that term did not readily convey the intended meaning it has been thought best to substitute the more significant term "for meeting governmental costs."

The payments to and receipts from the public included under the heading *for all other purposes* are of three distinct classes, called by the Bureau of the Census, (1) counterbalancing payments and receipts, (2) payments for and receipts from investments, and (3) payments and receipts as agent or trustee. (These terms are discussed in full on page 27.)

In the following table the several subdivisions of these three classes of payments and receipts are shown, together with the numbers of the main tables of this report, in which the several classes of transactions are presented:

<sup>1</sup> For a full discussion of terms, see page 26.

TABLE I.—Summary of payments to and receipts from the public other than those for meeting governmental costs: 1907.

CHARACTER OF PAYMENTS AND RECEIPTS.	PAYMENTS.		RECEIPTS.	
	Table in which shown.	Amount.	Table in which shown.	Amount.
Total.....		\$305,649,023		\$300,793,798
Counterbalancing:				
1. Errors.....	5 7 8 9	1,444,836 13,546 13,362 136,334	11 14 15 16 17	1,218,528 46,235 8,411 315,956 267,394
2. Refunds in correction of errors.....	18 8	1,856,739 391,478	18	1,608,078
3. Accrued interest.....	21 22 23	12,473 614 35,443	16	440,719
4. On account of indebtedness..	10	249,044,603	10	249,044,603
5. Sales of real property.....	9	1,588,357	18	1,598,357
6. Insurance.....	9	95,360	18	95,360
Investment:				
7. Public trust funds.....	21	2,356,674	21	878,023
8. Investment funds.....	22	219,679	22	376,959
9. Sinking funds.....	23	5,408,337	23	2,556,239
Agency or trust:				
10. Other civil divisions.....	18	21,893,443	18	21,923,062
11. Private trusts.....	19	20,834,797	19	20,154,709
12. Nonmunicipal public trusts.	20	292,948	20	261,075

<sup>1</sup> In connection with receipts from privileges.

<sup>2</sup> In connection with receipts from special assessments.

In the census reports for former years the payments and receipts above shown have been referred to as "temporary," but this term, like "corporate," has been discarded because it was not sufficiently descriptive to be generally understood or adopted.

*Transfer or nominal payments and receipts* are transactions between two divisions, departments, offices, or funds of the city government. (For full discussion, see page 27.) These interdepartmental payments and receipts are subdivided into four classes: (a) *Service transfers*, which are payments for public utilities furnished by a municipal enterprise, or for services performed by one department, enterprise, or office for another; (b) *interest transfers*, which are payments to a municipal fund by a division of the city government as interest on city bonds or other city securities held by the fund, or payments to a division of government by a fund as accrued interest on city securities purchased; (c) *investment transfers*, which are payments for securities purchased by one fund from another, or for city bonds or other obligations issued by a division of the city government to a fund; and (d) *general trans-*

fers, which include all transactions between departments, offices, or funds not associated with the performance of services, the purchase of securities, or the payment of interest thereon. Service, interest, and investment transfers are summarized in the following tables, which give the numbers of the main tables of this report showing these transfers:

TABLE II.—Summary of service transfers: 1907.

CLASS OF PAYMENTS.	Table in which shown.	Amount.	CLASS OF RECEIPTS.	Table in which shown.	Amount.
Total.....		\$4,693,338	Total.....		\$4,723,011
General and special service expenses..	5	3,712,288	General revenues..	11	165,702
Expenses of municipal service enterprises.....	6	34,715	Revenues from municipal service enterprises.....	13	2,081,114
Expenses of public service enterprises.....	7	176,881	Revenues from departmental services.....	14	1,310,335
Expenses of invested funds.....	7	172,804	Revenues from special assessments.....	15	35,428
Outlays.....	9	585,459	Income of invested funds.....	16	39,286
Allowance for depreciation of municipal service enterprises.....	6	11,191	Revenues from public service enterprises.....	17	1,079,955
			Allowance for depreciation of municipal service enterprises.....	18	11,191

<sup>1</sup> Indicated in footnotes to main table.

TABLE III.—Summary of interest transfers: 1907.

PAYMENTS.	Table in which shown.	Amount.	RECEIPTS.	Table in which shown.	Amount.
Total.....		\$10,917,566	Total.....		\$10,917,852
Interest allowed on value of municipal service enterprises.....	6	15,990	All interest (including allowance on value of municipal service enterprises, receipts by invested funds, and accrued interest on securities sold to funds).....	16	10,917,852
Interest on securities held by funds.....	8	10,790,175			
Accrued interest on investments.....	21	2,391			
Accrued interest on investments.....	23	109,010			

TABLE IV.—Summary of investment transfers: 1907.

PAYMENTS.	Table in which shown.	Amount.	RECEIPTS.	Table in which shown.	Amount.
Total.....		\$101,623,284	Total.....		\$101,648,784
Redemption of securities held by funds.....	10	38,925,659	Redemption or sale of securities held by—		
Securities purchased by—			Public trust funds.....	21	540,286
Public trust funds.....	21	1,121,091	Investment funds.....	22	67,565
Investment funds.....	22	55,867	Sinking funds.....	23	45,610,775
Sinking funds..	23	61,520,667	Securities issued to funds.....	10	55,430,158

Of the \$62,697,625 paid by the funds as investment transfers, \$55,430,158 represents bonds or other securities purchased at the time of their original issue by the city, while the balance represents the transfer of investments between the sinking, investment, or public trust funds.

TABLE 4.

*Payments and receipts for meeting governmental costs.*—Table 4 shows the principal classes of payments and receipts for meeting governmental costs, the aggregates of which are given in Table 3 and the details in Tables 5 to 17. These payments and receipts have been called "corporate" in previous reports, but, for reasons stated in the text for Table 3, that term is no longer used. The purpose of Table 4 is to present for each city a summary of those transactions which affect its financial condition—all counterbalancing, investment, trust, and nominal payments and receipts having been eliminated. This table may be called a "general" or "principal" summary (as described on page 29 under "accounting summaries") and presents an analysis of the city's payments and receipts for meeting governmental costs considered in their entirety, while the following tables present the details therefor.

The several classes of payments and receipts shown in Table 4 are fully defined on pages 22 and 23, and may be here briefly described as follows:

*Expenses* are the accrued costs, paid or payable, incurred in the maintenance and operation of the government and business undertakings of the cities.

*Interest* is the accrued cost, paid or payable, incurred by cities in the use of credit capital.

*Outlays* are the accrued costs, paid or payable, of lands and other properties and improvements, more or less permanent in character, which are used by municipalities in the exercise of their governmental functions or in connection with their business undertakings.

The *payments or receipts on account of debt* given in Table 4 are the excess of payments to, over receipts from, the public on account of debt—or vice versa—and measure the net decrease or increase in city obligations held by the public.

The *revenues* of municipalities are the amounts of money or money's worth provided or obtained by them for meeting their costs of government, and are derived from (1) the exercise of the governmental powers of taxation and police control; (2) donations and grants for governmental uses; (3) the perform-

ance of services or the furnishing of materials for compensation; and (4) the operation or management of the productive enterprises, investments, and properties of the government.

The several subdivisions of expenses and revenues are defined in the introduction to this report and also in the text descriptive of the tables giving the details of payments for expenses and receipts from revenues.

In Table 4 of this report, payments for expenses of municipal service enterprises—i. e., those undertakings which are maintained solely for public purposes, as lighting streets, and do not serve private consumers—are presented separately, while in previous reports they were merged with payments for “general expenses.” A further slight change is made in that interest is classified as coordinate with expenses rather than as a subdivision thereof as formerly.

As the per cent distribution of payments and receipts for meeting governmental costs is given in Table 33, no discussion of this important analysis is needed here.

In computing the payments for outlays shown in Table 4, 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 investment, which had been acquired by means of outlays previously reported, and correspond to those receipts of a commercial enterprise which result from the conversion of one form of capital asset into another. Hence such receipts 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 payments on account of debt shows that 30 of the 158 cities reported payments for reduction of debt in excess of receipts from new debt obligations incurred. In 1906, 53 out of 158 cities and in 1905, 63 out of 154 cities reported net payments for reduction of debt. In most cities reporting net receipts from debt, the loans were made in order to construct public improvements, for which the payments, as shown in the column for “outlays,” are greatly in excess of the net receipts from debt. For very few cities does the amount of such receipts reported represent much more than 50 per cent of the payments for outlays.

*Excess of payments or of receipts.*—The last four columns of Table 4 correlate, or “strike a balance between,” payments and receipts for meeting governmental costs. Three bases of study are presented: (1) The excess of payments for revenue expenditures—that is, expenses, interest, and outlays, over receipts from revenues, or the reverse; (2) the excess of receipts from revenue over payments for expenses; and

(3) the excess of payments for revenue expenditures over receipts from commercial revenues—that is, receipts from the performance of services or the furnishing of materials for compensation. In all of these comparisons, it should be borne in mind that *payments* and *receipts* are given and not accrued current expenses, interest, outlays, and revenues. The relative merits of studies based respectively on payments and receipts and on accruals may be disregarded for the present, since too small a number of cities keep their accounts on the basis of accrued revenues and expenses to justify the Census Bureau in adopting that basis for its statistics. Table 4 is deficient in that it does not show the cash balances available for meeting governmental costs at the beginning and the close of the year. A deficit in the receipts from revenue for the current year might, for some cities, be largely or wholly offset by a free cash balance at the beginning of the year.

An *excess of payments for revenue expenditures over receipts from revenues* indicates that during 1907 payments for the costs of government exceeded receipts from revenues. This excess is sometimes referred to in governmental finance as a “revenue deficit” or “deficit in revenue receipts.” Such a term may be correctly used in governmental business in referring to the excess of expenses, interest, and outlays over revenues, since all such costs must even ually be met from revenues, while in private finance outlays are always chargeable against capital receipts. In governmental business, however, good financial management may demand that a part of the cost of new work be distributed, by means of loans, over a series of years. Thus all outlays are not necessarily chargeable against the revenues of the *current* year.

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, 119, or 75.3 per cent, show an excess of payments for revenue expenditures over revenue receipts, while in 1906, only 57.6 per cent, and in 1905, 62.3 per cent, showed such an excess. The 119 cities showing revenue deficits in 1907 include 13 of the 15 in Group I, 23 of the 39 in Group II, 34 of the 47 in Group III, and 49 of the 57 in Group IV. With the exception of Camden and Hoboken, N. J., each of the 119 cities with a revenue deficit in 1907 had sufficient revenues to meet its expenses and interest, so the deficits may be considered as due to payments for improvements and additions.

If the expenditures and revenues of those cities showing an excess of revenue receipts over revenue

expenditures are excluded from consideration, the percentage of revenue expenditures not met from revenues was 23.1 for the cities of Group I, 12 for those of Group II, 16.3 for those of Group III, and 15.1 for those of Group IV. The percentages are exceptionally large for New York city in Group I; for Seattle, Wash., in Group II; for Trenton, N. J., Wilmington, Del., Camden, N. J., New Bedford, Mass., Oakland, Cal., Yonkers, N. Y., and Schenectady, N. Y., in Group III; and for Altoona, Pa., Passaic, N. J., Jacksonville, Fla., Wichita, Kans., Galveston, Tex., New Britain, Conn., and Oklahoma City, Okla., in Group IV. 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 all cities combined 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. Twenty cities report net receipts from debt, yet do not show revenue deficits. On the other hand, 11 cities show revenue deficits, yet do not report net receipts from debt. It is evident, however, that the excess of costs over revenues must be met either from loans or from accumulated revenues; and while an analytical summary of 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 meet the costs of government.

An *excess of receipts from revenues over payments for revenue expenditures* is the converse of the excess discussed above and indicates that during 1907 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 future period, or for making improvements.

Of the 158 cities reported, 39 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 1906, 67 out of 158 cities, and in 1905, 58 out of 154 cities reported a similar revenue surplus.

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 1907, 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.

An *excess of receipts from revenues over payments for expenses and interest* is shown for 156 of the 158 cities. This excess 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.

An *excess of payments for revenue expenditures over receipts from commercial revenues* 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 public service 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 1907.*—Appended to Table 4 is a summary of payments and receipts from 1902 to 1907 for those 148 cities of over 30,000 population which have been included in the census reports on statistics of cities for all of the years named. In this summary the payments and receipts from 1902 to 1906 are adjusted to the classification employed for 1907, so that they may be comparable for the six years. The payments and receipts presented in this summary, with the exception of those on account of interest and indebtedness, include certain counterbalancing payments and receipts 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 1907, while payments for expenses of invested funds and of public service enterprises, and those on account of debt, have fluctuated. Receipts from each class of revenues have steadily increased during the six years, with the exception of a slight decrease in receipts from interest between 1903 and 1904, while receipts on account of debt have fluctuated greatly. The extraordinarily large receipts on account of debt in 1904 and 1907 are due principally to debt incurred in those years by New York city.

Table V shows the payments for expenses and interest and outlays and the receipts from revenues for each year from 1902 to 1907, together with the percentages of increase over 1902. The fluctuations in payments and receipts on account of debt are so great that no attempt is made to present percentages for these figures.

TABLE V.—Summary of payments for revenue expenditures and of receipts from revenues, 1902 to 1907, with per cent of increase over 1902.

YEAR.	PAYMENTS FOR REVENUE EXPENDITURES.				RECEIPTS FROM REVENUES.	
	Expenses and interest.		Outlays.		Amount.	Per cent of increase over 1902.
	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.		
1907.....	\$452,560,186	35.1	\$238,965,393	86.6	\$569,205,651	35.5
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	183,456,119	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 1907 in every item shown in the table, while in each case the largest annual increase is that from 1906 to 1907. During the period covered by the table, the rates of increase in expenses and interest and in revenues have been practically equal, so that the ratio of one to the other is the same at the end of the period as at the beginning. The percentage of increase in outlays is two and one-half times as great as that for revenues, showing that a rapidly increasing amount of municipal improvements and extensions must be met from loans. As shown in Table V, the excess of revenues over expenses and interest in 1902 was sufficient to pay for 67 per cent of all outlays, while in 1907 such excess would pay for only 49 per cent of the outlays.

TABLE 5.

*Payments for general expenses and special service expenses.*—In Table 5 are presented statistics showing the payments for (1) general expenses, i. e., those expenses incurred by cities in the exercise of their general 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 compensation therefor, and (2) special service expenses, i. e., those expenses 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 from payments for general expenses.

Since general expenses are by far the most important single class of costs of municipal government, comprising about 50 per cent of the total (as shown in Table 33), they are given in Table 5 in sufficient detail to show the relative expense of the several departments and branches of work in each city, and to provide for comparisons of the expense for a given object in one city with the corresponding expense in other cities. The Bureau of the Census has been striving to perfect its classification of municipal expenses, but it realizes the imperfections which still exist in its statistics. The adoption by many cities of the census classification has done much to standardize the reports on expenses, but until all cities adopt a functional arrangement of accounts it will be impossible to make a perfect analysis and distribution of the costs of government.

The cash disbursements for services and supplies for municipal service enterprises were included in Division VIII of Table 5 for 1906, but are given separately in Table 6 for 1907. The cost of the service furnished—based whenever possible on the value of services rendered and of materials and supplies consumed, together with allowances for interest on the value of the plant and for depreciation—is, however, tabulated under the appropriate head of Table 5. Thus, the actual payments for operating a municipal street lighting plant are included in Table 6, while the cost of the service is tabulated under "street lighting" in Table 5.



*Classification by division of city government paying.*—In the columns headed "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 which exercise some function ordinarily exercised by the city government itself. The latter column also includes for 7 cities of Group I a portion of the county payments, these payments being included in order to put the 15 largest cities on a more nearly comparable basis (see text on Table 2). The "other divisions of the government of the city" are as follows: Chicago, Ill., park and sanitary districts and county government; Philadelphia, Pa., poor districts; Pittsburg, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, Milwaukee, Wis., and Denver, Colo., county governments; Portland, Oreg., Port of Portland, Peoria and Springfield, Ill., pleasure, driveway, and park districts; Tacoma, Wash., park board; and Portland, Me., bridge district.

Of the payments by independent school districts, a small amount—less than 1 per cent—was paid for other than educational purposes and hence is tabulated under appropriate heads of Divisions I to V of the classification by departments, offices, and accounts. 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 docks are tabulated in Table 7 as expenses of a public service enterprise.

This classification of payments for expenses by division of government paying has been presented for three years. During this period the percentage of total expenses paid by independent school districts has increased from 9.2 per cent in 1905 and 9.6 per cent in 1906 to 11.1 per cent in 1907. The number of cities reporting independent school districts was 65 in 1905, 67 in 1906, and 69 in 1907. The percentages paid by other divisions of the government for the three years can not be accurately ascertained since the 1905 figures erroneously include, as stated in the report for 1906, many accounts and funds belonging to the city corporation, and, further, the 1907 figures include county payments not reported for the former years.

*Classification by payee.*—Under the head of payments to the public classified by "character" are shown as the costs of government the amounts paid in the final settlement of expenses, while the amounts paid on duplicate bills and other erroneous claims are shown as payments in error. Under the head of payments to public classified by "object" are shown as salaries and wages the amounts paid to persons in the direct employ of the city whether employed and paid by the year, month, or day. Payments for work done by contract are included with payments for supplies

and all other purposes under the title "miscellaneous objects." The percentage of all payments to the public for general expenses formed by payments for salaries and wages changed but little during the four years 1904 to 1907, being 68.4 per cent in 1904, 68.8 per cent in 1905 and 1906, and 68.5 per cent in 1907.

*Classification by departments, offices, and accounts.*—Payments for general and special service expenses are shown for 1907 under the same classification of departments, offices, and accounts as was used for 1906. The only change from 1906 in the method of reporting is the omission from Division VIII of payments for municipal service enterprises which, as stated above, are reported for 1907 in Table 6.

Of the payments for charities and corrections, the amount shown in the column headed "all other" under "insane in institutions" includes the following payments to other civil divisions and to private associations:

TABLE VI.—Payments to other civil divisions and to private associations on account of the insane: 1907.

City number.	CITY.	Total.	To other civil divisions.	To private associations.
	Total.....	\$858,183	\$781,622	\$76,561
1	New York, N. Y.....	268	268	.....
2	Chicago, Ill.....	28,780	28,780	.....
3	Philadelphia, Pa.....	163,780	163,780	.....
4	St. Louis, Mo.....	21,873	21,873	.....
5	Boston, Mass.....	1,681	1,681	.....
6	Baltimore, Md.....	158,657	121,385	37,272
7	Pittsburg, Pa.....	6,013	6,013	.....
8	Cleveland, Ohio.....	21,257	21,257	.....
10	San Francisco, Cal.....	1,792	1,792	.....
11	Detroit, Mich.....	16,299	16,299	.....
12	Cincinnati, Ohio.....	7,912	58	7,854
14	New Orleans, La.....	27,215	.....	27,215
15	Washington, D. C.....	295,832	295,832	.....
21	St. Paul, Minn.....	956	956	.....
23	Rochester, N. Y.....	111	111	.....
33	New Haven, Conn.....	25,414	25,414	.....
41	Fall River, Mass.....	134	.....	.....
45	Cambridge, Mass.....	2,711	2,711	.....
47	Hartford, Conn.....	29,565	25,582	3,983
48	Lowell, Mass.....	41	41	.....
51	Bridgeport, Conn.....	14,235	14,235	.....
56	Lynn, Mass.....	241	241	.....
57	New Bedford, Mass.....	238	238	.....
75	Waterbury, Conn.....	11,534	11,497	37
82	Charleston, S. C.....	419	419	.....
83	Portland, Me.....	10,314	10,314	.....
127	Chelsea, Mass.....	463	463	.....
129	Newcastle, Pa.....	2,911	2,911	.....
130	Salem, Mass.....	712	712	.....
131	Newton, Mass.....	1,625	1,625	.....
140	New Britain, Conn.....	5,067	4,867	200
155	Taunton, Mass.....	133	133	.....

In the classification by "departments, offices, and accounts," the aggregate for each of the eight main groups of departments is considered fairly accurate, but the figures for some of the individual objects of expenditure are imperfect; for example, under "highways" the expenses of maintaining and repairing street pavements, curbing, or sidewalks in some instances can not be separately reported at the present time and are included with some other highway expenses. Other items causing especial difficulties in classification are the city engineer's office, street cleaning, and snow removal. Street cleaning is performed in some cities by an independent department

but in most cities by the health or street department, in which case a separate statement of the expense of street cleaning is difficult to make. So far as the objects of expenditure here mentioned are concerned, it must not be inferred that blanks in Table 5 necessarily indicate no expenses for these purposes.

The per capita averages and the per cent distribution of payments for general and special service expenses are given for groups of departments and for several of the most important departments in Tables 34 and 35. A discussion of these subjects is therefore presented in connection with those tables.

With the rapid extension of municipal functions and undertakings, changes must necessarily be made in any scheme which classifies city departments and offices according to function. Of new forms of municipal activity which have recently grown to large proportions and which have no appropriate place provided in the census classification, mention may be made of the protection and care of trees. In some cities forestry departments have been organized to care for trees in city parks and streets and in private grounds, giving especial attention to the destruction of injurious insects and other tree pests. The cost of work on trees in private grounds is frequently charged against the property owners, sometimes in the form of special assessments and sometimes as bills for serv-

ices. Payments for forestry departments are reported, for lack of a more appropriate place, under "miscellaneous protection of life and property," together with other payments for care of trees which are not charged to the park department or some other regular department. Payments for drinking fountains and city clocks, which are reported by many cities, do not come under any specific head of Table 5, and are, therefore, tabulated in Division VIII, "miscellaneous." These facilities are maintained for the comfort and convenience of all the citizens, and if the payments therefor were sufficiently large, a separate division would be required for reporting them. In this class belong also payments for public comfort stations, which are being constructed and maintained by an increasing number of cities. The cost of these, for the present, is reported under "miscellaneous sanitation." The census classification of these items—and of hospitals, as pointed out in the text on Table 5 for 1906—is tentative and will be modified as their functions become well established or their cost becomes of sufficient importance to justify separate divisions.

In Savannah, Augusta, and Macon, Ga., Mobile, Ala., and Jacksonville, Fla., the schools are under county control, and the expenses of schools for the cities can not be accurately shown. However, the amounts expended by the county in maintaining schools for the cities have been estimated as follows:

TABLE VII.—ESTIMATED PAYMENTS FOR EXPENSES OF SCHOOLS IN SPECIFIED CITIES: 1907.

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.	
63	Savannah, Ga. ....	\$121, 185	\$4, 500	\$1, 177	\$89, 838	\$3, 900	\$4, 639	\$15, 400	\$360	\$1, 371
107	Augusta, Ga. ....	87, 009	3, 000	1, 169	53, 950	9, 546	8, 747	7, 347	500	2, 750
108	Mobile, Ala. ....	78, 905	3, 785	382	49, 554	1, 134	15, 126	8, 067	512	335
133	Jacksonville, Fla. ....	76, 013	2, 400	1, 124	36, 770	2, 165	15, 769	13, 911	450	3, 394
147	Macon, Ga. ....	94, 801	3, 400	1, 868	58, 485	3, 613	14, 608	10, 800	315	1, 712

*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 1906, 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 7. All payments to the state for interest are tabulated in Table 8, and all payments on account of sinking funds are tabulated in Table 10, "payments and receipts on account of debt." The following table shows the amounts of these special payments to the state, except those on account of the metropolitan waterworks, which are presented in the text for Table 7:

TABLE VIII.—*Payments by Massachusetts cities to the state on specified accounts: 1907.*

## ON ACCOUNT OF ARMORIES.

City number.	CITY.	Total.	For sinking fund.	For interest.
	Total.....	\$113,691	\$44,733	\$68,958
5	Boston.....	38,164	13,757	24,407
29	Worcester.....	5,792	1,822	3,970
41	Fall River.....	8,554	3,502	5,052
45	Cambridge.....	10,292	4,907	5,385
48	Lowell.....	7,401	3,381	4,020
56	Lynn.....	4,907	1,900	3,007
57	New Bedford.....	9,582	3,337	6,245
58	Springfield.....	6,430	2,731	3,699
61	Lawrence.....	6,040	2,863	3,177
62	Somerville.....	3,869	1,614	2,255
89	Holyoke.....	3,231	1,411	1,820
90	Brockton.....	1,784	616	1,168
127	Chelsea.....	2,744	999	1,745
132	Haverhill.....	2,063	860	1,203
144	Fitchburg.....	2,838	1,033	1,805

## ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.

City number.	CITY.	Total.	For sinking fund.	For interest.
	Total.....	\$254,066	\$210,871	\$43,195
5	Boston.....	179,088	151,415	27,673
41	Fall River.....	19,941	15,719	4,222
45	Cambridge.....	12,572	11,300	1,272
57	New Bedford.....	849	820	29
90	Brockton.....	15,613	12,053	3,560
121	Malden.....	3,924	3,600	324
131	Newton.....	11,535	8,139	3,396
132	Haverhill.....	6,518	4,200	2,318
154	Everett.....	4,026	3,625	401

## ON ACCOUNT OF METROPOLITAN SEWERS.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$483,507	\$65,676	\$293,887	\$123,944
5	Boston.....	254,346	28,012	167,392	58,942
45	Cambridge.....	64,323	13,536	31,547	19,240
62	Somerville.....	37,576	7,175	16,721	13,680
121	Malden.....	20,965	4,039	9,413	7,513
127	Chelsea.....	17,400	3,013	7,023	7,364
131	Newton.....	74,512	7,307	55,747	11,458
154	Everett.....	14,385	2,594	6,044	5,747

## ON ACCOUNT OF METROPOLITAN PARKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	FOR MAINTENANCE.			
					Parks.	Boulevards.	Nantasket beach.	Wellington bridge.
	Total.....	\$771,731	\$118,832	\$382,570	\$222,261	\$35,879	\$11,586	\$603
5	Boston.....	579,317	85,057	289,142	171,680	24,488	8,950	.....
45	Cambridge.....	51,181	7,533	25,572	14,910	2,389	777	.....
56	Lynn.....	25,638	3,769	12,802	7,539	1,135	393	.....
62	Somerville.....	33,991	8,822	14,996	7,906	1,570	412	285
121	Malden.....	18,477	2,856	9,082	4,450	1,539	232	318
127	Chelsea.....	13,940	2,105	7,043	3,318	1,301	173	.....
131	Newton.....	33,964	6,337	16,162	9,597	1,368	500	.....
154	Everett.....	15,223	2,353	7,771	2,861	2,089	149	.....

TABLE 6.

*Payments for expenses of municipal service enterprises.*—In former Census reports these payments have been included with those for departmental expenses in Table 5. Realizing the need for more accurate accounting for municipally owned enterprises and of

more complete statistics in reference to the cost of operation, the Census Bureau has prepared separate tables showing the transactions of such enterprises.

No exact statement of the cost of furnishing street lights or of any other service performed by municipal enterprises can be made until more cities make allowances for depreciation in the value of their plants. Table 6 has been prepared with the hope that a separate statement for these enterprises will assist in emphasizing the need for more complete and reliable city records. The Census Bureau realizes that there are doubtless many undertakings in addition to those shown in Table 6 which would be included in a complete report.

TABLE 7.

*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 for municipal uses where such cost is reported separately. 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 report of many cities, and the small amounts reported for others.

*Payments for expenses of public service enterprises.*—Under this head the Bureau of the Census includes the payments for the expenses of those departments or offices of a city which are organized for the purpose of providing the public, or the public and the city, with some utility. Enterprises organized mainly for the purpose of furnishing the city with some public utility or with some service which most cities obtain from private enterprises are classed as "municipal service enterprises" and are reported in Table 6. The report for 1907 includes for Milwaukee, Wis., a payment of \$33,527, for the expenses of the public service enterprises of Milwaukee county, which were not included in the previous reports of the census on statistics of cities.

Table 7, as presented for 1907, differs from the corresponding table in the special report for 1906 in that the payments for the care and administration of general real estate are omitted therefrom. These costs for 1907 are included in Table 5. This change in classification is deemed desirable because such real estate is, as a rule, acquired incidentally through purchases at tax sales, or is held after having been purchased for some particular use, and that purpose has been abandoned. The receipts from real estate so acquired and held are usually small, a fact which shows that the properties were not acquired for purposes of investment nor for the purpose of being operated as public service enterprises. Receipts from rents of real



The toll bridges reported for New York are the Brooklyn and Williamsburg bridges, which yield nearly \$400,000 in tolls as shown in the text for Table 17.

The items shown in the column "miscellaneous" were for the following purposes: Chicago, Ill., general real estate; Boston, Mass., ferries with the exception of \$18,012 in the column "all other," which was for rapid transit subways and tunnel; Cincinnati, Ohio, leasehold rents; New Orleans, La., Public Belt Railroad with the exception of \$5,160 in the column "salaries and wages," which was for sugar sheds; Portland, Oreg., dredges; Wilmington, Del., paving plant for which a detailed report could not be secured, and which possibly should be classified as a municipal service enterprise and included in Table 6; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Dallas, Tex., fair park; Augusta, Ga., canal; Racine, Wis., artesian well.

TABLE 8.

*Payments for interest on debt obligations.*—The payments for interest included in Table 8 are limited to those charged to expenses. Payments for interest charged in the city accounts to outlays are included in Table 9, and are reported separately in the text for that table. Included in this table are certain payments of counties containing cities of Group I, for which counties no similar payments have been shown in previous Census reports. Payments referred to were as follows: Chicago, Ill., \$344,092; Pittsburg, Pa., \$212,128; Cleveland, Ohio, \$68,863; Buffalo, N. Y., \$32,302; Detroit, Mich., \$73,936; Cincinnati, Ohio, \$103,496; and Milwaukee, Wis., \$20,901.

Of the total amount of interest payments, 94.4 per cent was borne by the city corporations, 2.4 per cent by school districts, and 3.2 per cent by other independent divisions.

The aggregate of all interest payments charged to expenses was \$71,256,717. Of this amount, \$10,790,175 represents mere transfers, or amounts of money 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 constitutes municipal assets. The total amount paid to the public was \$60,466,542. There was received during the year as accrued interest on city bonds sold and in correction of payments in error \$404,840, leaving \$60,061,702 as the net expenses for interest, all paid to outside holders of city securities, and free from duplication of payments and receipts. The payments in error later corrected by refunds aggregated \$13,362, as follows: Newark, N. J., \$35; Minneapolis, Minn., \$7,183; Kansas City, Mo., \$800; Bridgeport, Conn., \$14; Somerville, Mass., \$2,112; Harrisburg, Pa., \$70; Holyoke, Mass., \$20; Mobile, Ala., \$1,940; Atlantic City, N. J., \$561; and Elmira, N. Y., \$627.

In the classification of interest according to loans on which paid, 70.2 per cent of the total gross payments was interest on loans for general purposes; 4.6 per cent on special assessment loans; and 25.2 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.

In addition to the classes of data presented in the table of interest payments for 1906, Table 8 for 1907 shows per capita payments for interest, the average rates of interest paid on the different classes of loans, and the highest and lowest rates on all loans. The annual interest charge for the 158 cities increased during the year by \$6,680,225, or 10.3 per cent; for the cities of Group I the per cent of increase was 12.4; for Group II it was 4.3; for Group III, 7.3; and for Group IV, 7.3.

The highest average interest rates in each group of cities were as follows: Group I, 4.1 per cent in Chicago, Ill., Cleveland, Ohio, Milwaukee, Wis., and New Orleans, La.; Group II, 5.4 per cent in Denver, Colo.; Group III, 5.5 per cent in Tacoma, Wash.; and Group IV, 5.6 per cent in Birmingham, Ala. The lowest average rates were found in Washington, D. C., of Group I, 3.2 per cent; Providence, R. I., of Group II, 3.6 per cent; Hartford, Conn., of Group III, 3.6 per cent; and Binghamton and Elmira, N. Y., of Group IV, 3.6 per cent.

A study of the table shows that interest rates vary more or less in different parts of the country. Three ranges in the average rates are found to correspond approximately with three continuous belts of territory, as shown below:

(a) Average interest rates 3.2 to 4 per cent. The territory north of the Potomac river and east of the state of Ohio contains 71 cities of over 30,000 population; of these 46 report rates within the range stated, and 25 report higher rates as follows: 7 cities, 4.1 per cent; 2 cities, 4.2 per cent; 9 cities, 4.3 per cent; 2 cities, 4.4 per cent; 2 cities, 4.5 per cent; 2 cities, 4.6 per cent; and 1 city, 4.7 per cent.

(b) Average interest rates 4.1 to 4.7 per cent. The territory including Ohio, Virginia, North and South Carolina, Georgia, Kentucky, Missouri, Nebraska, Montana, and all states within these limits and northward to the Canadian border contains 57 cities of over 30,000 population; of these 43 report average rates ranging from 4.1 to 4.7 per cent, while 8 report average rates ranging from 3.2 to 4 per cent, and 6 report average rates above 4.7 per cent.

(c) Average interest rates 4.8 to 5.6 per cent. The territory including Florida, Alabama, Tennessee, Arkansas, Kansas, Colorado, Washington, and all states south contains 30 cities of over 30,000 population; of these 22 report average rates within the range indicated, while 3 report rates falling within range (a), and 5, rates falling within range (b).

It may be noted that the cities of New Jersey and New Hampshire, which geographically are situated in the territory in which the rates of range (a) prevail, report for the most part rates which fall within range (b); and that the cities of Louisiana and Utah, situated in the territory in which the rates of range (c) prevail, report rates falling within range (b), while the cities of California, which is situated in the same belt of territory, report rates falling within range (a). Little space can be spared for the discussion of these anomalous cases, but it appears probable that the lower interest rate in California cities is connected with their limited debt. The gross indebtedness of San Francisco is less than half as great as that of the city of Group I reporting the next smallest indebtedness; and comparison of the statistics for the 4 California cities with those for the 4 other Pacific slope cities—after allowing for the uncertainty of per capita figures for 6 out of these 8 cities—shows that the highest per capita indebtedness, gross or net, for a California city is lower than the lowest for a northern Pacific city. The Massachusetts cities showing high average interest rates, together with Woonsocket, Yonkers, Schenectady, Jersey City, and Paterson, report at the same time large revenue loans outstanding, and Table 8 shows that interest rates are generally higher on loans of this character. The same explanation can not be put forward, however, in the case of other New Jersey cities with high interest rates, nor of any Pennsylvania city. Finally, a number of the cities which are situated in the territory where the rates of range (b) prevail, but which report rates within range (a), are cities of large population.

TABLE 9.

*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 9 presents in greater detail information such as was shown in Table 8 of the special report for 1906, and presents also a classification of outlays by division of government by which such payments were made. This table includes certain outlays of counties containing cities of Group I, for which payments of a similar character have not heretofore been shown in Census reports, as follows: Chicago, Ill., \$2,449,463; Pittsburg, Pa., \$853,176; Cleveland, Ohio, \$383,840;

Buffalo, N. Y., \$251,672; Detroit, Mich., \$34,958; Cincinnati, Ohio, \$163,512; and Milwaukee, Wis., \$54,249.

Payments reported in the column "other divisions of the government of the city" for Chicago, Ill., were made by park districts, \$2,668,064; sanitary district, \$1,449,324; Cook county, \$2,449,463. Payments shown in this column for other cities were made by the following divisions of government: Pittsburg, Pa., by Allegheny county; Cleveland, Ohio, by Cuyahoga county; Buffalo, N. Y., by Erie county; Detroit, Mich., by Wayne county; Cincinnati, Ohio, by Hamilton county; Milwaukee, Wis., by Milwaukee county; Portland, Oreg., by Port of Portland; Peoria, Ill., by pleasure, driveway, and park district; Tacoma, Wash., by Metropolitan Park Board; Portland, Me., by Portland Bridge district; and Springfield, Ill., by pleasure, driveway, and park district.

The purposes of outlays reported in the column "for all other purposes" under "paid or payable from special assessments," are shown in Table XI. In 1904, 25.2 per cent of the total outlays were paid or payable from special assessments; in 1905, 21.4 per cent; in 1906, 23.5 per cent; and in 1907, 24.5 per cent.

TABLE XI.—*Payments for outlays, paid or payable from special assessments included in column "for all other purposes," Table 9.*

City number.	CITY.	Total.	Water-supply systems.	Parks.	Trees in parks and streets.	Lake Shore protection.
	Total.....	\$1,522,403	\$972,814	\$540,984	\$6,605	\$2,000
2	Chicago, Ill.....	209,034	129,594	79,440	.....	.....
13	Milwaukee, Wis.....	30,329	30,329	.....	.....	.....
17	Minneapolis, Minn..	578,338	199,629	377,796	913	.....
21	St. Paul, Minn.....	32,021	28,653	3,368	.....	.....
23	Rochester, N. Y.....	127	.....	.....	127	.....
24	Kansas City, Mo.....	4,275	.....	.....	4,275	.....
26	Denver, Colo.....	74,650	.....	74,650	.....	.....
30	Seattle, Wash.....	382,157	382,157	.....	.....	.....
80	Tacoma, Wash.....	187,329	187,329	.....	.....	.....
94	Altoona, Pa.....	6,761	6,761	.....	.....	.....
109	Topeka, Kans.....	5,730	.....	5,730	.....	.....
125	Superior, Wis.....	1,290	.....	.....	1,290	.....
145	Racine, Wis.....	2,000	.....	.....	.....	2,000
148	Joliet, Ill.....	8,362	8,362	.....	.....	.....

The classification of payments to the public by object is designed 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.

Payments reported in the column "all other" under "protection of life and property" were made for combined police and fire alarm systems, electrical departments or bureaus, levees, subways and conduits for wires, department of public safety, recorder of deeds, register of deeds, retaining walls, piling and planking river banks, together with other measures for guarding against damage by lake or river, and life boats.

Those reported in the column "all other" under "health conservation and sanitation" were for the following purposes: Public comfort stations, drainage of low lying lands, and construction of creek walls as sanitary measures.



Those reported in the column "all other" under "highways" were made for the improvement of bays, rivers, and harbors, boulevard, viaduct, steps to hill tops, and stone crusher.

The payments reported in the column "miscellaneous" under the heading "groups of departments, offices, and accounts" were for the following purposes: Pittsburg, Pa., soldiers' memorial hall, \$96,616, and real estate, \$2,287; Cincinnati, Ohio, memorial, \$55,340, and fair ground building, \$842; Washington, D. C., property yard; Seattle, Wash., land for stables and shops; Portland, Oreg., interest charged to outlay for which the purpose was not reported; Richmond, Va., Jamestown Exposition building, \$10,000, and miscel-

neous real estate, \$5,000; Saginaw, Mich., deep wells for drinking water; and Superior, Wis., wells.

Municipal service enterprises reported in column "all other" were as follows: New York, N. Y., asphalt repair plant, \$21,346, and high pressure water system, \$2,148,628; Chicago, Ill., municipal waterworks shops, \$15,108; St. Louis, Mo., industrial school bakery; Pittsburg, Pa., Columbus, Ohio, and Topeka, Kans., asphalt repair plants; Auburn, N. Y., quarry and stone crusher; and Fort Worth, Tex., paving plant.

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

TABLE XII.—PAYMENTS FOR OUTLAYS FOR PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER" IN TABLE 9: 1907.

City number.	CITY.	Total.	Docks, wharves, and landings.	Subways for pipes and wires.	Public halls.	Rapid transit subways and tunnels.	Toll bridges.	Irrigation works.	Miscellaneous.
	Aggregate.....	\$19,809,561	\$6,520,841	\$236,907	\$137,782	\$4,143,137	\$8,565,291	\$7,724	\$197,879
1	New York, N. Y.....	16,826,520	15,763,003			2,512,830	8,550,687		
4	St. Louis, Mo.....	47,476	47,476						
5	Boston, Mass.....	1,630,307				1,630,307			
6	Baltimore, Md.....	874,574	647,344	227,230					
14	New Orleans, La.....	155,910							155,910
21	St. Paul, Minn.....	79,560			79,560				
23	Rochester, N. Y.....	17,842			17,772				70
26	Denver, Colo.....	431						431	
30	Seattle, Wash.....	1,001	1,001						
31	Memphis, Tenn.....	1,600	1,600						
38	Portland, Oreg.....	22,592	9,075						13,517
59	Troy, N. Y.....	565	565						
60	Oakland, Cal.....	4,830	4,830						
67	Peoria, Ill.....	17,952	17,952						
74	Elizabeth, N. J.....	400	400						
76	Salt Lake City, Utah.....	7,293						7,293	
85	Dallas, Tex.....	23,254							23,254
92	Saginaw, Mich.....	40,450			40,450				
107	Augusta, Ga.....	5,661	533						5,128
129	Newcastle, Pa.....	2,756		2,756					
140	New Britain, Conn.....	316		316					
146	Auburn, N. Y.....	6,605		6,605					
152	Sacramento, Cal.....	27,062	27,062						
157	La Crosse, Wis.....	14,604					14,604		

<sup>1</sup> Includes "ferries" which could not be segregated from total.

The outlays shown in the above table in the column "miscellaneous" were for the following purposes: New Orleans, La., Public Belt Railroad; Rochester, N. Y., school lunch rooms; Portland, Oreg., dredges; Dallas, Tex., fair park; Augusta, Ga., canal.

Where payments for interest on debts incurred for construction work are made before the completion of the work, they are classified as "outlays," if so charged on the city books. Table 9 includes interest payments charged to outlays for the following cities: New York city, \$162,299; Boston, Mass., \$184,402; Baltimore, Md., \$73; Detroit, Mich., \$2,285; Los Angeles, Cal., \$275; Seattle, Wash., \$4,204; Portland, Oreg., \$889; South Omaha, Nebr., \$120; and Rockford, Ill., \$48. In some of these instances it is doubtful if the interest should have been charged to outlays.

TABLE 10.

*Payments and receipts on account of debt.*—Of the payments and receipts shown for the cities of Group I, certain amounts were on account of debt of

counties containing those cities. Such payments and receipts are shown for 1907 for the first time in Census reports. The amounts thus included are as follows: Chicago, Ill., payments, \$1,835,292, and receipts, \$3,401,865; Pittsburg, Pa., payments, \$18,282, and receipts, \$718,407; Cleveland, Ohio, payments, \$161,239, and receipts, \$109,224; Buffalo, N. Y., payments, \$147,827, and receipts, \$427,733; Cincinnati, Ohio, payments, \$171,770; and Milwaukee, Wis., payments, \$80,350.

Of the total payments for the redemption or cancellation of debt, \$9,606,373 was paid by independent school districts, \$7,037,814 being paid by cities of Group I, \$964,831 by those of Group II, \$685,179 by those of Group III, and \$918,549 by those of Group IV. The receipts of independent school districts on account of debt obligations issued aggregated \$11,770,521, of which \$7,373,628 was reported by cities of Group I, \$1,785,548 by those of Group II, \$1,257,891 by those of Group III, and \$1,353,454 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 \$38,925,659, or 13.3 per cent of the total debt payments, as compared with a corresponding percentage of 10.7 for 1906. These funds purchased 12.9 per cent of the debt obligations issued by the several cities, the total of such purchases, \$55,430,158, being shown in the table as investment transfer receipts. This percentage shows a decrease from that for 1906, which was 13.8.

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, 128 increased and 30 decreased their indebtedness during the fiscal year 1907. The amount received from the issue of debt obligations was greater than the amount expended in their redemption and cancellation by \$137,396,847, this amount representing the net increase of debt for the cities reported in 1907.

In Table 9 it is shown that in 1907 the expenditures of the cities for outlays, exclusive of payments in error, aggregated \$243,980,964. This amount exceeds by \$106,584,117 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, 43.7 per cent was paid out of current revenues, or out of those nonrevenue receipts—as from the sale of real property and from insurance—which are especially applicable to meeting outlays. A comparison of the details of Table 10 with those of Table 9 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 all permanent improvements by loans. In this respect the American cities offer a marked contrast to the cities of Great Britain.

TABLE 11.

*Receipts from general revenues.*—General revenues consist of those compulsory or voluntary contributions of private individuals or corporations which are levied or collected to defray the general costs of government, but which are not conditioned upon the performance of any specific service to the individual contributor. In the report for 1907 the Census includes, for the first time, certain receipts of counties containing cities of Group I, as follows: Chicago, Ill., \$3,284,160; Pitts-

burg, Pa., \$1,706,098; Cleveland, Ohio, \$1,161,038; Buffalo, N. Y., \$982,662; Detroit, Mich., \$737,874; Cincinnati, Ohio, \$1,630,849; and Milwaukee, Wis., \$736,668. In Table 11 the receipts from general revenues of the various cities are classified by the division of the government of the city receiving, by character, and by source.

The greater portion of the general revenue receipts of cities was received by the "city corporations," 86.4 per cent being received by city corporations, 9.7 per cent by school districts, and 3.9 per cent by "other divisions of the government of the city." The receipts from local governments reported under the last-named head are from the following sources: Chicago, Ill., park districts \$3,353,184, sanitary district \$2,098,160, and Cook county \$3,284,160; Philadelphia, Pa., poor districts; Pittsburg, Pa., Allegheny county; Cleveland, Ohio, Cuyahoga county; Buffalo, N. Y., Erie county; Detroit, Mich., Wayne county; Cincinnati, Ohio, Hamilton county; Milwaukee, Wis., Milwaukee county; Denver, Colo., Denver county; Portland, Oreg., Port of Portland; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure, driveway, and park districts; Tacoma, Wash., Metropolitan Park Board; and Portland, Me., Portland Bridge district.

Column 6 shows the amount of general revenue receipts that were later refunded because erroneously collected. For two cities, however, there are included with these receipts service transfer receipts by one division of the government of the city from another, the amounts of these transfers being shown separately in footnotes.

*Classified by source.*—The proportion of revenue derived from the different sources varies widely. In most cities the greater part of the annual revenue is derived from general property taxes. Business licenses constitute a much larger proportion of the total revenue of southern cities than of the northern. Table XIII shows the per cent distribution of receipts from general revenues for the cities reported in 5 Northern states, 4 Southern states, and 1 Western state, as follows:

TABLE XIII.—Per cent distribution of receipts from general revenues in cities of specified states: 1907.

STATE.	TAXES.			LICENSES AND PERMITS.			Fines and forfeits.	SUBVENTIONS, GRANTS, AND GIFTS.	
	General property.	Special property and business.	Poll.	Liquor licenses and taxes.	Other business licenses.	Dog licenses, general licenses, and permits.		From other civil divisions.	From private individuals.
Massachusetts..	82.8	8.2	1.7	5.3	0.2	0.2	0.5	0.3	1.0
New York.....	85.5	4.6	.....	6.0	0.5	0.4	0.6	1.7	0.8
Pennsylvania..	79.7	0.2	0.5	7.8	1.4	0.6	0.7	8.4	0.7
Ohio.....	81.9	.....	.....	13.0	0.5	0.5	0.4	3.5	0.3
Iowa.....	85.9	.....	.....	8.5	0.7	0.2	2.1	2.6	.....
Virginia.....	75.4	3.9	0.2	6.4	10.0	0.4	0.7	2.9	0.1
Georgia.....	71.2	1.3	0.5	7.8	12.5	0.5	4.7	1.8	0.1
Alabama.....	48.8	.....	.....	12.2	27.4	0.8	5.6	5.1	0.2
Louisiana.....	77.4	.....	0.7	7.2	4.8	0.4	0.7	4.3	4.4
California.....	70.3	.....	.....	11.1	3.9	0.9	1.1	12.2	0.4

To illustrate the variation in the per cent distribution of receipts from these sources as shown by the individual cities of the ten states given in Table XIII,

the highest and lowest percentages for the cities of those states are presented in Table XIV, as follows:

TABLE XIV.—VARIATION IN PER CENT DISTRIBUTION OF RECEIPTS FROM GENERAL REVENUES FOR THE CITIES OF SPECIFIED STATES: 1907.

STATE.	TAXES.						LICENSES AND PERMITS.						FINES AND FORFEITS.		SUBVENTIONS, GRANTS, AND GIFTS.			
	General property.		Special property and business.		Poll.		Liquor licenses and taxes.		Other business licenses.		Dog licenses, general licenses, and permits.				From other civil divisions.		From private individuals.	
	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.	High-est.	Low-est.		
Massachusetts.....	90.9	65.8	17.8	3.8	4.3	0.7	15.1	.....	0.4	0.1	1.4	.....	1.1	0.1	0.9	0.1	18.7	.....
New York.....	89.7	79.1	4.9	0.4	.....	.....	12.9	3.5	0.9	0.1	0.6	.....	1.6	(1)	4.7	1.5	0.8	0.1
Pennsylvania.....	86.9	65.7	0.6	0.2	4.4	.....	19.5	1.8	5.1	0.3	1.9	0.2	2.0	0.1	9.5	5.8	1.2	.....
Ohio.....	89.4	77.3	(1)	.....	.....	.....	17.4	5.1	1.0	0.1	1.1	(1)	1.2	0.2	4.9	2.9	0.5	.....
Iowa.....	88.8	83.2	.....	.....	.....	.....	11.6	7.3	0.8	0.4	0.3	0.1	3.2	0.2	2.9	2.3	.....	.....
Virginia.....	86.5	58.4	9.9	.....	0.3	0.2	10.2	3.9	17.4	5.2	0.5	0.4	0.8	0.4	2.9	2.8	0.2	0.1
Georgia.....	77.1	64.3	2.6	.....	0.7	.....	14.0	2.8	15.4	10.2	0.4	.....	6.3	1.9	3.5	.....	0.4	.....
Alabama.....	61.2	38.3	.....	.....	.....	.....	16.2	7.9	29.0	25.6	1.1	0.4	7.1	3.1	8.7	.....	0.8	.....
Louisiana.....	77.4	77.4	.....	.....	0.7	0.7	7.2	7.2	4.8	4.8	0.4	0.4	0.7	0.7	4.3	4.3	4.4	4.4
California.....	73.7	63.4	.....	.....	.....	.....	14.1	7.9	4.4	3.6	1.2	0.5	2.4	0.6	20.8	6.7	0.6	.....

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

*General property taxes.*—Receipts from general property taxes are reported in the table under the two heads "original levies" and "penalties and collectors' fees." Receipts from specific levies of general property taxes are not presented separately in this table, but the levies therefor are shown in the discussion of Table 29. 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. 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 15 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, \$44,088; Hartford, \$297,732; Bridgeport, \$19,060; Waterbury, \$7,221; New Britain, \$8,125.

*Delaware.*—Wilmington levies a special property tax of \$1 on each horse and each mule in the city, the amount received being \$933.

*District of Columbia.*—In the city of Washington there was collected as business taxes the sum of \$577,266, as follows: From 4 per cent taxes on gross earnings of street railway companies, \$156,363; of savings banks, \$5,041; of telephone companies, \$39,809; and of electric light companies, \$43,030; from a 5 per cent tax on gross earnings of gas companies, \$94,150; from a 2 per cent tax on gross earnings of building and loan associations, \$16,201; from a 6 per cent tax on gross earnings of national banks, \$96,920; on the gross earnings of trust companies, \$65,160, and from a 1½ per cent tax on net premiums of life insurance companies, \$60,592.

*Georgia.*—Business taxes on net premiums of insurance companies were received by Georgia cities as follows: Atlanta, \$26,952 at 1 per cent, except for health insurance, which was at the rate of one-fourth of 1 per cent; Augusta, \$9,720 at 1½ per cent; Macon, \$5,170 at 1½ per cent.

*Illinois.*—A 2 per cent tax on gross premium receipts of foreign insurance companies yielded \$197,562 in Chicago, \$7,278 in Peoria, \$3,978 in East St. Louis, \$2,529 in Springfield, \$2,833 in Rockford, and \$1,920 in Joliet.

*Kansas.*—This state collects a 2 per cent tax on the premium receipts of foreign insurance companies. Three per cent of the amount collected is retained by the state, the remainder being paid over to the cities in which collected. From this source Kansas City received \$5,930; Topeka, \$2,801; and Wichita, \$2,631.

*Maine.*—Portland received through the state \$58,479 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 1½ 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 \$571,557 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 valuation held therein. From the former source the city of Baltimore received \$427,543; from the latter, \$143,810. 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 1907 the sum of \$204 as its share of receipts from back taxes of this character.

**Massachusetts.**—Table XV shows for the several cities of Massachusetts the special property and business taxes received as city revenues in 1907. 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 XV 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 mileage basis, and taxes on "other corporations" according to the residence of the stockholder.

TABLE XV.—Specified classes of special property and business taxes in Massachusetts cities: 1907.

City number.	CITY.	Total.	TAXES ON CAPITAL STOCK OF—				Taxes on ships in foreign trade.
			National banks.		Street railways.	Other corporations.	
			Located in city.	Located in other cities.			
	Total....	\$3,328,928	\$360,771	\$141,522	\$613,881	\$2,212,542	\$212
5	Boston.....	1,624,811	182,430	19,364	354,582	1,068,435	.....
29	Worcester.....	213,799	6,837	6,068	20,343	180,551	.....
41	Fall River.....	92,621	25,409	2,443	5,344	59,425	.....
45	Cambridge.....	162,917	3,252	18,380	54,585	86,700	.....
48	Lowell.....	94,573	17,560	4,210	9,353	63,450	.....
56	Lynn.....	76,883	17,576	3,419	9,352	46,536	.....
57	New Bedford.....	122,466	26,595	2,993	13,757	79,060	61
58	Springfield.....	177,103	10,556	6,671	24,451	135,425	.....
61	Lawrence.....	35,659	7,582	1,150	3,790	23,137	.....
62	Somerville.....	71,895	1,227	3,817	40,441	26,410	.....
89	Holyoke.....	72,919	8,453	2,503	8,991	52,972	.....
90	Brockton.....	51,902	4,491	1,193	3,888	42,330	.....
121	Malden.....	70,918	1,558	12,002	20,053	37,305	.....
127	Chelsea.....	19,852	(1)	1,133	6,600	12,119	.....
130	Salem.....	61,483	9,031	4,652	4,984	42,816	.....
131	Newton.....	197,994	2,639	41,031	4,973	149,200	151
132	Haverhill.....	46,183	13,277	3,459	5,905	23,542	.....
144	Fitchburg.....	45,659	6,151	1,996	822	36,690	.....
154	Everett.....	29,326	(1)	2,149	17,597	9,580	.....
155	Taunton.....	59,965	16,147	2,889	4,070	36,859	.....

<sup>1</sup> No national bank in Chelsea or Everett.

**Minnesota.**—Under a state law enacted in 1907, mortgages are taxed at the time of registry at the rate of one-half of 1 per cent on the amount of the loan secured. This tax is collected by county treasurer, who apportions the amount received to the state, county, and city on the basis of the tax rate for each. From this source Minneapolis received \$28,187; St. Paul, \$12,639; and Duluth, \$4,919.

**Missouri.**—St. Louis reported receipts from special property and business taxes, as follows:

Total.....	\$1,183,612
Merchants and manufacturers taxes.....	1,050,761
For city corporation:	
Tax of 20 cents on each \$100 of assessed valuation.....	\$147,701
Tax of one-tenth of 1 per cent on sales.....	496,880
For school district:	
Tax of 55 cents on each \$100 of assessed valuation.....	406,180
Tax on steamboat property, at one-tenth of 1 per cent:	
For city corporation.....	173
From foreign insurance tax.....	132,678

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 state collects a tax of 2 per cent on the gross premium receipts of foreign insurance companies. This is distributed biennially to the counties of the state and the city of St. Louis on the basis of the school enumeration. The county clerks apportion a part of the amounts received to cities, on the same basis, retaining for the county such part of the total receipts as the school population outside of cities is to that of the entire county. Kansas City received \$76,903, of which \$51,903 was from foreign insurance tax and \$25,000 from railroad school tax. The latter tax is based upon railroad valuations, as determined by the state board of equalization, at the average rate for school purposes of districts within the county. St. Joseph received \$18,916 from foreign insurance tax; and Joplin, \$5,681 from railroad school tax.

**New Hampshire.**—Manchester received \$137,836 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, \$54,672, 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, \$80,087, 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 \$486,654, of which Jersey City received 76 per cent. The amount apportioned to Camden was not received by that city till after the close of the fiscal 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 XVI presents for the several cities the amounts received from these two kinds of taxes.

TABLE XVI.—Specified classes of special property and business taxes in New Jersey cities: 1907.

City number.	CITY.	Total.	Railroad and canal taxes.	Taxes on foreign fire insurance companies.
	All cities.....	\$486,654	\$450,408	\$36,246
16	Newark.....	29,386	16,667	12,719
18	Jersey City.....	370,742	362,629	8,113
37	Paterson.....	6,865	2,948	3,917
50	Trenton.....	9,846	7,194	2,652
53	Camden.....	4,062	.....	4,062
66	Hoboken.....	33,227	30,137	3,090
74	Elizabeth.....	21,946	20,253	1,693
98	Bayonne.....	6,424	6,424	.....
115	Passaic.....	1,153	1,153	.....
117	Atlantic City.....	3,003	3,003	.....

*New York.*—Table XVII shows for the cities of New York the revenue derived in 1907 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 XVII.—Specified classes of special property and business taxes in New York cities: 1907.

City number.	CITY.	Total.	Taxes on bank stock.	Taxes on fire insurance companies.	Mortgage taxes.
	All cities.....	\$5,614,896	\$3,432,133	\$350,820	\$1,831,943
1	New York.....	5,120,923	3,108,072	279,487	1,733,414
9	Buffalo.....	163,175	91,142	25,721	46,312
23	Rochester.....	76,737	49,231	12,188	15,318
35	Syracuse.....	50,288	24,257	7,326	18,705
46	Albany.....	57,025	47,176	5,773	4,076
59	Troy.....	34,771	27,128	5,020	2,623
68	Yonkers.....	4,379	2,333	2,046	( <sup>1</sup> )
69	Utica.....	60,247	51,261	3,958	5,028
71	Schenectady.....	13,561	5,905	3,387	4,269
103	Binghamton.....	14,005	11,643	2,362	( <sup>1</sup> )
138	Elmira.....	12,008	7,556	2,254	2,198
146	Auburn.....	7,777	6,429	1,348	( <sup>2</sup> )

<sup>1</sup> Taxes for 1907 not received until after the close of the year.

<sup>2</sup> Not distributed in 1907 because the county treasurer regarded his warrant insufficient.

*Ohio.*—The statutes provide for a tax of 5 per cent on collateral inheritances in excess of \$200, to be collected by county treasurers, 75 per cent of which is to be paid over to the state, the remaining 25 per cent to be retained as a county revenue. From this source Cleveland received \$462; and Cincinnati, \$1,103. These items are shown as municipal receipts because of the inclusion of parts of the transactions of Cuyahoga and Hamilton counties, respectively.

*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. The amounts shown in the table for Pennsylvania cities were from this source.

*Rhode Island.*—Providence received \$147, Pawtucket \$24, and Woonsocket \$1 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 \$24,607 from a tax, at the municipal rate, on gross earnings of insurance companies; \$23,104 of this amount was for the city corporation, at the rate of \$28.50 per \$1,000, and \$1,503 for the school district at the rate of \$1.50 per \$1,000.

*Virginia.*—Norfolk received \$110,182 from special property and business taxes. Of this amount \$14,292 was derived from a tax of \$1.40 per \$100 of income in excess of \$600; \$26,559 from a tax of 80 cents per \$100 valuation of intangible personal property; \$45,518 from a tax of 80 cents per \$100 of bank stock valuations, assessed against the shareholders; and \$23,813 from a 5 per cent tax on the gross receipts of street railway companies.

*West Virginia.*—Wheeling received \$3,369 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 a 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.*—Milwaukee received \$41,750 from special property and business taxes; of which \$5,019 was from inheritance taxes received by Milwaukee county and \$36,731 from a tax on fire insurance companies. County treasurers collect the inheritance tax, which is both direct and collateral, and which ranges from 1 per cent to 15 per cent, depending upon the degree of consanguinity; exemptions range from \$10,000 to \$100. This is a state tax, but counties are to retain 5 per cent of the collections up to \$50,000, 3 per cent on the next \$50,000, and 2 per cent on all additional sums. 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 fire departments. From this source Superior received \$5,795; Racine, \$4,006; Oshkosh, \$3,663; and La Crosse, \$2,755.

*Poll taxes.*—Poll taxes amounting to \$1,251,709 were reported for 1907 by 68 of the 158 cities. Of this amount, the 20 cities of Massachusetts received \$693,082, or 55.4 per cent; 9 cities in Pennsylvania, \$206,657, or 16.5 per cent; and 9 cities in New Jersey, \$87,676, or 7 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" 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. The very small amounts shown in this column for certain cities indicate that in such cities the only liquor licenses issued are those permitting druggists to sell liquors and alcohol for medicinal and mechanical purposes only.

*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, the amounts of which are shown by cities in Table 40.

*General licenses.*—Receipts from "general licenses" were reported for 74 of the 158 cities. For some cities similar receipts are doubtless included in the column "other business licenses;" while in others it is probable that such receipts are retained as fees by the official making the collection. General licenses include marriage licenses, licenses granted for vehicles of all kinds not used in business, for carrying deadly weapons, for private boats on city lakes and hunters' licenses.

*Permits.*—The permits for which receipts are given in Table 11 do not include permits issued by public service enterprises; receipts of the latter class are reported in Table 17. Of the 158 cities, 115 reported receipts from permits other than those issued by public service enterprises. The purposes for which these permits were granted, so far as reported, were as follows: Building, connecting sewers and drains, opening streets, disinterment, plumbing, sidewalks, curbing, storing gunpowder, and carrying pistols.

*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 and forfeits of deposits for appearance in court, 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 forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

In some cases the receipts included in Table 11 as from fines and forfeits in criminal proceedings are 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.

Forfeits of bonds and deposits for the fulfillment of contracts, the good faith of bids, and the performance of specified acts were reported by 26 cities, and aggregated \$182,531. Classified according to the purpose of the bonds or deposits, these forfeits were as follows:

Contractors' deposits and bonds:		Deposits made with bids:	
New York, N. Y. . . . .	\$500	Detroit, Mich. . . . .	\$140
Chicago, Ill. . . . .	151, 166	Indianapolis, Ind. . .	100
St. Louis, Mo. . . . .	10	St. Paul, Minn. . . . .	300
San Francisco, Cal. . .	320	Miscellaneous or unclassified:	
New Haven, Conn. . .	15, 765	New Orleans, La. . . .	1, 000
St. Joseph, Mo. . . . .	100	Worcester, Mass. . . .	503
Schenectady, N. Y. . .	100	St. Joseph, Mo. . . . .	60
Evansville, Ind. . . .	6, 000	Somerville, Mass. . . .	100
Erie, Pa. . . . .	50	Utica, N. Y. . . . .	20
Charleston, S. C. . . .	235	Houston, Tex. . . . .	1, 014
Dallas, Tex. . . . .	2, 800	Butte, Mont. . . . .	160
Montgomery, Ala. . .	1, 050	Bay City, Mich. . . . .	552
Malden, Mass. . . . .	50	Superior, Wis. . . . .	5
Jacksonville, Fla. . .	250		
Joplin, Mo. . . . .	181		

Of the amounts shown above as miscellaneous or unclassified, that for Worcester, Mass., represents deposits of pupils of night schools, made at the time of registration, to be refunded on conditions which were not complied with; that for St. Joseph, Mo., was a deposit on liquor license; and that for Somerville, Mass., represents forfeits by a gas company for failure to furnish gas of standard quality. The character of the forfeits received by the remaining cities was not reported.

*Subventions, grants, and gifts.*—The total of subventions and grants received from other civil divisions amounted to \$24,849,241, of which \$16,441,172, or 66.2 per cent, was for education. In comparing amounts in the column for "education," it is essential that municipal organization in the several cities be taken into account. For example, Los Angeles, Cal., received 59.5 per cent more for this purpose than San Francisco, though the latter city is much larger than the former; but the item for Los Angeles includes \$406,718 received from the state and \$493,916 from the county, while all of that for San Francisco, \$564,804, 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. The amount received by San Francisco in 1907 was 21.2 per cent less than reported for 1906, the decrease being due to the loss of population caused by the earthquake near the close of the fiscal year 1906.

Of the 158 cities reported, there were only 8 which did not receive grants for education. The facts for these cities are as follows: Of the grant of \$5,690,963 made by the United States Government to the Dis-



trict of Columbia, and reported for the city of Washington in the column "for other purposes," more than \$1,000,000 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. In Boston and Chelsea, Mass., the dog tax is retained by the cities instead of being paid over to the county as in other cities. Subventions for education in Massachusetts are derived from this tax and are found in all the other cities of the state.

Of the 158 cities, 93 reported gifts received from individuals and corporations to be applied to expenses aggregating \$1,864,445. These consisted of (a) assessments, percentages of salaries, dues, etc., for police pension funds, \$455,668; for firemen's relief funds, \$179,856; for teachers' retirement funds, \$533,243; for library funds, \$1,076; and for other purposes, \$5,411; and (b) donations, awards, and bequests for police pension funds, \$84,823; for firemen's relief funds, \$100,187; for teachers' retirement funds, \$12,964; for schools, \$24,579; for libraries and museums, \$88,383; for rewards and prizes, \$2,361; for parks, \$15,007; for hospitals, \$4,452; and for miscellaneous and unreported purposes, \$356,435. Gifts from individuals and corporations to be applied to outlays were reported by 38 cities and amounted to \$1,075,395. They were received for the following purposes: Schools, \$113,506; libraries, \$794,541; parks, \$62,231; public buildings, \$27,012; playgrounds, \$100; hospitals, \$700; speedways, \$9,328; cemeteries, \$8,619; and for miscellaneous and unreported purposes, \$59,358.

TABLE 12.

*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. In the report for 1907 are included, for the first time, certain receipts of counties containing cities of Group I, as follows: Chicago, Ill., \$1,421,843; Pittsburg, Pa., \$408,745; Cleveland, Ohio, \$260,105; Buffalo, N. Y., \$82,686; Detroit, Mich., \$194,059; Cincinnati, Ohio, \$101,613; and Milwaukee, Wis., \$103,087.

Table 12 classifies the total receipts from commercial revenues as received from the public or from departments, officers, enterprises, funds, and accounts. Most of the amounts in the column "service transfers," are included in the columns for "enterprises" or in that for "special services." Revenues from "special services" comprise receipts from departmental services, from special assessments, and from privileges.

A study of Table 12 in connection with Table 11 shows that duplications on account of receipts in error and transfers are much more common in receipts from commercial revenues than in those from general revenues, constituting in the former case 10.4 per cent, and in the latter about three-tenths of 1 per cent of the total.

TABLE 13.

*Receipts by municipal service enterprises.*—In former census reports any receipts by municipal service enterprises were included with departmental receipts. But, as stated in the text for Table 6, the Census Bureau wishes to emphasize the need for more data on the cost of operating such enterprises and, therefore, has prepared additional tables on this subject in the present report.

The allowances for depreciation are made more to call attention to this factor in accounting than to attempt an accurate calculation of operating costs. Whenever city officials furnished figures for depreciation or for interest on value of plant, such figures have been presented in the table; in all other cases depreciation has been computed at 7 per cent of the reported value of the system, and the interest on the value of the system has been computed at the average rate of interest on funded debt reported by the respective cities.

TABLE 14.

*Receipts from departmental services.*—With the exception of special assessments, all receipts for services or commodities furnished by departments and offices other than municipal service enterprises and public service enterprises are tabulated in Table 14. In the report for 1907 are included, for the first time, certain receipts of counties containing cities of Group I, as follows: Chicago, Ill., \$1,275,643; Pittsburg, Pa., \$368,859; Cleveland, Ohio, \$80,526; Buffalo, N. Y., \$68,266; Detroit, Mich., \$160,509; Cincinnati, Ohio, \$66,844; and Milwaukee, Wis., \$53,998.

*Fees and charges* are 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 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 amounts therefor, which are often only nominal, are fixed by statute or ordinance establishing a scale of fees.

The amounts classified as *charges* generally represent reimbursements 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.

Included in the column "charges" are certain amounts received by the cities as reimbursements for outlays, aggregating \$2,192,247. Such reimbursements for outlays for the abolition of grade crossings amounted to \$1,192,888, and were reported by 12 cities; for general street services, \$626,851, by 25 cities; for sewers, \$242,336, by 15 cities; for sidewalks, \$82,335, by 7 cities; for schools, \$18,000, by 1 city; for police department, \$8,377, by 1 city; for bridge, \$6,071, by 4 cities; for engineer's office, \$6,057, by 1 city; for protection of life and property, \$5,992, by 1 city; and for prisons and reformatories, \$3,340, by 2 cities.

Under *rents* are reported all receipts of cities corresponding to those commonly so designated in private finance. Receipts which in former census reports were classified as *privilege rentals* are for 1907 classified as either rents or licenses, depending upon their specific characters. As stated in the report for 1906, the separation of receipts from privilege rentals and those from rents was often very difficult, since it was based upon differences in the method or system of collecting revenue rather than upon distinct types or kinds of revenue.

Under *sales* are tabulated receipts from the sale of discarded equipment and materials. Included in this column are certain reimbursements for outlays, as follows: Cleveland, Ohio, for grade crossings, \$3,531, and for prisons and reformatories, \$150,000; Detroit, Mich., for general street services, \$2,810; Los Angeles, Cal., for sewers, \$15,141; and Grand Rapids, Mich., for protection of life and property, \$2,124.

Of the amount included in the column "all other" under the heading "protection of life and property," \$1,233,150, or 90.1 per cent, was from fees of public administrators, registrars, recorders, and sheriffs in

cities exercising combined city and county functions and in those cities of Group I with which county receipts are reported. The distribution was as follows:

New York, N. Y.....	\$404, 210	San Francisco, Cal....	\$81, 633
Chicago, Ill.....	216, 675	Detroit, Mich.....	19, 815
Philadelphia, Pa.....	226, 055	Cincinnati, Ohio.....	17, 064
St. Louis, Mo.....	67, 111	Milwaukee, Wis.....	15, 812
Boston, Mass.....	29, 922	Washington, D. C.....	34, 955
Pittsburg, Pa.....	85, 650	Providence, R. I.....	10, 116
Cleveland, Ohio.....	19, 302	Denver, Colo.....	4, 830

The remaining amount under this head, \$135,574, was from the following sources: Charges, \$123,139, reported by 19 cities; rents, \$9,153, reported by 8 cities; and sales, \$3,282, reported by 13 cities.

Of the total amount shown in the column "all other" under "highways," \$1,295,667, or 97.2 per cent, represents departmental receipts for the abolition of grade crossings by the following cities:

Philadelphia, Pa.....	\$230, 267	Hartford, Conn.....	\$2, 738
Boston, Mass.....	366, 313	New Bedford, Mass....	1, 503
Cleveland, Ohio.....	226, 572	Akron, Ohio.....	24, 914
Buffalo, N. Y.....	291, 522	Topeka, Kans.....	6, 175
Washington, D. C.....	11, 103	East St. Louis, Ill.....	13, 376
Indianapolis, Ind.....	13, 482	Davenport, Iowa.....	250
Kansas City, Mo.....	192	Newton, Mass.....	56, 952
Atlanta, Ga.....	50, 308		

Of the total receipts for the abolition of grade crossings, \$1,192,888 was reported for meeting outlays, as stated in a former paragraph. Receipts for street lighting, amounting to \$34,376, were reported by 35 cities; and receipts from miscellaneous sources, amounting to \$3,405, were reported by 11 cities.

Of the total amount reported in column "VIII. Miscellaneous," \$314,325, or 77.9 per cent, was received by 44 cities from rents of city properties which have been acquired incidentally to the city's business, and are neither in charge of departments nor held for the definite object of producing an income. Of the remainder reported in this column, \$50,944 was received by 13 cities as charges for various services; \$20,752 was reported as received by 14 cities for sales of materials not belonging to departments; \$12,556 was received by 2 cities as damages from property owners because of defective sidewalks, on account of which the cities were compelled to pay damages to persons injured thereby; and \$4,986 was received by 5 cities for miscellaneous and unclassified purposes.

TABLE 15.

*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 specific public improvements or public services 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. It is probable that for some cities the amounts reported under "penalties and collectors' fees" include 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 16.

Included in the special assessments shown in Table 15 for certain cities of Group I are certain receipts of the counties containing these cities not formerly reported by the Bureau of the Census, as follows: Cleveland, Ohio, \$69,505 from special assessments for paved roads, and Detroit, Mich., \$18,310 from special assessments for county draining ditches.

Of the total amount received from special assessments 97.2 per cent was for outlays and 2.8 per cent for expenses. Among receipts from the latter class of assessments, which are for the first time shown separately in the Census report, are possibly included some items derived from "charges" for specific services locally included with special assessments.

Receipts from special assessments for expenses were, as far as reported, for the following purposes: For street sprinkling, \$749,115, by 25 cities; street cleaning, \$114,550, by 4 cities; street lighting, \$79,917, by 2 cities; garbage and refuse collection, \$76,032, by 3 cities; moth extermination, \$29,865, by 10 cities; repairing sidewalks, \$24,302, by 8 cities; snow removal, \$21,976, by 3 cities; tree, grass, and weed cutting, \$4,011, by 4 cities; flushing streets, \$3,951, by 1 city; general care of streets, \$3,873, by 3 cities; street repairs, \$3,192, by 1 city; cleaning sidewalks, \$161, by 1 city; and \$203,700 for unreported purposes, by 21 cities.

Receipts from special assessments for outlays were principally for the following purposes: Street opening, street widening, paving, repaving, sewers, sidewalks, curbing, grading, parks, parkways, macadamizing, and extension of water mains.

*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 reported 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 14 as receipts from charges. Those receipts from the same corporations which are in the nature of taxes, as defined by the Census Bureau, are included

in Table 11 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 40.

Included with the public service privileges for Pittsburgh, Pa., is a receipt of \$16 by the county government.

*Receipts from minor privileges.*—Under this head are included those receipts of cities which are collected, without the granting of a license, for such privileges as placing lunch stands or other property on the sidewalks; vending produce from street and sidewalk spaces; maintaining private sewers, drains, or vaults under the streets or walks; maintaining switches in streets; and extending awnings, bay and show windows, signs, and other structures and conveniences beyond the building line. The following is a statement of the minor privilege receipts:

*Alabama.*—Birmingham received \$1,023 from rents of sidewalks and street encroachments. Mobile received \$560 for country produce wagons on street stands.

*California.*—San Francisco received \$100 for pipes in streets. Los Angeles received \$300 from sale of franchises to oil companies for pipes in streets and \$102 from a tax of 2 per cent on the gross earnings of such companies in piping oil for others.

*Colorado.*—Denver received \$150 for side tracks in streets and \$97 for billboards.

*Georgia.*—Macon received \$1,746 for encroachments on sidewalks.

*Illinois.*—Chicago received \$326,281, as follows: For streets and alleys, vacated by city, \$224,597; for use of space under sidewalks, \$4,235; for pipes and conduits, \$24,265; for switches in streets, \$12,584; for merchandise stands, \$10,282; for public scales in streets, \$7,425; for other use of streets, \$1,789; for bay windows, \$704; and for privileges not reported, \$400.

*Indiana.*—Evansville received \$40 for a switch in the streets.

*Iowa.*—Dubuque received \$532 for the use of space on sidewalks.

*Kansas.*—Topeka received \$300 for the privilege of advertising on waste boxes.

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

*Louisiana.*—New Orleans received \$2,772 for the use of streets by country produce wagons, and \$2,455 for privileges not reported.

*Maryland.*—Baltimore received \$48,503, as follows: For drains, \$36,337; for area ways, \$2,764; for windows, bay and show, \$1,647; for use of streets, \$1,492; for closets, \$1,277; for bridges, \$737; for use of sidewalks, \$673; for awnings, \$668; for pipes, \$661; for vaults, \$341; for cellars, \$292; for electric franchise, \$291; for signs, \$261; for superstructures, \$173; for tunnels, \$166; for pavement, \$150; for electric lamps, lights, etc., \$133; and for 27 other classes of minor privileges yielding from \$1 to \$87 each, \$440.

*Massachusetts.*—Boston received \$15,243 for the privilege to sell produce on sidewalk space. Fall River received \$75 for the privilege of taking oysters in city waters. Taunton received \$200 from vendors of notions maintaining stands in public ways.

*Minnesota.*—Minneapolis received \$182 for the privilege of maintaining heating pipes under the street, the basis of compensation being 4 per cent of the amount received for heat by the heating plant.

*Missouri.*—St. Louis received \$3,960 for pipe lines to conduct oil and water for distribution. St. Joseph received \$1,007 for wagon spaces in streets, and \$565 for spaces on sidewalks.

*Nebraska.*—Omaha received \$108 for advertisements on waste paper boxes. Lincoln received \$50 for the privilege of maintaining heating pipes under streets. South Omaha received \$15 for use of street ends.

*New Jersey.*—Camden received \$60 from a railroad company for right of way over city property.

*New York.*—New York received \$311,141, as follows: For vaults and tunnels, \$264,955; for bay windows, \$37,176; for ornamental projections, \$3,441; for temporary sheds, \$3,945; for bridge over street, \$2,624. Buffalo received \$425 for the privilege of connecting sewers belonging to private individuals and other civil divisions with the city sewers, and \$60 for permission to construct and maintain a frame building on the sea wall strip. Albany received \$2 for a conduit and \$1 for branch track. Yonkers received \$25 for use of streets for storage of building materials. Utica received \$50 from an annual charge on account of a building extending over the building line. Auburn received \$100 for the privilege of connecting a private sewer with the city sewer system.

*Ohio.*—Cleveland received \$3,830 from market gardeners for curb privileges, and \$964 for advertisements on waste paper boxes. Columbus received \$664 from curb market rents. Dayton received \$925 for rent of sidewalk spaces for market purposes. Akron received \$200 from curb rentals for market purposes.

*Oregon.*—Portland received \$25 for permits to erect signs on sidewalks.

*Pennsylvania.*—Philadelphia received \$5,121 from permits to construct vaults under sidewalks, and \$1,146 for so-called licenses for awnings. Pittsburgh received \$26,560 for switches, sidings, and scales, and \$576 for streets vacated by the city. Wilkes-Barre received \$580 from gardeners and hucksters for curb stand privileges. Altoona received \$100 as an annual charge for use of city sewer. Johnstown received \$272 and York \$472 for street spaces on market days. Chester received \$39 from unreported sources.

*Rhode Island.*—Providence received \$1,413 for privileges to erect buildings on piles in the river. Pawtucket received \$13 for the privilege of stringing wires in the streets.

*Texas.*—Dallas received \$30 from privileges not reported.

*Utah.*—Salt Lake City received \$40 from a 5 per cent tax on receipts from advertisements on waste paper boxes.

*Virginia.*—Norfolk received \$13,097 from curb rentals.

TABLE 16.

*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 11 and 14 as penalties and fees. Of the total interest receipts certain amounts were received by counties not formerly reported containing cities of Group I. These amounts were as follows: Chicago, Ill., \$146,200; Pittsburgh, Pa., \$39,870; Cleveland, Ohio, \$110,074; Buffalo, N. Y., \$14,420; Detroit, Mich., \$15,240; Cincinnati, Ohio, \$34,769; and Milwaukee, Wis., \$17,759.

The amounts tabulated in the column "accrued interest and receipts in error" are of three distinct classes, as follows:

1. Accrued interest received by the various divisions of the government on loans issued to the public which is counterbalanced by later payments to the public;
2. Interest received by the sinking, investment, and public trust funds on securities held by them, which counterbalance interest paid to the public at the purchase of such securities; and
3. Receipts of interest in error subsequently corrected by refund payments. The receipts in error are given separately on page 48.

The interest receipts in error which were subsequently corrected by refund payments aggregated \$90, as follows: Los Angeles, Cal., \$14; Camden, N. J., \$3; Harrisburg, Pa., \$35; South Omaha, Nebr., \$38. In Table 16, these receipts are included with accrued interest on original loans.

The column interest transfers between the municipality and the sinking and public trust funds includes \$39,286 received by St. Louis, Boston, 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 \$12,023 in rents; in Boston the public trust fund received \$300 for rent of real estate; in Baltimore the sinking funds received \$26,673 for rent of buildings and "ground rents" of lands used for school and other municipal purposes; in Providence a public trust fund received \$290 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, \$10,941,148, or 64.1 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 35.9 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 17.

*Receipts from revenues of public service enterprises.*—The report for 1907 includes for Milwaukee, Wis., a receipt of \$31,330 from the public service enterprises of Milwaukee county, which were not included in the reports of the census on statistics of cities for previous years.

The statistics of public service enterprises are defective in consequence of the following facts: 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 depart-

ments and to other public utility 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. These defects are evident when a thorough study of the finances of any public service enterprise is undertaken. Such a study for water-supply systems is attempted in Table 39, where the value of services rendered to city departments is estimated on a per capita basis, because it is believed that such estimates are more reliable than the figures reported by a majority of the cities. 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 public service enterprises. Those cities which in 1907 gave credit to their enterprises for such utilities are indicated in Table 17 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 1.6 per cent of all receipts of public service enterprises reported in Table 17 for 1907, as compared with 1.7 per cent as shown in the corresponding table for 1906. This decrease is due largely to the fact that the report for 1906 included as service transfer receipts certain items derived from departmental estimates of the value of utilities furnished free to cities by enterprises, while such items are not included in this report. In some cities service transfer receipts formed a large percentage of the total. In Woonsocket, R. I., they formed 23.1 per cent, and in Yonkers, N. Y., 26.3 per cent, though it should be noted that in the latter city in 1907 the waterworks received from the city \$30,990 for water furnished in 1906, the elimination of which would reduce the year's revenue from service transfers to 13.9 per cent of the total. In 8 other cities more than 10 per cent of the total revenues of public service enterprises consisted of service transfers.

In the classification of revenues of public service enterprises by source, the receipts from fees, charges, rents, and sales are the same in character as the departmental receipts shown under the same heads in Table 14. Under *rates* are reported the receipts

derived from the furnishing of public utilities, such as water, gas, and electricity. Under *tolls* are reported receipts from ferry and bridge tolls. 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. Under *permits* are reported amounts received from the issue of permits by public service enterprises; in most instances, such permits are issued by the water-supply enterprises for the privilege of making connections with the main pipes. As stated in the text for Table 14, privilege rentals, which were separately reported in former years, are not given for 1907 as a distinct class of revenue, because it was found impracticable to make a satisfactory distinction between privilege rentals and rents and licenses. The larger part of the so-called privilege rentals were received for the use of city property and in 1907 are included in Table 17 under "rents."

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 1907 were as follows:

YEAR.	Payments for expenses.	Receipts from revenues.
1907.....	\$20,858,220	\$52,766,677
1906.....	19,707,584	50,406,039
1905.....	18,677,311	47,396,604
1904.....	19,357,447	44,974,037
1903.....	17,448,701	42,986,187
1902.....	14,850,566	41,210,322

From 1902 to 1907 the payments for expenses of water-supply systems increased \$6,007,654, or 40.5 per cent, while the receipts from revenues increased \$11,556,355, or 28 per cent. The payments for expenses formed 36 per cent of the receipts from revenues in 1902 and 39.5 per cent in 1907.

In Boston, Mass., the tolls from ferries comprise \$104,427 and from the East Boston tunnel \$126,391. In the latter case each passenger on cars in the tunnel pays a one cent toll, which is collected for the city by the railway company.

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

TABLE XVIII.—RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED IN THE COLUMN "ALL OTHER PUBLIC SERVICE ENTERPRISES" IN TABLE 17: 1907.

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	School lunch rooms.	Rapid transit.	Ferries.	Miscellaneous.
	Aggregate .....	\$4,338,737	\$37,935	\$138,461	\$563,317	\$3,602	\$51,334	\$1,931,064	\$1,353,164	\$259,860
1	New York, N. Y. ....	3,294,976			545,979			1,501,429	1,247,568	72,409
2	Chicago, Ill. ....	72,409								
3	Philadelphia, Pa. ....	10,213		10,213						
4	St. Louis, Mo. ....	36,038					36,038			
5	Boston, Mass. ....	535,231						429,635	105,596	
6	Baltimore, Md. ....	114,888		114,888						
9	Buffalo, N. Y. ....	9,196	9,196							
11	Cincinnati, Ohio. ....	19,563								19,563
13	New Orleans, La. ....	7,747								7,747
19	Indianapolis, Ind. ....	2,173	2,173							
21	St. Paul, Minn. ....	12,813	12,813							
23	Rochester, N. Y. ....	15,296					15,296			
25	Toledo, Ohio. ....	1,896	1,896							
26	Denver, Colo. ....	2,622				2,622				
38	Portland, Oreg. ....	67,216								67,216
67	Peoria, Ill. ....	2,599	2,599							
69	Utica, N. Y. ....	3,636		3,636						
73	San Antonio, Tex. ....	1,500				430				1,070
76	Salt Lake City, Utah. ....	550				550				
78	Erie, Pa. ....	3,618		3,618						
82	Charleston, S. C. ....	50								50
83	Portland, Me. ....	23,139								23,139
85	Dallas, Tex. ....	3,482								3,482
91	Covington, Ky. ....	5,090			5,090					
107	Augusta, Ga. ....	65,179								65,179
124	Canton, Ohio. ....	8,707	8,707							
129	Newcastle, Pa. ....	148		148						
140	New Britain, Conn. ....	3,235		3,235						
141	Chattanooga, Tenn. ....	551	551							
145	Racine, Wis. ....	5								5
146	Auburn, N. Y. ....	2,723		2,723						
156	Newport, Ky. ....	5,091			5,091					
157	La Crosse, Wis. ....	7,157			7,157					
	San Juan, P. R. ....	3,017	3,017							

The toll bridges in New York yielded \$45,565 from charges for work performed by the bridge employees; \$103,250 from rent of piers and abutments; \$1,702 from permits; and \$395,462 from tolls. The tolls were collected as follows: Brooklyn bridge, total, \$242,378—elevated trains, \$92,750; surface cars, \$71,648; roadways, \$77,980. Williamsburg bridge, total, \$153,084—surface cars, \$63,610; roadways, \$89,474.

The amounts shown in Table XVIII in the column "miscellaneous" were received from the following enterprises: Chicago, Ill., general real estate; Cincinnati, Ohio, leasehold rents; New Orleans, La., sugar sheds \$5,869, and Public Belt Railroad \$1,878; Portland, Oreg., dredges; San Antonio, Tex., stone quarry \$620 and sewer farm \$450; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Dallas, Tex., fair park; Augusta, Ga., canal; Racine, Wis., artesian well.

TABLE 18.

*Miscellaneous payments and receipts.*—Table 18 presents an exhibit of certain payments and receipts of cities which are incidental to payments and receipts on account of municipal expenditures and revenues. Under the head of Payments to and receipts for other civil divisions are recorded the transactions of the city as agent for the collection of revenue for the state, county, or other civil divisions. The items found in

the columns headed "from insurance" and "receipts on account of depreciation (accounting transfers)" are here shown separately for the first time in Census reports. Heretofore receipts from insurance have been included in refunds and deducted from payments for outlays in computing the net addition to properties and improvements. The only change this year is in making insurance adjustments a separate item of receipts. The "receipts on account of depreciation" are accounting offsets to the estimated expense for depreciation shown in Table 6.

Included in this table for certain cities of Group I are certain payments and receipts in correction of error of the counties containing these cities which have not heretofore been shown in Census reports, as follows: Chicago, Ill., payments \$13,392, receipts \$29,464; Cleveland, Ohio, payments \$1,009, receipts \$2,764; Buffalo, N. Y., payments \$68, receipts \$1,625; Pittsburgh, Pa., payments \$1,126, receipts \$152; Detroit, Mich., payments \$2,724, receipts \$672; Cincinnati, Ohio, payments \$505, receipts \$7,163; and Milwaukee, Wis., receipts \$76. Besides these items the payments for Buffalo, N. Y., include \$13,191 paid by the county to other civil divisions, while county receipts from the sale of real property are included in the report for Pittsburgh, Pa., to the amount of \$97, and in that for Cincinnati to the amount of \$7,038.



TABLE 19.

*Private trust funds and accounts.*—In certain cases cities receive and hold money under conditions which 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.

Besides the cities shown in Table 19, numerous others in fact had incurred private trust liabilities, but, owing to lack of a proper method of accounting, no record thereof is available.

At the close of the fiscal year 1906 private trust funds and accounts were reported by 99 cities and involved in the aggregate \$12,382,258, while at the close of 1907 such liabilities were reported by 105 cities and involved in the aggregate \$11,376,726. Included in the cash, cash credits, and investments at the close of 1907 for certain cities of Group I, are certain amounts in care of the counties containing these cities which have not been shown in former Census reports, as follows: Chicago, Ill., \$37,566; Pittsburg, Pa., \$1,320; and Buffalo, N. Y., \$11,349.

In Table 19 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.

TABLES 20 AND 21.

*Public trust funds.*—Cities frequently receive donations and bequests for what the statutes and court decisions have denominated "charitable uses." In most cases the purpose of the donation or bequest is to extend in certain directions aid in excess of what the city might deem practicable to expend on its own account; in a smaller number of instances the donations

or bequests are to be applied to purposes which are other than municipal in their nature and for which the city can not make appropriation.

Public trust funds of the first-mentioned class are established for objects of charity, education, pensions, and other public benefits; and those of the second class are for carrying out purposes which are in their nature private, but the fulfillment of which, because of its extending over a long period of time or being continued in perpetuity, is entrusted to municipalities as constituting convenient agencies for accomplishing the desired object.

In former Census reports trust funds of these two classes have been presented together under the head "public trust funds," but for 1907 they are separately reported; those held for the application of their proceeds to purposes which are other than municipal in their nature and for which the cities can not make appropriation from revenues being designated trust funds for *nonmunicipal* uses, and those designed for city uses being termed trust funds for *municipal* uses.

In the case of the greater number of these funds the income alone 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.

The best way of caring for all public trust moneys is by a "trust fund," as described in the text for Table 19. In some cities, however, the public trust fund cash, although applicable only to the specific purposes of the trusts, has been merged with general city balances, and the transactions are not as clearly set forth as would seem essential to correct administration and accounting. In the majority of cities, however, the transactions are properly recorded and kept entirely distinct from ordinary municipal transactions and accounts.

*Public trust funds for nonmunicipal uses.*—The funds reported in Table 20 are received and held for the application of their proceeds to purposes that are not municipal, and for which the municipality does not make appropriations. 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 public trust and makes the city a trustee in the same way that a private individual or corporation becomes a trustee under corresponding circumstances. The acceptance of such a trust creates a debt liability for the amount received, and such liabilities should be shown in accounts and reports.

Of the 158 cities covered by the present report there were 36 that reported public trust funds for nonmunicipal uses; of these 16 were in Massachusetts, 3 in New York, 3 in Connecticut, 2 in Rhode Island, 2 in Ohio, 2 in Michigan, and 1 in each of the following

states: Maine, New Hampshire, New Jersey, Pennsylvania, Indiana, Illinois, Nebraska, and Utah. All of the 36 cities reported public trust funds for the care of lots and graves in cemeteries, and 4 reported funds for other nonmunicipal uses, as follows: New Haven, Conn., a contribution from the G. A. R., reported as a memorial tablet fund; Cambridge, Mass., a fund of \$10,000, received by bequest in 1864, the income to be used to promote the cause of temperance; Lowell, Mass., a fund of \$1,000, the income to be paid to the trustees of a church for the benefit of its Sunday school; and Portland, Me., a fund the income of which is to be applied to the purchase of medals for high school pupils, and the assistance of a student in Bowdoin College.

*Public trust funds for municipal uses.*—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as “appropriated.” To distinguish such appropriations from the ordinary governmental appropriations they are usually set apart in special funds denominated “public trust funds.” 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.

The municipal purpose most often subserved by trust funds is the provision of pensions for policemen and firemen who have suffered disability or completed a specified term of service, the gratuities usually extending to the families of those who have died in the service or after retirement. The pensioning of teachers is finding favor in recent years and several cities report public trust funds for this purpose. A number of cities, mostly those of the eastern states, report public trust funds for charitable uses, such as the care of the poor and defective classes.

Included in Table 21 are statistics of certain funds, mostly pension funds, which are supported largely, or altogether, by appropriations and by certain kinds of municipal revenues assigned to them by statute, by charter provision, or by ordinance. Although these so-called funds are in their origin and nature more nearly allied to administrative accounts than to trust funds, they are assigned to the latter class in accordance with the general usage of American cities.

Of the 158 cities having a population of over 30,000 in 1907, 107 reported public trust funds for municipal uses. Of the total assets of these funds reported by the different cities at the close of the fiscal year, \$15,526,580 consisted of investments in securities of the city by which the funds were held, and \$43,877,007 was represented by investments in other securities and real estate, while \$3,252,711 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 \$3,378,185, 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 22.

*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. Transactions pertaining to real estate incidentally acquired and yielding little or no income are not included in this table, but are reported in Tables 5 and 14, and the values of such properties are shown in Table 30. In some instances the assets of investment 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 held for the purpose of securing profit from rents or from an increase in value; while in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments until maturity or awaiting a favorable market.

In a majority of the cities reported in Table 22 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. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by fire insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Such funds are usually invested in profitable securities, and can therefore be classed properly as “investment funds.” Funds for the perpetual care of cemeteries are established by some cities from a percentage of the receipts from the sale of lots, and in some cities funds are invested during a period of accumulation for the purchase, construction, or equipment of buildings or other municipal permanent properties, and are here treated as investment funds.

Of the 158 cities to which the investigation for 1907 was extended 69 reported investment funds with assets aggregating \$70,270,606, an increase of \$35,154,357 over the amount reported for 1906. This enormous increase is largely accounted for by the fact that for 1906 gas works belonging to the city of Philadelphia, Pa., valued at \$29,000,000, and leased to an operating company, were reported as a public service enterprise instead of as the asset of an investment fund. Another considerable increase was in Cincinnati, Ohio, resulting from the reappraisal of the Cincinnati and Southern Railway, belonging to the city, whereby the assets of the investment fund in which it was reported were increased by \$4,500,000.

The increase in the number of funds reported, from 47 in 1906 to 69 in 1907, is due in part to the fact that for a number of cities real estate holdings are here for the first time reported as assets of investment funds.

TABLE 23.

*Sinking funds.*—These are funds which are pledged for the redemption of bond issues at maturity and are accumulated, from year to year; occasionally, these funds also pay the interest on the bonds. Periodical appropriations made by the city, 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 a bond and interest account or fund supported by current appropriations sufficient to meet the year's demands on account of the maturity of bonds and interest coupons. Such accounts or funds, carrying no accumulations from year to year, may be closed out or may carry forward only small balances at the close of the fiscal year. 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 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 135 of the 158 cities covered by the investigation for 1907 reported such funds. Of the 23 cities without sinking funds, the majority reported no funded debt except serial bonds, which, being redeemed in annual installments from moneys 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 boards of commissioners appointed for that 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 entries, and therefore do not constitute true offsets to the bonded debt.

Table 23 includes for certain cities of Group I certain statistics of sinking funds of the counties containing these cities which have not heretofore been included in Census reports. The assets at the close of the fiscal year 1907 thus included were as follows: Pittsburgh, Pa., \$594,904; Detroit, Mich., \$249,691; Cincinnati, Ohio, \$880,488; and Milwaukee, Wis., \$37,254.

At the close of the fiscal year 1907 the aggregate assets of the sinking funds reported in Table 23 equaled 19.2 per cent of the total indebtedness of the 158 cities reported in Table 24 as compared with 20 per cent in 1906 for the 158 cities then reported. The percentage which the value of the sinking fund assets represented of the aggregate amount of funded debt was 21.8 in 1907 as compared with 22.6 in 1906. The slight decreases in the percentages for 1907 as compared with those for 1906 are attributable largely to the fact that the percentage of the county debts included with those of cities of Group I in Table 24, which is offset by sinking fund securities as reported in Table 23, is smaller than the average for the cities included in the report.

Since Table 23 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 24.

*Debts classified by authority incurring.*—Of the total debt of the 158 cities at the close of the fiscal year 1907, 94.9 per cent was incurred by the city corporation, 2.2 per cent by independent school districts, and 2.8 per cent by other authorities having power to incur local debt independently in a territory which is practically coextensive with the city, or to which the city contributes all but a small fraction of the revenues. The debts shown in the column headed "other divisions of the government of the city" were incurred by the following divisions of the city government or independent governments: County government, \$8,532,771 in Chicago, and the total amount reported for Pittsburgh, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, Milwaukee, Wis., and Denver, Colo.; park or park and driveway districts, \$12,229,338 in Chicago, Ill., and the total amount

reported for Peoria, Ill., Tacoma, Wash., and Springfield, Ill.; sanitary districts, \$18,641,773 in Chicago, Ill., and the total amount reported for Oakland, Cal.; poor districts, the total amount reported for Philadelphia; Port of Portland, the total amount reported for Portland, Oreg.; and bridge district, the total amount reported for Portland, Me.

*Debts classified by provisions made for their payment.*—Classified by the provisions made for their payment, the outstanding city debts are separately shown in Table 24 under two principal heads—funded or fixed debts and current debts. The first class is not subdivided, but the current debts are tabulated under the four subheads “special assessment loans,” “revenue loans,” “outstanding warrants,” and “all other.”

(1) Under “funded or fixed debts” are tabulated (a) those debts which have a number of years to run and for the amortization of which, or the payment of interest on which, no assets other than those of sinking funds have as yet been specifically authorized or appropriated; and (b) those on which interest is to be paid in perpetuity. The first class of debts includes bonds, corporation stock, certificates, and other long-term debt obligations receiving various local designations, and the second class includes those special debt obligations which are created when a city converts to general public uses money or other property received at the creation of public trusts and assumes the annual payment of the interest on the amount so converted. The funded or fixed debts of cities are always the amounts of their debt obligations which, by reason of the conditions under which they are incurred, are liens upon all the taxing property within the city, and for the payment of which no assets are held other than those of the sinking funds.

Special debt obligations to public trust funds, aggregating \$882,641, were reported from 18 cities, as follows:

Indianapolis, Ind.....	\$22, 000	Lawrence, Mass.....	\$77, 755
Fall River, Mass.....	111, 783	Manchester, N. H.....	50, 000
Nashville, Tenn.....	3, 700	Portland, Me.....	289, 984
Grand Rapids, Mich...	2, 000	Bay City, Mich.....	1, 194
Cambridge, Mass.....	25, 000	York, Pa.....	7, 710
Hartford, Conn.....	23, 481	Malden, Mass.....	300
Lowell, Mass.....	36, 200	Newton, Mass.....	3, 500
Bridgeport, Conn.....	6, 000	Fitchburg, Mass.....	50, 674
New Bedford, Mass....	143, 835	Taunton, Mass.....	27, 525

(2) In the column headed “special assessment loans” are shown those obligations which were incurred for the purpose of financing public improvements whose costs are to be paid, wholly or in major part, from the proceeds of special assessments. These obligations may be long or short term bonds or “certificates,” or outstanding warrants payable on demand. In this column are included the following amounts of special assessment warrants (called “certificates” in

Albany and Utica, N. Y., and “estimates payable” in Birmingham, Ala.), amounting in all to \$5,172,855, and due in 1908:

Chicago, Ill.....	\$821, 469	Salt Lake City, Utah.	\$33, 243
Pittsburg, Pa.....	767	Tacoma, Wash. ....	47, 238
Buffalo, N. Y.....	564, 923	Saginaw, Mich.....	14, 666
Rochester, N. Y.....	33, 003	Lincoln, Nebr.....	90, 039
Denver, Colo.....	25, 236	Birmingham, Ala....	264, 323
Columbus, Ohio.....	10, 818	Butte, Mont.....	92, 593
Los Angeles, Cal.....	4, 576	Dubuque, Iowa.....	572
Seattle, Wash.....	2, 182, 024	Topeka, Kans.....	4, 810
Omaha, Nebr.....	379, 488	Springfield, Ohio....	5
Syracuse, N. Y.....	1, 200	Bay City, Mich.....	2, 358
Portland, Oreg.....	217, 681	Jacksonville, Fla....	15, 487
Grand Rapids, Mich.	27, 539	Rockford, Ill.....	15
Albany, N. Y.....	144, 606	Kalamazoo, Mich....	6
Trenton, N. J.....	63, 045	Joliet, Ill.....	395
Duluth, Minn.....	1, 257	Pueblo, Colo.....	15, 231
Utica, N. Y.....	114, 242		

The special assessment loans reported for Minneapolis, Minn. (locally called “park certificates”), include interest to date of maturity along with the principal.

(3) The amounts shown in the third column, headed “revenue loans,” represent (a) short-term obligations incurred with the distinct pledge or general understanding that they are to be met from future collections of specified current revenue, other than special assessments; (b) similar short-term obligations to be met from the issue of bonds already authorized; and (c) overdrafts by the financial officers of the city. These loans and obligations have various designations, as “revenue loans,” “revenue bonds,” “anticipation tax warrants,” and “temporary loans.”

(4) In the fourth column, headed “outstanding warrants,” are included the amounts of warrants, orders, checks, vouchers, and audits due and unpaid at the close of the year, except those to be paid from special assessments and therefore included in the column preceding. But warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, but are tabulated under the present head together with other outstanding warrants.

Outstanding warrants are reported by not quite two-thirds of the 158 cities, including 10 out of 15 cities in Group I; 23 out of 29 cities in Group II; 29 out of 47 cities in Group III; and 42 out of 67 cities in Group IV. In some cities warrants are issued only when personally called for and thus when they may be immediately presented for redemption; in others, the treasurer's books are kept open for some days or weeks after the close of the fiscal year, so as to charge to each year all payments of the costs of that year; in others the treasurer sets aside cash in “suspense accounts” for the redemption of unpaid warrants, which may be thus treated as “paid” in the appropriation accounts. In several cities the “outstanding warrants” are of two classes, (1) “unclaimed audits,” for which orders have

not been given by the auditor because not yet called for, and (2) "unpaid vouchers," where the orders have been duly rendered but not yet redeemed.

(5) In the column headed "all other" are tabulated debts of several distinct kinds, which include unpaid judgments and all other demand or short-term debt obligations not belonging in any of the three columns preceding; also obligations on mortgage security and a few others to be described below. Of the total amount of \$7,271,427, reported under this head, a single item—\$5,505,339 reported for New Orleans, La., as "interest on premium bonds"—represents nearly 76 per cent. These bonds were issued in 1876 on condition that no interest should be paid until maturity, when interest at the rate of 5 per cent from date of issue would be added to the principal. The principal now outstanding is \$3,412,440 (\$1,587,560 having matured and been paid), on which the \$5,505,339 is accumulated interest. Besides New Orleans, La., Philadelphia, Pa., is the only city which reported debt obligations representing unpaid interest, the amount reported being \$14,000.

For the following cities the obligations included under the head "all other" consist exclusively of unpaid judgments: Chicago, Ill., Milwaukee, Wis., St. Paul, Minn., Denver, Colo., Scranton, Pa., Syracuse, N. Y., San Antonio, Tex., Youngstown and Akron, Ohio, Lancaster and McKeesport, Pa., East St. Louis and Springfield, Ill., Jacksonville, Fla., and Joplin, Mo. Obligations of this character were also reported for the following cities: New Orleans, La., \$126,044; Des Moines, Iowa, \$21,087; York, Pa., \$20,792; Rockford, Ill., \$3,000.

For the following cities the obligations represented by the amounts reported in this column represent exclusively loans on mortgage security: Pittsburg, Pa., Louisville, Ky., Grand Rapids, Mich., Bridgeport, Conn., Houston, Tex., Altoona, Pa., Sioux City, Iowa, and Allentown, Pa. Such loans were also reported by Philadelphia, Pa., to the amount of \$10,000; Des Moines, Iowa, to the amount of \$36,250; and New Britain, Conn., to the amount of \$70,750.

Contract balances of \$18,693 were reported for Rockford, Ill., and of \$3,500 for New Britain, Conn. The amount shown for Salt Lake City, Utah, represents water scrip. The other items included in this column are \$110,000 reported under the head of "outside claims," for Des Moines, Iowa; and \$1,224 under the head of "dower," for York, Pa.

*Actual and net debts.*—Of the total debt obligations of the 158 cities, about 17.2 per cent was held at the close of the fiscal year 1907 in the sinking funds of the cities which incurred them, and 0.8 per cent in the public trust and other funds with investments belonging to the same cities; while 82 per cent of the same obligations was held by the public. This last amount

is here spoken of as *actual debt* of the city, as distinguished from the obligations held by city funds, which is here called *nominal debt*. The term "actual debt," as here used, should be distinguished from the term *net debt*, which is employed in referring to gross debt less sinking fund assets. The latter are the "total assets at the close of the year" shown in Table 23. These included, besides securities of the cities, other investments and cash slightly exceeding 2 per cent of the gross aggregate debt in amount, leaving as a net total \$1,526,232,964, or 80.8 per cent of the gross total. But this figure must not be taken as indicating the proportion of the public debt for which no provision has been made, since for a considerable and doubtless greater part of the debt characterized as "current" there are other assets available, such as the special assessments provided for meeting special assessment loans and the tax levies pledged for meeting revenue loans, while there is usually cash on hand sufficient for all outstanding warrants several times over.

The report for 1906 shows that 18.4 per cent of the gross debt was nominal, i. e., debt held by city invested funds, while the corresponding percentage for 1907 was 18. The ratio of sinking fund assets to gross debt fell in the same time from 20 to 19.2 per cent. The change in the latter case, as noted already in the discussion of Table 23, is due almost altogether to a fall in the ratio for Group I from 22.7 to 21.5 per cent, the changes for the other three groups having been almost imperceptible; and the apparent explanation is the inclusion in 1907 of county debt not included in 1906 and having a lower ratio of sinking fund accumulation.

*Per capita debts.*—Preceding and following the column in Table 24 showing the amount of net debt are columns showing respectively the average gross and net debt per capita of population, calculated on the basis of the estimates in Table 1, and subject of course to all uncertainties attaching to those estimates. The comparison of these per capita figures shows great irregularities for individual cities but a progressive increase in the group averages with the size of the cities, the larger cities having, as a rule, the higher per capita debt. The cities showing the highest gross debt per capita, in order, were New York, N. Y., Boston and Newton, Mass., and Cincinnati, Ohio, while those showing the highest net debt per capita were New York, N. Y., Cincinnati, Ohio, Boston, Mass., and Galveston, Tex. At the other extreme in respect to gross debt per capita are Wheeling, W. Va., and Joplin, Mo., while Erie, Pa., with a gross debt per capita considerably higher than either of the two cities just mentioned, shows the lowest net debt per capita of any of the 158 cities.

*Increase in gross debt.*—The increase or decrease in outstanding debt, as given in Table 24, is not in every case the difference between the gross debt reported in



this table and the corresponding total in Table 22 for 1906; for in a number of cases there have been changes in the methods of reporting certain special debt obligations, an item omitted as a debt from the accounts for one year being included in those of the other. For example, debt of the Scranton and Dunmore poor district amounting to \$170,281, which was included in the debt of Scranton, Pa., for 1906, is omitted for 1907. The debt of territory annexed to Seattle, Wash., in 1907, amounting to \$733,000, is included in the total debt reported for that city in Table 24, but is not considered in computing the increase. The additions on account of county debt included for 7 cities of Group I—Chicago, Ill., Pittsburg, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, and Milwaukee, Wis.—amounted in all to \$21,005,368, which were similarly excluded from consideration in computing the increases in gross debt shown in Table 24. Among other sources of discrepancy between the increases shown in the table on the one hand, and the differences between the amount of gross debt in Table 24 and that reported in Table 22 for 1906 on the other, attention may be called to a method of reporting debts matured but unpaid, which is followed in some cities, where bonds, for whose redemption money has been set aside in a special fund or deposited with fiscal agents, are dropped from reports of the city's liabilities but are again included if for any reason they remain unredeemed and the money so deposited is returned to the treasury.

The difference between the increase or decrease in outstanding debt, shown in Table 24, and the excess of receipts or payments on account of principal, shown in Table 10, usually denotes the premiums secured and discounts allowed on debt obligations sold and purchased. In Massachusetts cities there is a further difference, due to the inclusion in Table 10 of payments to the state on account of sinking funds for state loans for armories, metropolitan sewers, parks, and waterworks, and abolition of grade crossings. These are part payments of a principal, the amount of which can not at any time be precisely stated for an individual city, and which is, therefore, omitted from Table 24.

By reference to Table 23 and the corresponding table for 1906 it will be seen that the increase in gross debt is relatively greater than that in sinking fund assets, apparently for the reason noted above in connection with the discussion of "net debt."

TABLE 25.

*Funded and special assessment debt, classified by purpose of issue.*—Table 25 is an exhibit of those portions of the total city indebtedness above defined as "funded debt" and "special assessment loans," classified accord-

ing to purpose of issue, as stated in the local official records.

The debt most satisfactorily classified by purpose of issue is that for the leading public service enterprises—water-supply and lighting systems. So far as other enterprises of this class are concerned the classification is defective; the debt created for municipal service enterprises is probably not completely segregated. In the case of that created for general purposes the division is thoroughly made for very few cities (as is plainly shown by the fact that the amount reported under the head "issued for combined or unreported purposes" forms about 15 per cent of the total for this class of debt), while probably the greater part of the debt reported as issued for funding and refunding belongs properly in preceding columns.

The terms "local improvement," "street improvement," "general improvement," employed in the designations of large bond issues in many cities, have not been employed in Table 25, the endeavor having been to obtain, where possible, a more precise statement of the character of the improvement for which each debt was originally incurred. Issues of bonds described as "refunding" bonds have in like manner been classified according to the purpose of issue of the debt they replaced, where such purpose could be discovered without too elaborate a search of the earlier records; and the amount given under this head in Table 25, representing over 5 per cent of the grand total of funded and special assessment debt, shows only what could not be so classified.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly have been characterized as issued for the purpose of refunding, and as such represent debt originally incurred for purposes indicated in preceding columns. The debt reported as issued for funding amounts in all to nearly 8 per cent of the grand total, or \$91,277,396 more than appeared in the corresponding column of Table 23 for 1906. Of this difference \$87,078,546 was reported for cities of Group I, and is explained by large additions or reclassifications in New York, New Orleans, St. Louis, and Chicago.

In the exhibit below (Table XIX) that portion of the debt issued for general purposes which is included in the column headed "miscellaneous purposes" is further classified by purpose, the figures being shown for groups of cities according to population. It appears from this table that municipal aid to railways, and the construction of hospitals, asylums, and almshouses are by far the most important purposes not specified in Table 25.



TABLE XIX.—*Debts reported in Table 25 as issued for miscellaneous purposes: 1907.*

PURPOSE OF ISSUE.	Total.	Group I.	Group II.	Group III.	Group IV.
Total.....	\$89,375,852	\$71,700,928	\$10,683,596	\$3,692,753	\$3,298,575
Aid to railroads.....	33,494,810	24,156,952	5,371,500	1,842,158	2,124,200
Hospitals and almshouses.....	21,509,930	18,863,880	1,940,000	132,100	573,950
Aid to fairs and celebrations.....	8,546,000	8,427,000	100,000	.....	19,000
Armories and other military purposes.....	8,241,570	7,935,445	249,000	.....	57,125
Refuse disposal, street cleaning, morgues, and quarantine.....	18,104,675	17,060,510	636,660	105,505	1302,000
Prisons and reformatories.....	3,054,805	2,883,105	35,000	136,700	.....
Buildings not for municipal purposes <sup>1</sup> .....	2,131,875	452,425	754,700	914,750	10,000
Sundry departmental expenses and minor improvements.....	860,485	511,409	113,736	86,540	148,800
Land, not for municipal purposes, or for purposes not explained.....	788,000	.....	684,000	97,000	7,000
Aid in distress and beneficences generally.....	741,000	668,000	.....	73,000	.....
Flood protection and repairs.....	669,000	10,000	584,000	50,000	25,000
Monuments.....	459,422	459,422	.....	.....	.....
Bathing facilities.....	320,000	247,000	50,000	23,000	.....
Abandoned public service enterprises.....	295,780	25,780	50,000	195,000	25,000
Moth destruction.....	43,500	.....	.....	37,000	6,500
Ferries.....	115,000	.....	115,000	.....	.....

<sup>1</sup> Includes \$662,500 for abatement of nuisances for Group I, and \$220,000 for "sanitary purposes," unspecified, for Group IV.

<sup>2</sup> Includes aid to state and courthouses, and memorial halls.

A more precise classification of debt obligations, according to purpose of issue, by the several cities, is still to be desired. This is particularly the case with the special assessment debt, of whose total, \$90,766,383, in Table 24, no less than \$78,498,613, or 86.5 per cent, has to be classed as issued for "combined or unreported purposes." The assurance is gratifying that the officials of some important cities are taking an increased interest in the matter, and promise fuller and more definite statements of their various debt obligations in the immediate future; it is to be hoped that the example may be generally followed.

TABLE 26.

*Funded and special assessment debt, classified by year of issue.*—The debt obligations, which are classified according to purpose of issue in Table 25, are shown according to year of issue for the twenty-one years ending in 1907 in Table 26. Nearly half the total outstanding debt appears under the head "not reported," because of deficient information from the two cities of largest indebtedness. New York and Boston together report \$830,748,171 of outstanding debt, or 47.3 per cent of the total for 158 cities; whereas they report \$825,498,371 out of a total of \$874,674,539 for which the date of issue was unreported, or 94.4 per cent. For the 156 remaining cities the total debt is \$926,591,167, and the portion for which the date of issue was unreported \$49,176,168, or only 5.3 per cent.

TABLE 27.

*Funded and special assessment debt, classified by year of maturity.*—Table 27 shows the debt obligations for which statistics are given in Tables 25 and 26, classified according to year of maturity for twenty years next following 1907. For \$821,202,852, or 46.7 per cent of the total, the year of maturity was later than 1927; and for \$24,224,141, or 1.4 per cent, it was not reported. Of this latter amount \$3,412,440 represented the principal of "premium bonds" in New Orleans (mentioned in discussion of Table 24), for which the amount to mature each year is determined by lot; while a considerable part consists of serial bonds for which the amounts maturing each year were not distinctly shown

TABLE 28.

*Funded and special assessment debt and revenue loans, classified by rate of interest.*—The debt included in Table 28 is that reported in the three tables immediately preceding, together with the outstanding revenue loans; it is the sum of the debt shown in the first three columns under the head "classified according to provisions made for payment" in Table 24. The larger part of the debt shown in the last two columns under the classification referred to in Table 24 is debt bearing no interest. For \$6,694,923, out of \$1,858,227,134, or less than 0.4 per cent, the rate was not reported. The amounts included under the head of "other reported rates," arranged according to rate, are as follows:

TABLE XX.—*Amount of loans reported at exceptional rates of interest: 1907.*

RATE PER CENT.	Amount.	RATE PER CENT.	Amount.
Total.....	\$69,019,494	4.872.....	\$100,000
No interest.....	3,748,264	4.875.....	7,881,474
2.0.....	3,653,563	4.9.....	25,000
2.5.....	11,944,468	4.94.....	100,000
3.1.....	37,900	5.125.....	150,000
3.125.....	62,110	5.25.....	1,640,000
3.25.....	13,097,850	5.3.....	4,000
3.3.....	8,743,760	5.375.....	96,895
3.35.....	220,000	5.4.....	225,000
3.375.....	106,567	5.44.....	30,000
3.55.....	10,000	5.5.....	200,000
3.625.....	236,710	5.59.....	2,810,554
3.75.....	5,001,000	5.74.....	100,000
3.8.....	1,220	5.75.....	1,322,500
3.875.....	96,760	5.8.....	53,000
3.9.....	60,900	5.83.....	50,000
4.125.....	48,330	5.84.....	70,000
4.25.....	1,728,364	5.87.....	70,000
4.4.....	37,000	5.875.....	549,000
4.45.....	42,000	5.94.....	150,000
4.49.....	2,889	5.97.....	40,000
4.625.....	120,000	6.25.....	175,000
4.69.....	25,000	6.375.....	195,000
4.7.....	100,000	6.57.....	50,000
4.72.....	50,000	6.95.....	50,000
4.74.....	50,000	7.3.....	10,000
4.75.....	898,249	8.0.....	2,747,667
		9.0.....	1,500

The debt reported as bearing no interest consisted of (1) outstanding warrants classed as "special assessment loans" (see discussion of special assessment warrants under head of "indebtedness classified by character," for Table 24); and (2) bonds or other obligations due but not yet presented for redemption. Of the debt for which a rate of 2 per cent was reported, \$3,650,563 was reported by Washington, D. C., and \$3,000 by Albany, N. Y. The debt bearing interest at the rate of 2.5 per cent was also reported by 2 cities, New York city, which reported \$11,927,700, and Birmingham, Ala., which reported \$16,768. The debt referred to in Albany and Birmingham was incurred for parks; in the case of New York and Washington, for various purposes.

The total interest-bearing debt for which the rates were reported was \$1,847,783,947. The total interest charge on this debt (see Table 8, and discussion in text) was \$71,785,707, and the average rate therefore 3.885 per cent. The average rate reported for 1906 was 3.853 per cent, the year showing an increase of 0.032 in the average rate. The average rates for each population group in 1907 were as follows: Group I, 3.75 per cent; Group II, 4.11 per cent; Group III, 4.26 per cent, and Group IV, 4.45 per cent. The corresponding averages for 1906 were 3.68, 4.21, 4.25, and 4.41 per cent, respectively, showing an increase in three out of four cases. As the four groups of cities were not identical for the two years, a slight irregularity is perhaps not surprising; but each series of rates plainly indicates a tendency toward lower interest rates along with increases in population.

TABLE 29.

*Assessed valuation.*—The valuations given in Table 29 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. In some instances, the assessed valuation of an independent division of the government of a city, such as a school or park district, differs somewhat from that of the city corporation. The table gives separately the valuation subject to general property taxes and that subject to special property taxes for the city corporation but shows only the total assessed valuation for school districts and for other independent divisions.

*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 reckoned 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 the ratio of the assessed valuation of personal property taxed to the true value of all taxable personal property is given.

*Rates of levy.*—The rates of levy for general property taxes per \$1,000 of assessed valuation are given in detail for the several taxing bodies, while the rates per \$1,000 of reported true value are the average rates for all divisions of city government. Specific rates of levy are given below in the accompanying text table. The rates based on the reported true value are subject to all the possible errors of the estimates given in the column headed "reported basis of assessment in practice."

*Tax levies.*—Under the head of "general property taxes" are included all general property taxes levied for all divisions of the governments of cities. In certain cases the result obtained by applying the 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, changes in valuation, 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.

*Special methods of assessment and taxation.*—The assessed valuation of property subject to general property taxes in divisions of the city governments having two or more rates of levy, together with the specific levies in the different districts of the cities, are given in Table XXI. Table XXII similarly shows the assessed valuation of property subject to special tax and the specific levies for cities levying such taxes at two or more rates. Under the head "city corporation proper" in these tables are shown the assessed valuation for the city as a whole, together with the rate and amount of tax levied thereon for general city purposes, as distinguished from the valuation and levies of taxing districts including only a part of the city.

TABLE XXI.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNT OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1907.

City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICTS OR CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICTS OR CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levies.
1	New York, N. Y.: City corporation— City corporation proper.....	\$6,795,341,915	\$14.24	\$96,733,328	21	St. Paul, Minn.: City corporation— City corporation proper.....	\$104,864,241	\$17.26	\$1,809,957
	County of New York.....	5,235,399,990	0.61	3,173,184		Interest districts 1, 2, 3, 4, 5, 6, 8.....	93,900,314	2.96	277,945
	County of Kings.....	1,274,088,457	1.30	1,652,428		Interest districts 7, 9, 10.....	10,963,927	2.46	26,961
	County of Queens.....	228,860,037	1.10	250,715	23	Rochester, N. Y.: City corporation— Property subject to regular rate.....	144,120,951	18.73	2,692,106
	County of Richmond.....	56,993,441	1.44	82,331		Property bought with pen- sion money.....	398,650	6.84	2,727
2	Chicago, Ill.: County of Cook.....	477,921,976	7.80	3,727,981		Railroad sinking fund.....	297,172	3.30	981
	Sanitary district.....	499,675,746	4.70	2,352,054		Town audit.....	143,307,070	0.60	85,390
	South Park.....	291,429,546	7.20	2,099,188	24	Kansas City, Mo.: City corporation— Property taxed for general purposes.....	144,548,041	12.50	1,806,850
	West Park.....	106,695,231	11.30	1,206,677		Property taxed for parks.....	53,516,620	3.00	160,550
	Lincoln Park— North Town.....	34,361,792	8.90	306,979		School district.....	132,743,700	10.00	1,327,437
	Lakeview.....	30,547,677	12.30	375,911	26	Denver, Colo.: School district— District No. 1.....	118,921,855	7.50	891,914
3	Philadelphia, Pa.: City corporation— City property.....	1,197,660,663	15.00	17,964,910		District No. 2.....	12,396,665	3.00	37,190
	Suburban property.....	65,440,510	10.00	654,405		District No. 7.....	1,857,150	4.40	8,172
	Farm property.....	24,185,950	7.50	181,395		District No. 17.....	8,340,820	3.00	25,022
	Germantown, Frankford, and Roxboro poor districts— City property.....	71,060,780	0.50	35,531		District No. 21.....	1,731,835	4.00	6,927
	Suburban property.....	45,653,775	0.33	15,218	28	Los Angeles, Cal.: City corporation— Old city.....	230,752,784	12.50	2,884,187
	Farm property.....	15,899,115	0.25	3,974		Annexation of 1896.....	29,939,343	11.90	356,143
4	St. Louis, Mo.: City corporation— Assessment of 1906.....	505,773,521	14.50	7,333,716		Annexation of 1899.....	3,076,714	11.90	36,592
	Reassessment of 1899-1900.....	295,762	13.00	3,845		Annexation of 1906.....	3,357,463	10.60	35,637
	Omissions from previous years.....	32,440	13.86	450		School district— Property outside city limits.....	2,272,930	1.60	3,596
	School districts— Assessment of 1906.....	509,975,841	5.50	2,804,867		Property inside city limits.....	248,463,036	1.40	347,848
	Reassessment for previous years.....	328,202	4.14	1,359	30	Seattle, Wash.: City corporation— Old city limits.....	129,853,677	16.00	2,077,659
6	Baltimore, Md.: City corporation— Old limits.....	389,576,440	19.75	7,694,135		New city limits.....	12,593,342	15.35	193,249
	Annexed territory.....	12,799,327	6.00	76,796		Ravenna and South and Southeast Seattle.....	3,128,046	14.19	44,395
7	Pittsburg, Pa.: Pittsburg (original city)— City corporation— City corporation proper.....	372,230,729	12.50	4,648,294		Ballard.....	4,740,199	14.80	70,154
	Suburban property.....	204,861,903	8.33	1,704,194		Columbia, South Park, and West Seattle.....	5,435,763	13.52	73,513
	Farm property.....	7,316,405	6.25	45,728	33	New Haven, Conn.: City corporation— Wards 1 to 12.....	109,225,243	14.22	1,552,829
	Ward 38 (special)— City property.....	1,600	1.25	2		Wards 1 to 12.....	288,520	8.97	2,588
	Suburban property.....	1,903,163	0.83	1,586		Ward 13.....	2,389,189	2.22	5,304
	Ward 39 (special)— City property.....	3,100	4.50	14		Wards 14 and 15.....	4,410,032	7.47	32,943
	Suburban property.....	1,632,231	3.00	4,897		Westville school district— Wards 1 to 12.....	288,520	5.00	1,443
	Ward 40 (special)— City property.....	2,090	2.50	5		Ward 13.....	2,389,189	8.00	19,114
	Suburban property.....	1,002,835	1.67	1,675	34	Scranton, Pa.: City corporation— City property.....	51,372,100	5.30	272,272
	Ward 41 (special)— City property.....	7,560	4.00	30		Suburban property.....	8,864,405	3.53	31,318
	Suburban property.....	698,335	2.67	1,865		Farm property.....	6,520,925	2.65	17,281
	School district.....	584,409,037	11.52	885,459	35	Syracuse, N. Y.: City corporation— City corporation proper.....	94,588,879	17.04	1,611,750
	Former city of Allegheny— City corporation— City property.....	77,879,825	13.00	1,012,438		Town audit.....	92,563,964	0.35	32,113
	Suburban property.....	23,691,975	8.67	205,315	42	Nashville, Tenn.: City corporation— Old city.....	54,529,310	15.00	817,940
	Farm property.....	762,050	6.50	4,953		New territory.....	8,090,028	11.00	88,990
	Land subject to special sewer tax.....	48,456,225	0.30	14,537	46	Albany, N. Y.: City corporation— Property taxed at first rate.....	74,542,502	15.53	1,157,745
	School district— Central school board— City property.....	77,879,825	4.50	350,459		Property taxed at second rate.....	157,945	8.01	1,265
	Suburban property.....	23,691,975	3.00	71,076	47	Hartford, Conn.: City corporation— City property.....	71,934,512	17.46	1,255,524
	Farm property.....	762,050	2.25	1,715		Farm property.....	600,871	6.00	3,605
	Ward schools.....	102,333,850	12.65	270,933	51	Bridgeport, Conn.: City corporation— Old territory.....	71,335,838	15.31	1,091,388
	County of Allegheny— Pittsburg (original city).....	537,973,835	2.25	1,210,441		New territory.....	3,172,333	7.20	22,841
	Former city of Allegheny.....	100,540,060	2.25	226,215	52	Wilmington, Del.: City corporation— Property taxed at full rate.....	46,850,834	15.00	702,763
8	Cleveland, Ohio: City corporation— City corporation proper.....	240,262,315	13.40	3,219,515		Property taxed at half rate.....	2,388,033	7.50	17,910
	Sewer districts.....	195,952,210	2.32	453,621	54	Des Moines, Iowa: City corporation— City corporation proper.....	18,510,340	35.50	657,117
13	Milwaukee, Wis.: City corporation— City corporation proper.....	216,975,945	17.49	3,795,428		Water district.....	16,604,467	3.00	49,813
	Wards.....	216,975,945	11.25	270,500		Light district.....	16,557,370	4.20	69,541
	Sewer districts— East.....	64,428,730	0.34	21,962		Old debt district.....	13,244,453	1.50	19,867
	West.....	107,122,395	0.84	90,217		Road district.....	813,064	5.00	4,065
	South.....	45,424,820	0.96	43,565					
	Bayview.....	5,300,580	0.63	3,350					
17	Minneapolis, Minn.: City corporation— City corporation proper.....	168,038,386	20.82	3,498,559					
	Wards.....	168,038,386	11.48	248,953					

1 Average rate.

2 Average rate varies from 60 cents to \$2.16.

3 Now part of south sewer district. Tax not included with south sewer tax, but is in addition thereto.

4 At rate for schools inside city limits.

5 Levy by county for buildings and debt.

6 Tax for general purposes and parks.

TABLE XXI.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNT OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1907—Continued.

City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICTS OR CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF GOVERNMENT, AND TAXING DISTRICTS OR CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levies.
59	Troy, N. Y.: City corporation— City corporation proper— Property taxed for general purposes..... Property taxed for school purposes..... Old city..... Lansingburg..... Sycaway.....	\$55,981,974 48,677,535 47,921,423 7,066,253 194,150	\$10.67 4.38 2.47 3.25 1.41	\$601,065 213,208 118,366 23,739 280	104	Johnstown, Pa.: School district— City..... Old Coopersdale..... Morellville..... Woodvale.....	\$16,986,895 203,765 990,492 427,635	\$10.00 3.00 0.85 1.43	\$169,869 611 842 613
60	Oakland, Cal.: City corporation— Old city— Real property and secured personalty..... Unsecured personalty..... Annexation of 1891— Real property and secured personalty..... Unsecured personalty..... Annexation of 1897— Real property and secured personalty..... Unsecured personalty..... School district— Property inside city limits..... Property outside city limits..... Sanitary district— Golden Gate district..... Adeline district.....	78,953,916 5,665,975 4,567,600 26,050 11,064,596 156,275 93,008,417 3,463,650 2,148,449 532,050	12.50 12.80 12.40 12.60 12.10 12.00 10.67 2.10 1.00 1.00	986,924 72,525 56,638 328 133,882 1,875 62,104 7,274 2,148 532	106	Sioux City, Iowa: City corporation— City corporation proper..... Lighting district..... Waterworks district..... Township road district.....	8,127,937 7,543,777 7,313,965 306,180	29.30 3.00 4.00 0.50	230,252 22,631 29,256 153
66	Hoboken, N. J.: City corporation— Old city..... Weehawken addition.....	54,325,419 11,531,100	9.64 8.98	523,697 103,549	116	Davenport, Iowa: City corporation— City corporation proper..... Water district..... Agricultural land.....	21,577,545 21,475,330 176,090	14.00 1.50 5.00	302,087 32,212 880
71	Schenectady, N. Y.: City corporation— Property inside lamp district..... Property outside lamp district..... Real property subject to fire tax.....	42,926,713 126,440 35,206,900	13.20 12.00 3.00	566,633 1,517 105,151	125	Superior, Wis.: City corporation— City corporation proper..... Sewer district— District No. 1..... District No. 2.....	15,525,566 2,047,540 1,070,640	27.67 1.00 1.00	430,494 2,047 1,071
73	San Antonio, Tex.: City corporation— City corporation proper..... Improvement districts— District No. 1..... District No. 2..... District No. 3..... District No. 4..... District No. 5..... District No. 8..... District No. 9..... District No. 10..... District No. 11.....	54,661,470 1,462,400 1,966,855 2,023,295 5,757,635 633,100 3,963,330 2,465,955 1,815,625 9,509,520	16.00 1.20 1.10 1.40 0.20 0.80 1.40 1.60 1.70 0.90	874,753 1,758 2,169 2,835 1,152 506 5,549 3,946 3,087 8,781	133	Jacksonville, Fla.: City corporation— City corporation proper..... Fire district.....	22,203,230 20,986,275	11.80 4.30	261,998 90,241
75	Waterbury, Conn.: City corporation— Original city..... City annex..... School annex.....	46,895,738 5,572,715 3,495,368	14.06 4.26 11.66	659,636 23,740 40,756	138	Elmira, N. Y.: City corporation— Property subject to regular rate..... Property of pensioners..... Town audit.....	19,141,921 158,104 19,205,398	21.14 7.96 1.60	404,699 1,259 30,595
80	Tacoma, Wash.: City corporation— District No. 1..... District No. 2..... District No. 3.....	38,063,375 3,775,259 1,121,580	14.00 13.10 10.60	532,875 49,444 11,889	140	New Britain, Conn.: City corporation— District No. 1..... District No. 2.....	25,184,764 24,759,367	9.71 5.83	244,632 144,272
					146	Auburn, N. Y.: City corporation— Property subject to regular rate..... Property of pensioners..... Town audit.....	17,172,047 133,345 17,205,392	19.32 10.63 0.42	332,917 1,417 7,260
					153	Pueblo, Colo.: City corporation— City corporation proper..... Former city of Pueblo..... Former city of South Pueblo..... Park district (realty only)— District No. 1..... District No. 2..... District No. 3..... School district— District No. 1..... District No. 20.....	16,261,148 8,746,226 4,205,621 6,375,607 6,468,905 844,586 7,774,935 8,465,021	18.50 0.50 0.90 1.50 1.50 0.50 11.40 12.00	300,832 4,373 3,785 9,563 9,703 422 88,635 101,580
					156	Newport, Ky.: City corporation— City corporation proper..... Sewer district— District A..... District B..... District C..... District D..... District E.....	13,288,890 1,225,500 3,180,040 2,475,895 2,699,600 297,000	15.00 3.60 1.80 3.00 2.60 6.40	199,335 4,410 5,724 7,428 7,020 1,900

\* Average rate.

TABLE XXII.—Assessed valuations of property subject to special property taxes in cities having two or more rates of levy, with rates and amount of levies for each class of property: 1907.<sup>1</sup>

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levies.
4	St. Louis, Mo.: City corporation— Merchants and manufacturers' property.....	\$65,516,314	\$2.00	\$131,032
	Steamboats.....	173,540	1.00	174
	School districts— Merchants and manufacturers' property.....	65,516,314	5.50	360,340
6	Baltimore, Md.: City corporation— Securities.....	146,538,809	3.00	439,616
	Savings bank deposits.....	77,841,863	1.875	145,954
24	Kansas City, Mo.: School district— Railroad property.....	11,804,341	5.36	63,271
65	Norfolk, Va.: City corporation— Bank stock.....	5,699,727	8.00	45,598
	Street railway property.....	396,883	60.00	23,813
	Intangible property.....	3,634,170	8.00	29,073

<sup>1</sup> Exclusive of statistics as to assessed valuation of mortgages and bank stock, and the amount of levies on these classes of property, in New York cities, shown in Table XXIII.

The special property taxes reported in Table XXIII for New York cities were levied on bank stock and on mortgages recorded in 1907, 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. The bank tax levy for Troy includes \$377 distributed to the Lansingburg school district. The assessed valuation of these classes of property and the amount of levies are as follows:

TABLE XXIII.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1907.

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York.....	\$314,376,192	\$686,456,932	\$3,143,762	\$1,716,142
9	Buffalo.....	9,114,200	18,485,212	91,142	46,213
23	Rochester.....	4,923,134	9,991,068	49,231	24,978
35	Syracuse.....	2,906,984	7,481,908	29,070	18,705
46	Albany.....	6,483,107	1,630,528	64,831	4,076
59	Troy.....	2,717,270	524,968	27,173	1,312
68	Yonkers.....	233,350	5,164,444	2,334	12,911
69	Utica.....	5,235,118	2,011,256	52,351	5,028
71	Schenectady.....	526,187	1,707,736	5,261	4,269
103	Binghamton.....	1,164,286	763,584	11,643	1,909
138	Elmira.....	755,558	879,308	7,556	2,198
146	Auburn.....	635,200	470,136	6,352	1,175

TABLES 30 AND 31.

*Municipal properties and public improvements.*—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, distinguished as (1) salable and productive, (2) salable but unproductive, and (3) unsalable and unproductive property, the third class having also the designation "improvements," while that of "properties" is applied distinctively to the other two. An "improvement" has a value in use but not in exchange, but a "property" has both species of value. A property is considered as productive when it furnishes an income approximately equaling, or exceeding, its cost of operation and maintenance; and as unproductive when any income from it is merely incidental, and forms no factor in deciding whether to hold the property or not. The productive class includes investments and the plant and equipment of enterprises. As these are in no way essential to city government, the income they provide is one justification for maintaining them, and the importance of careful accounting is in their case particularly indicated.

Although the valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of permanent public possessions, the need of more exact and systematic accounting in this respect is very evident, and the local variations in practical methods with regard, for example, to the inclusion of the franchise or privilege value of a public utility supply system with the physical value of plant and equipment, or to allowances for depreciation, are very significant. A closer approach to uniformity of method is needed to make the financial statement of an enterprise in one city clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of each may be available to all; and more regard should be given to the importance of a full and careful reckoning of all factors affecting the present value of municipal possessions, without which a complete account of their operating costs can not be had, nor an honest and prudent administration of the public resources be assured.

Of the investments held by the city those belonging to the assets of "invested funds" are shown in Tables 21 to 23. Other productive properties, along with those of the "salable but unproductive" class, appear in Table 30, leaving the public improvements, i. e., the unsalable and unproductive properties, to be shown in Table 31. To both these tables, and the latter particularly, the caution stated in reports of previous years with regard to the effect of varying methods of valuation in different cities still applies; but there is reason to think the data of Table 30 more nearly exact than have been furnished in any similar statement heretofore, and to hope, now that the attention of

city fiscal officers has been called to the importance of the matter, that the reports for years to follow may be yet further improved.

*Comparison of increase in values with outlays.*—The costs of providing, improving, and extending government properties, by purchase or construction, give rise to payments for outlays. These appear in Table 9 and the total outlays for groups of cities, exclusive of Oklahoma City, which was not included in the investigation for 1906, are also shown in the following table, in comparison with the increase in the valuation of properties during the year:

TABLE XXIV.—OUTLAYS IN 1907, COMPARED WITH INCREASE IN VALUATION OF PROPERTIES DURING 1907.

GROUP.	Number of cities.	OUTLAYS IN 1907.		TOTAL VALUE OF MUNICIPAL PROPERTIES.		INCREASE IN VALUATION DURING 1907.	
		Total.	Exclusive of outlays for sewers and highways.	1907	1906	Total.	Excess over outlays.
Grand total.....	157	\$240,848,060	\$133,008,416	\$2,570,906,285	\$2,321,946,260	\$248,960,025	\$115,951,609
Group I.....	15	156,873,910	98,554,843	1,872,159,703	1,675,903,204	196,256,499	97,701,656
Group II.....	29	44,439,804	18,319,704	331,778,996	307,696,858	24,082,138	5,762,434
Group III.....	47	24,044,826	10,048,972	221,336,935	202,425,251	18,911,684	8,862,712
Group IV.....	66	15,489,520	6,084,897	145,630,651	135,920,947	9,709,704	3,624,807

The first column of figures shows the number of cities in each group for 1907, while the second gives the total payments during the year for outlays "for meeting governmental costs," and the third column shows the same total exclusive of the outlays for sewers and highways, which are omitted from this comparison because their values were not reported for 1906, excepting those of bridges other than toll, for which the outlays are not shown separately in Table 9. In the fourth column is shown the total valuation of the properties reported in Table 30, by groups of cities; this is the sum of the value of public service enterprises, real property investments, municipal service enterprises, and properties of departments. The fifth column contains corresponding figures for the beginning of the year, obtained by deducting the valuation of bridges other than toll from the totals of Table 28 for 1906, and by grouping the cities to agree with the order for 1907. The sixth column shows the difference between the amounts contained in the fourth and the fifth columns, and the seventh the difference between those contained in the sixth and the third columns, or the amount by which the gain in valuation exceeds the reported payments for outlays.

There seems to be no good reason why the increase in the value of municipal properties from the beginning to the end of a year should systematically differ from the outlays during that year, unless the method of valuation has changed between the two dates. In view of this the excess shown in the last column for each group of cities indicates a tendency to give a higher valuation to properties in 1907 than in 1906.

There are, however, certain special allowances which should be made in the case of Group I and which account for the larger part of the excess for that group as shown in the last column:

(1) The figures for 1907 include for cities of over 300,000 population, as previous reports did not, values and outlays for county properties. The total addition to valuations on this account was \$38,569,539, while the total addition to outlays was \$4,190,870, or \$3,546,117 after deducting outlays for sewers and highways. This makes a net allowance of \$35,023,422 required on account of the inclusion of county valuations for 1907.

(2) The abnormal size of some increases for New York city calls for special consideration. The value of the water-supply system was reported in 1906 as \$77,358,125, though its cost was given in Table 16 for that year as \$145,207,255, while Table 30 for 1907 shows the value as \$128,325,606, which is based on the city appraisers' figures. Against this increase of \$50,967,481 the payments for outlays during the year were only \$9,629,117, so that the increase in the valuation represents an excess of \$41,338,364 over outlays. Toll bridges in New York were valued at \$27,409,042 in 1906 and \$61,429,016 in 1907, the latter figure having been calculated from the total net costs of construction; as compared with this increase of \$34,019,974 the outlays during the year were \$8,550,687, making an excess of increase over outlays of \$25,469,287. These two excesses together amount to \$66,807,651, which should properly be treated as abnormal.

(3) The gas-supply system of Philadelphia, valued



at \$28,750,000, was tabulated among "productive permanent properties" for 1906, but for 1907 that system is included in Table 22 as an investment fund.

If allowance be made for all the factors above referred to a net correction of \$73,081,073 is obtained, which should be deducted from the increase in valuation during 1907, as shown in the sixth column, and from the excess of such increase over outlays, as shown in the seventh column of Table XXIV. Substituting the corrected figures for those in the last column, the aggregate excess is reduced to \$42,870,536 and the excess for Group I to \$24,620,583, an amount which still remains greater than the figures for the other groups and gives some evidence that the excess increases with the valuation but not proportionally to it. It may perhaps be inferred that the valuations for 1906 were underestimated, as compared with those for 1907, by a fixed proportion of the total value, modified by local factors in many instances.

*Comparison of values with funded debt and special assessment loans.*—The costs of governmental properties are met in considerable proportion from loans. The classification of funded debt and special assessment loans by purpose of issue in Table 25 gives a basis for comparison between outstanding municipal debts and the value of the properties for which they were incurred. The water-supply systems, worth, according to Table 30, \$647,334,495, were charged with a debt, according to Table 25, of \$281,940,329, compared with corresponding totals for 1906 of \$572,171,710 and \$276,829,682, and representing increases of 13.1 and 1.8 per cent, respectively. Even after making an allowance for the deficient valuation in New York city for 1906, discussed in the preceding section, the increase for the year is still \$33,824,421, or 5.6 per cent, thus showing a substantial decrease in the ratio of debt to total value, which in 1907 had fallen to 43.6 per cent. Similar comparisons for lighting systems show that property valued at \$14,184,801 in 1907 was charged with a debt of \$5,750,600, or 40.5 per cent of the total value. For all other public service enterprises the figures show that in the case of New York city property valued at \$185,785,991 was charged with a debt of \$185,457,821, representing 99.8 per cent of the value of the property; for all other cities, the value of the properties of such enterprises was \$71,547,028 and their debt \$26,976,025, so that the ratio of debt to value was only 37.7 per cent. It should be added that a part of the debt reported as "issued for refunding" was undoubtedly originally issued for public service enterprises, and that if it could be included the percentages above given would be slightly increased:

For the plant and equipment of municipal service enterprises worth \$10,939,277 there was a debt of \$4,507,750, equivalent to 41.2 per cent of the value of the properties. Milwaukee and Columbus show debts somewhat in excess of the value of the properties, but

as in each case the work of construction had not been completed in 1907 the difference is expected to disappear in 1908. Of the total debt for this class of enterprises 61.2 per cent was for those in New York city, for which the ratio of debt to value is 57.8 per cent.

A comparison of the value of the unproductive class of permanent public properties with the amount of debt charged to these properties gives less satisfactory results, because the purposes of issue are often less clearly stated where debts are incurred for such properties. Tentatively, the debt "issued for general purposes," as shown in Table 25, may be divided into two parts by assuming that the total debt for sewers and highways plus the special assessment loans "for combined or unreported purposes," amounting to \$456,028,125, was issued for "public improvements," and that the balance of the total debt, amounting to \$566,992,593, was incurred for properties of departments. If these figures are assumed to represent, respectively, the cost remaining to be paid of the total value of public improvements, \$894,575,349, as shown in Table 31, and of the total value of properties of departments, \$1,630,446,303, as shown in Table 30, the ratio of debt to valuation for these classes of properties is 51 and 34.8 per cent, respectively. These percentages, also, would be increased by including the proper proportions of the debts classified as "issued for refunding" and "issued for funding," were it possible to segregate them. But the large number of cases in Table 31, especially for the largest cities, in which it is stated that the value was not reported, shows that the total above used for public improvements represents a decided undervaluation. The omissions probably equal more, rather than less, than one-half the reported value of improvements, but an addition of 46 per cent to the amount given in Table 31 would reduce the ratio between debt and value to 34.9 per cent, or practically the same as for properties of departments. It thus appears, unless these figures are subject to some unknown error, that more than half of the public improvements in the larger cities of the United States, as well as of public properties, used for nonremunerative purposes have already been paid for. The ratio of debt to valuation appears higher for schools than for other property, owing to the influence of the figures for New York city, which reports school properties worth \$92,581,666 and debt for such properties of \$95,608,351, or 103.3 per cent of the value of the property, while the total value of school properties reported for all other cities is \$320,530,483, as compared with debt of \$101,266,025, equivalent to only 31.6 per cent of the total value of the properties—approximately the same percentage as is shown in the case of other properties.

*Properties of public service enterprises.*—The properties of public service enterprises reported had a total value in 1906 of \$824,636,476, the value of "general

real property" being deducted, and in 1907 of \$918,852,315, an increase of 10.3 per cent. Of these enterprises, water-supply systems are by far the most important, being reported by 118 out of the 158 cities tabulated, and credited with 70.5 per cent of the total valuation of public service enterprises. Next follow docks, wharves, and landings, with 9.6 per cent of the total, 76.4 per cent of the amount shown under this head being reported by New York city alone, although ferries are included with docks in the figures for that city. Next in order of importance are rapid transit subways and toll bridges, each of which represents nearly 7 per cent of the total value, but which are found in so few cities that they are assigned to the column headed "all other." Of the total amount of \$133,712,058 reported under this latter head, \$126,417,651, or 94.5 per cent, represents the value of the two classes of property mentioned.

The entries in the column headed "electric light and gas-supply systems" represent gas plants in Toledo, Ohio, Richmond, Va., Duluth, Minn., Wheeling, W. Va., and Holyoke, Mass., having a total value of \$5,189,704, and electric light systems in 10 cities, having a total value of \$8,995,097. Holyoke, Mass., is the only city which supplies both gas and electric light, the plant and equipment for gas lighting being valued at \$579,704, and that for electric lighting at \$522,852. The value of electric light systems for lighting streets, parks, and public buildings only is included in the column "for municipal service enterprises."

Under the head "all other" under public service enterprises are included the following items:

Public halls.....	\$1, 619, 228
Buffalo, N. Y.....	119, 700
St. Paul, Minn.....	425, 000
Rochester, N. Y.....	65, 878
Toledo, Ohio.....	200, 000
Denver, Colo.....	300, 000
Atlanta, Ga.....	75, 000
Peoria, Ill.....	70, 650
Charleston, S. C.....	48, 000
Saginaw, Mich.....	100, 000
Canton, Ohio.....	185, 000
Chattanooga, Tenn.....	30, 000
Subways for pipes and wires.....	1, 714, 112
Baltimore, Md.....	1, 524, 575
Utica, N. Y.....	18, 495
Erie, Pa.....	25, 650
Newcastle, Pa.....	60, 000
New Britain, Conn.....	35, 000
Auburn, N. Y.....	50, 392
Toll bridges.....	61, 701, 016
New York, N. Y.....	61, 429, 016
Covington, Ky.....	46, 000
Newport, Ky.....	46, 000
La Crosse, Wis.....	180, 000

Irrigation works.....	\$445, 620
Denver, Colo.....	275, 000
San Antonio, Tex.....	58
Salt Lake City, Utah.....	170, 562
Rapid transit subways.....	64, 716, 635
New York, N. Y.....	49, 142, 535
Boston, Mass.....	15, 574, 100
Ferries.....	665, 150
Boston, Mass.....	578, 400
Portland, Oreg.....	86, 750
Dredges—Portland, Oreg.....	362, 000
Stores—Charleston, S. C.....	7, 000
Storage warehouse—Richmond, Va.....	27, 000
Fair park—Dallas, Tex.....	359, 800
Canal—Augusta, Ga.....	2, 094, 497
Theater—San Juan, P. R.....	84, 000

It will be observed that two items reported by a single city—rapid transit subways and toll bridges in New York—together amount to \$110,571,551, or 82.7 per cent of the total value of the properties reported under the head of "all other" public service expenses, and that the value of the rapid transit subway and ferries in Boston amounts to \$16,152,500, or 12.1 per cent of the total.

*Real property held as investment.*—The column bearing this head is intended to show the value of all real property of the city from which an income is received or expected and which does not form a part of any invested fund or belong to any enterprise or governmental department. In many cases such property consists of land held temporarily, awaiting an opportunity for a profitable sale. One source of such property is a governmental grant or private bequest, the property coming to the city without such conditions as create a trust, and not being assigned to the park, school, or other departments.

*Properties of municipal service enterprises.*—This class of properties was included with the property of the sewer and highway departments in the report for 1906 (see page 78 of that report). The electric lighting plants in Chicago, with a reported value of \$6,886,319, were included for that year with municipal service enterprises, but in 1907 electric plants valued at \$3,894,665 are reported as public service enterprises and other plants with a value of \$3,414,878 as municipal service enterprises. As a result of the change in this one item the total value of municipal service electric plants reported decreased from \$8,582,989 to \$6,512,892, while the public service electric plants increased from \$6,024,715 to \$8,995,097 between 1906 and 1907. Omitting Chicago, 11 cities reported municipal service electric light systems in 1906 with a value of \$1,696,670, while in 1907, 16 cities reported such systems with a value of \$3,098,014. The other enterprises tabulated

under the head of municipal service enterprises are as follows:

Asphalt repair and paving plants, total value \$137,666, reported by 7 cities, as follows: New York, N. Y., \$21,346; Pittsburg, Pa., \$21,560; New Orleans, La., \$60,000; Columbus, Ohio, \$9,160; Omaha, Nebr., \$12,500; Topeka, Kans., \$600; and Fort Worth, Tex., \$12,500. City shops, Chicago, Ill., \$149,861, and Denver, Colo., \$15,000. High pressure water system, New York, N. Y., \$4,117,858, reported with fire department properties in 1906. Quarry and stone crusher, Auburn, N. Y., \$6,000, reported with public service properties in 1906.

In some cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of the census investigation into city enterprises depends—no less for this class of enterprises than for the public service enterprises—on frequent and exact valuation of the city property employed, for it is only by strict accounting for the interest on the cost of such property and for its depreciation in use that the economic character of these enterprises can be judged.

*Properties of departments.*—Under this head are included all properties that were tabulated as “unproductive permanent properties” in 1906, except bridges other than toll, which are included in Table 31 for 1907. The total value of such properties for 1906, after deducting the value of bridges and municipal service enterprises, was \$1,476,767,334, and for 1907, \$1,630,446,303, an increase of 10.4 per cent. The sewer and highway departments are taken together because a satisfactory separation of their properties, a large part of which are included with the properties of city yards and city stables, can not now be made. Hospitals are often reported with almshouses when located on almshouse grounds. The column headed “all other” includes the following:

Armories valued at \$13,111,756, or 55.9 per cent of the total value of the departmental properties reported under the head of “all other,” reported as follows: New York, N. Y., \$11,048,449, or 84.3 per cent of the total value of armories reported; Philadelphia, Pa., \$90,000; Baltimore, Md., \$60,000; Cleveland, Ohio, \$257,370; Richmond, Va., \$113,300; Elizabeth, N. J., \$11,800; Portland, Me., \$72,000; Manchester, N. H., \$18,100; Augusta, Ga., \$18,000; 3 Minnesota cities, \$180,609, \$185,000, and \$45,000, respectively; 9 Massachusetts cities, in all \$1,012,128, including \$622,000 for Boston. Only 7 cities, outside of Massachusetts, New Hampshire, Maine, and Minnesota report armories.

Health department property, reported from 24 cities and valued at \$2,095,302, or 8.9 per cent of the total. Of this amount, \$1,332,808, or 63.6 per cent, was reported from New York city.

Baths and bathing beaches, reported by 32 cities and valued at \$1,541,773, or 6.5 per cent of the total.

Buildings not used by departments or rented, including some vacant unproductive real property, reported by 9 cities and valued at \$1,380,400, or 5.9 per cent of the total. Of this amount, Boston reported \$1,116,800, or 80.9 per cent.

Garbage crematories and reduction plants, reported by 40 cities and valued at \$1,142,629, or 4.9 per cent of the total. Of this amount, \$217,849, or 19.1 per cent, was reported by Cleveland, Ohio.

Police and fire alarm signal systems (the value of which can not be segregated between the two departments), reported by 14 cities and valued at \$1,075,863, or 4.6 per cent of the total. Pittsburg, Pa., reported \$545,000, or 50.7 per cent, of this amount.

Electrical department property, for which the precise functions are not set forth, reported by 6 cities and valued at \$884,258, or 3.8 per cent of the total. Of this amount 31 per cent was reported by San Francisco, Cal., and 61 per cent by Washington, D. C., leaving 8 per cent reported by the remaining 4 cities.

The remaining items amounted to \$2,232,055, or 9.5 per cent of the total, and included values of the following classes of property: Potters' fields and unremunerative cemeteries; election booths, voting machines, and wardrooms; equipment of engineers' offices and sundry other offices; morgues; boats and other movable harbor property; rifle ranges of 9 Massachusetts cities; pounds; storerooms; and sundries.

Much as these statistics yet lack of the completeness and homogeneity desirable in such work, the Census Bureau appreciates the efforts of those city officers who have contributed to the substantial improvement observable in Table 30 over all tables of this character that have heretofore been published. It is urged that such pains be taken for further improvement that no city of over 30,000 inhabitants may be imperfectly represented in future reports.

*Value of public improvements.*—Public improvements, as distinguished from public properties, have already been defined. Heretofore this class of municipal possessions—those which are “unproductive and unsalable”—has not been included among the valuations in the published statistics of cities, although inquiries on the subject have been made by the Census Bureau for some years past, with the intention of printing the information as soon as a sufficient number of cities have fairly trustworthy statements of the cost and value of these public improvements. An examination of Table 31 will show for a considerable number of the cities a commendable effort on the part of the city officials to supply the desired data. Nevertheless, the results are very deficient, as shown by the number of cases in which the value of such improvements was not reported. From a comparison of the

valuations in cities making complete or approximately complete reports and in cities making only partial reports, it is estimated that the probable value of the improvements for which no report was secured is somewhat over one-half the total value reported. That is to say, if the table were complete, the grand total would have to be increased, according to this estimate, from \$894,575,349 to about \$1,342,000,000. These figures, it hardly needs to be said, have no value except as indicating the degree to which the aggregates in the table are defective. Future reports will, it is earnestly hoped, supply a better criterion.

The value of a public improvement is the estimated cost of replacing it in as good condition as at present, which is the same as the actual cost of equipment and construction after making allowance for (1) changes that may have occurred in the price of materials and of labor, and (2) depreciation. It is possible that some of the values reported in Table 31 may be the total cost without allowances of any kind, and it is certain that a considerable number of them are loose estimates. The difficulties of furnishing complete information are fully understood by the Census Bureau, but more care on the part of city engineers to calculate these items on some exact basis would be highly appreciated.

Under the head of "sewers" are included sewage disposal apparatus and such special works as the drainage canals in Chicago, Ill., and Wichita, Kans., and the flushing tunnels and river dam in Milwaukee, Wis.

The column in Table 31 headed "other highway improvements" includes for a few cities—as in Seattle and Tacoma, Wash.—the cost of grading where this is separately estimated; in other cities the value of gravel streets; in Pittsburg, Pa., country road valuations; and in Atlantic City, N. J., the board walk; but in many cases there is no explanation as to what is included. The column headed "miscellaneous" includes the following items: Retaining walls and levees, with a total value of \$1,048,521, in Rochester, N. Y., Columbus, Dayton, and Akron, Ohio, and Pueblo, Colo.; docks, wharves, and landings, with a total value of \$244,000, in Milwaukee, Wis., St. Joseph, Mo., Little Rock, Ark., and Oshkosh, Wis.; river improvement, with a value of \$274,852, in Utica, N. Y.; fire hydrants, with a value of \$60,000, in Des Moines, Iowa; and watering troughs, with a value of \$1,130, in Bay City, Mich. A few of these items were tabulated as "public properties" for 1906.

TABLE 32.

*Per capita payments and receipts for meeting governmental costs.*—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 7 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 7 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 four groups, 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 payments and of receipts for meeting governmental costs, 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.

The following table is presented to show the growth in per capita payments and receipts of cities reported by the Census Bureau:

TABLE XXV.—Comparative statement of per capita payments and receipts for meeting governmental costs: 1905 to 1907.

	PAYMENTS.				RECEIPTS.			
	Total.	For ex-penses.	For out-lays.	On account of in-debted-ness.	Total.	From gen-eral reve-nues.	From com-mer-cial reve-nues.	On account of in-debted-ness.
Grand total:								
1907.....	\$29.94	\$19.45	\$10.28	\$0.20	\$29.85	\$18.43	\$6.07	\$5.35
1906.....	26.54	17.94	8.35	0.26	26.88	17.66	5.53	3.69
1905.....	25.80	17.18	8.29	0.33	25.93	17.25	5.36	3.32
Group I:								
1907.....	35.47	23.25	12.00	0.22	34.90	21.32	6.36	7.22
1906.....	31.40	21.15	10.11	0.14	31.41	20.37	5.88	5.16
1905.....	30.58	19.96	10.38	0.24	30.49	20.08	5.81	4.60
Group II:								
1907.....	25.60	15.68	9.79	0.13	26.46	16.20	7.00	3.25
1906.....	22.46	15.04	6.95	0.47	22.77	15.53	6.19	1.06
1905.....	21.11	14.68	6.16	0.27	21.42	14.53	5.60	1.28
Group III:								
1907.....	22.24	14.70	7.31	0.23	22.08	14.56	4.85	2.67
1906.....	19.57	13.77	5.52	0.29	20.67	14.04	4.39	2.24
1905.....	19.70	13.65	5.51	0.54	20.43	13.78	4.58	2.07
Group IV:								
1907.....	19.51	13.02	6.25	0.24	20.26	12.79	4.51	2.96
1906.....	18.77	12.57	5.78	0.42	19.72	12.71	4.23	2.79
1905.....	18.11	12.36	5.23	0.53	18.23	12.38	3.91	1.94

The unusual increase in the per capita averages for both payments and receipts of the cities of Group I for the year 1907 over those for 1906 are due in part to the inclusion of certain payments and receipts of the counties containing cities of that group. The per capita amounts thus included are as follows: Chicago, Ill., payments \$3.18, receipts \$2.95; Pittsburg, Pa.,

payments \$4.60, receipts \$5.29; Cleveland, Ohio, payments \$2.41, receipts \$2.92; Buffalo, N. Y., payments \$2.92, receipts \$3.48; Detroit, Mich., payments \$2.15, receipts \$2.51; Cincinnati, Ohio, payments \$3.32, receipts \$4.94; and Milwaukee, Wis., payments \$2.59, receipts \$2.60. The increases in Group I not thus accounted for are due, as are the total increases for the other groups, to the fact that the costs of municipal administration and improvements are increasing much more rapidly than the population of the cities reported.

TABLE 33.

*Per cent distribution of payments and receipts for meeting governmental costs.*—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 other duplications. For Groups I, III, and IV the percentages show but little variation in the relative proportions of outlays and of the payments included under the head of "expenses and interest," but for Group II the percentage of outlays was considerably larger than for the other groups. Among the individual cities the variations of the percentages of payments for outlays are very great, ranging from 4.3 in Chester, Pa., to 73.5 in Seattle, Wash., the average being 34.3; in 4 cities this percentage was less than 10, in 21 cities it was between 40 and 50, and in 7 cities it was over 50.

In 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 33 is based, shows for this city, in the column "for outlays," the excess of receipts from the sale of real property over outlays. In computing the "total payments" for meeting governmental costs for this city, as shown in Table 4, this excess is deducted from the payments for "all revenue expenditures." The effect of this method of tabulation upon the per cent distribution as shown in Table 33 is to magnify the figures in the several columns for expenses.

Under the head of receipts "on account of indebtedness," Table 33 shows for Group I exceptionally large percentages, corresponding to the high per capita averages shown in Table 32.

The percentages for the individual cities indicate several cases of comparatively large revenue from interest and other income on investments. Cincinnati, Ohio, derived 10.7 per cent of its total revenue from this source, principally from an investment in the Cincinnati & Southern Railway. Other cities, showing a relatively large proportion of their receipts for meeting governmental costs as derived from interest, are Philadelphia, Pa., for which the percentage is 7.8,

representing largely interest on the Girard trusts; and Malden, Fall River, and Haverhill, Mass., for which the percentages are 5.1, 4.1, and 4, respectively, representing principally interest on sinking and trust fund investments. With the above percentages should be compared the average percentage of interest receipts for all cities, which is only 1.5.

TABLE 34.

*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 payments for 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 34, except that in the column headed "all other" under "protection of life and property" the per capitae for Groups II and III are the same, and in the column headed "miscellaneous" the same per capita payments are shown for Groups II, III, and IV. But the figures for individual cities in Table 34, like those in Table 32, show 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.

The amounts and per capita averages included for counties containing cities of Group I are separately reported in Table 34, in order to show in what groups of departments and to what extent their influence is felt in the figures for 1907, as compared with those for 1906, presented in Table 31 of the census report for that year.

*Comparative statistics, 1902 to 1907.*—In the comparative summary presented in connection with Table 34 the figures for the years from 1902 to 1906 have been adjusted to the classification used for 1907, thus securing approximately comparable statistics for the six years.

In the six years from 1902 to 1907 the per capita payments by the 148 cities included in the summary for all general and special service expenses increased \$2.55, or 19.1 per cent. The highest per capita increase, amounting to \$3.21, is shown by the cities of Group I, while the smallest, \$1.24, is shown by those of Group III. There is no uniform annual increase; in fact, both the average for all cities and that for Group I show a slight decrease from 1902 to 1903. The classes of payments showing the most uniform increase from year to year in the per capita averages for the 148 cities are those for protection of life and



property, sanitation, charities and corrections, and education, and those included under the head "miscellaneous;" the per capita payments for health conservation and 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 in the per capita payments for each group of cities are of the same general character as those in the general average for the 148 cities included in the summary.

TABLE 35.

*Per cent distribution of payments for general and special service expenses.*—Table 35 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 principal classes of expenses.

A comparison of the percentages for the cities of Group I for 1907 with those for the cities of that group as reported for 1906, in Table 32 for that year, shows that the inclusion for 1907 of certain payments for the counties containing the cities of Chicago, Ill., Cleveland, Ohio, Buffalo, N. Y., Pittsburg, Pa., Detroit, Mich., Cincinnati, Ohio, and Milwaukee, Wis., has raised the percentages of payments for general government to the proportions shown for the other cities of Group I, and has correspondingly lowered the percentages of expenditures for other purposes.

The expenses for general government were relatively greatest for the cities of Group I, constituting 13.2 per cent of the total expenses for the group, while they constituted 8.9 per cent of the total for Group II and 8.6 per cent of the totals for Groups III and IV. Among individual cities the highest percentage of expenses for general government, 19.9, was reported for Denver, Colo., and the lowest, 4, for Indianapolis, Ind., these cities having reported the highest and lowest percentages, respectively, in 1906 also.

The percentages for police department expenses decrease in like manner from Group I to Group IV, being 14.3, 11.8, 11, and 10.2, respectively, for the different groups; for this class of expenses Savannah, Ga., and Mobile, Ala., show the largest percentage, 21.7, and Racine, Wis., the smallest, 5.4. For fire department expenses the proportion was largest for the cities of Group IV, 13 per cent, and smallest for those of Group I, 8.9 per cent, while for the cities of Groups II and III it was 12.6 per cent; the highest percentage for any city was 27.5, reported for Macon, Ga., and the lowest 4.7, reported for Harrisburg, Pa.

The percentages of expenses for health conservation, those for libraries, art galleries, and museums, and those included under the head "miscellaneous" vary but little for the different groups. Among individual cities, the largest percentage for health

conservation, 5.6, was reported for Augusta, Ga., and the smallest, three-tenths of 1 per cent, for Pawtucket and Woonsocket, R. I., and Racine, Wis. For libraries, art galleries, and museums the largest percentage, 3.9, was reported for Rockford, Ill., while for 16 cities no such expenses were reported. The data in the column headed "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 proportions for the four groups being, for sanitation, 8.5, 7.6, 7.9, and 6.7 per cent; for charities and corrections, 7.8, 4.4, 4.5, and 3.9 per cent; and for recreation, 3.6, 2.8, 2.6, and 1.9 per cent, respectively. The largest percentage of expenses for sanitation, 21.5, was reported for Jacksonville, Fla., and the lowest, eight-tenths of 1 per cent, for Bay City, Mich. The largest percentage for charities and corrections, 15.5, was reported for Augusta, Ga., while 11 cities reported no expenses for such purposes. For recreation the largest percentage, 9.6, was reported for Atlantic City, N. J., while 3 cities reported less than one-tenth of 1 per cent.

On the other hand, the percentages of expenses for highways and for schools were all smallest for Group I and largest for Group IV, the percentages for the different groups being, respectively, for highways, 11.3, 12.8, 13.7, and 14.8; and for schools, 25.2, 34, 33.7, and 35.5. Lancaster, Pa., shows the largest percentage of expenses for highways, 25.6, and Hoboken, N. J., the lowest, 4.6. The largest percentage of expenses for schools, 52.9, was reported for Topeka, Kans., while 4 cities reported no expenses for such purposes. In these cities and Macon, Ga., for which the expenses for schools reported consisted merely of a small payment to a private kindergarten, the schools were managed directly by the counties. For all cities except the 5 just mentioned and the cities of Norfolk, Va., Charleston, S. C., Galveston, Tex., Chattanooga, Tenn., and Fort Worth, Tex., a larger percentage of the total expenses is reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, shown in Table 34, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence, the percentages of school expenses, given in Table 35, are relatively greater for the cities of Group IV than for those of Group I.

TABLE 36.

*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 9, and for all



public service enterprises. The groups of departments included in the column headed "all other" are those included in previous tables under the heads "general government," "protection of life and property," "charities and corrections," and "miscellaneous."

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 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 in 1907 was \$10.38 as compared with \$8.56 for the year 1906. The average for Group I was \$12.10, or considerably greater than the average for all cities, while the average for each of the remaining three groups was materially smaller. For each class of outlays, with the exception of those for health conservation and sanitation and for highways, Group I shows larger per capita payments than does any one of the other three groups; for the two purposes mentioned the largest per capita payments were those of the cities of Group II. 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 the total outlays per capita 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 the amounts of general and special service expenses per capita, referred to in the text for Table 34.

For all of the groups of cities the total payments for outlays per capita in 1907 were larger than in 1906, the increase being as follows: Group I, 16.8 per cent; Group II, 37 per cent; Group III, 34.1 per cent; and Group IV, 6.2 per cent. Of the increase for Group I, 3.1 per cent was due to the inclusion in 1907 of certain outlays of counties containing cities of that group.

TABLE 37.

*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 11. 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 inclu-

sion of such receipts is but little more than 1 per cent. The column headed "all other general revenues" includes receipts from fines and forfeits and from subventions, grants, and gifts.

In Table XXVI, which is based upon the data given in Table 37, the relative importance of the several classes of receipts from general revenues is shown by groups of cities.

TABLE XXVI.—*Per cent distribution of receipts from general revenues: 1907.*

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	3.0	0.3	8.7	2.0	7.3
Group I.....	79.3	3.4	0.1	8.9	1.6	6.6
Group II.....	78.0	1.4	0.4	9.0	2.6	8.7
Group III.....	77.6	3.7	1.0	7.6	2.1	8.0
Group IV.....	75.9	1.9	0.7	8.3	4.1	9.0

The above table indicates that the proportion which general property taxes constitute of all general revenues increases with the size of cities, rising progressively from 75.9 per cent for Group IV to 79.3 per cent for Group I. The cities of Groups I and II received a larger percentage of revenue from liquor licenses than did those of Groups III and IV. On comparing the percentages of receipts from this latter source for the last three years covered by the Census reports on the statistics of cities it will be found that for the first two groups they increased from 1905 to 1906 and decreased from 1906 to 1907, while for the two groups of smaller cities they decreased from 1905 to 1906 and increased from 1906 to 1907. The liquor license receipts for Buffalo and Auburn, N. Y., for 1907 were but 43.2 per cent and 41.9 per cent, respectively, of the amount of such receipts for 1906. This was due to the fact that by a legislative act of April 12, 1908, the license year in the state of New York was made to begin October 1 instead of May 1, and license fees were made receivable September 15 instead of April 15. These two cities close their fiscal years on June 30, and hence for the year closing June 30, 1908, received only the liquor license fees collected for a five months' period. The percentages shown for "all other licenses and permits" and for "all other general revenues" increase progressively from Group I to Group IV. The revenues included under the latter head consist largely of subventions and grants, from which, as stated in the text for Table 38, the larger cities derive proportionately less than do the cities of smaller size.

*Comparative summary, 1902 to 1907.*—The comparative summary appended to Table 37 shows that from 1902 to 1903 there was but little change in the per capita averages for the 148 cities covered by the

summary, but that from 1903 to 1907 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, 45, and 77 cents, to \$18.58 in 1907. For the years 1903 to 1905 practically all of this increase was in the per capita receipts from 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, the per capita receipts from taxes showed a slight decrease, while those from 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. From 1906 to 1907 there was an increase of 64 cents in the per capita receipts from general property taxes and but little change in those for other forms of general revenue.

Comparison of the averages for the four groups of cities shows that the increases above noted in the per capita average for "all general revenues," and particularly for revenues from general property taxes, apply to almost the same extent in all groups; but that the slight decrease shown in the per capita average for taxes from 1905 to 1906 is due entirely to Group I, principally on account of a decrease in general property tax receipts in New York city.

The receipts of counties containing certain cities of Group I, included for the first time in the Census report for 1907, materially affect the per capita amounts for "all general revenues" and "general property taxes" for that group, increasing the former by 78 cents and the latter by 62 cents, out of total increases over 1906 of 98 cents and 88 cents, respectively.

TABLE 38.

*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 debt 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 38, which shows the payments for salaries of teachers and for all other school expenses, together with the interest on the values of school buildings, grounds, and equipment. Those values are given in Table 30, and the average rates of interest paid by the several cities on city debt obligations are presented in Table 8.

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, the schools being operated as parts of the school systems of the counties in which the cities are located. Estimates for the expenses of schools in these five cities are, however, presented in connection with the text for Table 5.

The total per capita costs of school maintenance were \$5.21 for the 158 cities as a whole, and increased progressively for the different groups from \$4.67 in Group IV to \$5.50 in Group I. Among the different cities the per capita costs ranged from \$1.82 in Charleston, S. C., \$2.14 in Montgomery, Ala., and \$2.19 in Knoxville, Tenn., to \$8.22 in Denver, Colo., \$8.84 in Salt Lake City, Utah, and \$8.86 in Newton, Mass.

For the four groups of cities the per capita amount of interest on the value of school buildings, grounds, and equipment shows relatively small variations. For individual cities, however, the variations are marked. Among all cities the range is from 24 cents in Charleston, S. C., to \$1.51 in Newton, Mass.; in Group I, from 28 cents in New Orleans, La., to \$1.11 in Boston, Mass.; in Group II, from 25 cents in Atlanta, Ga., to \$1.50 in Denver, Colo.; in Group III, from 24 cents in Charleston, S. C., to \$1.35 in Duluth, Minn.; and in Group IV, from 30 cents in Chester, Pa., to \$1.51 in Newton, Mass. 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 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 were 77 cents. The averages vary considerably, however, for the different groups, being \$1.17 for the cities of Group II and only 56 cents for those of Group I. 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 55 cents, while for all other cities the average was \$1.06. 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.

TABLE 39.

*Financial data for water-supply systems.*—For the cities of over 30,000 inhabitants in 1907 which owned water-supply systems—117 out of 158 (not including San Juan, P. R.)—Table 39 presents an exhibit of the extent and capacity, cost and present value, debt, earnings, and costs of service of such systems. In some cities, as shown by the first two columns of the table, water-supply systems have been in operation for more than a century. The total value of these systems, as pointed out in the discussion of Table 30, represents slightly more than 70 per cent of the total value of all public service enterprises of the 158 cities included in the report. It would seem unnecessary in view of the amounts invested and the importance of this service to urge the need of complete, faithful, and exact methods of accounting which would furnish information so full and clear as to remove all uncertainties in comparing city with city, and to afford a ready test of differences in construction and management; but, in fact, there is no comparability to be found in the statistics for different cities. It is even possible for the advocate of any particular policy with regard to the supply of public utilities—whether 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 opportunity of verification or liability to correction by reference to actual statistics. When cities can and do provide accounts that will furnish the information needed by an accountant or student of municipal affairs for determining the measure of success attained by municipal enterprises there will be no such possibility.

*Cost, present value, and outstanding debt.*—By “net cost” is meant the city’s total expenditure upon the system for outlays, including the cost of first acquisition, less the value of any property that may have been sold, and excluding all costs properly charged to operation or maintenance. By “present value” is meant what is known as physical valuation, i. e., the value of the property exclusive of any allowance for franchise, good will, or privilege; it is the estimated cost of replacing the system in as good condition as at present. The present value differs from the net cost by allowances for changes since construction in value

of land and cost of materials and labor and for depreciation. The last factor tends always to decrease, and changes in land value usually increase, the present value, while the other factors may act either way. Some cities might, therefore, show a higher present value than net cost, while others show a lower value, though the cities of the two classes followed precisely the same method of accounting; but a comparison of the two columns in Table 39, in which the cost and the present value of the water-supply systems are shown, brings out more clearly than anything else the differences in accounting methods. Among such differences the following are conspicuous: (1) Many cities make no distinction between cost and present value; (2) in cities that have purchased water-supply systems, the value of the franchise is included in the reported cost in some cases, and in both 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 cities; similarly, the appreciation of real property values is usually ignored, but in a few cities furnishes an important addition to the present value.

In a number of cities the present value of the water-supply system as reported is considerably less than the cost; thus, in Bay City, Mich., the present value reported amounts to 79.2 per cent of the cost; in Cincinnati, Ohio, to 75.3 per cent; in Jersey City, N. J., to 75 per cent; in New Bedford, Mass., to 74.4 per cent; in Newton, Mass., to 66.4 per cent; in Springfield, Ill., to 64 per cent; in Lawrence, Mass., to 60.1 per cent; in Providence, R. I., to 60 per cent; in Albany, N. Y., to 57.3 per cent; and in Everett, Mass., to 53.2 per cent. On the other hand, for a more extended list of cities the present value as reported is considerably in excess of the cost, the ratio being 133.8 per cent in Memphis, Tenn.; 134 per cent in Youngstown, Ohio; 139.4 per cent in Portland, Oreg.; 140 per cent in Pueblo, Colo.; 141.3 per cent in Springfield, Ohio; 141.7 per cent in Lowell, Mass.; 144.4 per cent in Mobile, Ala., and Joliet, Ill.; 145.7 per cent in Yonkers, N. Y.; 146.8 per cent in Kansas City, Mo.; 147.7 per cent in St. Paul, Minn.; 148.8 per cent in Norfolk, Va.; 155.8 per cent in Nashville, Tenn.; 160 per cent in Wheeling, W. Va.; 160.7 per cent in Fort Wayne, Ind.; 163.7 per cent in Jacksonville, Fla.; 177.8 per cent in Montgomery, Ala.; 179.5 per cent in Newark, N. J.; 193 per cent in Altoona, Pa.; 196 per cent in Harrisburg, Pa.; and 222.8 per cent in Lincoln, Nebr. For a large proportion of the cities in the latter list the reported value is a round number, indicating no considerable attention to detail in the estimate; and in these cases an inclusion of “franchise value” with “physical value” is very probable.

The total cost reported for all cities is \$666,498,014 and the present value \$647,334,495, a ratio of value to

cost of 97.1 per cent. The ratio for Group I was 90.6 per cent; for Group II, 110 per cent; for Group III, 105 per cent; for Group IV, 109.5 per cent. Thus, the excess of cost over value for all cities combined is due altogether to the influence of Group I, which contains none of the cities noted in the last paragraph as showing a large excess of present value, although Group II shows no less than 6 of those cities.

The column showing "outstanding debt" includes floating as well as funded debt. For 3 cities—Newark, and Atlantic City, N. J., and Woonsocket, R. I.—this amount slightly exceeds the reported cost, each of these cities having a large sinking fund, among whose assets are bonds still counted as part of the outstanding debt. For Atlantic City, N. J., moreover, the debt includes a bond issue of \$300,000 in 1907, unexpended at the close of the year.

*Earnings.*—The amounts shown under this head include, in addition to the receipts from the public for services, an estimate of the value of services to the city, computed on the basis adopted for the 1906 report of 44 cents per capita for all cities of Group I; 46 cents for Group II; 48 cents for Group III; and 50 cents for Group IV. The population figures used are the estimates for 1907 as given in Table 1, but necessary adjustments in the estimated value of the water used by the city were made where the water was furnished to a part of the city only, and the allowance was doubled for Washington, D. C., to cover the value of water used for buildings and grounds of the United States Government.

*Costs of services.*—Under the head of "expenses of operation" are included for every city, besides the payments appearing in Table 7 under the head "water-supply systems," an estimated charge for depreciation equal to 2 per cent of the present value, as shown in this table, and a tax calculated on the same present value at the rate of general property taxes for city purposes on the "reported true value," as shown for the several cities in Table 29. The life of each system is thus assumed to be fifty years and each is put as nearly as possible on the same standing with regard to income and costs of operation as a privately owned enterprise. The total costs of services are made up of the expenses of operation and the annual interest on the present value of the system, the latter being computed for each city by use of the mean rate of interest paid on its debt for water-supply.

*Relation between earnings and costs.*—Under this head are given (for all cities except New Orleans, La., where the system is not yet in operation) statistics showing the relation between earnings and costs, calculated on four different bases:

(1) The difference between total earnings and total costs of services, 37 cities showing an excess of earnings and 79 an excess of costs. In Group I, 3 cities

show an excess of earnings and 10 an excess of costs; in Group II, 9 show an excess of earnings and 15 an excess of costs; in Group III, 10 show an excess of earnings and 24 an excess of costs; and in Group IV, 15 show an excess of earnings and 30 an excess of costs.

(2) The difference between total earnings and total expenses of operation, 106 cities showing an excess of earnings and 10 an excess of expenses. In Group I, 11 cities have an excess of earnings and 2 an excess of expenses; in Group II, 23 an excess of earnings and 1 an excess of expenses; in Group III, 29 an excess of earnings and 5 an excess of expenses; and in Group IV, 43 an excess of earnings and 2 an excess of expenses.

(3) The difference between total earnings and total expenses, less estimated taxes, 112 cities showing an excess of earnings and but 4 an excess of expenses, exclusive of taxes.

(4) The difference between collections for services to the public and payments as reported in Table 7, 113 cities showing an excess of collections and but 3 an excess of payments.

Since the distribution of the cities showing excesses of earnings or of collections on the one hand and of total costs, of operating expenses, or of payments on the other does not for any of the four methods of comparison employed show any relation between these excesses and the size of the cities, it is reasonable to conclude that neither larger nor smaller cities have any advantage with respect to the economical management of water-supply systems. Nor is the excess distributed geographically, although as stated in the report for 1906 there is a slight tendency toward excesses of earnings, according to the first method of comparison, in the Northeastern states; that tendency is, however, not strongly enough marked to permit the making of any generalizations upon this point.

The statistics contained in the four columns under the head "relation between earnings and costs of services" have been prepared as an aid in deciding the complex question whether or not municipal water-supply systems are on a paying basis. In view of the different policies followed by the different cities and the diverse standards adopted by them, a single table is not sufficient to provide for all the tests applied by city officials. For example, the comparison is sometimes made between the collections for services to the public and the sum of payments on account of salaries, wages, materials, and miscellaneous objects, together with those for interest on outstanding water debt. The "water surplus" in these cases consists of the excess of the collections over all such payments. The effect of applying this test can not be precisely shown—payments for interest on debt for water-supply not having been separately reported—but a near approximation to it may be had by subtracting the annual interest charge on such debt from the excess shown in

the fourth column under "relation between earnings and costs of services." The interest charge for each city is such proportion of the "interest on present value" (tabulated in the last column under "costs of services") as the "outstanding debt" represents of the "present value of the system." Deducting the interest charge from the total excesses referred to would reduce them by about one-third, the grand total becoming about \$20,700,000, and those for the individual groups about \$12,500,000, \$4,100,000, \$2,400,000, and \$1,700,000, respectively. But, if the city's object is to realize a profit over all expenses, including interest on investment and all such allowances as would have to be made by a private enterprise, the appropriate test is that used in the first column under "relation between earnings and costs of services." In many instances, the figures there presented are unsatisfactory, being estimates instead of exact amounts obtained from records, and, further, the table fails to allow for appreciation in the value of the plant, a quantity not ascertainable but of unquestioned significance.

*Earnings and costs per capita, and per million gallons supplied.*—The last six columns of Table 39 give a comparative exhibit of average earnings and costs—first, per capita, and second, per million gallons of water supplied to pipes. The average earnings and expenses, and to a less extent the average interest, for the several groups of cities show an increase with population at a rate more rapid than the increase of the population itself. The averages per million gallons all show a similar increase from Group IV to Group II, but the figures for Group I are in each case the smallest of the four groups, and the inference is that earnings and costs increase less rapidly than aggregate consumption of water. The city averages appear more regular on the first than on the second basis of comparison; for example, in Group I, per capita earnings vary from \$2.17 to \$4.75, and expenses from \$1.22 to \$3.02, while earnings per million gallons vary from \$19.02 to \$94.33, and expenses from \$16.22 to \$106.06.

TABLE 40.

*Receipts from public service corporations.*—Table 40 includes such of the receipts shown in Tables 11, 14, 15, and 17 as were contributed by public service corporations, i. e., such corporations as furnish those utilities which, in cities, are provided principally by persons or corporations enjoying special uses of, or privileges in, the streets and alleys. With these utilities are naturally included toll bridges, ferries, and subways for the transportation of passengers and merchandise, and subways for pipes and wires. For some cities reports of receipts from delivery and

express companies, companies operating a messenger service, storage plants, and a few other public service corporations not having special privileges in highways were obtained, but this information being incomplete is excluded from this table. A more important omission is that of steam railroads, whose transactions are fully reported by the Interstate Commerce Commission.

The cities are grouped by states, arranged geographically, so as more clearly to illustrate the effect of differences in tax laws on the revenues from public service corporations. The corporations reported for each city are grouped in the table according to the character of the service furnished; those with closely related functions, such as companies furnishing light, power, or heat, or telephone and telegraph companies appearing together. Where a single corporation furnishes services or utilities not so closely related, and no separate statement for each class of business can be obtained, the total receipts appear after some designation combining the several functions, such as "street railway and light" or "water and gas;" but when sufficient information is available, the receipts from a given corporation on account of its several functions are reported under separate heads.

*Taxes.*—The larger part of the taxes reported in the first column of Table 40 are "general property taxes," i. e., those taxes upon real and personal property which are paid by all individuals or corporations. In addition, this column includes for the Massachusetts cities the following "special property taxes" levied upon the capital stock of corporations:

Boston.....	\$530, 373	Holyoke.....	\$8, 991
Worcester.....	20, 343	Brockton.....	3, 888
Fall River.....	5, 344	Malden.....	20, 052
Cambridge.....	54, 586	Chelsea.....	6, 600
Lowell.....	9, 353	Salem.....	4, 984
Lynn.....	9, 352	Newton.....	4, 973
New Bedford.....	13, 757	Haverhill.....	5, 905
Springfield.....	24, 451	Fitchburg.....	822
Lawrence.....	3, 790	Everett.....	17, 597
Somerville.....	40, 440	Taunton.....	4, 070

The taxes shown in the above statement are derived wholly from street railway companies, except in Boston, where the amounts contributed by the several classes of corporations are as follows: Street railway, \$354,582; light, \$114,268; and telephone and telegraph, \$61,523.

For Washington, D. C., there are included in the first column of this table percentage taxes amounting to \$333,351, considered as business taxes. For some cities this column also includes taxes upon franchise valuations, which are assessed in New York state as real property and in Georgia, Kentucky, and California as personal property. An exhibit of the taxes so



included in specified cities of New York, Kentucky, Georgia, Texas, Missouri, and California is given below:

TABLE XXVII.—*Franchise taxes included in the column "taxes," in Table 40.*

STATE, CITY, AND CLASS OF CORPORATION.	Amount of franchise tax.	STATE, CITY, AND CLASS OF CORPORATION.	Amount of franchise tax.
New York.....	\$526,359	Kentucky—Continued.	
Buffalo.....	124,558	Newport.....	\$6,565
Street railway.....	40,999	Street railway.....	2,613
Light, power, and heat.....	58,802	Light, power, and heat.....	2,811
Telephone and telegraph.....	24,757	Telephone.....	1,141
Rochester.....	164,493	Georgia.....	64,547
Street railway.....	59,867	Atlanta.....	44,021
Light.....	81,101	Street railway, light, and power.....	32,498
Telephone and telegraph.....	23,094	Light.....	7,605
Water.....	431	Telephone and telegraph.....	3,918
Syracuse.....	82,634	Savannah.....	10,508
Street railway.....	32,325	Street railway, light, and power.....	4,280
Light and heat.....	32,921	Light and heat.....	4,549
Telephone and telegraph.....	14,619	Telephone and telegraph.....	1,679
Subway.....	2,769	Augusta.....	5,194
Troy.....	35,680	Street railway and light.....	4,711
Street railway.....	21,112	Telephone and telegraph.....	483
Light.....	11,088	Macon.....	4,824
Telephone and telegraph.....	3,480	Street railway and light.....	3,566
Yonkers.....	30,858	Water and gas.....	551
Street railway.....	13,683	Telephone and telegraph.....	707
Light and power.....	11,743	Texas.....	11,680
Telephone and telegraph.....	5,432	San Antonio.....	11,680
Utica.....	<sup>1</sup> 24,560	Street railway.....	3,200
Schenectady.....	20,967	Light.....	3,200
Street railway.....	10,230	Telephone and telegraph.....	2,080
Light and power.....	7,524	Water.....	3,200
Telephone and telegraph.....	3,213	Missouri.....	426,890
Binghamton.....	<sup>1</sup> 11,065	St. Louis.....	426,890
Elmira.....	17,525	Street railway.....	218,250
Street railway.....	7,206	Light and power.....	190,310
Light.....	6,592	Subway.....	330
Telephone and telegraph.....	1,973	Bridge.....	18,000
Water.....	1,754	California.....	29,625
Auburn.....	14,019	Oakland.....	29,625
Street railway.....	4,444	Street railway.....	23,750
Light, power, and heat.....	7,308	Light and heat.....	1,875
Telephone and telegraph.....	2,267	Telephone and telegraph.....	2,125
Kentucky.....	16,518	Water.....	1,875
Covington.....	9,953		
Street railway.....	3,407		
Light, power, and heat.....	6,029		
Telephone.....	517		

<sup>1</sup> Not reported by corporations.

**Licenses.**—The term "licenses," as used in Table 40, includes payments for the ordinary business licenses, and also, in some cases, payments based on the number of cars, mileage of wire, or number of supporting poles. The last-mentioned class of payments is found in Pennsylvania, where pole and wire taxes, paid by corporations using streets and alleys and city squares, are regarded as licenses when imposed under a state law permitting the licensing of certain classes of busi-

ness. In the cities of Wisconsin licenses include percentage taxes on earnings of public service corporations, as shown in the following exhibit:

TABLE XXVIII.—*Taxes on earnings of public service corporations in Wisconsin cities, included under licenses in Table 40.*

CITY AND CLASS OF CORPORATION.	Amount of tax.	CITY AND CLASS OF CORPORATION.	Amount of tax.
State total.....	\$244,575	Oshkosh.....	\$3,841
Milwaukee.....	214,534	Street railway.....	2,151
Street railway.....	161,318	Light.....	197
Light, power, and heat.....	29,411	Telephone.....	1,493
Telephone.....	23,805	La Crosse.....	9,155
Superior.....	5,686	Street railway.....	3,759
Street railway.....	4,423	Light and power.....	3,671
Light, power, and water.....	48	Telephone.....	1,725
Telephone.....	1,215		
Racine.....	11,359		
Street railway and light.....	9,659		
Telephone.....	1,700		

**Public service privileges.**—Under this head are included those amounts collected from corporations for the special privilege of using the highways in providing some public service. Such collections may be in the form of—(1) percentage taxes on gross earnings or receipts or upon dividends; (2) taxes or charges based on the number of cars, number of passengers carried, number of telephone lines, etc.; (3) rental privileges on streets or bridges at a fixed amount per annum; (4) sales of franchises or privileges for a fixed amount payable at once or in annual payments during a term of years. The cost of such privileges is in many cases based on the cost of construction of a bridge or the improvement of a highway, and since the object for which the corporation bears a share of the cost in these cases is the privilege thereby secured for itself, the receipts from this source are properly classified as from the sale of privileges. The footnotes to this column of Table 40 indicate in which of the four classes of privileges above described the several items belong and show that the receipts from percentage taxes are greatly in excess of the combined receipts from the other classes of privileges.

**Reimbursements.**—The designation "reimbursements" embraces receipts from the various services performed by the city for which charges may be made. Among those commonly included are the following: Charges for the use of underground conduits; charges for street sweeping, sprinkling, or snow removal along the line of the street railway, where a contract with the city imposes the charge on the corporation; work on bridges; water rates when paid by the corporation and separately recorded; compensation for the work of inspectors, charged to the corporations inspected; receipts from corporations by sewer or park depart-



ments; and compensation for street repairs and replacing disturbed pavements, the receipts for which constitute the largest class under "reimbursements." It is possible that in several cases the amount reported as for street repair may include receipts for bridges or for street cleaning. In some cases no separate account has been kept of receipts from public service corporations, so that a complete report would doubtless materially increase the amounts shown in the column headed "reimbursements." Receipts of another type tabulated under "reimbursements" are those from special assessments, as follows:

Portland, Me.....	\$2, 703	Omaha, Nebr.....	\$3, 336
Cambridge, Mass.....	240	Peoria, Ill.....	3, 297
Somerville, Mass.....	204	East St. Louis, Ill.....	10, 907
New Britain, Conn.....	5	Evansville, Ind.....	4, 229
Syracuse, N. Y.....	2, 730	Columbus, Ohio.....	14, 269
Utica, N. Y.....	231	Kalamazoo, Mich.....	18, 003
Joplin, Mo.....	1, 249	Denver, Colo.....	1, 044
Topeka, Kans.....	253	Pueblo, Colo.....	1, 042
Wichita, Kans.....	953		

*Services.*—In connection with the collection of data on receipts from public service corporations, the Bureau of the Census attempted to procure information regarding services performed free of charge or at reduced rates for the city governments. A full description of such services is needed to supplement and explain the data on receipts, since special services are sometimes performed by corporations as part payment for privileges or for use of streets. The returns for 1907 are too meager to justify their publication, but it is hoped that a report on this subject may be made in the future. Of the different types of services performed, the following were reported: Lights furnished the city by a corporation, either a certain number without charge or all that are needed at a reduced rate; telephones furnished the city under the same conditions; the free use of poles owned by the corporation for stringing wires belonging to the city; free hydrants or reduced rates for water used by the city; free transportation of policemen or other city officers by street railways; sweeping, flushing, or sprinkling streets along the line of railways; and constructing and keeping in repair the pavements between tracks and for a stipulated distance on each side.

*Types of revenue received from public service corporations.*—The grouping adopted in Table 40 brings out the degree of uniformity among cities of the same state, and the differences between cities of different states due to the statutes governing public service corporations. As a general rule, the same types of service are provided by corporations throughout the country, and the question whether any particular service, as the water-supply, shall be furnished by a private corporation or by the municipality is in no

way determined according to state lines. There are, however, certain combinations of different types of service, which are especially common in particular states, for example, the combination of street railway and electric light service which, though often found in other states, is especially frequent in Georgia; and the "public utility corporations" in New Jersey, which are recently formed combinations of several corporations performing different functions, rendering the distinctions of the adopted grouping peculiarly unsatisfactory for that state.

There are marked variations in both the form and the amount of taxes imposed on public service corporations, the amounts being unusually large in the Pacific states and Colorado, and above the average in New York and Massachusetts, but remarkably low in Pennsylvania and New Hampshire. The exemption of corporations from local taxation is largely due to their liability to taxes imposed by the state. As an almost universal rule, the tangible property of corporations is assessed and taxed in the same way and at the same rate as that of individuals, although to this rule Pennsylvania furnishes a striking exception, the general property tax, forming elsewhere the most important source of municipal revenue from corporations, being here denied by law to the cities. Wisconsin also exempts street railway and telephone companies from the general property tax—imposing instead a "license fee" based on gross earnings. In Connecticut, property actually used in street railway business is almost altogether exempt from general taxes for local purposes because street railway corporations are subject to the state tax on capital stock.

Another variation from ordinary conditions is found in the absence of license collections from public service corporations by cities of the New England states, and from those of New Jersey, Indiana, Nebraska, Colorado, Texas, and Washington, and in the fact that only one city in each of the states of New York, Iowa, Michigan, and California reports receipts from this source. In the majority of states, however, and more especially in the South, with the exception of Texas, this form of taxation yields an important part of the municipal revenues.

TABLE 41.

*Electric light and power works and gas works.*—Table 41 includes only such works as were owned by the cities. All of these systems are operated by the municipalities with the exception of the gas works in Philadelphia, which are leased to a private corporation, and hence are classified as an "investment" rather than an "enterprise" in the financial tables of this report.

Of the 158 cities from which reports were secured for 1907, 26 reported electric light and power works, while for 1905 only 22 cities reported such works. This, however, is a net increase of only 3, as Fort Worth, Tex., was not included in the report for 1905. The Cleveland, Ohio, works, though acquired by the city in 1902, were not reported till 1907; the Kansas City, Mo., works were acquired by the city in 1905, but not reported for that year; and the Fort Wayne, Ind., works were in course of construction in 1907.

For 1905, gas works were reported by 6 cities; for 1907, by 5. Toledo, Ohio, which reported gas works in 1905, is not included in the report for 1907, that city having sold its works and the larger part of its mains because of the failure of the supply of natural gas, while the mains still owned by the city are leased to a private corporation.

TABLE 42.

#### ORGANIZATION AND METHODS OF POLICE DEPARTMENTS.

The following discussion of the data relating to the organization, methods, and employees of police departments is based upon a critical study of Table 42, prepared by Richard Sylvester, major and superintendent of the police force of Washington, D. C. Use is also made of the study of Major Sylvester in the text accompanying Tables 43 to 47, which follow.

What may be termed a "police system"—that is, a system having as its principal characteristic complete uniformity in the organization, equipment, and conduct of service of the police throughout the country—has never come into existence in the United States, either through understanding or by the evolution of affairs. It would be next to impossible, under our form of government, to create a machine of this kind. What are termed local interests, or the varying social and commercial conditions in the several states and in the various municipalities and towns throughout the land, would operate against the attainment of such uniformity, and, even if it were practicable, complications would follow which would soon eradicate every vestige of a single system. Its establishment would also partake too much of the monarchical form of police administration, which would be antagonistic to the prevailing ideas of popular government.

The modern police was created on account of the increase in crime. Society, in its endeavor to prevent the commission of offenses and in order to detect criminals, provided police forces as its agents for these purposes. In London crime reached its maximum about the year 1828, when an enormous wealth and population required protection. During the seven years preceding, committals had multiplied 41 per cent, while the number of inhabitants had increased somewhat more than 15 per cent. These conditions resulted in the creation, against much opposition, of

the Metropolitan police force, which has been termed the first modern police force in the world, and which has been satisfactorily maintained ever since its organization.

The organization of the New York police was patterned, originally, after that of the London police to be modified and adjusted in the years succeeding so as to become modernized. The police forces of the principal cities of the United States, and of many of the lesser ones, were shaped fundamentally along the lines of the New York organization; that is, with a chief, inspectors, captains, lieutenants, sergeants, roundsmen, and privates as the factors constituting the force. While a similarity exists in these respects, the method in which the head of the force is appointed has not been the same in different jurisdictions.

In New York, until a few years ago, a board of police commissioners determined upon the superintendent, or chief. Later legislation abolished the board and superintendent, and placed a single commissioner, whose appointment and removal were within the keeping of the mayor, at the head of the uniformed as well as of the detective forces.

The police department of the city of St. Louis has a chief of police who is amenable to a board of commissioners appointed by the governor of the state of Missouri, and the cities of Kansas City and St. Joseph are similarly provided for under the law. The forces of these cities, with reference to classification of officers and subordinates, are arranged much after the manner of the New York force.

In Chicago, a general superintendent, named by the mayor of the city, supervises and directs a force of inspectors, captains, lieutenants, sergeants, and privates; on the other hand, Cincinnati has a chief of police guiding a force with a somewhat similar organization, the power of appointment being fixed in a bipartisan board of public safety which is appointed by the mayor.

Philadelphia and Pittsburg, with a somewhat similar official personnel in the composition of their police bodies, have each a superintendent of police, commissioned and operating under the director of public safety, who is appointed by the mayor.

There are other municipalities where the directing agencies of the police forces are elected by the people, some where they are named by the town selectmen or town council, while in the District of Columbia, the seat of the Federal Government, the superintendent is chosen by the commissioners, in whose hands the conduct of all municipal affairs relating to that territory is lodged.

There is no general fixed term of service for members of police forces in the cities of the United States, but in a number of the large cities they are insured positions during faithful performance of duty, and re-

tirement on part pay when suffering from disability incurred in line of duty. While the membership and classification of the police forces are strikingly similar in the different cities, the manner of creation and supervision and the mode of operation differ, as prompted by diversity of important interests.

The advance in every kind of achievement, progress in all directions—business, the professions, science, and art—and the building up of immense industries and valuable properties which have taken place within the past few years have made it compulsory that modern means and methods should be devised to afford persons and property that safeguard and security which are warranted by such progress. As a result, the officials in control of police forces have formed an association, which convenes annually. Through the instrumentality of this association a close official and personal relationship has developed; a more uniform method of expediting police matters has resulted; the latest equipment for prompt and humane service has been adopted in many places; similar methods of keeping records have been adopted where practicable; similar attire has come to be worn, in the main; legislation has been enacted providing retirement funds; metric and finger print methods of criminal identification have been placed in operation; and a keen rivalry has followed among the police departments of the different cities for a higher standard in every way; all of which has brought the former greatly dissimilar systems into closer touch and caused them to act more in unison. Society enjoys the benefits derived from the increased efficiency and material improvements that have followed. Those engaged in the work of civic advancement, and in the study of criminology, penology, the treatment of the dependent classes, and the betterment of mankind have been active in their endeavors to obtain data and statistics which might be utilized to further the efforts toward modernizing the methods employed in their respective spheres—the prevention of crime and the uplifting of the unfortunate.

Within recent years facts and figures pertaining to police departments have been gathered by the Census Bureau in connection with several of its reports on the statistics of cities having a population of over 30,000. In connection with the report for 1907 it was endeavored to make the scope of the police statistics wider than ever before, an attempt which called for the collection of many details from officials and records, and the preparation of many interrogations and accompanying explanations. The desire on the part of police departments to attain to a higher degree of excellence has evolved many new features, which, it is expected, may be elaborated in connection with later Census reports and which can be reported with greater accuracy after the experience gained by the

Bureau through the efforts already made, and after a clearer understanding of the importance of the undertaking on the part of the police authorities, who have given the subject consideration in their yearly conventions.

The question of how to secure high class and ample protective measures is one which has caused a great deal of thought on the part of good citizens, and the many aspects of which have been carefully considered by those immediately charged with devising and inaugurating satisfactory provisions. The procuring of information bearing upon these subjects, whereby comparisons may be made to enable the formation of proper conclusions, has called for extended and careful investigation, without which the results would have been deficient in important details.

The character of the deficiencies existing in the police departments of some cities which appear to call for remedial action on the part of the municipal officials is such as to suggest that the practice and procedure of the police departments in jurisdictions where such deficiencies do not exist may have been acquired. It is, moreover, frequently impossible to remedy such deficiencies when the attention has been called to them, owing, perhaps, to insufficient revenues, differing social features, contrast in extent of area to be patrolled, the limited character of the police organization, indifferent application of discipline, insufficiency of laws, inadequacy of facilities, and absence of encouraging factors, such as pension provision for the faithful policeman at the termination of an extended service or in case of injury in line of duty.

*Employees of police departments.*—Table 42 presents data pertaining to the number of employees of the police departments of the cities covered by the present report in much greater detail than that shown in the corresponding table for 1905. In the report for that year officers, patrolmen on special duty, and the employees included under the head of "other regular employees" were not segregated into classes, as is done in the presentation for 1907. These additional figures show to some extent the diversity in the organization of the police departments of the larger cities of the country. For example, of the 158 cities included in the report, only 34 reported inspectors as a separate grade; 114 reported captains; 74 lieutenants; and 148 sergeants. Detectives, as a separate grade, were reported by 134 cities, while in the remaining 24 cities detective work was done by officers and patrolmen detailed for such duty. The data presented under the heading "other regular employees" also show wide differences in the organization of police departments, the duties performed in some cities by the employees included under this head being, in many cities, performed by patrolmen detailed for that purpose.

Of the 40,773 persons connected with the police departments of the 158 cities included in the tables of this report, 4,625 were commanding officers of the several ranks from superintendent, or chief, to sergeant. This total includes 200 commanding heads, or deputies, 69 inspectors, 435 captains, 1,112 lieutenants, 2,626 sergeants, and 183 with various other official designations. These officers constituted 11.3 per cent of the whole force; the detectives, numbering 887, constituted 2.2 per cent; the patrolmen made up 79 per cent, and other regular employees 7.5 per cent of the whole. In Group I, New Orleans, La., and Milwaukee, Wis., show relatively small numbers employed, as do Scranton, Pa., and St. Joseph, Mo., in Group II; Utica, N. Y., and Brockton, Mass., in Group III, and Lincoln, Nebr., Passaic, N. J., and South Omaha, Nebr., in Group IV. The aggregate number of employees shows an increase of 5,002, or 14.1 per cent, and the number of patrolmen an increase of 4,500, or 16.3 per cent, over 1905.

The percentage which officers constituted of the total number of employees, by groups of cities, was as follows: Group I, 11.6; Group II, 10.3; Group III, 11.2; and Group IV, 11.6, proportions which closely correspond to those reported in 1905. The proportion for Baltimore, 17.3 per cent, was very much greater than in the other cities of Group I, next in order being New York, N. Y., and Detroit, Mich., each with 13.8 per cent, New Orleans, La., with 13.5 per cent, and Buffalo, N. Y., with 13.1 per cent. The smallest percentages for cities of this group were in Milwaukee, Wis., 5.9, Chicago, Ill., 8.7, and Pittsburg, Pa., 8.8. In cities of Group II, Minneapolis, Minn., leads with 20.4 per cent, followed by Richmond, Va., with 17 per cent, and Kansas City, Mo., with 13.6 per cent; while Columbus, Ohio, and Grand Rapids, Mich., reported only 5 per cent of the total number of employees acting as officers. Elizabeth, N. J., Bridgeport, Conn., Cambridge, Mass., and Albany, N. Y., show the largest proportions of officers for Group III, while the smallest percentages for this group were in Portland, Me., and San Antonio, Tex. Of the cities of Group IV, South Omaha, Nebr., Joplin, Mo., and Wichita, Kans., reported the largest proportions of officers, while Everett, Mass., Galveston, Tex., and Butte, Mont., reported the smallest proportions.

Of the 32,190 patrolmen reported, 80.6 per cent were on beats; 4 per cent on posts; and 15.4 per cent were detailed on special duties. Of those on beats 93.8 per cent were not mounted, while 4.3 per cent were mounted on horses and 1.9 per cent on bicycles and motorcycles. Of the 504 mounted on wheels, 395 were on bicycles and 109 on motorcycles, the latter being reported by 19 cities, as follows: New York, N. Y., 20; Philadelphia, Pa., 40; St. Louis, Mo., 7;

Buffalo, N. Y., 3; San Francisco, Cal., 3; Detroit, Mich., 4; Newark, N. J., 4; Rochester, N. Y., 4; Denver, Colo., 1; Los Angeles, Cal., 2; Worcester, Mass., 2; Omaha, Nebr., 2; Syracuse, N. Y., 2; St. Joseph, Mo., 3; Richmond, Va., 2; Yonkers, N. Y., 4; Schenectady, N. Y., 2; Elizabeth, N. J., 3; and Holyoke, Mass., 1. From 1905 to 1907 the number of police mounted on horses increased 25.3 per cent, and those on wheels increased 16.4 per cent. The totals for each group of cities show corresponding increases, although several cities show decreases in the number of mounted police. The increased use of mounted men is not confined to any particular section of the country; for example, in Group I, New York, N. Y., Chicago, Ill., Philadelphia, Pa., Boston, Mass., and San Francisco, Cal., show increases, while St. Louis, Mo., Baltimore, Md., Pittsburg, Pa., and Washington, D. C., show decreases. The designation "on posts" as used in this table refers to patrolmen on street duty, such as crossing and traffic duty, but not patrolling a beat.

Of the police employees designated "patrolmen," 15.4 per cent were detailed on special duties. Among the number thus detailed, 1,146 were assigned to wagon duty, an interesting indication of the development of the vehicle patrol as a police adjunct. The number engaged in the work of enforcing sanitary regulations, 125, would impress the student that the development of the departments of health everywhere has reduced the special employment of police for this purpose. The demand for park and playground protection is evidenced in the statement that out of the total number of patrolmen 473 were giving attention to the parks. The use of plain clothes men, other than those legally designated as detectives, has been in practice for many years in the larger cities, and in 1907 there were 993 patrolmen employed in that capacity in the 158 cities considered.

The failure of municipal authorities fully to provide the proper number of employees about headquarters, station houses, and in miscellaneous capacities connected with the operation of a modern police department leads to the detailing of patrolmen for a variety of duties. Thus Table 42 shows that in the 158 cities 482 men that had been appointed as patrolmen were serving as clerks and signal system operators; 290 were detailed as doormen, turnkeys, jailers, or in permanent reserves; 647 men were in attendance upon municipal buildings; and 793 were assigned to miscellaneous occupations.

A grand total of 3,071 regular police department employees, other than officers and members of forces, is reported, including 528 working as station keepers, doormen, and turnkeys; 324 as matrons caring for women and children, one of the latest police innovations; 59 at miscellaneous police duties too varied to classify; 484 as drivers; 465 in the signal service; 69

as attending police surgeons; 365 as janitors; and 777 at special departmental duties, such as identification work, pharmaceutical inspection, and the like.

TABLE 43.

*Number of police to population, area, and street mileage.*—Table 43 presents, for the first time in a census report, certain data pertaining to the number of police in proportion to population, land area, and length of improved streets. As a measure of the adequacy of protection, the figures showing the relation of the total number of officers, detectives, and patrolmen to population are very significant. Measured by this standard, the police protection provided for the larger cities is greater than that for the smaller cities, and increases progressively, for all classes of police indicated in the table, from Group IV to Group I. There is considerable difference between the figures for Group I and those for the other groups, although between the figures for the last three groups there is little variation. The range in the average number of officers, detectives, and patrolmen per 10,000 population in Group I is from 8.3 in New Orleans, La., to 23.4 in Washington, D. C.; in Group II, from 6.6 in St. Joseph, Mo., to 18.2 in Atlanta, Ga.; in Group III, from 7.5 in Kansas City, Kans., and Utica, N. Y., to 18.8 in Charleston, S. C.; and in Group IV, from 4 in Lincoln, Nebr., to 25.1 in Atlantic City, N. J. In calculating these averages the employees not doing police duty, such as drivers, signal service men, and janitors, were omitted. The first column includes all employees of the police department who are engaged in policing the city, except in those cities reporting "other regular employees" performing miscellaneous police duty; from the second column officers and detectives are omitted; the third is limited to patrolmen on beats, that is, those who traverse assigned territories or districts; and the fourth is limited to patrolmen on posts; that is, those who are assigned to crossing or other street duty but do not patrol a beat; while patrolmen detailed on special duty are not separately shown in this table. For each 10,000 inhabitants of the 154 cities reported in 1905, there were on the average 14.8 police officers, detectives, and patrolmen; while in 1907 this average had increased to 16 for the 158 cities reported.

When measured by the number of men in proportion to land area, the amount of police protection likewise increases progressively from Group IV to Group I. Baltimore, Md., with 50.6 officers, detectives, and patrolmen to 1,000 acres of land, and Boston, Mass., with 48.9, outranked the other cities of Group I in the amount of police protection to a given area; while New Orleans, La., reported only 2.1, the smallest number shown by any city of that group. The range for Group II was from Jersey City, N. J., with 50.1, and Newark, N. J., with 35.7,

to Portland, Oreg., with 4.8; that for Group III was from 123.6 in Hoboken, N. J., to 1.5 in Duluth, Minn.; and for Group IV, from 71.4 in West Hoboken, N. J., to 1.1 in Sioux City, Iowa.

The number of police in proportion to land area is considered by police officers a just basis for determining the need of most American cities for an increase of police force. This basis is one which recognizes the broad principle that a given police force can be used more efficiently in caring for a large centralized population than for a population distributed over a large area—each citizen and taxpayer, no matter how far situated from the center of population, being entitled to the same protection as a resident of the congested districts.

Table XXIX, presented below, shows the protection afforded per 100 miles of all streets, improved and unimproved, for the cities of Group I, and is of interest when compared with the averages based on improved streets only, the average number of officers, detectives, and patrolmen for Chicago being reduced by 62.2 per cent, while the corresponding average for Boston is reduced only 1.1 per cent.

TABLE XXIX.—Number of specified police to 100 miles of streets: 1907.

City number.	CITY.	Officers, detectives, and patrolmen.	Patrolmen on beats and posts.
1	New York, N. Y. ....	288.0	202.5
2	Chicago, Ill. ....	95.4	49.6
3	Philadelphia, Pa. ....	167.9	130.1
4	St. Louis, Mo. ....	123.6	96.7
5	Boston, Mass. ....	250.8	205.8
6	Baltimore, Md. ....	178.1	133.6
7	Pittsburg, Pa. ....	82.4	62.8
8	Cleveland, Ohio ....	91.2	72.0
9	Buffalo, N. Y. ....	99.3	69.9
10	San Francisco, Cal. ....	100.5	76.6
11	Detroit, Mich. ....	92.4	56.7
12	Cincinnati, Ohio ....	68.2	48.4
13	Milwaukee, Wis. ....	61.3	46.8
14	New Orleans, La. ....	48.8	32.7
15	Washington, D. C. ....	162.0	108.7

*Salaries of officers and patrolmen.*—The annual salaries paid to the officers of the police department increase progressively with the size of the city, the average salaries of the first, second, and third in rank ranging from \$4,600, \$2,980, and \$2,244 respectively, in the cities of Group I, to \$1,497, \$1,098, and \$1,009 respectively, in those of Group IV. The highest salaries paid in the four groups were as follows: Group I, New York, N. Y., \$7,500; Group II, St. Paul, Minn., \$4,000; Group III, Albany, N. Y., \$3,000; and Group IV, Birmingham, Ala., Butte, Mont., and Jacksonville, Fla., \$2,400 each.

The average annual pay of patrolmen increases progressively from \$752 in the cities of Group IV to \$1,132 in those of Group I. The highest and lowest averages in cities of the different groups were as follows: Group I, New York, N. Y., \$1,228, and New Orleans, La., \$780; Group II, Portland, Oreg., \$1,200,



and Grand Rapids, Mich., \$796; Group III, Oakland, Cal., \$1,200, and Kansas City, Kans., and Reading, Pa., \$780; and Group IV, Butte, Mont., and Sacramento, Cal., \$1,200, and Kalamazoo, Mich., \$699.

In any comparisons that may be made of the figures in Table 43 showing the compensation of the members of the police force in different cities the variations in the demands that are made upon the modern police, such as those relating to their attire, local social conditions, cost of living, hours of service, and the like, should be taken into consideration. Unless this is done, wrong deductions may readily be made from the figures of Table 43 relating to the comparative salary of the officers and patrolmen of the several cities.

TABLE 44.

*Patrolmen classified by grade.*—Table 44 presents for the first time in a census report data relating to the grades into which patrolmen are divided, the basis of promotion, and the rate of pay. Although the information presented is far from complete, it shows the great difference in classification of patrolmen and in the bases upon which promotions are made in the cities for which data were obtained.

The names of grades reported are those used by local officials in classifying patrolmen. The Census Bureau has made no attempt to reduce these terms to a uniform nomenclature, although some standard would seem almost essential to a satisfactory discussion of the subject.

In some cities, especially the smaller, patrolmen are not graded; while in other cities the number of grades ranges from 2 to 7, the highest number being in New York, N. Y., and Omaha, Nebr. In New York and several other cities the highest salary is paid after five years of service, while in Denver, Colo., the maximum may be received after six months in the service. For a majority of the cities the years of service required to pass from one grade to another and the increase of salary attached to such advancement are reported, the highest salary, \$1,400, being shown for New York, N. Y., and Cincinnati, Ohio.

TABLE 45.

*Police patrol, relief, and reserve.*—Table 45 presents for the first time in a census report, certain data pertaining to the unit of police organization, and to police patrol, relief, and reserve. The term "tour," selected from a number of terms in local use in the different cities, is used in this table as a designation of the hours of duty of patrolmen.

In stating the unit of organization, the local terms have been used, as it is impossible at the present time to attempt to describe police organization by the use of a uniform terminology. The section was reported by 87 cities; the platoon, by 45 cities; the shift, by 12

cities; the relief, by 5 cities; the squad, by 3 cities; while the watch, division, turn, detail, and "men," were reported each by 1 city, and for 1 city no designation was reported.

The need of more exact terminology regarding police organization is evident, as without doubt the words "platoon," "section," and "shift" are now indiscriminately used in describing a given system.

The table shows the great variety in the arrangement of tours of duty in the different cities. In most cases the night forces are stronger than those having the day tours. As the hours of duty were reported, there appear for certain cities intervals between tours, as follows: Pittsburg, Pa., 6 to 7 a. m.; Cleveland, Ohio, 6 to 7.30 a. m.; Milwaukee, Wis., 6 to 7 a. m.; Louisville, Ky., 6 to 6.30 a. m.; Indianapolis, Ind., 6 to 7 a. m. and 6 to 7 p. m.; Albany, N. Y., 6 to 7 a. m.; Reading, Pa., 4.30 to 7 a. m. and 5 to 6 p. m.; Troy, N. Y., 6 to 8 a. m.; Oakland, Cal., residence sections, 5 a. m. to 7 p. m., and semibusiness sections, 6 a. m. to 12 m. (daytime); Evansville, Ind., 6 to 7 a. m.; Covington, Ky., 5 to 7 a. m. and 6 to 7 p. m.; Altoona, Pa., 5 to 7 a. m. and 6 to 7 p. m.; South Bend, Ind., 5 to 6 a. m.; Davenport, Iowa, 6 to 7 a. m.; New Britain, Conn., 7 to 8 a. m.; and Newport, Ky., 6 to 7 a. m. and 6 to 7 p. m. It is probable that in most of these cases a measure of protection is provided by short tours, or dog watches, not reported, and by patrolmen going to and returning from their beats.

As a rule the different units alternate or rotate in tours of duty, thus dividing the hardships of the service as equally as possible; but in some cities, as Buffalo and Syracuse, N. Y., the day platoon is permanent, transfer thereto being regarded as a promotion, while the night platoons exchange tours at stated intervals. Information pertaining to reserve duty, so far as obtained, is presented in the last column of this table. In some cities each unit furnishes the reserve for its tour of duty, while in others the reserve is drawn from a unit the other members of which are off duty at that time.

The manner of employing police forces so as to accord to the men the requisite rest and afford home attention to their families, is a matter that has received a great deal of consideration, but it has always been secondary to that of affording a proper protection to life and property. While regularity of employment and time for recreation contribute to the health of the force, the authorities in control of the police force generally have not been given that liberality by law, regulation, or power of discretion, that would permit of the rendering of service always with defined regularity; and, at times, duties demanded are excessive. The question has always been to obtain the greatest force for duty when most needed under the conditions existing in a community, and, despite attempts to divide forces into reliefs in such a way



that the men may have a generous personal allowance of time, shortage in numbers and the requirements of the community have never permitted their working with the regularity of those employed in the trades and in business. The endeavor on the part of the authorities to bring about such regularity has caused the many differing plans or systems which exist in respect to the hours of employment in different jurisdictions.

TABLE 46.

*Equipment of police department.*—In addition to the classes of equipment reported for 1905, the 1907 report shows the number of station houses, automobiles, motorcycles, and bicycles used by the police departments in the different cities; and for the first time, the appropriations for such departments and the average expense of the departments per regular police employee.

Of the total of 608 station houses reported, 336, or more than half, were in the cities of Group I, and of these nearly two-thirds were in the first 5 of the 15 cities of that group. A comparison of the equipment for 1905 and 1907 indicates a normal increase, as shown in the following statement:

	Signal boxes.	Patrol wagons.	Ambu- lances.	Horses.	Police boats.
1907.....	11,579	560	94	3,151	37
1905.....	10,752	534	90	2,869	32
Increase.....	827	26	4	282	5

The use of automobiles and motorcycles by police departments dates from a comparatively recent period, and in 1905 no report of these classes of equipment was made. The motor vehicles enable the police in the larger cities to cover extensive areas and to respond promptly to calls in widely separated sections of the city, and are also an important factor in the enforcement of speed laws and in the regulation of traffic.

*Appropriation for, and average expense of, police department.*—The amount appropriated for the police or any other department is frequently considered as showing the annual expense of maintaining that department; but most city budgets, as now prepared, fail to show accurately the cost of any one department or function. This failure is due to several causes, of which the following may be mentioned: (1) The fact that a single amount is appropriated for the purchase of goods or for the performance of work for several departments, i. e., the budget classification, being based in part on the kind of goods to be purchased or the class of work to be performed, does not show the amounts available for the individual departments; (2) the fact that a portion of the appropriation may be unexpended and revert to the general fund; (3) the use of different systems of budgets by

the cities; thus, (a) in some cities a fixed amount is appropriated for a given object; (b) in others, a specified revenue, the amount of which is sometimes indefinite, is set apart for a particular object; (c) in others a combination of the methods described under (a) and (b) is adopted; (d) in other cities the only definite appropriations are for sinking funds and interest, and all other payments are made from a general fund upon orders authorized by the proper official or the city council.

The Bureau of the Census has long recognized the need of improved and standardized budgets, and its inquiries on appropriations for the police and other departments were made both to procure information desired by city officials and to show the deficiencies of many city budgets. It is hoped that city budgets may be standardized and improved as rapidly as city financial reports have been.

The grand total and the group totals of the 1907 appropriations for the police department differ but little from the corresponding payments for police expenses shown in Table 5, the appropriations being smaller for all cities combined and for Group I, but slightly larger than the payments reported for Groups II, III, and IV. For individual cities, however, the differences are in some cases great, and the payments should be accepted as the more accurate.

In the tables of this report, the average expenses for police and other departments are computed on the basis of the payments shown in Table 5. Gauged by the average expense per regular police employee, the extremes of expense in each group of cities were as follows: Group I, New York, N. Y., \$1,482, and New Orleans, La., \$943; Group II, Los Angeles, Cal., \$1,326, and Louisville, Ky., \$921; Group III, Oakland, Cal., \$1,515, and Wilkes-Barre, Pa., \$715; Group IV, Spokane, Wash., \$1,350, and York, Pa., \$653.

TABLE 47.

*Arrests, classified by offense.*—The dissimilarity of laws and ordinances in the various states and municipalities, and the diversified definitions of the various classes of felonies and misdemeanors, in a measure prevent the possibility of obtaining absolute uniformity in classifying offenses. Thus what may be called "robbery" in one locality will be designated "grand larceny" in another; and what may be called "burglary" in one city will be punished as "housebreaking" in another. In dealing with the offenses reported statistically from 158 cities covered by the investigation, however, a tabulation has been made that will permit of fair comparisons. The offenses are arranged in three general divisions: "Arrests for offenses against the person," "arrests for offenses against property," and "arrests for offenses against society," following the classification used in the census report on "pris-

oners and juvenile delinquents in institutions." To indicate the sense in which the Census Bureau uses certain terms which are possible of misinterpretation, attention is called to the following statement of the kinds of offenses census agents were instructed to include under these terms:

*Assault* includes those offenses designated "assault," "assault and battery," "criminal assault," "felonious assault," "indecent assault," "assault on police," "mayhem," "assault with intent to murder," and all other assaults except assaults to rob or rape.

*All other offenses against the person* include all offenses other than those specifically described, such as "abduction," "abortion," "cruelty to children," "false imprisonment," "peonage," etc.

*Larceny* includes all offenses designated as "larceny," "larceny from the person" (as distinguished from robbery), "larceny from buildings," "larceny as bailee," "attempt to commit larceny," "pocket picking," "embezzlement," "buying and receiving stolen goods," "obtaining money or property under false pretenses," and kindred offenses which involve the unlawful conversion of, or attempt to convert, the property of another to the use of the accused.

*All other offenses against property* include such offenses as "swindling," "malicious injury to, and destruction of, property," and "unlawful interference with another's business."

*Disorderly conduct* includes all offenses consisting of disturbance or disorderly conduct not attributable to the use of intoxicating liquors and spoken of in local records as "disorderly conduct," "idle and disorderly," "disturbing the peace," "disturbing religious meetings," "disturbing schools," "disturbing public meetings," "common brawlers," "carrying concealed weapons," "using profane, obscene, or abusive language," and all other offenses of a like nature. In a few cities arrests of drunken persons are made on the ground of "disorderly conduct" and so appear in the statistics; but a distinction between the two offenses seems desirable.

*All other offenses against society* include such offenses as "perjury," "bribery," "malfeasance in office," "extortion," "violation of election laws," "concealment of crime," "conspiracy," "rescuing prisoner," "suppressing evidence," "resisting officer," "violation of Sunday laws," "violation of fish and game laws," "violation of license laws," "nonsupport of family," and offenses of like character.

The relative rank of the individual cities in regard to the total number of arrests reported is of chief importance when considered in connection with the population, which is discussed in the text for Table 48. Even when so considered, the total number of arrests made is rather a reflection of the varying local laws and conditions and of the activity of the police department than a criterion of morals.

An increase of 50 per cent or over in the total number of arrests reported in 1907 as compared with 1905 is shown for each of the following cities: Pittsburg, Pa.; Indianapolis, Ind.; Seattle, Wash.; Albany, N. Y.; Oakland, Cal.; Manchester, N. H.; San Antonio, Tex.; and Tacoma, Wash. Of the 31 cities which exhibit decreases in the total number of arrests in 1907 as compared with 1905, those reporting the most noteworthy decreases are shown in the following comparative statement, the cities being arranged in the order of per cent of decrease:

TABLE XXX.—Total arrests in specified cities showing decreases in number of arrests: 1907 and 1905.

City number.	CITY.	TOTAL ARRESTS.		Per cent of decrease.
		1907	1905	
111	Allentown, Pa. ....	882	1,525	42.2
144	Fitchburg, Mass. ....	844	1,439	41.3
91	Covington, Ky. ....	1,512	2,263	33.2
94	Altoona, Pa. ....	2,004	2,882	30.5
85	Dallas, Tex. ....	8,418	11,470	26.6
2	Chicago, Ill. ....	63,435	82,572	23.2
24	Kansas City, Mo. ....	16,383	20,567	20.3

The decrease shown above for Chicago is due to the establishment of the municipal court, before which cases are now directly brought. That noted in Covington, Ky., is caused chiefly by a change in the method of keeping the police records—cases known in police parlance as "safe-keeping" being now omitted altogether from the report. It is worthy of mention that in each of these cities except Covington the decrease in total arrests is coincident with a decrease in arrests for drunkenness. Table XXXI shows, for the 12 cities having the largest decreases in the percentage of arrests for drunkenness, the total number of such arrests for 1907 and for 1905 and the per cent of decrease, the cities being arranged in the order of the percentages:

TABLE XXXI.—Arrests for drunkenness in specified cities showing decreases in number of arrests on this ground: 1907 and 1905.

City number.	CITY.	ARRESTS FOR DRUNKENNESS.		Per cent of decrease.
		1907	1905	
98	Bayonne, N. J. ....	48	204	76.5
85	Dallas, Tex. ....	1,774	3,804	53.4
24	Kansas City, Mo. ....	1,224	2,489	50.8
144	Fitchburg, Mass. ....	468	931	49.7
111	Allentown, Pa. ....	252	459	45.1
10	San Francisco, Cal. ....	10,394	15,767	34.1
15	Washington, D. C. ....	4,064	5,945	31.3
68	Yonkers, N. Y. ....	345	466	25.0
2	Chicago, Ill. ....	35,650	45,847	22.2
94	Altoona, Pa. ....	984	1,195	17.7
90	Brockton, Mass. ....	1,133	1,360	16.7
1	New York, N. Y. ....	44,787	52,316	14.4

In contradistinction to the above, the following comparative exhibit shows the number of arrests for drunkenness in 1907 and 1905 for the 26 cities which in 1907 showed an increase of 50 per cent or more in

the number of arrests for this offense as compared with 1905:

TABLE XXXII.—*Arrests for drunkenness in specified cities showing increases in number of arrests on this ground: 1907 and 1905.*

City number.	CITY.	ARRESTS FOR DRUNKENNESS.		Per cent of increase.
		1907	1905	
70	Manchester, N. H.	2,356	1,048	124.8
116	Davenport, Iowa.	118	54	118.5
83	Portland, Me.	3,321	1,525	117.8
46	Albany, N. Y.	2,600	1,196	117.4
101	Pawtucket, R. I.	1,834	860	113.3
97	Birmingham, Ala.	2,423	1,152	110.3
30	Seattle, Wash.	3,606	1,782	102.4
93	Lincoln, Nebr.	1,027	524	96.0
95	Spokane, Wash.	1,506	801	88.0
80	Tacoma, Wash.	1,692	944	79.2
152	Sacramento, Cal.	1,831	1,047	74.9
28	Los Angeles, Cal.	9,605	5,519	74.0
20	Indianapolis, Ind.	2,445	1,424	71.7
122	Springfield, Ill.	467	274	70.4
100	Butte, Mont.	1,098	651	68.7
130	Salem, Mass.	1,177	720	63.5
118	Little Rock, Ark.	1,773	1,094	62.1
108	Mobile, Ala.	911	563	61.8
37	Paterson, N. J.	1,715	1,088	57.6
102	McKeesport, Pa.	1,361	864	57.5
72	Evansville, Ind.	751	478	57.1
67	Peoria, Ill.	1,323	847	56.2
136	Rockford, Ill.	750	489	53.4
39	Atlanta, Ga.	6,508	4,246	53.3
9	Buffalo, N. Y.	12,334	8,157	51.2
4	St. Louis, Mo.	7,038	4,644	51.6

Of the total number of arrests, 35.2 per cent are charged to drunkenness, 19.2 per cent to miscellaneous offenses against society, and 18.3 per cent to disorderly conduct, none of the other offenses specified in the table contributing a proportion as high as 7 per cent. There is but little variation in the relative importance of arrests for offenses against the person and offenses against property for the several groups of cities and for all cities combined. Of the arrests for offenses against society, however, those for drunkenness and disorderly conduct show a number of differences in relative importance, due largely to varying methods of recording arrests for drunkenness, disorderly conduct, and offenses against chastity, as explained in the text for Table 49, which deals exclusively with the arrests of females.

TABLE 48.

*Number of arrests per 10,000 inhabitants and per policeman.*—This table, which is based upon Table 47, shows the average number of arrests per 10,000 inhabitants, and the average number per policeman, thus furnishing the data for additional comparisons. The number of arrests per policeman indicates to a certain extent the activity of the police department, but correct conclusions can be drawn from these averages only after a study of local laws and conditions. The calculations are based, first, upon the entire active numerical strength of the police department, including officers, detectives, and patrolmen, and, sec-

ond, upon the number of patrolmen on beats and posts, i. e., those men who make the greater part of all arrests.

The exhibit of the number of arrests in proportion to population discloses the fact that the average for "all offenses" for Group IV is strikingly high as compared with the corresponding averages for Groups I, II, and III, which are comparatively uniform. The cities of Group IV showing high individual averages are the following in the order named: Birmingham, Ala., Fort Worth, Tex., East St. Louis, Ill., Little Rock, Ark., Jacksonville, Fla., Chattanooga, Tenn., Mobile, Ala., Knoxville, Tenn., and Macon and Augusta, Ga. Of all the cities reported, Birmingham, Ala., in Group IV, shows the highest average, while the averages for Atlanta, Ga., in Group II, Norfolk, Va., and Savannah, Ga., in Group III, and Washington, D. C., and New Orleans, La., in Group I, are also very high. It is a noteworthy fact that the cities named are located in sections of the country where the percentage of colored population is large.

The following comparative statement for the cities of Group I, showing the relative standing of each city in population and in the proportion of arrests to population, emphasizes the fact that the number of arrests in proportion to population does not increase with the size of a city, for in no instance, save that of Cincinnati, is the standing identical in both particulars:

TABLE XXXIII.—*Comparative statement of rank according to population, and according to number of arrests in proportion to population, for cities of Group I: 1907.*

CITY.	POSITION IN GROUP ACCORDING TO—	
	Popula- tion.	Number of arrests in proportion to popu- lation.
New York.....	1	11
Chicago.....	2	14
Philadelphia.....	3	9
St. Louis.....	4	10
Boston.....	5	3
Baltimore.....	6	8
Pittsburg.....	7	5
Cleveland.....	8	7
Buffalo.....	9	6
San Francisco.....	10	2
Detroit.....	11	13
Cincinnati.....	12	12
Milwaukee.....	13	15
New Orleans.....	14	4
Washington.....	15	1

To permit of comparison by geographic location, the following summary of arrests per 10,000 inhabitants, with the cities grouped by geographic divisions, is presented. The number of cities reporting is given for each state, as well as for each division and sub-division.

TABLE XXXIV.—Comparative summary, by states and geographic divisions, of arrests per 10,000 inhabitants in cities of over 30,000 population: 1907.

DIVISION.	Number of cities reporting.	Number of arrests per 10,000 inhabitants.
Continental United States.....	158	582.4
North Atlantic division.....	68	526.4
New England.....	30	584.2
Maine.....	1	802.6
New Hampshire.....	1	478.4
Massachusetts.....	20	601.9
Rhode Island.....	3	579.6
Connecticut.....	5	495.8
Southern North Atlantic.....	38	510.0
New York.....	12	493.3
New Jersey.....	11	385.1
Pennsylvania.....	15	594.3
South Atlantic division.....	12	962.5
Northern South Atlantic.....	6	798.0
Delaware.....	1	480.0
Maryland.....	1	616.2
District of Columbia.....	1	1,069.1
Virginia.....	2	1,137.5
West Virginia.....	1	454.1
Southern South Atlantic.....	6	1,510.9
South Carolina.....	1	670.9
Georgia.....	4	1,691.7
Florida.....	1	1,021.1
North Central division.....	48	446.6
Eastern North Central.....	31	410.6
Ohio.....	9	516.3
Indiana.....	5	558.1
Illinois.....	7	362.7
Michigan.....	5	321.2
Wisconsin.....	5	300.5
Western North Central.....	17	534.7
Minnesota.....	3	335.5
Iowa.....	4	650.4
Missouri.....	4	585.2
Nebraska.....	3	684.4
Kansas.....	3	567.7
South Central division.....	18	939.2
Eastern South Central.....	10	810.7
Kentucky.....	3	317.3
Tennessee.....	4	891.5
Alabama.....	3	1,781.1
Western South Central.....	8	1,091.2
Louisiana.....	1	928.2
Arkansas.....	1	1,749.9
Oklahoma.....	1	1,475.7
Texas.....	5	1,142.2
Western division.....	12	1,063.8
Rocky Mountain.....	3	766.7
Montana.....	1	674.6
Colorado.....	2	789.4
Basin and Plateau.....	1	824.2
Utah.....	1	824.2
Pacific.....	8	1,150.2
Washington.....	3	1,067.9
Oregon.....	1	1,168.6
California.....	4	1,178.6

Of the principal divisions, the Western division shows the largest number of arrests per 10,000 inhabitants, 1,063.8, followed by the South Atlantic with 962.5, and the South Central with 939.2, while the smallest number, 446.6, is found in the North Central division. The figures for the South Atlantic and South Central divisions correspond more closely than do those for any other two divisions, although

the averages for the cities in these divisions extend over a greater range than is found in other divisions: Of the several principal divisions, the figure for the North Atlantic most nearly approaches that for the 158 cities reported for continental United States, these averages being 526.4 and 582.4, respectively.

The most marked variation between subdivisions of the same principal division is that between the Northern South Atlantic and Southern South Atlantic states, the figure for the former being 798, and that for the latter 1,510.9, while the most noteworthy difference between states of the same subdivision is found in the case of Kentucky and Alabama. Each of these states had 3 cities with a population of over 30,000, but the average for Kentucky is only 317.3, while that for Alabama is 1,781.1—the largest for any individual state. The minimum average for any one state, 300.5, is found in Wisconsin. Of the conditions causing such differences as the foregoing, the diversity in state laws and especially in the methods of their enforcement may be mentioned as important. Examination of Table 48 shows that there is frequently a wide divergence between figures for cities in the same state; in Illinois, for instance, Chicago reported 301, while East St. Louis reported 2,178.7; in Iowa, Davenport reported 540.4, and Des Moines, 1,010.6; in Massachusetts, Everett reported 184.1, and Boston, 937; and in Minnesota, St. Paul reported 282.1, and Duluth, 660.8. Such variations as these are due partly to transient population, and to strict excise laws in neighboring cities.

TABLE 49.

*Arrests of females, classified by offenses.*—This table, in connection with Table 47, furnishes data for a comparison of the number of arrests reported for the two sexes. Of the 158 cities for which statistics were secured, 125 reported the sex of the person arrested, but the arrests of females, classified by offense, were reported by only 88 cities.

The greater portion of the arrests of females are found in the subdivision designated "arrests for offenses against society," this general class comprising 87.6 per cent of the entire number of arrests, while "offenses against property" and "offenses against the person" account for 7.3 and 5.1 per cent, respectively. The classification of "offenses against society" is, however, somewhat indefinite, owing to the different methods of reporting adopted by the several cities. In many instances arrests for drunkenness, disorderly conduct, vagrancy, and offenses against chastity are to a certain extent intermingled in the statistics, owing to the practice of entering offenses of the latter class under one of the other three heads referred to, as is done in Albany, N. Y.; and to the even more common practice of entering drunkenness as disorderly conduct, as in Harrisburg, Pa., or vice versa, as in Chicago, Ill.

In the following statement, the per cent distribution of arrests of females, by principal offenses, is given by groups of cities for those 88 cities reporting arrests in detail:

TABLE XXXV.—*Per cent distribution, for groups of cities, of arrests of females, by principal offenses: 1907.*

GROUP OF CITIES.	OFFENSE.							All other.
	As-sault.	Lar-ceny and re-ceive-ing stolen goods.	Offen-ses against chast-ity.	Drunk-ness.	Disor-derly con-duct.	Va-grancy.	Miscel-lane-ous of-fenses against society.	
Grand total.	4.3	6.5	12.6	29.8	29.7	3.7	11.9	1.6
Group I.....	4.2	6.9	5.9	31.2	35.3	2.9	12.1	1.6
Group II.....	5.0	6.4	21.8	30.0	18.6	5.4	11.3	1.5
Group III.....	3.7	3.8	37.8	25.4	14.2	4.0	9.7	1.4
Group IV.....	5.6	6.6	19.4	22.1	20.9	8.4	15.3	1.7

An important feature of Table 49 is the column showing the percentage of total arrests, male and female, represented by the arrests of females. These data are, however, subject to limitations due to incomplete reports and varying methods. The percentages for Groups I and IV are larger than those for Groups II and III, but the reasons therefor are not apparent. Of the several cities, Salt Lake City, Utah, shows the highest percentage, 33.7, and Johnstown, Pa., the lowest, seven-tenths of 1. Considered by groups, the extremes are as follows: In Group I, Cincinnati, Ohio, 19.5, and Milwaukee, Wis., 8.3; in Group II, Nashville, Tenn., 20.5, and Grand Rapids, Mich., and Portland, Oreg., each 4; in Group III, Salt Lake City, Utah, 33.7, and Erie, Pa., 3; and in Group IV, Spokane, Wash., 32.8, and Johnstown, Pa., seven-tenths of 1. The large percentages shown for some cities are due in part to the practice of arresting women in houses of ill fame at stated intervals and imposing upon them a fine, which is in effect a license fee.

TABLE 50.

*Arrests of children, classified by offenses.*—The arrests of children reported in this table, like those of females, presented in Table 49, are included in the total arrests shown in Table 47. The completeness of this exhibit is, however, limited by local conditions, less than one-third of the cities reporting the arrests of children by offenses, while not quite one-half classify arrests by the age of the person arrested. Further, as shown by the footnotes to Table 50, the age limit selected by the several cities as the line of separation between children and adults varies in a number of instances from that fixed by the Census Bureau, namely, 16 years. On account of these variations in the age limit, percentages based upon the figures in Table 50 are of little value for comparison, as in most cases the higher percentages are due to the inclusion as "children" of persons over 16—this being strikingly illustrated in the case of some of the cities of Group II, where the designation includes all persons under 20.

In a few of the cities it has been possible to obtain statistics in reference to the sex of the children arrested, the figures for the different cities, arranged in order of size, being as follows: Chicago, Ill., 1,966 males and 19 females, age limit under 17; St. Louis, Mo., 1,749 males and 77 females, age limit not given; Buffalo, N. Y., 1,333 males and 18 females, age under 15; New Orleans, La., 824 males and 119 females, age under 16; Washington, D. C., 1,971 males and 186 females, age under 16; Nashville, Tenn., 2,034 males and 794 females, ages 10 to 20; Duluth, Minn., 70 males and 13 females, age under 17; and South Bend, Ind., 240 males and 35 females, age under 21. In 3 cities—Washington, D. C., Nashville, Tenn., and Mobile, Ala.—a segregation by color was also obtained, the figures being as follows: Washington, D. C., 1,004 white and 1,153 colored, age under 16; Nashville, Tenn., 875 white and 1,953 colored, ages 10 to 20; Mobile, Ala., 645 white and 690 colored, age under 20.

The distribution of the arrests of children by offenses, where obtainable, shows the greater number to have been made for disorderly conduct, followed by arrests for miscellaneous offenses against society, and for larceny. These designations include petty thieving and violations of city ordinances.

TABLE 51.

*Juvenile courts and results of trials of juveniles.*—The report on official statistics of cities of over 30,000 population in 1905 contained the first census report on the trial of juveniles. The inquiries as originally prepared for both that year and 1907 related to municipal courts only; the published tables, however, include not only all available data on the trial of juveniles in such courts in cities of over 30,000 population, but also, for certain cities, data on the trial of juveniles in state and county courts. The tables for 1905 and 1907 are incomplete, but it was considered best to present all data returned to the Bureau of the Census rather than to restrict the report to the few cities with municipal courts for the trial of juveniles. In some instances the jurisdiction of the state and county courts for the trial of juveniles extends beyond the limits of the city, but this office has no data on the territory within the jurisdiction of the several courts. In using the data in Table 51 in respect to the number of juveniles appearing before the court, it must, therefore, be borne in mind that in some cities the number reported as appearing before the court includes children from territory outside the city.

Table 51 contains the data secured from 69 cities, while for 1905 only 37 cities were reported. Five cities reported in 1905—Cleveland and Cincinnati, Ohio; Jersey City, N. J.; Evansville, Ind.; and Woonsocket, R. I.—are omitted from the 1907 report through lack of information. The following juvenile courts have been established since the report for 1905 was issued: Boston, Mass., September 1, 1906; Wash-

ington, D. C., July 1, 1906; Syracuse, N. Y., January 1, 1906; Fall River, Mass., September 1, 1906; Grand Rapids, Mich., Oct. 25, 1907; Manchester, N. H., July 1, 1907; Youngstown, Ohio, January, 1907; Saginaw, Mich., June 28, 1907; Mobile, Ala., March, 1907; Springfield, Ohio, May, 1906; Superior, Wis., February 20, 1906; and Kalamazoo, Mich., October 24, 1907. Detroit and Bay City, Mich., are included in the 1905 report, although the table for 1907 shows the juvenile courts in these cities to have been established in 1907. This is due to the fact that the original juvenile court law in Michigan was declared unconstitutional and a new law was passed in 1907.

In point of jurisdiction a majority of the courts mentioned in Table 51 have authority to handle all except capital offenses; the jurisdiction of some courts, however, is limited to misdemeanors. In general, the jurisdiction in cases of juveniles conforms to the jurisdiction of the judge presiding. The maximum age is generally fixed at 16 or 17 years, but in the more recently established courts the limit has been raised to 18 years, while in a number of cases the courts are authorized to put juveniles on probation until they have reached the age of 21 years.

A very essential part of the juvenile court system is the force of probation officers, including both those who are paid by the civil divisions and volunteers assisting in the work from a sense of civic duty. Of the 815 probation officers reported, 165 were paid and 650 were volunteers serving without pay. Provision is not made in all the states for the compensation of probation officers, and in such cases it is necessary to depend upon volunteers. Complete and accurate figures for the total number of juveniles released on probation since the courts were established and the number not again appearing before the court would furnish a measure of the effectiveness of the probation system. Only about one-half of the 48 courts reporting the number released on probation, however, state whether the offenders were rearrested. Of the cases for which the desired data were reported, 26.6 per cent show rearrest of the offender.

In drawing any conclusion from the aggregate of 50,975 juveniles appearing before the courts in 1907, it should be borne in mind that this aggregate includes many dependent and neglected children in addition to those accused of crime, since a primary object of the juvenile courts is to care for children of these classes. Since the addition of new courts will not permit a comparison of the aggregate number of juveniles before the courts as reported for 1905 with those reported in this table, the figures for the following cities, for which complete statistics for both years are available, have been selected for comparison:

TABLE XXXVI.—*Juveniles appearing before the court in specified cities: 1907 and 1905.*

CITY.	JUVENILES APPEARING BEFORE THE COURT.			
	Number.		Increase from 1905 to 1907.	
	1907	1905	Number.	Per cent.
Total.....	37,360	28,272	9,088	32.1
New York, N. Y.....	15,949	12,725	3,224	25.3
Chicago, Ill.....	4,209	2,264	1,945	85.9
Philadelphia, Pa.....	826	1,264	<sup>1</sup> 438	34.7
St. Louis, Mo.....	1,253	727	526	72.4
Baltimore, Md.....	2,979	2,632	347	13.2
Pittsburg, Pa.....	1,124	746	378	50.7
Buffalo, N. Y.....	1,477	1,071	406	37.9
San Francisco, Cal.....	793	950	<sup>1</sup> 157	16.5
Detroit, Mich.....	835	656	179	27.3
Milwaukee, Wis.....	1,688	719	969	134.8
Indianapolis, Ind.....	647	580	67	11.6
Providence, R. I.....	623	434	189	43.5
Rochester, N. Y.....	501	440	61	13.9
Toledo, Ohio.....	460	159	301	189.3
Denver, Colo.....	825	452	373	82.5
Los Angeles, Cal.....	337	217	120	55.3
Portland, Ore.....	659	620	39	62.9
Atlanta, Ga.....	1,320	1,007	313	31.1
Albany, N. Y.....	165	118	47	39.8
Oakland, Cal.....	153	13	140	( <sup>2</sup> )
Utica, N. Y.....	282	261	21	8.0
Chester, Pa.....	111	64	47	( <sup>2</sup> )
Rockford, Ill.....	33	15	18	( <sup>2</sup> )
Oshkosh, Wis.....	92	119	<sup>1</sup> 27	22.7
Sacramento, Cal.....	19	19	.....	( <sup>2</sup> )

<sup>1</sup> Decrease.

<sup>2</sup> Per cent not given as base is less than 100.

In the two years between 1905 and 1907 there was an increase of 32.1 per cent in the number of cases tried in the juvenile courts of these 25 cities. The 22 cities showing an increase in cases tried reported 25,939 cases for 1905 and 35,649 for 1907, an increase of 37.4 per cent. For the marked increases shown the explanation lies in the extension of the activities of the courts in the direction of caring for dependent and neglected children rather than in an increase of crime among juveniles.

A complete segregation showing the sex of the juveniles appearing before the courts could not be obtained, but the sex was reported for 49,078 juveniles, including 42,095 males and 6,983 females, or 85.8 and 14.2 per cent, respectively. By groups of cities the percentages represented by each sex were as follows:

GROUP.	PER CENT.	
	Male.	Female.
Group I.....	87.3	12.7
Group II.....	82.2	17.8
Group III.....	82.8	17.2
Group IV.....	82.5	17.5

Owing to the incomplete records of many courts, the statistics available did not indicate whether the offender was making his first appearance before the court or had appeared before it one or more times previously. In 25 cities, however, the number of times that the juvenile had already appeared before the court was reported and is shown in Table XXXVII.



TABLE XXXVII.—GENERAL DISPOSITION OF CASES OF JUVENILES APPEARING BEFORE THE COURT DURING THE YEAR, CLASSIFIED ACCORDING TO NUMBER OF PREVIOUS APPEARANCES BEFORE THE COURT, IN SPECIFIED CITIES: 1907.

City number.	CITY.	JUVENILES APPEARING BEFORE THE COURT DURING THE YEAR.																					
		Aggregate.	First appearance.							Second appearance.							Third and subsequent appearances.						
			Total.	Tried during the year and—					Cases pending.	Total.	Tried during the year and—					Cases pending.	Total.	Tried during the year and—					Cases pending.
				Acquitted.	Fined.	Committed.	Sentence suspended.	Released on proba- tion or parole.			Acquitted.	Fined.	Committed.	Sentence suspended.	Released on proba- tion or parole.			Acquitted.	Fined.	Committed.	Sentence suspended.	Released on proba- tion or parole.	
	Total.....	31,933	26,067	8,068	3,291	4,814	2,733	6,755	406	3,999	735	568	1,251	327	1,096	22	1,867	267	255	850	116	367	12
1	New York, N. Y.....	15,949	13,007	3,980	2,485	2,220	2,494	1,540	288	2,030	433	427	467	295	403	5	912	175	168	351	109	108	1
2	Chicago, Ill.....	4,209	2,749	257	.....	1,006	.....	1,483	3	865	26	.....	460	.....	376	3	595	10	.....	365	.....	214	6
6	Baltimore, Md.....	2,979	2,636	1,380	442	443	.....	361	10	287	130	63	51	.....	43	.....	56	26	15	11	.....	4	.....
11	Detroit, Mich.....	835	769	42	.....	134	.....	593	.....	63	1	.....	22	.....	40	.....	3	.....	.....	2	.....	1	.....
20	Indianapolis, Ind.....	647	468	114	5	73	63	208	5	129	17	2	69	9	30	2	50	5	.....	26	5	13	1
21	St. Paul, Minn.....	757	733	205	.....	35	.....	493	.....	18	6	.....	1	.....	11	.....	6	3	.....	3	.....	.....	.....
25	Toledo, Ohio.....	460	429	95	.....	9	14	311	.....	28	.....	.....	13	2	13	.....	3	.....	.....	2	.....	1	.....
26	Denver, Colo.....	825	739	240	.....	170	.....	315	14	72	31	.....	32	.....	9	.....	14	3	.....	11	.....	.....	.....
29	Worcester, Mass.....	250	177	22	2	13	.....	132	8	59	12	1	11	.....	35	.....	14	5	.....	7	.....	2	.....
30	Seattle, Wash.....	648	626	428	.....	1168	30	.....	.....	18	3	.....	15	.....	.....	.....	4	1	.....	3	.....	.....	.....
38	Portland, Oreg.....	659	614	220	.....	141	.....	202	51	25	1	.....	15	.....	7	2	20	1	.....	17	.....	2	.....
39	Atlanta, Ga.....	1,320	979	422	355	73	.....	125	4	205	70	74	38	.....	18	5	136	38	72	17	.....	8	1
44	Grand Rapids, Mich.....	480	450	224	.....	36	.....	189	1	26	3	.....	7	.....	16	.....	4	.....	.....	1	.....	3	.....
46	Albany, N. Y.....	165	152	46	.....	23	.....	60	.....	10	.....	.....	13	11	10	.....	3	.....	.....	.....	3	.....	.....
47	Hartford, Conn.....	180	118	2	1	9	45	61	.....	44	1	.....	13	11	19	.....	18	.....	.....	12	2	4	.....
49	Reading, Pa.....	62	60	6	.....	20	1	32	1	2	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	New Bedford, Mass.....	154	132	19	1	41	1	51	19	13	.....	1	7	.....	5	.....	9	.....	.....	2	.....	4	3
59	Troy, N. Y.....	346	313	50	.....	47	44	172	.....	32	1	.....	5	6	20	.....	1	.....	.....	1	.....	.....	.....
84	Youngstown, Ohio.....	187	170	15	.....	38	18	99	.....	17	.....	.....	4	2	6	5	.....	.....	.....	.....	.....	.....	.....
87	Fort Wayne, Ind.....	95	94	13	.....	37	.....	44	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
92	Saginaw, Mich.....	15	13	.....	.....	2	.....	11	.....	2	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
95	Spokane, Wash.....	382	358	264	.....	33	.....	61	.....	20	.....	.....	14	.....	6	.....	4	.....	.....	4	.....	.....	.....
96	Lancaster, Pa.....	69	66	1	.....	43	.....	20	2	3	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....
108	Mohile, Ala.....	114	91	3	.....	.....	.....	88	.....	13	.....	.....	.....	.....	13	.....	10	.....	.....	10	.....	.....	.....
110	Springfield, Ohio.....	146	124	20	.....	.....	.....	104	.....	17	.....	.....	5	.....	12	.....	5	.....	.....	5	.....	.....	.....

<sup>1</sup> Number reported as committed includes 59 neglected children, of whom 32 were boys and 27 girls.

Of a total of 31,933 juveniles who appeared before the juvenile courts in these cities, 26,067, or 81.6 per cent, were before the court for the first time; 3,999, or 12.5 per cent, the second time; while 1,867, or 5.9 per cent, had appeared before the court at least twice before.

A per cent distribution, according to disposition of the case, of the juveniles reported in Table XXXVII as appearing before the court in 1907 is given in Table XXXVIII, together with a similar per cent distribution for 1905 of the cases reported by 19 cities.

TABLE XXXVIII.—Per cent distribution, by general disposition of case, of juveniles appearing before the court during the year, classified according to number of previous appearances before the court: <sup>1</sup> 1907 and 1905.

GENERAL DISPOSITION OF CASE.	PER CENT DISTRIBUTION OF JUVENILES APPEARING BEFORE THE COURT DURING THE YEAR.					
	First appearance.		Second appearance.		Third and subsequent appearances.	
	1907	1905	1907	1905	1907	1905
All juveniles.....	100.0	100.0	100.0	100.0	100.0	100.0
Tried during the year:						
Acquitted.....	30.9	31.7	18.4	20.8	14.3	18.6
Fined.....	12.6	7.5	14.2	8.6	13.7	10.3
Committed.....	18.5	17.8	31.3	24.6	45.5	33.1
Sentence suspended.....	10.5	( <sup>2</sup> )	8.1	( <sup>2</sup> )	6.2	( <sup>2</sup> )
Released on probation or parole.....	25.9	<sup>2</sup> 43.0	27.4	<sup>2</sup> 46.0	19.7	<sup>2</sup> 38.0
Cases pending at close of year.....	1.6	.....	0.6	.....	0.6	.....

<sup>1</sup> The figures presented in this table are based on statistics for 25 cities in 1907 and 19 cities in 1905.

<sup>2</sup> For 1905, cases in which sentence was suspended are included with those in which the juvenile was released on probation.

Following out the policy of the courts to reform through probation those guilty of minor offenses, 25.9, 27.4, and 19.7 per cent of the juveniles coming before the courts in 1907 for the first, second, and third or subsequent times, respectively, were put on probation. As juveniles released under suspension of sentence were in 1905 included with those released on parole or probation, it is impossible to compare the foregoing percentages with those for 1905. Of the total number of juveniles reported in 1907 as appearing before the court for the first time, however, 36.4 per cent were released either on probation or parole or under suspension of sentence, as compared with a corresponding percentage of 43 in 1905; for those appearing for the second time the percentages were 35.5 and 46 in 1907 and 1905, respectively; while for those who had already appeared before the court at least twice previously the percentages were 25.9 and 38.

The percentage of juveniles before the court for the first time who were acquitted was 30.9 in 1907 and 31.7 in 1905. Those coming before the court for the second time were more frequently committed than those appearing for the first time, the percentage of acquittals for this class being 18.4 in 1907 and 20.8 in 1905. For those who had appeared before the court at least twice previously the percentage of acquittals was 14.3 in 1907 and 18.6 in 1905.

The figures relating to commitment include dependent and neglected children committed to childrens'

homes, but the percentages shown under this head illustrate the tendency of the courts to greater severity toward offenders who have appeared before them previously than in the case of those who are in court for the first time.

TABLE 52.

*Licensed traffic in intoxicating liquors.*—Table 52, which presents data concerning the licensed liquor traffic, deals with the subject somewhat more in detail than did the corresponding table in the census report for 1905, especially in its differentiation between saloons and clubs, and between the two classes of saloon keepers—those who sell all kinds of liquors and those who sell wines and malt liquors only. A separate column has also been provided for hotels and restaurants, and for each class of dealer, so far as is possible, the license rate, as well as the number of dealers, is given. It is not always practicable to show the number of retail dealers coming under each head, owing to the fact that in many cities the same type of license is required for any one or all of the various classes described, but in such cases all dealers selling liquor by the drink are tabulated under the head of “saloon keepers,” with a footnote indicating the impracticability of further segregation. The remaining columns of the table follow the lines of the 1905 report, with the exception that with “grocers” are included all other retail dealers not selling liquor by the drink, while an additional column shows, for each city, the number of inhabitants per dealer selling liquor by the drink.

In drawing comparisons between the figures for 1907 and those for 1905, it should be borne in mind that only the data for the 141 cities reporting in both years are comparable, and the figures for these cities alone are used as a basis for generalization upon the subject. The fact that the number of saloons is in some cities limited by law also affects more or less the comparative standing of the several cities, the limit being in some cases proportionate to population—as in Massachusetts, where the state excise laws fix the proportion at one saloon per 1,000 inhabitants outside of Boston, and at one per 500 within that city—and in others, absolute, as in Minneapolis, Minn., Los Angeles, Cal., and Kansas City, Mo. Although the form of the inquiry in 1907 varies slightly from that used in 1905, the latter asking for the “number of licenses issued” and the former the “number in force at the close of the

year,” the figures obtained convey in each case approximately the same information.

Considered as a whole, regardless of proportion to population, the number of saloons shows a net decrease between 1905 and 1907, as indicated in the following comparative statement for the group totals:

TABLE XXXIX.—Comparative statement of the number of retail liquor dealers, by groups of cities: 1907 and 1905.

[Only the 141 cities reporting in both years are included.]

GROUP OF CITIES.	RETAIL LIQUOR DEALERS.					
	Number.		Total decrease from 1905 to 1907 for cities showing decreases.	Total increase from 1905 to 1907 for cities showing increases.	Net decrease from 1905 to 1907.	
	1907	1905			Number.	Per cent.
United States..	67,079	71,366	5,924	1,637	4,287	6.0
Group I.....	39,572	42,107	3,052	517	2,535	6.0
Group II.....	12,801	13,760	1,635	476	1,159	8.4
Group III.....	8,169	8,534	757	392	365	4.3
Group IV.....	6,737	6,965	480	252	228	3.3

The most pronounced decrease, 8.4 per cent, is found in Group II, a condition due undoubtedly to the large individual decreases shown for the cities of Ohio, Kentucky, and Tennessee reported in that group.

The changes in the case of individual cities are best illustrated by the following comparative statements, presenting some of the most striking changes in the number of retail liquor dealers. The cities included in these statements are those showing an increase or decrease, respectively, of 15 per cent or more, and are arranged according to the magnitude of the change.

TABLE XL.—Increase from 1905 to 1907 in the number of retail liquor dealers in specified cities.

[The cities are arranged in the order of their per cent of increase.]

CITY.	RETAIL LIQUOR DEALERS.			
	Number.		Increase from 1905 to 1907.	
	1907	1905	Number.	Per cent.
Omaha, Nebr.....	254	130	124	95.4
Dallas, Tex.....	201	116	85	73.3
Oakland, Cal.....	350	268	82	30.6
Macon, Ga.....	86	68	18	26.5
Lynn, Mass.....	68	55	13	23.6
Seattle, Wash.....	320	262	58	22.1
Montgomery, Ala.....	154	127	27	21.3
Detroit, Mich.....	1,728	1,448	280	19.3
Terre Haute, Ind.....	253	216	37	17.1
Mobile, Ala.....	285	245	40	16.3

TABLE XLI.—Decrease from 1905 to 1907 in the number of retail liquor dealers in specified cities.

[The cities are arranged in the order of their per cent of decrease.]

CITY.	RETAIL LIQUOR DEALERS.			
	Number.		Decrease from 1905 to 1907.	
	1907	1905	Number.	Per cent.
Memphis, Tenn.	221	565	344	60.9
Waterbury, Conn.	188	400	212	53.0
Haverhill, Mass.	38	77	39	50.6
Lowell, Mass.	93	185	92	49.7
Nashville, Tenn.	109	209	100	47.8
Dayton, Ohio.	335	616	281	45.6
Springfield, Ohio.	93	166	73	44.0
Cleveland, Ohio.	1,923	3,177	1,254	39.5
Columbus, Ohio.	489	762	273	35.8
Akron, Ohio.	142	208	66	31.7
Toledo, Ohio.	558	776	218	28.1
San Francisco, Cal.	2,375	3,280	905	27.6
Dubuque, Iowa.	118	162	44	27.2
Youngstown, Ohio.	263	350	87	24.9
Chattanooga, Tenn.	84	111	27	24.3
Yonkers, N. Y.	173	228	55	24.1
Norfolk, Va.	141	179	38	21.2
Saginaw, Mich.	184	230	46	20.0
Wilmington, Del.	140	173	33	19.1
Louisville, Ky.	926	1,114	188	16.9
Sacramento, Cal.	176	208	32	15.4

The explanation for the marked decreases shown for the cities of Ohio lies in the increase in the license rate from \$500 in 1905 to \$1,000 in 1907. Similar causes were operative in the cities of Tennessee, where the state license rate was increased from \$250 to \$500 and the county rate from \$85 to \$150, but the decreases in these latter cities are also due in part to differences in methods of reporting in the two years, as are also those shown for Lowell and Haverhill, Mass. In San Francisco, Cal., the decrease in the number of retail liquor dealers was due not only to an increase in the license rate from \$84 to \$500, but to a readjustment of local conditions following the earthquake in 1906. Because of the shifting of population across the bay, the latter cause produced the opposite effect in Oakland, Cal., where an increase of 30.6 per cent is shown. The increase of 19.3 per cent in Detroit, Mich., is due probably to the annexation of Delrey and Fairview, while that of 22.1 per cent in Seattle, Wash., is undoubtedly the result of conditions preceding the Alaska-Yukon Exposition. The pronounced increase shown for Omaha, Nebr., is due to an error in the 1905 report, as is also the decrease of 53 per cent shown for Waterbury, Conn. The apparently large increase shown in Dallas, Tex., is due partly to an incomplete report for 1905; the city's record of liquor licenses for that year having been destroyed, no accurate statement was obtainable, and the number given is an estimate furnished by one of the city officials. In all increases in the number of retail liquor dealers the growth of population is undoubtedly a factor, and in some of the Western cities this factor is almost wholly responsible for the increase. The reason for the decreases is, as a general rule, a change in the license rate, although in some cities, notably in St. Louis, Mo., and Buffalo, N. Y., the decreases were due largely to the rigid

enforcement of Sunday closing laws and others of similar nature, owing to the activity of reform administrations.

In the following exhibit the cities are grouped according to location rather than population, and geographical distribution is made the basis of comparison:

TABLE XLII.—Comparative statement of the number of retail liquor dealers, by geographic divisions: 1907 and 1905.

DIVISION.	RETAIL LIQUOR DEALERS.			
	Number.		Decrease from 1905 to 1907.	
	1907	1905	Number.	Per cent.
United States.....	67,079	71,366	4,287	6.0
North Atlantic division.....	26,958	27,738	780	2.8
New England.....	3,528	3,911	383	9.8
Southern North Atlantic.....	23,430	23,827	397	1.7
South Atlantic division.....	4,166	4,236	70	1.7
Northern South Atlantic.....	3,534	3,576	42	1.2
Southern South Atlantic.....	632	660	28	4.2
North Central division.....	25,025	27,915	2,890	8.2
Eastern North Central.....	20,676	22,736	2,060	9.0
Western North Central.....	4,349	5,179	830	4.5
South Central division.....	5,093	5,587	494	8.8
Eastern South Central.....	2,241	2,813	572	20.3
Western South Central.....	2,852	2,774	78	12.8
Western division.....	5,237	5,890	653	11.1
Rocky Mountain.....	813	739	74	10.0
Basin and Plateau.....	108	103	5	4.9
Pacific.....	4,316	5,048	732	14.5

<sup>1</sup> Increase.

From this statement it will be seen that there was an almost universal decrease in the number of retail liquor dealers in all parts of the country, the only exceptions being the Western South Central states in the South Central division, which reported an increase of 2.8 per cent, and the Rocky Mountain and the Basin and Plateau states in the Western division, which show respective increases of 10 per cent and 4.9 per cent. The Western and South Central divisions as a whole, however, show decreases, the effect of the increases above noted being neutralized by the high percentages of decrease reported for the Pacific and Eastern South Central states—14.5 and 20.3, respectively. The latter is the highest percentage of decrease shown for any subdivision, and reflects the marked changes in Kentucky and Tennessee previously referred to.

In this connection it is a striking fact that, while the aggregate number of retail liquor dealers shows a pronounced decrease, both for each geographic division and for each group according to population, when the 141 cities for which statistics are available for both years are individually considered, it is found that 52.5 per cent show increases, as do a majority of the cities in the individual groups with the exception of those in Group I, where more cities report decreases than increases. The cause for this condition lies in the fact

that the individual increases are so small and the individual decreases so large that the net effect is a decided decrease.

The final column of Table 52, which gives for each city the number of inhabitants per dealer selling liquor by the drink, presents material for comparisons of the number of liquor dealers in proportion to population. The most striking change in this respect between 1905 and 1907 is that in the relative rank of the several groups. Their order in 1905 was I, II, IV, and III, while in 1907 it was IV, I, III, and II. The smallest numbers of saloons in proportion to population are shown for the cities of Pennsylvania and Massachusetts; the largest for those of Texas, Ohio, and Wisconsin; while the large numbers shown for the cities of Alabama, Illinois, Indiana, Michigan, New Jersey, Kentucky, and New York are also worthy of note. The extremes between cities in the same group are as follows, the figure following the name of the city indicating in each case the number of inhabitants to each dealer selling liquor by the drink:

Group I.—Milwaukee, Wis., 142, and Philadelphia, Pa., 761.

Group II.—Newark, N. J., 217, and Worcester, Mass., 1,222.

Group III.—Houston, Tex., 158, and Springfield, Mass., 1,347.

Group IV.—Galveston, Tex., 134, and Newcastle, Pa., 2,137.

In addition to the regular license rates charged the different classes of dealers, manufacturers, and bottlers, tabulated in Table 52, in many cities payments are made for additional privileges, such as the sale of liquor in bottles or permission to keep the place of business open for a greater number of hours than are authorized by the ordinary license. Where two or more rates are shown for any one class of retail dealers in the same city, the smallest rate represents the regular rate for that class, and the difference between this regular rate and the higher rate represents additional payments such as those mentioned above. In Boston, Mass., 28 hotel keepers paid an additional license fee of \$500 each for the privilege of selling liquor from 11 to 12 p. m.; 671 retail dealers selling by the drink paid an additional fee of \$300 for the privilege of selling liquor in bottles; and 70 wholesale dealers paid an additional fee of \$500 for the privilege of bottling liquors; while 6 druggists, who paid a license fee of \$500 each, are included in the table with wholesale dealers. In New Bedford, Mass., 2 hotel keepers paid an additional fee of \$300 each for the privilege of selling liquors from 11 to 12 p. m. In Fall River, Mass., 13 dealers paid an additional fee of \$1,400 each for the privilege of selling at wholesale; and in Lowell, Mass., 77 dealers paid an additional fee of \$500 each for selling liquor in bottles. In Lynn, Mass., 4 dealers selling by the drink paid an additional fee of \$800 each for the privilege of bottling liquors; 1 dealer, selling only malt liquors by the drink, paid an additional fee of \$1,000 for the privilege of bottling; and 8 dealers paid an additional fee of \$1,200 each for the

privilege of selling liquors at wholesale. In Washington, D. C., 4 dealers selling by the drink paid an additional fee of \$300 each for the privilege of selling at wholesale; and in Sacramento, Cal., 104 dealers paid an additional fee of \$40 each for the privilege of selling from midnight to 5 a. m. In New York, N. Y., 3 dealers, not selling by the drink, paid an additional rate of \$150 each for the privilege of delivery from wagon. In Montgomery, Ala., 38 dealers selling by the drink paid \$200 additional for permission to locate within certain fire limits.

In Philadelphia 49 brewers and brewers' agents paid additional yearly rates, based on the number of barrels brewed, which ranged from \$250 to \$5,000, as follows:

Brewers.	Rates.	Brewers.	Rates.
1.....	\$250	5.....	\$2,000
4.....	500	2.....	2,250
5.....	750	2.....	2,500
9.....	1,000	1.....	2,750
7.....	1,250	1.....	4,000
2.....	1,500	3.....	4,500
5.....	1,750	2.....	5,000

In New Orleans 11 distillers and brewers paid rates determined by the amount of their gross annual receipts, varying from \$87.50 to \$2,675, the average being \$747.16; wholesale dealers paid rates ranging from \$70 to \$350 yearly, according to the amount of their gross annual sales, 33 paying \$70, 3 paying \$140, and 1 paying \$350; and retail dealers selling by the drink paid rates in proportion to the amount of their annual sales, varying from \$350, paid by 1,560 dealers, to \$2,100, paid by 2 dealers.

Among the cities showing variations in the rates paid by different classes of dealers or manufacturers are Chicago, Ill., where the wholesale dealers who deal in all kinds of liquors are charged \$100, while those who sell malt liquors only are charged \$50; Nashville, Tenn., where 1 distiller paid \$300, while 6 brewers paid \$1,500 each; Knoxville, Tenn., where 1 distiller had a rate of \$10, while 1 brewer paid \$250; and York, Pa., where 1 brewer paid for his license \$750, 1 paid \$1,000, and another paid \$1,250.

The following summary of the variations in Massachusetts is given to show the classes and minimum cost of liquor licenses prevailing in that state:

First class: To sell liquors of any kind to be drunk on the premises, not less than \$1,000.

Second class: To sell malt liquors, cider, and light wines containing not more than 15 per cent of alcohol to be drunk on the premises, not less than \$250.

Third class: To sell malt liquors and cider to be drunk on the premises, not less than \$250.

Fourth class: To sell liquors of any kind not to be drunk on the premises, not less than \$300.

Fifth class: To sell malt liquors, cider, and light wines containing not more than 15 per cent of alcohol, not to be drunk on the premises, not less than \$150.

Sixth class: Retail druggists and apothecaries to sell liquors of any kind for medicinal, mechanical, or chemical purposes only, \$1.

Seventh class: Dealers in paints or chemicals to sell alcohol for mechanical, manufacturing, or chemical purposes only, \$1.

Club licenses: Bona fide clubs, not less than \$50 nor more than \$500. (Sec. 88, R. S., 1902.)

Of temporary licenses granted for a brief period, as a day or a week, Chicago, Ill., reported 5,032 at \$6 per day; New Orleans, La., 661 at \$5 per day; Albany, N. Y., 7 at \$10 per day; and Camden, N. J., 8 at \$10 per day.

The annual rates for licenses which are shown in Table 52 represent the total rate paid. For many cities this amount includes fixed fees for licenses granted directly by the state or county, as well as for the license granted by the city, while in the case of some cities a certain percentage of the license rate is for the benefit of the state or county, or both.

The following summary gives a list of the cities in which state or county licenses, or both, are required of the various classes of liquor dealers in addition to the fees paid the cities, together with the license rates:

TABLE XLIII.—Rates of state and county licenses required in specified cities: 1907.

CITY.	STATE LICENSE RATE.				COUNTY LICENSE RATE.	
	Retail dealers.	Wholesale dealers.	Druggists.	All other dealers.	Retail dealers.	All other dealers.
Arkansas:						
Little Rock.....	\$300	\$300	\$300	\$300	\$500	\$500
Colorado:						
All cities.....	25	25	25	25		
Delaware:						
Wilmington.....	300	100	20			
Florida:						
Jacksonville.....	500	500	500	500	250	250
Georgia:						
All cities.....	300	300	300	300		
Indiana:						
All cities.....	100	100	100	100		
Iowa:						
All cities.....					300	300
Kentucky:						
Covington.....	210	200				
Newport.....	210	200				
All other cities.....	210					
Missouri:						
Kansas City.....	200				500	
Joplin.....	200				500	
St. Joseph.....	200				330	
All other cities.....	200					
Montana:						
Butte.....					660	660
Pennsylvania:						
Philadelphia.....	1,000				100	
Pittsburg.....	1,000				100	
Scranton.....	1,000				100	
All other cities.....	50				100	
Tennessee:						
Chattanooga.....	500	500	500	500	100	
Memphis.....	500	500	500	500	150	
Nashville.....	500	500	500	500	100	

The cities of Virginia, and Knoxville, Tenn., reported no data for the above table. Houston, Dallas, San Antonio, and Fort Worth, Tex., reported that a license fee of \$375 was collected for state and county purposes, but did not report the basis of distribution. In Alabama the cities collected the following rates, 75 per cent for the state and 25 per cent for the county: In Birmingham, from all classes of dealers, \$525.75; in Mobile and Montgomery, from retail and wholesale dealers in all kinds of liquors, \$350, from

dealers in beer only, \$87.50, and from brewers, \$150; and in Mobile, from clubs, \$125.

In the cities of certain states, the state or county, or both, share with the city in the license collected, at the following rates per cent, the distribution being on a uniform basis in all cities reported for each state: New York, state, 50 per cent; Maryland, Massachusetts, and Rhode Island, state, 25 per cent; Washington, state, 10 per cent; Minnesota, state, 2 per cent; Ohio, state, 30 per cent and county 20 per cent; New Hampshire and Michigan, county, 50 per cent; and Connecticut, county, 10 per cent.

For the cities reporting in California, Illinois, Nebraska, New Jersey, Oregon, Utah, West Virginia, and Wisconsin, the rates given are collected for city purposes only, neither state nor county participating.

Since the data presented in Table 52 were collected, Alabama, Georgia, and Oklahoma have adopted constitutional provisions prohibiting the sale or manufacture of intoxicating liquors. Worcester, Mass., became a "no license" city on May 1, 1908; Knoxville, Tenn., on November 1, 1907; and Rockford, Ill., on May 7, 1908. Three states—Iowa, Kansas, and Maine—have constitutional amendments prohibiting the sale or manufacture of intoxicating liquors; but the cities and counties of Iowa, through the operation of the "Mulct Tax" law, derive revenue from this class of business. Charleston, S. C., reported no liquor dealers, the business being operated by the state under the dispensary law.

In some cities liquor licenses for city purposes are granted by the city councils. There are also 9 other principal licensing agencies, as follows:

(1) City excise or license board, or commission, in Denver, Colo., Washington, D. C., Lincoln, Nebr., Newark, Jersey City, Trenton, Camden, and Elizabeth, N. J., Chattanooga, Tenn., Norfolk and Richmond, Va., Louisville, Ky., New Orleans, La., all cities in Massachusetts (except Boston, Fall River, and Lowell), Pawtucket and Woonsocket, R. I., and Memphis, Tenn. (registrar of licenses).

(2) State excise authority in St. Louis, Mo., Boston, Mass., Baltimore, Md., Manchester, N. H., and all cities in New York. In St. Louis, Boston, and Baltimore, however, the jurisdiction of the excise authorities is limited to the city, while in Boston and Baltimore they are paid from the city treasury.

(3) County authority, in all cities in Connecticut (county commissioners), all cities in Ohio (county auditors).

(4) Courts of quarter sessions for the county in all cities in Pennsylvania.

(5) City clerk, in Chicago, Peoria, and Quincy, Ill., Oklahoma City, Okla., and San Antonio, Tex.

(6) Police, or police and fire boards or commissions in San Francisco and Los Angeles, Cal., Kansas City,

Mo. (appointed by governor), Omaha and South Omaha, Nebr., Providence, R. I., and Fall River (appointed by governor), and Lowell, Mass.

(7) Comptroller in Indianapolis and Fort Wayne, Ind., and Nashville and Knoxville, Tenn.

(8) Treasurer, or collector, in Little Rock, Ark., Terre Haute and South Bend, Ind., Joplin, Mo., and Houston, Dallas, Galveston, and Fort Worth, Tex.

(9) Mayor in East St. Louis and Springfield, Ill.

In most cases a city official collects the city license fees; in New Hampshire and New York, however, the state collects the license fee; while for cities in Connecticut, Florida, Michigan, Ohio, and Pennsylvania, the county makes the collections.

In those states in which, in addition to city licenses, state or county licenses are required, such licenses are granted as follows: By county judicial authority in all the cities of Alabama, Arkansas, Delaware, Kentucky, and Tennessee; by county boards of supervision, or commissions, in all the cities of Georgia, Indiana, Oklahoma, and in Kansas City, St. Joseph, and Joplin, Mo.; by the county treasurer in all cities in Michigan and Montana; by the state treasurer in the cities of Colorado; and by the county auditors in all cities in Ohio.

The states of Maryland, Massachusetts, New York, Ohio, Pennsylvania, Rhode Island, Texas, and Washington share in the license receipts, but do not grant state licenses. In Delaware the state issues and collects all licenses, while the city grants no liquor licenses.

TABLE 53.

*Employees of fire department, fires, and property losses.*—The inquiry relating to the fire protection of cities for 1907 was more extended than that for 1905, two tables, 53 and 54, being necessary to present the statistics secured for 1907. Table 53 shows the number of employees, expenses of departments, number of fires, and fire losses. In those 153 cities included in the reports for both 1905 and 1907 the total number of fire department employees in 1907 was 28,896 and the number of members of the volunteer fire organizations 17,266, making an aggregate of 46,162 men in the fire fighting force, which is an increase of 2,178 men, or 5 per cent, over 1905. In these same 153 cities the number of regular firemen increased from 21,606 in 1905 to 24,298 in 1907, a gain of 12.5 per cent. The volunteer firemen's associations in many cities are at present largely social in nature, perpetuating associations whose members once constituted the fire fighting force of the city.

By presenting the number of regular firemen per 10,000 inhabitants, the number per 1,000 acres of land area, and the number per 100 miles of improved streets, an opportunity is afforded to compare the effective strength of the departments of the individual

cities. The number per 10,000 inhabitants is probably the best measure of fire protection. The average in Group I was 10.1 men; in this group Detroit, Mich., had the largest number, 15.8, and Philadelphia, Pa., the smallest, 6.2. In Group II Portland, Oreg., led with 19.7, while St. Joseph, Mo., reported the smallest number, 6.1, the average for the group being 11.8. The average for Group III was 9.6, the highest number, 16.9, being reported by Dallas, Tex., and the lowest, 0.3, by Reading, Pa., and Wilmington, Del. The average for Group IV was 10.2, Atlantic City, N. J., having the largest average, 31.8, and York, Pa., the smallest, 0.5. The larger cities have the higher average number of firemen per 1,000 acres of land area, the average for Group I being 16; for Group II, 11.3; for Group III, 7; and for Group IV, 6.8.

The salary of the officer highest in rank ranges from \$3,000 to \$7,000 in Group I, and from \$1,650 to \$4,042 in Group II; in Groups III and IV the highest salaries are \$3,000 and \$2,400, respectively. Some cities in these last two groups pay salaries of \$200 and \$300 a year to the officer highest in rank and others pay a salary of \$500, but these are salaries paid to call-men, who devote only a portion of their time to the fire department.

The investment necessary to furnish fire protection to the cities included in this investigation amounts to \$70,284,861, this being the value of the land, buildings, and equipment reported in Table 30 of the financial statistics. This valuation is distributed by groups as follows: Group I, \$35,877,034, or \$2.75 per capita; Group II, \$16,017,320, or \$3.53 per capita; Group III, \$10,498,226, or \$3.19 per capita; and Group IV, \$7,892,281, or \$3.02 per capita.

The appropriations for 1906 and 1907 as here given include the anticipated expenditures for outlays and for maintenance. The total appropriations for 1907 amounted to \$38,529,636, an increase of \$3,648,856, or 10.5 per cent, over the previous year. This, however, does not mean that the expenses of maintaining the departments increased at that rate, for a portion of this amount was appropriated for the purchase of land, construction of buildings, and for new apparatus. The per capita appropriation for the 158 cities reporting was \$1.65. There is also an additional expense connected with the fire departments in the form of the interest on bonds issued to provide land and buildings, which is generally not covered by the appropriation for the fire departments. The interest on debt incurred for fire protection, however, is not an item which should be used in comparing costs among the several cities, since one city with a large investment in engine houses and equipment may have no debt for fire purposes, while another city may have a large amount of such debt. A more accurate measure of costs is an allowance for interest on the amount invested for fire protection. The actual



expenses of maintenance of the fire departments in the 158 cities covered by the investigation are shown in Table 5 of this report.

The per capita cost of maintenance of fire departments in foreign cities is much lower than in cities of the United States, computations recently made by the United States Geological Survey placing the per capita expense in Berlin at \$0.26, London at \$0.19, St. Petersburg at \$0.22, Paris at \$0.21, Milan at \$0.17, and Stockholm at \$0.23. The inference should not be drawn from these data that the fire departments of this country are not economically administered. The low per capita cost of maintenance abroad is the result of stricter building regulations, more nearly fireproof buildings, and greater precaution to prevent the occurrence of fires; the foreign municipalities also make no payments for water for fire purposes, an expense incurred by about two-fifths of the departments in the larger cities of this country.

In those cities for which complete reports were made there were 88,255 fire alarms during 1907 and 78,507 fires, of which 52,343 resulted in losses; in other words, only 59.3 per cent of the alarms were for fires which occasioned loss. Similarly, disregarding those cities with incomplete reports, the total loss through fires was \$48,676,730, on which insurance was paid amounting to \$42,655,725, leaving a net loss of \$6,021,005, or 12.4 per cent. The total fire loss per capita was \$2.28, and the net loss per capita, \$0.28. Of the total loss reported, a separation of that on buildings and that on their contents was returned for \$48,308,081, showing that \$18,965,427, or 39.3 per cent, was on buildings and \$29,342,654, or 60.7 per cent, was on contents.

The data reported under the heads of "property losses from fires" and "insurance paid" have been compared with those shown in similar tables in the Insurance Yearbook for 1907, the figures showing but slight variations except in the case of three or four cities, where the differences are due to the fact that the yearbook shows data for those cities for the period ending April, 1907, while Table 53 covers the year ending April, 1908. As shown by footnotes to Table 53, certain information which was not reported by the census agents has been obtained from the Insurance Yearbook.

TABLE 54.

*Equipment of fire department.*—Table 54 sets forth the resources available in the several cities for fire protection, under the captions "water supply for fire purposes," "buildings for apparatus," "equipment," and "fire-alarm boxes."

In treating the subject of the water supply for fire purposes, the ownership of waterworks and sources of water supply are given, together with statistics of, and information in regard to, fire hydrants and fire mains, and cisterns, wells, and reservoirs used exclusively for

supplying water for fire fighting purposes. The data pertaining to the water supply for fire purposes, as set forth in this table, are closely related to the statistics on water-supply systems, presented in Table 39 of this report, and also to the information given in Table 9, which shows the outlays for water-supply systems. In assigning the costs of waterworks construction, it is uncertain what percentage thereof may be legitimately charged to domestic service and what percentage to fire protection service. The consensus of opinion among engineers favors an approximately equal distribution of this cost, except in the larger cities, where the percentage charged to domestic service should largely exceed that charged to fire service.

In 45 cities, or slightly more than one-fourth of the total number covered by the investigation, the water supply was furnished exclusively by privately owned waterworks.

The sources of supply are, for the most part, natural streams and lakes, though 11 cities reported artesian wells, and 11 others reported wells the character of which was not stated. The presentation of information on this subject is of interest in determining the adequacy of the source of supply.

Between 1905 and 1907 there was an increase of 18,938, or 8.9 per cent, in the number of municipally owned fire hydrants and of 3,277, or 10.9 per cent, in those not owned by the city. But little importance can be attached to the annual rental per fire hydrant reported in the cities with municipal waterworks systems, since the rate is arbitrarily established by the city officials, the same appropriation in many instances being made from year to year without reference to the increase in the number of fire hydrants. The rates charged by private corporations, however, represent actual payments by the cities, and are usually based on the number of hydrants.

Of the 15 cities in Group I, 7 have separate fire mains to supplement the water service of the waterworks system, while New York, N. Y., and Philadelphia, Pa., reported separate pumping engines for fire mains. Of the remaining 143 cities, 6 have separate fire mains, Rochester, N. Y., also reporting separate pumping engines. The high pressure system for fire protection is becoming a necessity in the larger cities; for without it, not only is the water supply insufficient to afford adequate protection, but the facilities for directing a number of powerful streams against a fire are too limited; and in addition, the engines lack the force necessary to elevate the water sufficiently for the protection of tall buildings. The water pressure at hydrants, which is based upon the pressure in the central business district, can be presented only in a general way in terms of the ordinary range.

For housing the apparatus of fire departments, the 158 cities reported 2,288 buildings. The 1,776 steam

fire engines reported constitute the most important part of the equipment. As presented in the table these engines are classified by size, the first size including those having a capacity of 800 to 1,200 gallons per minute; the second, those averaging 700 gallons; and the third, those averaging 500 to 600 gallons. The figures for 1907 show an increase in equipment over that reported for 1905, though a few cities show a decrease in certain classes of equipment, due to the installation of high pressure systems and more powerful engines, larger apparatus, etc. In reporting the equipment for each city, the apparatus held in reserve is included. A new feature in equipment which has been introduced in recent years is the automobile, for the use of the officers of the department on inspection tours and in attending fires. A total of 45 automobiles was reported, and of this number 21 were in use in the cities of Group I.

The number of public fire-alarm boxes increased from 25,793 in 1905 to 27,493 in 1907. In 1905 only 9,407 private alarm boxes were reported, while in 1907, 26,843 were reported. This apparently excessive increase in the number of private fire-alarm boxes is due to the fact that 11,500 private signal boxes in use at the stock yards in Chicago were reported for 1907, while such boxes were not included in the report for 1905.

TABLE 55.

*Inspectors and appropriations for health department.*—Table 55 presents an exhibit of the number of persons regularly employed by the cities during 1907 for the enforcement of laws and ordinances relating to public health, and of the appropriations for the health department for 1906 and 1907. The inspectors are classified according to the appropriation from which they were paid, and also according to the special duties on which they were engaged. This table presents data on public health inspection in much greater detail than those reported for 1905, which will be found in the last three columns of Table 40 in the report for that year. The group totals show that the cities of Group I employ a smaller proportion of the total number of inspectors in sanitary inspection than do the cities of the other three groups, the percentages for the four groups being, respectively, 63.2, 72, 68.8, and 70.2; and that for the grand total, 66.9.

TABLE 56.

*Milk and dairy inspection.*—The data presented in Table 56 are fully considered by Doctor Baker in his discussion of the "economic and sanitary supervision of city milk supplies," presented on pages 36 to 45 of this report.

TABLE 57.

*Collection and disposal of refuse.*—The disposal of municipal wastes is a question of increasing importance with which every city has to contend, and the figures here given indicate the extent of the problem involved. In the discussion of this table it is well to consider, first, the nomenclature employed in distinguishing the several classes of wastes. To a large extent the census terminology agrees with that used in the report of the New York Commission on Street Cleaning and Waste Disposal from which the following definitions are taken:

*Refuse* is a general term applied to city wastes, including garbage, ashes, rubbish, street sweepings, dead animals, and snow.

*Garbage* is animal, vegetable, and food wastes from kitchens, markets, slaughterhouses, and some manufactories. It is made up largely of water and putrescible organic matter.

*Dead animals.*—Under this name are included animals, mostly of the larger size, that are left upon the street.

*Ashes* is the residue from the burning of fuel, together with such unconsumed fuel, cinders, and clinkers as are discarded with the ashes.

*Rubbish* is discarded trash of a heterogeneous character produced in the household and from trade wastes, and which can not be classified as garbage or ashes. It is usually free from or contains but a small percentage of water. It includes, among other things, discarded paper, old clothing, shoes, bedding, rags, wood, leather, furniture, boxes, barrels, empty cans, metal scrap, broken glass, bottles, crockery, etc.

In its statistics the Census Bureau has attempted to report waste paper apart from other rubbish, since many cities collect it separately and seek to realize revenue from its sale. Of the city wastes mentioned in the definition given for "refuse," street sweepings and snow are reported in Table 61.

Much difficulty was encountered in attempting to place the reports from the different cities upon a comparable basis, for while the city reports of garbage are generally expressed in tons and are approximately accurate, the ashes, rubbish, and other refuse are frequently reported in wagon loads, cubic yards, cubic feet, or sacks. With the exception of garbage, which is definitely reported in practically all cities, there is a tendency to confuse terms and to classify improperly the several kinds of refuse, or to make no classification at all. When the city officials did not furnish sufficient information to permit of reducing the measurements given in the city reports to a tonnage basis, the following average weights to the cubic yard, as given in "Disposal of Municipal Refuse," by Parsons, were used:

Garbage, 1,100 to 1,200 pounds to the cubic yard.

Ashes, 1,200 to 1,500 pounds to the cubic yard.

Rubbish, 130 to 225 pounds to the cubic yard.

In a majority of cities the refuse is collected and disposed of by the municipality; in a small number, how-

ever, the refuse is disposed of by the householders, while several cities have a combination of both systems. The final disposition of the refuse is, however, a municipal problem, regardless of the method of collection. In many of the large cities where a system of municipal collection prevails, private collection is favored in certain residence districts because of the additional opportunity given the residents to regulate the service to their needs. Where service is provided by the city the extension of private collection is checked by the additional cost which it involves to the householders.

In 34 cities, or practically one-fifth of the total number covered by this report, the collection is entirely by private arrangement, and in a few cities some portion of the refuse is removed by the householders. Several things contribute to the difficulty of securing accurate statements of the men and equipment employed. In some instances the cities combined the work of street cleaning and refuse removal under one department and gave no data upon which to base a segregation of the employees. In regard to the average number of men, it must be borne in mind that the force of employees varies greatly with the season of the year, and this is especially applicable to the force required in removing ashes. Other elements affecting the number of men employed and the extent of the task of removing and disposing of the refuse are climate, character of the population and principal industries, and geographic location, the latter as affecting the convenience of disposal.

Upon the primary separation required by city regulation depends in a large measure the completeness and accuracy of that portion of the table which relates to the tonnage of the garbage and other refuse collected. The garbage is generally collected separately and reported in tons, thus affording reliable data for comparative purposes. Some few decreases and apparently excessive variations are noticeable between this table and the corresponding table in the report for 1905. A more complete record of quantities handled and the employment by the cities of a more uniform nomenclature largely explain these variations. The disposal of garbage by burning is gradually gaining in favor, 42 cities reporting all or a portion of the garbage as burned in 1907 as compared with 33 in 1905. The expense involved in the adaptation of this system to the city's needs retards its speedy adoption.

For compiling the data on cost of collection the expense of collection and disposal used is that reported in Table 5 of the financial statistics. The average cost per ton is based on the total tons collected and the actual expense for the work, while in securing the average net cost the total expense is reduced by any receipts credited to the disposal of garbage.

The methods of refuse collection and disposal in use in the several cities, as far as reported, were as follows:

*New York, N. Y.*—Separate receptacles were used for ashes, garbage and ashes, and rubbish.

Garbage was treated at reduction works, burned or dumped at sea, and at inland dumps. Ashes and rubbish were dumped at sea, at Rikers Island, Staten Island, and Coney Island, and at various fills within 10 miles of the city limits. Reduction works were in operation at Barren Island, and incinerators at Jamaica, Flushing, Ravenswood, Far Rockaway, and West New Brighton.

*Chicago, Ill.*—Garbage was kept separate from ashes and rubbish. Dead animals were collected by a private rendering plant.

Garbage was delivered to a private reduction plant, and ashes and rubbish were hauled to the city dumps on the lake shore.

*Philadelphia, Pa.*—Garbage, ashes, waste paper, etc., were collected separately.

Garbage and dead animals were disposed of at a reduction plant within the city limits. Ashes, waste paper, etc., were placed on city dumps or used for filling in lowlands within the city limits. The average haul for all waste material was 2 miles.

*St. Louis, Mo.*—Only garbage and dead animals were collected by the city.

Garbage was carried by the city on barges down the Mississippi River about 20 miles to Chesley Island, where it was dumped and plowed under. Dead animals were reduced at a private plant on the island.

*Boston, Mass.*—In the city proper, north of Massachusetts avenue, there were regular collections of garbage, ashes, and paper; in other parts of the city only garbage and ashes were collected by the city.

The garbage collected by the city was carted to the wharves and taken by scows to the reduction works of the New England Sanitary Product Company on Spectacle Island. That collected by contractors was sold, to be fed to swine. Ashes were taken by scows to sea and dumped or used in filling lowlands. Waste paper was delivered to the City Refuse Utilization Company in the city.

*Baltimore, Md.*—Garbage and ashes were collected separately, waste paper being included with garbage.

Ashes were used for filling in lowlands; garbage was reduced at a plant within the city limits. The average haul was about 1½ miles.

*Cleveland, Ohio.*—Garbage was collected separately, and other kinds of refuse were collected together. Rubbish was separated from ashes at the dump and sold. Garbage was reduced at a plant owned by the city, situated 6 miles outside the city limits.

*Buffalo, N. Y.*—Householders used separate receptacles for garbage, ashes, and other refuse. Large animals were collected by private parties and taken to a rendering plant, small animals only being collected by the city.

Ashes were used for filling purposes within the city limits. Garbage was taken to a reduction plant owned by the city, situated 1 mile outside of the city limits. Refuse was sorted at a plant within the city limits. Dead animals and butchers' and market wastes were reduced. The average haul for ashes was 2 miles; for garbage, 5 miles; for paper and other refuse, 2½ miles.

*Pittsburg, Pa.*—Garbage was collected by contractors in wagons and hauled in company's cars to reduction works, 35 miles from city.

*Detroit, Mich.*—Garbage and dead animals were collected together; ashes and other refuse separately.

Garbage and dead animals were transferred to flat cars at a central station and taken to a reduction plant about 20 miles from the city limits. Ashes and other refuse were used for filling low places in the suburbs.

*Cincinnati, Ohio.*—Ashes, waste paper, and other refuse were collected together.

Garbage and dead animals were reduced at works just outside the city limits. Other refuse was used to fill in lowlands. The average haul was 1½ miles.

*Milwaukee, Wis.*—Garbage was placed in metal cans and collected by the health department. Ashes and rubbish were collected by the board of public works.

Garbage was burned at a municipal plant located at the mouth of the harbor within the city limits. Ashes and rubbish were used for filling in lowlands.

*New Orleans, La.*—Garbage and ashes were collected in separate receptacles.

Garbage was loaded on barges, taken down the river, and dumped. Ashes were used for filling low places within the city. Dead animals were taken to a rendering plant.

*Washington, D. C.*—Garbage, ashes, and rubbish were kept separate.

Garbage was reduced at Cherry Run Hill near Alexandria, Va. Ashes were used for filling lowlands in various parts of the city, especially along the river front. Waste paper and other rubbish was hauled to dump at Benning by a contractor.

*Newark, N. J.*—Garbage, ashes, and all other refuse were collected separately.

Garbage was reduced at privately owned works, being carted from 1 to 2½ miles and then transported 1 mile in scows. Ashes were used for filling lowlands within the city limits. Waste paper was sorted, baled, and sold to paper manufacturers.

*Minneapolis, Minn.*—Garbage and all other combustible material were deposited in the same receptacle, ashes being kept separate.

Ashes were used to fill low places within the city limits, other refuse being burned in a crematory located within the city near its northern boundary. The average haul to this plant was 3½ miles.

*Jersey City, N. J.*—Garbage, ashes, and waste paper were collected together.

All refuse except dead animals was carted to lowlands and dumped. Animals were taken to a reduction plant about 4 miles from the city.

*Louisville, Ky.*—All refuse was collected in the same receptacle and was dumped on lowlands both within and without the city. The average haul was 1 mile.

*Indianapolis, Ind.*—Garbage, waste paper, tin cans, and dead animals were collected separately.

Garbage and dead animals were reduced at private works 3 miles south of the city. Ashes were used to fill lowlands. Waste paper and tin cans were sold.

*St. Paul, Minn.*—Garbage was collected and sold for feed and fertilizer by the city. All other refuse was disposed of by the householders.

*Providence, R. I.*—Garbage was collected separately, carted to Rehoboth, Mass., and fed to swine. Dead animals were rendered at works at Warwick, R. I.

*Rochester, N. Y.*—Garbage was collected in covered metal wagons; ashes, waste paper, and other refuse, separately.

Garbage was reduced at the Rochester Company plant, within the city limits, the average haul being 2 miles. Ashes, waste paper, and other refuse were used for filling lowlands within the city limits. Dead animals were reduced at a privately owned plant with butchers' and market wastes. The average haul was 2 miles.

*Kansas City, Mo.*—Refuse was deposited in metal cans, from which it was collected and dumped into the Missouri river.

*Toledo, Ohio.*—Garbage, ashes, waste paper, and dead animals were collected separately.

Garbage was burned within the city limits. Ashes were used for filling lowlands.

*Denver, Colo.*—Garbage was collected separately and fed to swine. Ashes were deposited on dumping grounds. Dead animals were reduced by a contractor. Other refuse was dumped into the Platte River.

*Columbus, Ohio.*—Garbage was collected separately and was buried outside, and about 3 miles from the center of the city.

*Los Angeles, Cal.*—Garbage and dead animals were collected separately. Ashes and other refuse were collected in the same receptacle.

Garbage was burned in an incinerator within the city limits, and owned by the city. Dead animals were burned in private furnaces. Ashes and other refuse were used for filling lowlands in the city. The average haul for dead animals was 3½ miles; and for other refuse, 2 miles.

*Worcester, Mass.*—Garbage was hauled to the poor farm, 2½ miles from the center of the city, and fed to swine.

*Seattle, Wash.*—Refuse was collected by licensed scavengers paid by householders, and was dumped on tide-water flats within the city limits.

*Memphis, Tenn.*—Refuse was collected in carts by the city.

Garbage was burned within the city, dead animals were thrown into the river, and ashes were used for filling low places.

*Omaha, Nebr.*—Kitchen garbage and dead animals were collected by a contractor under contract with the health department, without expense to the city or the householder.

Garbage and dead animals were reduced in a rendering plant outside the city. All other refuse was disposed of by householders.

*New Haven, Conn.*—Garbage was hauled out of the city to farms. Waste paper and dead cats and dogs were collected by the street department.

Cats and dogs were buried on dumps, and horses and cattle were rendered in two reduction plants at Allington, Conn.

*Scranton, Pa.*—Garbage and small animals were burned in a plant owned by the city, and within the city limits. Ashes were carted about 1½ miles to lowlands. Large animals were taken to reduction works, 5 miles outside the city limits.

*Syracuse, N. Y.*—Garbage and dead animals were collected separately; ashes, waste paper, and other refuse, together.

Garbage and dead animals were reduced at a plant within the city. Ashes and other refuse were used for filling lowlands. The average haul was 2 miles.

*Paterson, N. J.*—Garbage, ashes, waste paper, etc., were placed in separate cans by the householders and collected separately.

Garbage was reduced at a plant owned by contractors, within the city limits. Ashes were used for filling lowlands. Waste paper was sold by the contractors. Small animals were buried outside the city. Large animals were sold by owners.

*Portland, Oreg.*—Garbage was collected by licensed collectors paid by the householders.

Garbage was incinerated. Ashes were dumped on crematory grounds.

*Atlanta, Ga.*—Garbage, ashes, and waste paper were collected in the same receptacle, and hauled to dumps within the city limits. Dead animals were buried outside the city. The average haul was 1 mile.

*Richmond, Va.*—Garbage was collected separately and burned at a crematory owned by the city, the average haul being 3½ miles. Waste paper was sold to a contractor. Large dead animals were reduced by a private concern. Ashes and other refuse were used for filling lowlands.

*Fall River, Mass.*—Garbage was collected by a contractor, ashes and other dry refuse by city collectors at the city's expense.

Garbage was carted to piggeries in adjoining towns, and ashes and other dry refuse taken to city dumps.

*Nashville, Tenn.*—Garbage, ashes, and rubbish were collected by the city scavenger.

Part of the garbage was flushed out by sewer and part fed to hogs. Ashes and rubbish were used for filling lowlands within the city.

*Dayton, Ohio.*—Garbage and small dead animals were collected together, as were ashes, waste paper, and other refuse.

Garbage and dead animals were treated at a reduction plant inside the city limits, 2 miles from the city hall. Ashes, waste paper, and other refuse were hauled 1 mile and dumped on lowlands in the city.

*Grand Rapids, Mich.*—Garbage, waste paper, etc., were collected separately by the city. The collection of ashes was paid for by the householders.

Garbage, waste paper, and other rubbish were taken to a burner on an island in the Grand River, below the city, but within the city limits. Ashes were dumped on lowlands within the city limits.

*Cambridge, Mass.*—All kinds of refuse were collected separately.

Garbage was sold in the city. Ashes were used for filling lowlands in the city.

*Albany, N. Y.*—Garbage was collected by farmers and market gardeners. Ashes, waste paper, and other rubbish were collected together by licensed cartmen, and dead animals by city collectors.

Garbage was used for hog feed and fertilizer on farms and market gardens, outside the city limits. Ashes, waste paper, and other rubbish were used for filling lowlands within the city limits. Dead animals were reduced in special works with butchers' and market wastes. The average haul was 3 miles. Night soil was buried in trenches, the average haul being 4 miles.

*Hartford, Conn.*—Garbage, ashes, and waste paper were collected separately.

Garbage was spread on dumps in the outskirts of the city, animals were buried, and other combustible materials were burned.

*Lowell, Mass.*—Ashes and paper were collected in the same receptacle; other refuse, separately.

Part of the garbage was burned in crematories, and part was sold to farmers, and ashes were dumped on public dumps, all within the city limits.

*Reading, Pa.*—Garbage and dead animals were collected separately by the city.

Garbage and small animals were reduced in a plant owned by the contractors, outside the city limits. Ashes and waste paper were used for filling lowlands, mostly outside the city limits.

*Trenton, N. J.*—Ashes were collected separately; garbage and waste paper, together.

Garbage and waste paper were burned together at the city garbage plant, within the city limits, being carted  $1\frac{1}{2}$  to 3 miles. Ashes were disposed of inside the city limits, being carted about 1 mile.

*Bridgeport, Conn.*—Garbage and dead animals were collected by a contractor, and reduced at a plant  $3\frac{1}{2}$  miles from the center of the city.

*Wilmington, Del.*—Garbage, ashes, and waste paper were collected separately.

Garbage and dead animals were reduced at a plant situated within the city limits. Ashes were used for filling in lowlands, and waste paper was burned.

*Camden, N. J.*—Ashes, waste paper, and other refuse were collected together; garbage, separately.

Garbage was hauled, on an average,  $1\frac{1}{2}$  miles to the city crematory, within the city limits. Dead animals were carted about  $1\frac{1}{2}$  miles to a dump within the city limits and burned. Ashes, waste paper, etc., were carted about the same distance and used for filling in lowlands within the city limits.

*Lynn, Mass.*—Part of the refuse was sold and part was dumped at sea, 10 miles from the city.

*New Bedford, Mass.*—Garbage was collected in covered, water-tight steel carts; dead horses and cattle, in special wagons; ashes and dry refuse, in carts.

Garbage, horses, and cattle were disposed of by reduction by steam process; and ashes and dry refuse, at the city dumps, 3 miles from the city.

*Springfield, Mass.*—Garbage was collected separately; ashes and waste paper, together.

Garbage was sold to farmers, or dumped; ashes and waste paper were used for filling in lowlands within the city limits.

*Troy, N. Y.*—All garbage, ashes, and other refuse were collected together, and all dumped on Center Island, in the Hudson River, and the north end dump, except about 10 per cent which was treated at a private reduction plant on Center Island.

*Oakland, Cal.*—Refuse was collected by contractors, who delivered it at the city wharf, whence it was taken to sea and dumped at the expense of the city.

*Lawrence, Mass.*—Garbage and waste paper from stores were collected separately. Ashes, including waste paper from houses, cans, and dead animals were collected together.

Garbage was hauled in city wagons to the health yard, from which it was taken by private individuals and fed to animals; dead animals were given to reduction works; ashes were used to fill in lowlands in adjoining towns; waste paper from stores was sold.

*Somerville, Mass.*—Refuse was taken from premises by city wagons.

Garbage was sold to farmers; ashes were used for filling in lowlands; part of waste paper was sold, and the remainder, with other combustible refuse, burned.

*Savannah, Ga.*—All garbage, ashes, and waste paper were collected by the city, the garbage and waste paper being collected separately from ashes.

All garbage, ashes, etc., were shipped to the county poor farm outside the city limits, and sold to the county for fertilizer.

*Duluth, Minn.*—All combustible material was kept separate and burned. Ashes and tins were dumped, inside the city limits, on land adjoining the incinerating plant.

*Norfolk, Va.*—Garbage was collected separately; other refuse, together.

Garbage and dead animals were burned at a crematory owned by the city; waste paper was sold and other refuse was used for filling in lowlands. All refuse was hauled, on an average, 1 mile and disposed of within the limits of the city.

*Hoboken, N. J.*—Garbage, ashes, and waste paper were collected together and dumped on marsh lands; dead animals were reduced at a plant 6 miles from the city.

*Yonkers, N. Y.*—During the summer months ashes and garbage were collected separately, but in winter all refuse was collected together.

Garbage and dead animals were burned; all other refuse was taken to public dumps within the city limits.

*Utica, N. Y.*—Garbage and dead animals were collected separately; ashes and other refuse, together.

Garbage and dead animals were hauled, on an average,  $2\frac{1}{2}$  miles, and reduced in a private plant just outside the city limits; ashes and other refuse were hauled 2 miles, and used for filling in lowlands within the limits of the city.

*Manchester, N. H.*—Garbage was collected by a contractor; ashes, waste paper, etc., by the city.

Garbage was fed to the contractor's stock; ashes, waste paper, etc., were used for filling in lowlands; and dead animals were buried.

*Schenectady, N. Y.*—Garbage, ashes, etc., were collected together, hauled, on an average,  $1\frac{1}{2}$  miles, and buried in trenches on city dumps within the city limits.

*Evansville, Ind.*—Garbage was collected separately; dead animals were collected in covered wagons.

Garbage was hauled about 2 miles and burned in a crematory near the city limits; dead animals were hauled, on an average, 6 miles, and reduced with butchers' and market wastes in a special reduction plant 4 miles outside the city limits.

*San Antonio, Tex.*—Garbage was hauled to city dumps outside the limits of the city and burned.

*Elizabeth, N. J.*—Garbage, ashes, and waste paper were collected separately by the city; dead animals were collected by a contractor.



Garbage, ashes, and waste paper were carted from  $1\frac{1}{2}$  to 2 miles to lowlands and marshes inside the city limits, and burned.

*Waterbury, Conn.*—Garbage and dead animals were collected by contractor; waste paper, with sweepings, by the street department.

Garbage and dead animals were burned at a crematory owned by the city; waste paper, ashes, and other refuse were taken to dumps.

*Salt Lake City, Utah.*—In the business section all combustible refuse was collected together; ashes and other noncombustible refuse were collected together. In the residential section, solid materials only were collected together.

Combustible materials collected in the business district were hauled, on an average, 3 miles, and burned at the city crematory inside the city limits; ashes and other refuse from the business district were dumped outside the limits of the city. Solid materials collected in residential section were dumped.

*Houston, Tex.*—Garbage and waste paper were collected together.

Part of the garbage was burned; the remainder, covered with earth, was used for filling ravines inside the city limits.

*Harrisburg, Pa.*—Garbage was collected in metallic cans; ashes, waste paper, and other refuse, in open wagons.

All refuse was taken to the city dump or used for filling lowlands.

*Charleston, S. C.*—Garbage, ashes, and waste paper were collected together and were dumped on city lots or used for filling lowlands within the city; dead animals were hauled outside the city limits and buried.

*Portland, Me.*—Garbage was collected by the city, and was fed to swine at a farm connected with the city almshouse.

*Youngstown, Ohio.*—Garbage was collected separately; ashes, tin cans, etc., together.

Garbage was burned at a crematory; ashes, tin cans, etc., were hauled 1 or  $1\frac{1}{2}$  miles to public and private dumps outside the city limits.

*Dallas, Tex.*—Refuse other than garbage, ashes, waste paper, and dead animals were collected in double wagons by the city and dumped outside the city limits; dead animals were burned inside the city limits.

*Terre Haute, Ind.*—Garbage and dead animals were collected in the same receptacle and burned in a crematory outside the city.

*Fort Wayne, Ind.*—Garbage was collected separately and hauled, on an average, 2 miles, and, with dead animals, was burned at the city crematory inside the city limits.

*Holyoke, Mass.*—Each kind of refuse was collected separately. Garbage was disposed of by the contractor; waste paper and ashes were used for filling in lowlands within the city.

*Brockton, Mass.*—Part of the garbage was fed to swine on the city farm,  $1\frac{1}{2}$  miles from the center of the city; the remainder was sold to farmers. Ashes were put on city dumps centrally located. Dead animals were rendered by the contractor at a plant near the city limits.

*Covington, Ky.*—In summer, garbage, waste paper, and other refuse were collected together; ashes, separately. In winter all refuse was collected together.

Ashes were used to fill lowlands inside the city, all other refuse being burned at a crematory inside the city limits. The average haul for all refuse was 1 mile.

*Saginaw, Mich.*—From November 1 to March 1 ashes were collected by the city and were used in road building or dumped on lowlands along the river.

*Lincoln, Nebr.*—All refuse was disposed of by the householders, except dead animals of unknown ownership and refuse from buildings owned by the city, which were removed under contract.

*Spokane, Wash.*—Refuse was disposed of by the householders, who were required to keep two cans—one for combustible, the other for noncombustible materials.

*Lancaster, Pa.*—Garbage and small animals were collected by the city, hauled about  $1\frac{1}{2}$  miles, and burned at the city crematory within the city limits.

*Birmingham, Ala.*—Garbage and ashes were collected together and taken to a dump outside the city. Dead animals were buried.

*Bayonne, N. J.*—Ashes, garbage, and waste paper were collected together and dumped on marsh land; animal refuse was reduced at a plant at North Bergen, N. J.

*South Bend, Ind.*—Waste paper and garbage were collected together, hauled from 3 to 20 blocks, and burned at the city crematory near the center of the city.

*Butte, Mont.*—Part of the refuse was collected by the city and part disposed of by the householders, who must keep two cans—one for dry refuse and one for wet garbage.

Dead animals, manure, etc., were burned; table refuse was taken by ranchmen; and all other refuse was used to fill in low places inside the city.

*Pawtucket, R. I.*—Garbage was collected separately and fed to swine outside the city limits, and dead animals were rendered.

*Johnstown, Pa.*—Refuse was collected by private individuals.

All combustible refuse was burned at an incinerating plant in the suburbs.

*Dubuque, Iowa.*—Garbage and dead animals were reduced, and other refuse was dumped into the Mississippi river.

*Sioux City, Iowa.*—Ashes and garbage were collected separately.

Part of the refuse was dumped into the Missouri river and part was burned on the river banks.

*Augusta, Ga.*—Garbage, ashes, etc., were collected in the same receptacle, dumped outside the limits of the city, and burned. Dead animals were reduced.

*Mobile, Ala.*—Garbage, ashes, and waste paper were collected together, hauled, on an average, 1 mile, and used for filling in low places inside the city limits. Dead animals were disposed of outside the city limits.

*Springfield, Ohio.*—Garbage, ashes, etc., were collected together, hauled about 2 miles, and dumped outside the limits of the city. Dead animals were removed by a contractor.

*Allentown, Pa.*—Garbage was collected by the city, part being fed to hogs owned by private individuals and part being burned in the city crematory,  $1\frac{1}{2}$  miles outside the city limits. Smaller animals were removed by the city scavenger and were buried or used for fertilizer.

*East St. Louis, Ill.*—Garbage was collected separately by the city; dead animals, by a contractor.

Garbage was dumped into the river; ashes were used for filling in lowlands; and dead animals were reduced at a plant outside the city limits.

*Wheeling, W. Va.*—Kitchen garbage was collected by a contractor and burned at the city crematory within the city limits.

*Montgomery, Ala.*—All kinds of refuse except dead animals were collected together.

Garbage, ashes, etc., were hauled, on an average,  $\frac{1}{2}$  mile and used for filling in low places within the city limits. Dead animals were buried outside the limits of the city.

*Passaic, N. J.*—Garbage was collected separately; ashes, waste paper, etc., together.

Garbage and dead animals were buried within the city limits; ashes, waste paper, etc., were used for filling in lowlands within the city limits. The haul for refuse was  $\frac{1}{2}$  mile to 3 miles.

*Davenport, Iowa.*—Refuse was transported about  $\frac{1}{2}$  mile by dump boat and emptied into the Mississippi river.

*Atlantic City, N. J.*—Refuse was collected by a contractor, hauled about 1 mile to the city limits, and treated in a reduction plant.

*Bay City, Mich.*—Ashes, waste paper, and other refuse were collected together.

Ashes were used in repairing streets; paper and other refuse were used as filling for lowlands.

*York, Pa.*—Garbage was collected in covered wagons; ashes and other refuse in open wagons.

Ashes were used for filling lowlands.



*Malden, Mass.*—Refuse was collected separately.

Garbage was sold, and ashes were dumped on lowlands in the city park.

*Quincy, Ill.*—Garbage was collected separately from ashes and rubbish.

Garbage was dumped on the river bank outside the city limits, and ashes and rubbish were dumped in a ravine outside the city limits.

*Chester, Pa.*—Garbage was collected separately; ashes, waste paper, and other refuse together.

Garbage was hauled about 3 miles outside the limits of the city and fed to hogs; ashes, waste paper, and other refuse were dumped on lowlands within the city limits.

*Chelsea, Mass.*—Garbage was collected separately and fed to swine outside the city. Ashes were dumped on lowlands.

*Salem, Mass.*—Garbage and dead animals were collected separately by the health department. Ashes and waste paper were collected together by the street department.

Garbage was sold to private individuals. Small dead animals were buried; large dead animals were removed by private individuals to reduction works; and ashes and waste paper were dumped on lowlands within the city limits.

*Newton, Mass.*—Garbage, ashes, and waste paper were collected separately.

Garbage was fed to swine on the farm of the contractor, 5 miles from the city. Ashes were dumped on lowlands in the city.

*Haverhill, Mass.*—Garbage was collected separately and fed to swine on a farm 7 miles from the city. Ashes were used to fill lowlands.

*Jacksonville, Fla.*—Garbage, ashes, and waste paper were collected together; dead animals, separately.

Part of the garbage, and dead animals, were burned in a crematory. The ashes together with garbage not burned were used for filling in lowlands within the city limits.

*Rockford, Ill.*—Garbage was collected separately and hauled, on an average, 2½ miles outside the city limits and fed to hogs or spread on the ground to be plowed under.

*Knoxville, Tenn.*—Ashes, waste paper, and other refuse were collected by the city and hauled to dumps inside the city limits.

*Galveston, Tex.*—Garbage and waste paper were collected by scavengers, part of the refuse being placed in separate receptacles.

Both were hauled about 1 mile, on an average, to the city dump, within the city limits.

*New Britain, Conn.*—Garbage was collected separately and fed to swine outside the city limits.

*Chattanooga, Tenn.*—Refuse was collected by the city scavenger and hauled, on an average, 1½ miles to the city dump on the bank of the Tennessee river, at the city limits.

*Woonsocket, R. I.*—Garbage was collected by farmers and fed to swine, or dumped at the most convenient places. There was no municipal system of refuse disposal.

*Fitchburg, Mass.*—Garbage was collected by a contractor. Ashes and other refuse were collected together by the city.

*Auburn, N. Y.*—Garbage was collected in covered wagons and buried in trenches near the city limits; dead animals were hauled, on an average, 2 miles to special reduction works within the city limits and reduced with butchers' and market wastes.

*Macon, Ga.*—All garbage, ashes, and waste paper were collected in one receptacle and hauled about 1½ miles to the city dump, inside the city limits, and burned. Dead animals were buried outside the city.

*Joliet, Ill.*—Garbage, ashes, and waste paper were collected separately.

Garbage was hauled, on an average, 1½ miles to the city crematory, ¾ mile outside the city limits. Ashes were used to fill in low places or were hauled to the dump. The greater part of the waste paper was burned.

*West Hoboken, N. J.*—Garbage, ashes, and other refuse were collected together and dumped on meadows. Small dead animals were buried; large dead animals were reduced.

*Sacramento, Cal.*—Garbage and waste paper, bottles, etc., were collected together; dead animals and ashes, separately.

During the first ten months of the year garbage was hauled, on an average, 1½ miles, dumped, and covered with earth and lime; during the last two months of the year garbage was burned at a crematory inside the city. From January to October, inclusive, dead animals were buried; during November and December they were burned. Ashes were dumped inside the city.

*Pueblo, Colo.*—Garbage was collected by private individuals; ashes, by contractors.

Garbage was fed to hogs; ashes were dumped on low places within the city.

*Everett, Mass.*—Garbage was collected by contractors. Ashes and waste paper were collected together by the city.

Garbage was sold to farmers. Ashes and waste paper were used for filling lowlands.

*Taunton, Mass.*—Garbage was collected by the city farm administration and fed to swine. Ashes were used for filling wherever needed.

*Newport, Ky.*—Garbage was collected separately; ashes, waste paper, and other refuse, together.

Garbage was hauled about ¾ mile outside the city limits and buried under 4 feet of earth. Ashes, waste paper, and other refuse were hauled, on an average, 1 mile, and used to fill lowlands both inside and outside the city limits. Dead animals were buried.

*La Crosse, Wis.*—Garbage was collected separately; ashes, cans, and paper, together.

Garbage was partly delivered to farmers and partly dumped into sewers. Ashes, waste paper, etc., were used for filling lowlands within the city limits.

*San Juan, P. R.*—All refuse was collected in the same receptacle, taken to swamps inside the city limits, and there burned or buried.

TABLE 58.

*Sewerage and sewage disposal.*—In its relation to the health of a city, the sewerage problem is second only to that of the water supply. The first thing to be considered is the quick and complete removal of the sewage as essential to the health of each city, after which the disposal of the sewage becomes an important question not only for the city itself, but for other cities situated on the same body of water and drawing their water supply therefrom.

There is an increasing desire on the part of the city officials directly interested to give serious consideration to the preparation of data on the sewerage systems and methods of sewage disposal. The Census Report for 1905 presented a schedule designed to be used as a basis for official reports. This schedule, which was approved by the Boston Society of Civil Engineers, aims to secure statistical information which will permit of an intelligent study of the question of sewage collection and disposal in its relation to the health of the municipality, and will give an insight into the various plans of sewage purification and disposal. It has been adopted by a few of the more progressive New England cities, and it is hoped that as the municipal authorities become more fully alive to the im-

portance of comparable statistics on the sewerage systems and sewage disposal a standard schedule will be generally adopted. The data presented in Table 58 are not as complete as desired, because many cities have no accurate and complete figures relating to the kinds and lengths of sewers and the number of house connections constructed in the earlier years of their history.

A complete analysis of the data for 1905, by Mr. Moses N. Baker, appears as an appendix in the census report for that year, and his explanations of some of the terms used in connection with the tables both in the former and in the present report are here briefly reproduced:

*Sewerage systems and materials of sewers.*—Sewerage systems convey sewage either with or without surface or storm water from streets, roofs, and yards. In the separate system of sewerage one set of conduits receives and conveys domestic and perhaps manufacturing wastes, and a second and larger set of conduits conveys storm water. These two sets of conduits are called sanitary and storm sewers, respectively. In the combined system of sewerage a single network conveys both sewage proper and storm water.

*House connection.*—As here used, the term "house" means any building, regardless of its use, which has separate connection with the sewers.

*Sewer flushing.*—In sewers of flat gradient or very gentle slope, and at the upper ends of small branch sewers, particularly sanitary sewers, deposits of mineral and other heavy solids are likely to occur. Large combined sewers may be entered by men and the deposits removed, or so loosened as to be carried along by the liquid sewage. In the smaller sewers resort must be had to other devices, the most common of which is some form of flushing. Where it is desirable to have the flushing done at stated intervals, an automatic flush tank may be used. The recurrent flushing action is here secured by either a siphon or a tilting or tipping tank, fed and discharged, in either case, by a small stream of water from the city waterworks mains. Automatic flush tanks were once considered an indispensable adjunct of the separate system of sewerage, but of late more reliance has been placed on flushing with hose attached to fire hydrants or to special connections with the city water mains. Hose is also sometimes used for flushing combined sewers. Whenever employed, the hose may be used either at regular intervals or only when stoppages occur. By temporarily stopping off a portion of a sewer, generally at a manhole, the sewage water may be backed up to form a head, and when released a flushing effect is secured. Water supplied from the city mains may be used in the same general way, or water may be drawn to a manhole in a cart or wagon and suddenly discharged into a sewer for flushing purposes.

*Manufacturing wastes.*—A large part, and often the most serious part, of the pollution of streams, lakes, and other waters that is now attracting so much attention is due to the wastes from a number and variety of manufacturing establishments. This is true, notwithstanding the extent to which the utilization of by-products has been carried in some of our industries. In many cities large volumes of manufacturing wastes are produced that never enter the public sewers, because the plants that produce these wastes are on the water front, and the pollution is thus direct. Some cities discourage and others encourage the discharge of manufacturing wastes into the public sewers, depending more or less upon the volume and character of the wastes, the available capacity of the sewers, the proximity of the final outlet or outlets of the sewerage systems, and whether or not there is a desire to keep the manufacturing wastes out of the adjacent natural waters.

A normal increase, consistent with the growth of the cities, is indicated by the portion of the table which shows the length of sewers in miles. The large apparent increase for Pittsburg, Pa., is due to the fact that the figures for 1907 include what was in 1905 reported for both Pittsburg and Allegheny, the sewer mileage reported for Pittsburg in 1907 representing an actual increase of but 7.3 per cent over the combined total for the two cities in 1905. The total length of sewers of all classes for the 154 cities reported in 1905 and in 1907 was 22,531.9 miles in 1907 and 20,381.5 miles in 1905, an increase of 2,150.4 miles, or 10.6 per cent. Of the total sewer mileage reported for 1907, 26.8 per cent was built of brick, 69.7 per cent of tile, and 3.5 per cent of all other materials. Classified by character, 17,122.8 miles, or 74.9 per cent of the total mileage, consisted of combined sewers; 4,563.2 miles, or 20 per cent of the total, of sanitary sewers; and 1,180.4 miles, or 5.2 per cent of the total, of storm sewers.

Of the 158 cities, 132 reported 2,580,572 house connections, the figures in many cases being estimates.

The disposition of the volume of sewage in some of the cities in such a manner that the health and water supply of the community may not be endangered presents a serious engineering problem. The geographic location of the cities occasionally increases the difficulty of this disposal and necessitates methods of purification and the pumping of all or a part of the sewage. The volume of sewage is also materially affected by the nature of the manufacturing industries within the city. An effort was made to secure the percentage of sewage formed by manufacturing wastes, but data were secured from only 39 cities, a majority of the percentages for these cities being only estimates. Not only do the manufacturing wastes increase the volume of sewage, but in some instances the nature of these wastes complicates the application of purification processes.

In a majority of the cities no effort has been made to measure the volume of sewage. Although the figures reported in answer to this inquiry are largely estimates, they are approximately correct, especially where a large portion of the sewage is pumped. In England the average daily flow of sewage is about 25 gallons per capita, and in London it is 34 gallons. In the United States, owing to the free use of water and to manufacturing wastes, the average daily flow is much higher; for a number of the smaller cities in Massachusetts it is estimated at 100 gallons, and for the South Metropolitan District of Boston and nearby cities it is over 250 gallons. The average per capita in a total of 24 cities in Group II is very close to 120 gallons.

In 33 cities the sewage is pumped and in 18 cities methods of sewage purification have been installed.

In either pumping or purification an additional expense is involved, but in many cities one or both of these processes are necessary in order to dispose of the sewage satisfactorily.

The description already given of the several methods of flushing sufficiently explains the terms used in the table in describing the method of sewer flushing.

**Sewers.**—The following reprint from the Journal of the Association of Engineering Societies, Volume XLII, is deemed of interest to city officials and students of the problems pertaining to sewerage and sewage disposal:

The sanitary section of the Boston Society of Civil Engineers has compiled sewerage statistics for 46 cities, and of this number, 33 cities in the United States and 1 in Canada have over 30,000 population.

In support of a uniform standard of reports by sewer departments the bulletin has the following: "The increase in the number of cities furnishing statistics is very encouraging and it is to be hoped that there will be a still more general cooperation with the committee in furnishing statistics for 1908.

"While the information collected is of much value, the most beneficial results of the work of the committee should be the establishment of improved systems of recording important data, and the committee takes this opportunity of urging upon city officials having charge of, or connection with, sewer departments the importance of keeping their records in the form suggested by this society, so that they may be always available. The statistics which might thus be obtained will be of great value to engineers and officials generally, but of much greater value to the local officials in charge because of the more intimate and accurate knowledge which they will have of the important data relating to their respective departments."

TABLE 59.

**Area and length of streets.**—Table 59 shows the area in square yards and the length in miles of paved and improved streets. The classification according to character of paving or improvement is satisfactory for but few cities, as the greater number keep no records containing this information and therefore have recourse to estimates whose accuracy varies. Streets for which the character of the paving or improvement reported was not such as to put them in any specified class of streets are included in the column "all other." It is probable that this column includes large areas which might more properly have been assigned to one or more of the preceding columns had sufficient information been obtainable, as well as other large areas which, though graded, were covered with little or no paving material and should have been classed as "unimproved." The change in the character of material used in paving is shown in the following table:

TABLE XLIV.—Per cent of increase or decrease in character of paving: 1905 to 1907.

CHARACTER OF PAVING.	ALL CITIES.		GROUP I.	
	Increase.	Decrease.	Increase.	Decrease.
Total.....	5.6	.....	3.2	.....
Cobblestone.....	.....	7.4	.....	10.2
Granite and Belgian block.....	.....	1.4	.....	2.9
Brick.....	18.4	.....	13.3	.....
Wooden block.....	.....	18.0	.....	20.5
Asphalt and asphalt block.....	16.4	.....	17.0	.....
Bituminous macadam.....	65.7	.....	69.5	.....
Macadam.....	5.0	.....	3.2	.....
Gravel.....	.....	6.0	.....	27.2
All other.....	31.9	.....	.....	33.1

From this table it appears, if the entire comparability of the figures be assumed, that in 1907 a larger proportion of the street area was reported under the head "all other" than in 1905; that the class of pavement for which the largest area was reported—macadam—suffered a slight falling off in the proportion of the total area which it represented; that brick and asphalt have decidedly increased in favor, and bituminous macadam even more; and that the gains of these more favored classes of pavement have been at the expense of wooden block, cobblestone, gravel, and granite and Belgian block. In Group I there is a smaller proportion reported under the head of "all other." Granite and Belgian block practically held their own along with macadam, and gravel showed a greater falling off than in smaller cities. Comparison for the two years for Groups II and III would be without significance in view of the importance of the cities included in Group III in 1905 but in Group II in 1907. Group I, in the same interval, underwent but one such change—the transfer to it of Allegheny, Pa., as the result of the consolidation of this city and Pittsburgh.

The length of paved and improved streets furnishes a useful check on the reported area, and a means of approximately computing this area when the length and average width of pavement are known with a fair degree of accuracy. It will be noticed on comparing total areas with total lengths that the average mile of paved streets in the cities of Group I contains a little over 17,000 square yards, and has a width of 29 feet, while the cities of the other three groups show more than 19,000 square yards to the mile, or an average width exceeding 32 feet.

**Steam railroad crossings.**—The total number of crossings of streets by steam railroads reported for 154 cities in 1907 was 17,708, or 26.2 per cent more than for 1905, the increase being due principally to

more complete reports. Of these, 13,596, or 76.8 per cent, were on grade, the corresponding percentage for 1905 having been 78.7. In the cities of Group I, 61.1 per cent were on grade as compared with 65.7 per cent in 1905; in those of Group II, 82.5 per cent as compared with 79.9 per cent in 1905; in those of Group III, 83.2 per cent as compared with 85.7 per cent in 1905; and in those of Group IV, 91.6 per cent as compared with 91.4 per cent in 1905. The most populous cities, therefore, show not only the greatest progress, but the greatest rate of progress in the elimination of grade crossings.

TABLE 60.

*Payments for selected highway expenses and for highway outlays.*—The total highway expenses for each city, as shown in Table 5, omitting those for snow and ice removal, street sprinkling, and miscellaneous purposes, and so including only those for supervision and for repairs, are reported in the first two columns of Table 60, the annual average for the five years from 1903 to 1907, inclusive, being compared with the expense for 1907; the next two columns show the total outlays for highway construction and renewal, the annual average for the same period being compared with the outlays for 1907. The following six columns show the total expenses, total outlays, and total expenses and outlays combined per capita for 1907 and the annual average per capita for the five years from 1903 to 1907. The last six columns show the total expenses, total outlays, and total expenses and outlays combined per 100 square yards of improved streets, and the annual average per 100 square yards of improved streets for the three years 1903, 1905, and 1907, the annual averages for these three years differing in most cases from those for the five years from 1903 to 1907, being in the majority of cases smaller.

An examination of the table will show that the variation between the expenses and outlays reported for the different groups of cities for 1907 and the annual averages with which these payments are compared is uniformly in the same direction, whether the comparison related to total payments, payments per capita, or payments per unit of area. Whichever basis of comparison is employed, the outlays for 1907 exceed the annual average with which they are compared for each group of cities; the expenses for 1907 exceed the annual average for the cities of Group I, but are smaller for each of the other groups; while in the case of expenses and outlays combined the difference is in the same direction as for outlays alone. The exception which the cities of Group I constitute to the tendency which is shown in the case of the other three groups for the expenses of 1907 to be smaller than the average with which they are compared, does not result from the preponderating influence of a single city, for it would not be considerably altered were New York excluded. It

is an accompaniment, apparently, of more moderate increases proportionately in payments for outlays; for while the cities of Group I, with increased expenses in 1907, showed per capita outlays in that year but 1.5 per cent higher than the five-year average, the corresponding percentage for those of Group II was 93; for those of Group III, 58; and for those of Group IV, 34. There is here a suggestion of varying municipal policy in the care of highways, according to which some cities spend comparatively large amounts from year to year for repairs, while others make fewer repairs, allowing damage to accumulate until resurfacing is required, this being denominated "renewals" and treated as outlays. Perhaps also the precise distinction between expenses and outlays has not been strictly observed in all cases, the same work appearing as an "expense" in one city and an "outlay" in another. These uncertainties, joined with the irregularities in group averages—of which the high figures for outlays in Group II, resulting from extraordinarily extensive improvements in Seattle, furnish a striking example—render it impracticable to decide whether per capita expenses or outlays for highways increase or decrease with population. The relation appears, allowing for the country road payments included in Group I, approximately constant. On the other hand, the average outlays, as well as the average expenses, per 100 square yards of improved streets, clearly increases with population, as appears by the excess shown for the cities of Group I as compared with the other groups, indicating that either class of expenditure varies according to population rather than according to the street area of the respective cities.

TABLE 61.

*Street cleaning.*—That the cities for which data are annually reported by the Bureau of the Census are giving more attention than formerly to records of their street cleaning operations is clearly shown by a comparison of Table 61 for 1907 with Table 40 for 1905, a part of which presents the corresponding data secured for that year. The form of this presentation has been changed in some particulars. Table 61 shows the areas cleaned by hand, by machine, and by flushing, under subheads indicating the number of times per week the different methods were applied to stated areas. It also shows payments for the average expenses of street cleaning per 1,000 square yards subject to regular cleaning, per 1,000,000 square yards cleaned, and per capita. The data obtained, however, are not entirely comparable in all cases.

TABLE 62.

*Street sprinkling.*—Table 62 presents data concerning the street sprinkling done by the cities, either directly by their departments or by contract, and by private parties, and shows the number of employees and the areas sprinkled under each of these systems.

This report is far from complete, because in many cities property owners make their own arrangements for street sprinkling, the cities having no detailed record of the work done.

Some of the apparent irregularities in this table are explained by conditions peculiar to the individual city in respect to street sprinkling arrangements. In Baltimore, for example, the city sprinkles the entrances of parks only, while the streets are sprinkled by the street railway company by means of car sprinklers. The system of sprinkling by street cars prevails in a number of other cities. In addition to the area reported for Chicago, there are more than 50 private associations making contracts with individuals for sprinkling, from which no statements could be secured.

The plan of using oil to lay the dust, which has been inaugurated in the parks of several cities in recent years, is reported as being successfully applied to streets to a limited extent. For Kansas City, Mo., it was reported that the entire system of parkways and boulevards was oiled in 1907 by the city park board. There were two applications of oil on 375,415 square yards, and one application on 259,730 square yards. In New Bedford, Mass., the city, as an experiment, made one application of an oil preparation on an area of 63,117 square yards of streets. In San Francisco the driveways in Golden Gate Park were oiled; and in Chicago many boulevards and park roads were oiled macadam.

The method of sprinkling employed in the cities reporting the same, exclusive of the large amount of sprinkling done by private arrangement, is here reported by groups of cities:

TABLE XLV.—Number of cities, by groups, reporting agencies for street sprinkling: 1907.

GROUP OF CITIES.	Number of cities reporting.	NUMBER OF CITIES WITH STREETS SPRINKLED BY---				Per cent of total formed by cities with streets sprinkled exclusively by city directly.
		City.		Private associations.	Two or more agencies.	
		Directly.	Through contractor.			
Group I.....	15	6	3	2	4	40.0
Group II.....	29	9	8	6	6	31.0
Group III.....	43	15	12	8	8	34.9
Group IV.....	65	28	12	18	7	43.1

From this summary it will be seen that about 40 per cent of the cities do all of their own sprinkling. A certain amount of street sprinkling incident to street cleaning is done for which statistics have not been included in this table.

The expense per square yard of street sprinkled is based on the amount paid by the city directly to its employees or to contractors. The expenses of private associations, not being a matter of public record, are

not included. There are some factors which enter into the expense of sprinkling which materially affect the result, as shown by the computed expense per square yard. Thus, in some cities not having municipal waterworks systems, the payments for water greatly increase the reported expense. Furthermore, the financial reports in a number of cities include expenses for sprinkling with highway expenditures in such a way that at best only a partial segregation is possible. In many cases no accurate figures for sprinkling can be secured. The sprinkling by street cars also tends to lessen the expense.

The table shows a number of pronounced variations in the relation between the areas sprinkled and the number of men employed. Some of the most marked are shown in the following statement:

TABLE XLVI.—Number of men employed in street sprinkling and area sprinkled in specified cities: 1907.

CITY.	Number of men employed.	NUMBER OF SQUARE YARDS SPRINKLED.	
		Total.	Per man employed.
Newark.....	20	2,828,302	141,415
Minneapolis.....	225	5,448,906	24,217
Toledo.....	30	114,400	3,813
Scranton.....	2	167,779	83,889
Paterson.....	2	362,616	181,308

In Paterson the sprinkling is done by a street car, two men being employed, although only one man is reported as employed by the city.

#### TABLES 63 AND 64.

*Street lighting.*—The scope of this inquiry was extended in 1907 to include the price per year for lamps and lights, and a statement of the total and per capita expense of street lighting, and the expense of lighting per acre of land area in the city. In a few of the larger cities where the parking and boulevard systems have independent lighting equipment their lights were considered as forming a part of the street lighting system.

In Table 41 will be found data relating to the gas and electric lighting plants operated by cities for street lighting purposes. It is impossible to determine the relative efficiency of the lighting systems of different cities merely by comparing the number of street lights in each, owing to the great diversity of conditions which exists. The expense of such systems can be compared, however, with some degree of accuracy by reference to the statements of per capita expense and expense of light per acre of land area.

The rate per light per year is governed largely by local conditions. In some instances the lighting companies install a specified style of supports for the lamps, or keep their wires underground, or perform some other service which affects the yearly rate

charged the city. The rate for gas lighting is affected by the cost of coal and labor in the cities. Sometimes the city pays the expense of lighting the lamps, and in other cities these expenses are included as a part of the contract covered by the yearly rate. The yearly rates per light are, however, of interest regardless of the minor fluctuations caused by the conditions mentioned. In using the yearly rates for lights as the basis in comparing the payments of one city with those of another, it would be well to know the rates paid by private consumers in these cities. It is possible that in some of the cities enjoying low rates for street lighting more than the average rate is charged for private lighting, the city being allowed a low rate for its street lighting as partial compensation for the franchise, and private consumers being charged a rate higher than would otherwise prevail. The rates charged private consumers are not available for the purpose of demonstrating to what extent this system prevails, but they are essential to an exact statement of the relative merits of the lighting systems of different cities.

Some cities have a system of lighting the business districts which is particularly effective, the credit for which is due to the local merchants, who realize the advertising possibilities of the plan in addition to its utilitarian advantages. Under this arrangement clusters of three and four inclosed incandescent electric lights are installed upon heavy pedestals 8 to 10 feet in height, which are established three and four to the block on each side of the street in the business section of the city. The first city to install this system was Los Angeles, and since then Minneapolis and St. Paul have adopted it and other progressive cities have it under consideration.

The following table indicates the number of cities which in 1907 had lights of the kind indicated:

TABLE XLVII.—*Number of cities, by groups, using specified kinds of street lights: 1907.*

GROUP OF CITIES.	Flat flame.	Welsbach.	Vapor and oil.	Open arc.	Inclosed arc.	Incandescent.
Total.....	21	51	35	45	125	76
Group I.....	5	11	10	4	14	6
Group II.....	6	11	8	10	21	10
Group III.....	3	21	9	15	34	28
Group IV.....	7	8	8	16	56	32

The following statement shows the number of cities in which the style of lighting indicated was used in 1907 and 1905, respectively:

KIND OF LIGHT.	NUMBER OF CITIES USING SPECIFIED KIND OF LIGHT IN—	
	1907	1905
Flat flame.....	21	28
Welsbach.....	51	45
Vapor and oil.....	35	43
Arc.....	158	154
Incandescent.....	76	62

Of the 5 additional cities reported for 1907, all used arc lights and 3 reported incandescent lights. The statement here given indicates that flat flame gas and vapor and oil lights are being superseded by the other styles. All the cities had arc lights and there was a net increase of 14 in the number using incandescents. There was an increase of 6 in the number of cities using Welsbach lights. An even better comparison is a table giving the total number of lights for the 154 cities reporting in both 1905 and 1907:

TABLE XLVIII.—*Number of street lights of specified kinds in 154 cities: 1907 and 1905.*

KIND OF LIGHT.	NUMBER.		Per cent of increase.
	1907	1905	
Flat flame.....	40,549	71,977	143.7
Welsbach.....	163,309	119,812	36.3
Vapor and oil.....	45,618	49,437	17.7
Arc.....	153,804	140,044	9.8
Incandescent.....	46,613	32,996	41.3

<sup>1</sup> Decrease.

*Average number of street lights to 100 miles of streets.*—In Table 64, which is supplemental to Table 63, the average number of specified kinds of street lights to 100 miles of improved and unimproved streets is shown. The street mileage of the cities will be found in Table 59. Owing to the great length of their unimproved streets, the average number of lights to 100 miles of streets is very small in some cities. Of the cities using Welsbach lights, largely in the residence districts, Boston leads in the number used in proportion to street mileage, followed by Washington, St. Louis, Cleveland, New York, and Baltimore.

TABLE 65.

*Municipal almshouses and hospitals.*—Only almshouses and hospitals controlled by the municipalities are considered in compiling this table. Since the county system of poor relief prevails in many states, a number of the cities reported no almshouses, while others show a comparatively small number of patients in proportion to population. All institutions for the care of indigent poor, regardless of the local designation of such institutions, are here reported as almshouses. The average number of patients during the year has been reported for the almshouses, while for the general and contagious disease hospitals the total number of patients treated during the year has been reported.

TABLES 66 AND 67.

*Public libraries and school libraries.*—The Bureau of the Census has not collected statistics on libraries since those presented for 1903, but during 1908 the Bureau of Education prepared an exhaustive report on public, society, and school libraries containing 5,000 volumes and over. Through the courtesy of that



bureau, statistics on public libraries and on school libraries in cities of over 30,000 population are presented in Tables 66 and 67 of this report. These tables are limited to those libraries which are supported in whole or in part by the city governments, thus excluding all society libraries and such public libraries as are wholly maintained by individual subscriptions or by income from endowments not under city control. In preparing Tables 66 and 67 the object has been to present data showing the library facilities supplied by the city governments and to correlate these tables with the others presented in this report.

The Bureau of Education's report on libraries is limited to those having 5,000 volumes or over, and but little effort was made to obtain data from the smaller libraries. In preparing Table 67 all available information on school libraries was used by the Bureau of the Census, regardless of whether the library had more or less than 5,000 volumes.

TABLE 68.

*Public parks and grounds.*—This table differs from the corresponding table in the 1905 report in distinguishing "parks" which are maintained by the city or other division of government as places of recreation from all other governmental grounds and from privately owned parks and grounds which may be used by the public. The absence of an exact terminology for parks and public grounds causes confusion of thought and makes the collection of reliable statistics difficult. Until a definite nomenclature is generally adopted by students of this subject, the Census Bureau will employ the word "parks" in referring to those grounds which are set apart and maintained for the sole purpose of providing, free of charge, a place for outdoor recreation for the general public. All other grounds which were reported as open to the public have been tabulated under the title "public grounds." This term is not wholly satisfactory, but is tentatively employed as a general title for those general recreation and ornamental grounds not coming within the classification of "parks" as here explained.

In connection with the area of public parks, a statement is given showing the percentage of the city's land area which is given over to parks. This includes only those public parks which are within the city limits, and does not include areas under "private ownership." The cities of Group I report, on the average, the highest percentages. Of the individual cities, those showing the highest figures are Lynn, Mass., 15.3 per cent; Rochester, N. Y., 11.9 per cent; and Boston, Mass., 10.4 per cent.

Included under the head of "public grounds inside city limits" are street railway parks, which in some cities compare in size and attractiveness with the city parks. For public grounds outside the city limits, which frequently are of greater extent than public grounds inside the city limits, no data are reported in Table 68. The grounds outside the city include military reservations, street railway amusement parks, parks operated by breweries, etc. The area of public grounds inside the city is the more important, since such grounds relieve the congestion and afford open air places to the most crowded portion of the city's population.

The mere statement of area, of course, does not indicate the improvements which are being made in the parks. Data regarding the cost of park maintenance and extensions are given in those parts of Tables 5, 9, 34, and 35 which relate to expenditures for recreation. The expenditures for acquiring additional lands and for beautifying the tracts already owned are being supplemented by expenditures for the entertainment and amusement of the public; for example, there have been established, as part of the park systems of the larger cities, athletic fields, bath houses, gymnasiums, and boating and skating ponds.

TABLE 69.

*Playgrounds.*—Playgrounds are maintained in 76 of the 158 cities covered by this investigation, the cities in Group I, which have the greatest congestion of population, reporting the largest number. The playgrounds included in this report are limited to those equipped with special apparatus. In many of these cities the children are directed and instructed, in order that they may secure beneficial exercise from their games and contests. The average area of a playground for all cities was 3.7 acres, while for the four groups of cities the averages were 3.6, 6.3, 1.9, and 4 acres, respectively.

The largest number of playgrounds are those for public schools, while the greatest area is reported for the playgrounds situated in parks owned by the cities.

In many of the cities for which no supervisors of playgrounds are reported, supervision is vested in the park board or the school board. In Boston, for instance, 18 playgrounds are in charge of the school committee and 5 are under direction of the park department.

Out of 73 cities reporting, 12 have regulations that boys and girls shall play separately, 3 have such regulations for a part of their playgrounds, and 58 have

no such regulations. In 10 out of 72 cities reporting, the smaller and larger children are separated; in one city they are separated in certain playgrounds only; in one city only children under 12 years of age are admitted; and 60 cities have no such regulations. Kindergarteners are employed in 21 out of 73 cities.

The city appropriations for playgrounds show an increase of 43.7 per cent for 1907 over 1906. An increase is reported by each group, except Group IV. The large increases for various cities are explained by the fact that the appropriations reported include provisions for outlays as well as for maintenance. In Washington, for example, \$75,000 was expended in 1907 for the purchase of additional land for playgrounds. Private contributions for the maintenance of playgrounds and contributions of private associations toward the salaries of supervisors, directors, or leaders are of material assistance to the cities.

TABLE 70.

*Baths, bathing beaches, and zoological parks and collections.*—Table 70 shows the number of baths and bathing beaches, together with the attendance at the same, and the data gathered on zoological parks and collections. From 1905 to 1907 the reported number of bathing beaches increased from 44 to 53; swimming pools, from 56 to 61; and all-the-year baths, from 15 to 78; while the reported number of floating baths decreased from 47 to 39, and the number of gymnasiums from 52 to 48. These changes are doubtless due partly to differences in classification for the two years for which statistics are reported. The total bathing attendance increased from 19,158,562 in 1905 to 29,204,838 in 1907, an increase of 10,046,276, or 52.4 per cent. The number of cities reporting zoological parks increased from 42 in 1905 to 52 in 1907, but this increase is due partly to the fact that some parks were reported in 1907 which were omitted in 1905.

TABLE 71.

*Building permits issued.*—Table 71 shows separately the number of permits issued and the proposed expenditures for new buildings and for alterations and repairs. The figures here reported cover the fiscal year and thus vary somewhat from commercial figures based on the building operations for the calendar year. Owing to some variation in the method of reporting in a number of cities, and the lack of complete records in other cities, it is not possible to make accurate comparisons between all the municipalities included in this investigation. The following summary of building statistics is based upon the complete reports from 87 cities:

TABLE XLIX.—Number of permits and proposed expenditures for new buildings in 87 cities: 1907 and 1905.

GROUP OF CITIES.	NUMBER OF PERMITS FOR NEW BUILDINGS.		PROPOSED EXPENDITURES.		AVERAGE EXPENDITURES.	
	1907	1905	1907	1905	1907	1905
Total.....	92,659	100,829	\$482,076,943	\$433,315,144	\$5,203	\$4,298
Group I, 12 cities.....	38,007	44,517	305,875,602	279,475,460	8,048	6,278
Group II, 23 cities.....	33,032	35,621	107,275,683	95,643,710	3,248	2,685
Group III, 29 cities.....	15,353	14,772	49,684,491	40,938,181	3,236	2,771
Group IV, 23 cities.....	6,267	5,919	19,241,167	17,257,793	3,070	2,916

The decrease in the number of building permits issued in 1907 as compared with 1905 in the cities of Group I is due largely to the different method of reporting in New York for the two years. There were reported for New York 16,181 permits in 1905 and 9,696 in 1907. The figures for 1907, however, give the actual number of permits issued, while the figures for 1905 show the number of houses authorized in the permits. The increased expenditure for 1907 as compared with 1905 would have been much greater but for the financial stringency which prevailed during the last quarter of the year 1907. Of the individual cities in the respective groups, not including Group I, those in the West, and especially those of the Pacific coast region, made the largest expenditures during the year.

In compiling Table 71 the number of permits issued was reported for each city, but in some cities the permits provide for the construction of two or more buildings. The better basis of comparison would have been the number of buildings authorized rather than the number of building permits issued, and this method will probably be followed in the next collection of general statistics. For certain cities both the number of permits issued and the number of buildings authorized were reported as follows:

CITY.	NUMBER OF—	
	Permits issued.	Buildings authorized.
New York.....	9,696	16,162
Philadelphia.....	2,156	9,104
Washington.....	1,429	1,505
Newark.....	1,140	1,338
Wilkes-Barre.....	474	594
Lancaster.....	85	264
Allentown.....	161	446
Passaic.....	224	250

In the following cities it is reported that a separate permit is required for each building constructed: Jersey City, N. J.; Louisville, Ky.; St. Paul, Minn.; Denver, Colo.; Scranton, Pa.; Paterson, N. J.; Portland, Me.; Salem, Mass.; Galveston, Tex.; and Oklahoma City, Okla.

# 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, 1907, with the exception of San Juan, P. R., which is placed at the end of each table. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states and territories, and the city number assigned to each being indicated:

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
Alabama:		Kansas:		Montana:		Pennsylvania—Contd.	
Birmingham.....	97	Kansas City.....	55	Butte.....	100	Chester.....	126
Mobile.....	108	Topeka.....	109	Nebraska:		Erie.....	78
Montgomery.....	114	Wichita.....	135	Lincoln.....	93	Harrisburg.....	81
Arkansas:		Kentucky:		Omaha.....	32	Johnstown.....	104
Little Rock.....	118	Covington.....	91	South Omaha.....	128	Lancaster.....	96
California:		Louisville.....	19	New Hampshire:		McKeesport.....	102
Los Angeles.....	28	Newport.....	156	Manchester.....	70	Newcastle.....	129
Oakland.....	60	Louisiana:		New Jersey:		Philadelphia.....	3
Sacramento.....	152	New Orleans.....	14	Atlantic City.....	117	Pittsburg.....	7
San Francisco.....	10	Maine:		Bayonne.....	98	Reading.....	49
Colorado:		Portland.....	83	Camden.....	53	Scranton.....	34
Denver.....	26	Maryland:		Elizabeth.....	74	Wilkes-Barre.....	77
Pueblo.....	153	Baltimore.....	6	Hoboken.....	66	York.....	120
Connecticut:		Massachusetts:		Jersey City.....	18	Rhode Island:	
Bridgeport.....	51	Boston.....	5	Newark.....	16	Pawtucket.....	101
Hartford.....	47	Brockton.....	90	Passaic.....	115	Providence.....	22
New Britain.....	140	Cambridge.....	45	Paterson.....	37	Woonsocket.....	143
New Haven.....	33	Chelsea.....	127	Trenton.....	50	South Carolina:	
Waterbury.....	75	Everett.....	154	West Hoboken.....	151	Charleston.....	82
Delaware:		Fall River.....	41	New York:		Tennessee:	
Wilmington.....	52	Fitchburg.....	144	Albany.....	46	Chattanooga.....	141
District of Columbia:		Haverhill.....	132	Auburn.....	146	Knoxville.....	137
Washington.....	15	Holyoke.....	89	Binghamton.....	103	Memphis.....	31
Florida:		Lawrence.....	61	Buffalo.....	9	Nashville.....	42
Jacksonville.....	133	Lowell.....	48	Elmira.....	138	Texas:	
Georgia:		Lynn.....	56	New York.....	1	Dallas.....	85
Atlanta.....	39	Malden.....	121	Rochester.....	23	Fort Worth.....	158
Augusta.....	107	New Bedford.....	57	Schenectady.....	71	Galveston.....	139
Macon.....	147	Newton.....	131	Syracuse.....	35	Houston.....	79
Savannah.....	63	Salem.....	130	Troy.....	59	San Antonio.....	73
Illinois:		Somerville.....	62	Utica.....	69	Utah:	
Chicago.....	2	Springfield.....	58	Yonkers.....	68	Salt Lake City.....	76
East St. Louis.....	112	Taunton.....	155	Ohio:		Virginia:	
Joliet.....	148	Worcester.....	29	Akron.....	88	Norfolk.....	65
Peoria.....	67	Michigan:		Canton.....	124	Richmond.....	40
Quincy.....	123	Bay City.....	119	Cincinnati.....	12	Washington:	
Rockford.....	136	Detroit.....	11	Cleveland.....	8	Seattle.....	30
Springfield.....	122	Grand Rapids.....	44	Columbus.....	27	Spokane.....	95
Indiana:		Kalamazoo.....	142	Dayton.....	43	Tacoma.....	80
Evansville.....	72	Saginaw.....	92	Springfield.....	110	West Virginia:	
Fort Wayne.....	87	Minnesota:		Toledo.....	25	Wheeling.....	113
Indianapolis.....	20	Duluth.....	64	Youngstown.....	84	Wisconsin:	
South Bend.....	99	Minneapolis.....	17	Oklahoma:		La Crosse.....	157
Terre Haute.....	86	St. Paul.....	21	Oklahoma City.....	149	Milwaukee.....	13
Iowa:		Missouri:		Oregon:		Oshkosh.....	150
Davenport.....	116	Joplin.....	134	Portland.....	38	Racine.....	145
Des Moines.....	54	Kansas City.....	24	Pennsylvania:		Superior.....	125
Dubuque.....	105	St. Joseph.....	36	Allentown.....	111		
Sioux City.....	106	St. Louis.....	4	Altoona.....	94		



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# GENERAL TABLES.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City num- ber.	CITY.	DATE OF INCOR- PORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1907.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1907	1906	1905	1900	1890						
	Grand total.....			23,511,039	22,892,869	22,319,718	19,687,771	14,758,555	2,308,967.8	2,183,463.6	155,504.2	118,856.7	114,263.1	4,593.6
	Group I.....			13,067,550	12,779,284	12,466,869	11,065,753	8,328,515	1,898,555.1	829,543.6	69,011.5	18,776.4	18,776.4	.....
	Group II.....			4,538,718	4,375,894	4,271,809	3,742,376	2,733,962	516,425.0	472,338.0	44,087.0	44,048.7	40,421.3	3,627.4
	Group III.....			3,288,010	3,211,182	3,123,350	2,724,437	2,098,840	476,625.6	451,922.9	24,702.7	134,615.6	34,138.0	477.6
	Group IV.....			2,616,761	2,526,509	2,457,690	2,155,205	1,597,238	1,417,362.1	395,512.1	21,850.0	21,416.0	20,927.4	488.6

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	1653	1901	4,225,681	4,113,043	4,000,403	3,437,202	2,507,414	( <sup>6</sup> )	299,218.0	( <sup>6</sup> )	.....	.....	.....
2	Chicago, Ill.....	1837	1875	2,107,620	2,049,185	1,990,750	1,698,575	1,099,850	122,008.3	114,932.3	7,076.0	.....	.....	.....
3	Philadelphia, Pa.....	1701	1854	1,466,408	1,441,735	1,417,062	1,293,697	1,046,964	84,933.0	83,340.0	1,593.0	.....	.....	.....
4	St. Louis, Mo.....	1822	1876	661,666	649,320	636,973	575,238	451,770	39,276.8	39,276.8	.....	.....	.....	.....
5	Boston, Mass.....	1822	1854	609,175	602,278	595,380	560,892	448,477	27,300.0	26,250.0	1,050.0	.....	.....	.....
6	Baltimore, Md.....	1796	1898	561,120	553,669	546,217	508,967	434,439	20,255.0	19,290.0	965.0	.....	.....	.....
7	Pittsburg, Pa. <sup>a</sup> .....	1816	1901	531,527	520,322	507,009	451,512	343,904	23,967.6	23,967.5	.....	860.8	860.8	.....
8	Cleveland, Ohio.....	1836	1891	475,864	460,327	437,114	381,768	261,353	26,348.8	26,178.8	170.0	4,323.1	4,323.1	.....
9	Buffalo, N. Y.....	1832	1891	386,724	381,819	376,914	352,387	255,664	26,884.0	26,496.0	388.0	.....	.....	.....
10	San Francisco, Cal.....	1850	1900	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	342,782	298,997	81,280.0	29,760.0	51,520.0	.....	.....	.....
11	Detroit, Mich.....	1824	1883	367,494	353,535	325,563	285,704	205,876	24,899.6	24,899.6	.....	7,290.0	7,290.0	.....
12	Cincinnati, Ohio.....	1819	1903	347,123	345,230	343,337	325,902	296,908	27,872.0	27,855.0	17.0	5,312.0	5,312.0	.....
13	Milwaukee, Wis.....	1847	1874	322,513	317,903	312,948	285,315	204,468	14,405.2	14,081.2	324.0	980.5	980.5	.....
14	New Orleans, La.....	1805	1896	318,652	314,146	309,639	287,104	242,039	( <sup>6</sup> )	125,600.0	( <sup>6</sup> )	.....	.....	.....
15	Washington, D. C.....	1802	1878	312,548	307,716	302,883	278,718	230,392	44,316.9	38,408.4	5,908.5	.....	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1836	1836	296,979	289,634	283,289	246,070	181,830	14,976.0	10,679.0	4,297.0	3,020.8	3,020.8	.....
17	Minneapolis, Minn.....	1867	1881	285,676	273,825	261,974	202,718	164,738	34,106.0	31,622.0	2,484.0	.....	.....	.....
18	Jersey City, N. J.....	1827	1889	243,205	237,952	232,699	206,433	163,003	12,288.0	8,320.0	3,968.0	.....	.....	.....
19	Louisville, Ky.....	1824	1893	229,599	226,129	222,660	204,731	161,129	15,647.0	13,094.0	2,553.0	362.0	362.0	.....
20	Indianapolis, Ind.....	1831	1905	227,968	219,154	212,196	169,164	105,436	20,387.1	20,067.1	320.0	2,562.5	2,562.5	.....
21	St. Paul, Minn.....	1854	1900	210,606	203,815	197,023	163,065	133,156	35,481.6	33,388.8	2,092.8	.....	.....	.....
22	Providence, R. I.....	1832	1832	207,850	203,243	198,635	175,597	132,146	11,699.2	11,351.2	348.0	11 6.4	11 6.4	.....
23	Rochester, N. Y.....	1834	1908	189,384	185,703	182,022	162,608	133,896	12,722.6	12,252.2	470.4	1,051.6	1,001.2	50.4
24	Kansas City, Mo.....	1853	1889	185,479	182,376	179,272	163,752	132,716	16,768.0	16,743.0	25.0	.....	.....	.....
25	Toledo, Ohio.....	1837	1837	164,673	159,980	155,287	131,822	81,484	18,284.8	16,450.0	1,834.8	.....	.....	.....
26	Denver, Colo.....	1859	1904	153,524	151,920	150,317	133,859	106,713	37,920.0	37,348.0	572.0	.....	.....	.....
27	Columbus, Ohio.....	1816	1834	148,722	145,414	142,105	125,560	88,150	10,400.0	10,176.0	224.0	.....	.....	.....
28	Los Angeles, Cal.....	1851	1889	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	102,479	50,395	39,472.7	39,174.7	298.0	11,776.0	11,776.0	.....
29	Worcester, Mass.....	1848	1894	132,020	130,078	128,135	118,421	84,655	24,586.0	23,683.0	903.0	.....	.....	.....
30	Seattle, Wash.....	1869	1896	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	80,671	42,837	38,249.0	25,062.0	12,287.0	10,536.0	7,849.0	2,687.0
31	Memphis, Tenn.....	1849	1891	128,799	125,018	121,235	102,320	64,495	9,822.0	9,822.0	.....	.....	.....	.....
32	Omaha, Nebr.....	1857	1905	127,768	124,167	120,565	102,555	66,536	15,680.0	15,380.0	300.0	.....	.....	.....
33	New Haven, Conn.....	1784	1784	123,427	121,227	119,027	108,027	81,298	14,340.0	11,460.0	2,880.0	.....	.....	.....
34	Scranton, Pa.....	1866	1901	121,343	118,692	116,111	102,026	75,215	12,509.0	12,362.0	147.0	175.6	175.6	.....
35	Syracuse, N. Y.....	1848	1900	120,631	118,880	117,129	108,374	88,143	11,343.0	10,843.0	500.0	.....	.....	.....
36	St. Joseph, Mo.....	1863	1885	120,504	118,004	115,479	102,979	52,324	6,198.0	6,110.0	88.0	.....	.....	.....
37	Paterson, N. J.....	1851	1871	114,072	112,801	111,529	105,171	78,347	5,357.0	5,157.0	200.0	.....	.....	.....
38	Portland, Ore.....	1851	1903	112,757	109,884	104,141	90,426	46,385	28,136.0	26,742.0	1,394.0	3,856.0	3,856.0	.....
39	Atlanta, Ga.....	1847	1874	107,265	104,984	102,702	89,872	65,533	7,680.0	7,680.0	.....	800.0	800.0	.....
40	Richmond, Va.....	1782	1782	106,227	87,246	86,880	85,050	81,388	6,373.0	5,873.0	500.0	2,849.4	2,749.4	100.0
41	Fall River, Mass.....	1854	1903	106,121	105,942	105,762	104,863	74,398	26,156.0	21,723.0	4,433.0	780.0	140.0	640.0
42	Nashville, Tenn.....	1806	1883	105,278	84,703	84,227	80,865	76,168	11,142.0	10,932.0	210.0	4,838.0	4,838.0	.....
43	Dayton, Ohio.....	1841	1903	103,248	100,799	98,350	85,333	61,220	7,661.0	7,213.0	448.0	1,440.8	1,290.8	150.0
44	Grand Rapids, Mich.....	1850	1905	101,832	99,794	97,756	87,565	60,278	11,040.0	10,730.0	310.0	.....	.....	.....

<sup>1</sup> Including land area of cities for which total area was not reported.<sup>2</sup> Based on Federal census of 1900 and state census of 1905.<sup>3</sup> State census.<sup>4</sup> Estimated.<sup>5</sup> Not reported.<sup>6</sup> Includes Allegheny, which was consolidated with Pittsburg on December 9, 1907.<sup>7</sup> Estimate not shown, but included in totals.<sup>8</sup> Based on Federal census of 1900 and state census of 1904.<sup>9</sup> Including 4,147 acres of meadow land.<sup>10</sup> Not including harbor area.<sup>11</sup> Detached.<sup>12</sup> Including 652 acres in Fort Lawton which are omitted in computing averages based on land areas in following tables.<sup>13</sup> Census of 1890 defective. Population for 1890 estimated at 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, 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1907.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1907	1906	1905	1900	1890						
45	Cambridge, Mass.	1846	1891	199,653	198,544	297,434	91,886	70,028	4,182.4	4,016.4	166.0			
46	Albany, N. Y.	1686	1908	199,268	198,537	297,806	94,151	94,323	7,197.0	6,914.0	283.0			
47	Hartford, Conn.	1784	1884	98,484	95,822	93,160	79,850	53,230	11,065.6	10,955.6	110.0			
48	Lowell, Mass.	1836	1836	195,157	195,173	294,889	94,969	77,696	9,098.0	8,308.0	790.0	1,100.0	1,050.0	50.0
49	Reading, Pa.	1847	1847	93,171	91,141	89,111	78,961	58,661	3,965.0	3,965.0				
50	Trenton, N. J.	1792	1874	188,529	186,355	284,180	73,307	57,458	4,903.0	4,490.0	413.0			
51	Bridgeport, Conn.	1836	1889	86,487	84,274	82,061	70,996	48,866	8,576.0	8,460.7	115.3			
52	Wilmington, Del.	1832	1832	86,420	85,140	83,860	76,508	61,431	6,515.0	4,026.0	2,489.0			
53	Camden, N. J.	1828	1828	186,334	184,849	283,363	75,935	63,018	5,029.5	4,474.5	555.0			
54	Des Moines, Iowa	1857	1890	181,020	178,323	275,626	62,139	50,093	35,309.0	34,549.0	760.0			
55	Kansas City, Kans.	1886	1886	280,522	277,912	267,614	51,418	38,316	6,760.0	6,460.0	300.0	19.8	19.8	
56	Lynn, Mass.	1850	1850	180,453	178,748	277,042	68,513	55,727	7,248.0	6,943.0	305.0			
57	New Bedford, Mass.	1847	1847	179,130	176,746	274,302	62,442	40,733	12,373.0	12,173.0	200.0			
58	Springfield, Mass.	1852	1852	178,132	175,836	273,540	62,059	44,179	24,662.0	23,964.0	698.0			
59	Troy, N. Y.	1816	1900	176,756	176,513	276,271	75,087	73,360	5,964.4	5,021.4	943.0	2,637.0	2,547.0	90.0
60	Oakland, Cal.	1854	1889	( <sup>5</sup> )	73,812	72,670	66,960	48,682	8,914.0	8,750.0	164.0			
61	Lawrence, Mass.	1853	1853	173,046	171,548	270,050	62,559	44,654	4,577.0	4,185.0	392.0			
62	Somerville, Mass.	1871	1889	172,323	170,798	269,272	61,643	40,152	2,700.0	2,600.0	100.0	1,056.0	1,056.0	
63	Savannah, Ga.	1789	1789	69,880	68,596	67,311	54,244	43,189	4,320.0	4,042.0	278.0			
64	Duluth, Minn.	1870	1900	169,731	167,387	264,942	52,969	33,115	43,116.8	39,276.8	3,840.0			
65	Norfolk, Va.	1845	1884	68,530	66,931	58,006	46,624	34,871	4,248.6	3,692.1	556.5	( <sup>7</sup> )	640.0	( <sup>7</sup> )
66	Hoboken, N. J.	1855	1855	67,709	66,689	55,468	59,364	43,648	1,220.0	825.0	395.0			
67	Peoria, Ill.	1845	1892	67,704	66,865	65,026	56,100	41,024	5,471.0	5,471.0		2,102.0	2,102.0	
68	Yonkers, N. Y.	1872	1895	66,806	64,110	61,414	47,931	32,033	13,440.0	12,700.0	740.0			
69	Utica, N. Y.	1832	1908	166,552	165,099	263,647	56,383	44,007	5,802.4	5,752.4	50.0	811.0	811.0	
70	Manchester, N. H.	1846	1846	65,989	64,708	63,417	56,987	44,126	21,700.0	21,065.0	635.0			
71	Schenectady, N. Y.	1798	1908	165,625	161,919	258,213	31,682	19,902	5,021.4	4,966.4	55.0	2,100.0	2,080.0	20.0
72	Evansville, Ind.	1847	1905	65,282	63,957	63,132	59,007	50,756	4,115.0	4,085.0	30.0	275.0	275.0	
73	San Antonio, Tex.	1837	1903	64,275	62,711	61,146	53,321	37,673	23,040.0	22,913.0	127.0			
74	Elizabeth, N. J.	1855	1863	163,860	162,185	260,509	52,130	37,764	5,850.0	5,811.0	39.0			
75	Waterbury, Conn.	1853	1853	63,696	61,903	60,109	51,139	33,202	18,048.0	17,981.0	67.0	14,433.0	14,375.0	58.0
76	Salt Lake City, Utah	1851	1888	62,216	61,202	58,914	53,531	44,543	27,951.1	27,406.1	545.0	279.0	279.0	
77	Wilkes-Barre, Pa.	1871	1898	61,521	60,121	58,721	51,721	37,718	3,444.0	3,172.0	272.0			
78	Erie, Pa.	1851	1851	61,202	59,993	58,783	52,733	40,634	4,919.6	4,739.6	180.0			
79	Houston, Tex.	1839	1905	59,963	58,132	56,300	44,633	27,557	10,162.0	10,036.0	126.0	4,403.0	4,403.0	
80	Tacoma, Wash.	1874	1890	( <sup>5</sup> )	55,392	51,962	37,714	36,006	21,920.0	19,168.0	2,752.0			
81	Harrisburg, Pa.	1860	1874	56,663	55,735	54,807	50,167	39,385	4,962.6	2,870.7	2,091.9	490.0	280.4	209.6
82	Charleston, S. C.	1783	1783	56,402	56,317	56,232	55,807	54,955	3,276.8	2,406.4	870.4			
83	Pertland, Me.	1832	1863	56,003	55,167	54,330	50,145	36,425	14,825.1	13,790.7	1,034.4			
84	Youngstown, Ohio	1867	1867	54,402	52,710	51,516	44,885	33,220	6,521.3	6,371.3	150.0	163.3	163.3	
85	Dallas, Tex.	1856	1907	54,338	52,793	52,248	42,638	38,067	10,259.2	10,144.0	115.2	3,409.0	3,409.0	
86	Terre Haute, Ind.	1833	1905	53,707	52,805	51,903	36,673	30,217	5,072.0	5,026.0	46.0	1,556.0	1,556.0	
87	Fort Wayne, Ind.	1839	1894	52,219	50,947	49,975	45,115	35,393	5,360.0	5,160.0	200.0	1,305.0	1,255.0	50.0
88	Akron, Ohio	1836	1865	52,073	50,738	49,403	42,728	27,601	7,468.8	7,380.8	88.0			
89	Holyoke, Mass.	1873	1897	51,622	50,778	49,934	45,712	35,637	10,464.0	9,849.0	615.0			
90	Brockton, Mass.	1881	1881	50,886	49,340	47,794	40,063	27,294	13,790.0	13,770.0	20.0			
91	Covington, Ky.	1834	1894	50,485	46,436	45,877	42,938	37,371	1,797.0	1,796.0	1.0	300.0	300.0	

<sup>1</sup> Based on Federal census of 1900 and state census of 1905.<sup>2</sup> State census.<sup>3</sup> Including 1,460 acres of marsh land.<sup>4</sup> Estimated.<sup>5</sup> Including population of territory annexed in 1901.<sup>6</sup> Estimate not shown, but included in totals.<sup>7</sup> Not reported.<sup>8</sup> 14 acres of land detached and 289 acres of land annexed.<sup>9</sup> Population of Waterbury town. Town and city made coextensive in 1902.<sup>10</sup> 2,523.5 acres detached and 279 acres annexed.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.					AREA (ACRES) JUNE 1, 1907.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1—			Decennial census June 1—		Total.	Land.	Water.	Total.	Land.	Water.
				1907	1906	1905	1900	1890						
92	Saginaw, Mich.	1889	1907	1 49,808	1 48,742	1 47,676	42,345	46,322	7,897.1	7,657.1	240.0	5.9	5.9	—
93	Lincoln, Nebr.	1871	1887	49,590	48,232	46,874	40,169	26,586	4,802.1	4,799.5	2.6	125.0	125.0	—
94	Altoona, Pa.	1868	1868	48,878	47,910	45,557	38,973	30,337	2,114.6	2,114.6	—	457.6	457.6	—
95	Spokane, Wash.	1883	1891	47,006	47,006	45,813	36,848	19,922	12,960.0	12,660.0	300.0	—	—	—
96	Lancaster, Pa.	1818	1818	48,078	47,129	46,184	41,459	32,011	2,660.0	2,660.0	30.0	—	—	—
97	Birmingham, Ala.	1871	1871	47,097	45,869	44,640	38,415	26,178	4,274.0	4,274.0	—	130.0	130.0	—
98	Bayonne, N. J.	1869	1872	46,078	44,170	42,262	32,722	19,033	3,938.0	2,577.0	1,361.0	—	—	—
99	South Bend, Ind.	1865	1901	46,005	44,605	43,204	35,999	21,819	5,251.0	3,978.3	1,272.7	1,416.5	1,416.5	—
100	Butte, Mont.	1879	1888	45,492	43,624	41,757	30,470	10,723	3,300.0	3,300.0	—	2,000.0	2,000.0	—
101	Pawtucket, R. I.	1886	1886	45,041	44,211	43,381	39,231	27,633	5,721.6	5,494.6	227.0	—	—	—
102	McKeesport, Pa.	1891	1891	44,851	43,438	42,024	34,227	20,741	2,240.0	2,236.8	3.2	136.9	136.9	—
103	Binghamton, N. Y.	1867	1907	44,475	43,785	43,096	39,647	35,005	6,844.0	6,520.0	324.0	—	—	—
104	Johnstown, Pa.	1889	1889	44,340	43,250	42,160	35,936	21,805	2,903.5	2,703.5	200.0	262.4	262.4	—
105	Dubuque, Iowa	1840	1840	44,198	43,070	41,941	36,297	30,311	7,680.0	7,290.0	390.0	—	—	—
106	Sioux City, Iowa	1857	1886	44,088	42,520	40,952	33,111	37,806	28,645.0	28,020.0	625.0	—	—	—
107	Augusta, Ga.	1798	1798	43,739	43,125	42,511	39,441	33,300	3,042.0	2,846.0	196.0	—	—	—
108	Mobile, Ala.	1814	1901	43,642	42,903	42,164	38,469	31,076	4,510.0	3,635.0	875.0	—	—	—
109	Topeka, Kans.	1857	1903	42,792	41,886	40,641	33,608	31,007	4,454.7	4,229.7	225.0	—	—	—
110	Springfield, Ohio	1850	1850	42,704	42,069	41,433	38,253	31,895	5,760.0	5,660.0	100.0	—	—	—
111	Allentown, Pa.	1867	1889	42,618	41,595	40,571	35,416	25,228	2,440.0	2,380.0	60.0	—	—	—
112	East St. Louis, Ill.	1865	1888	42,530	40,958	39,385	29,655	15,169	5,200.0	5,170.0	30.0	—	—	—
113	Wheeling, W. Va.	1836	1907	41,929	41,494	41,058	38,878	34,522	2,050.0	1,345.0	705.0	—	—	—
114	Montgomery, Ala.	1837	1905	41,847	40,808	39,769	30,346	21,883	4,050.0	4,050.0	—	2,496.0	2,496.0	—
115	Passaic, N. J.	1873	1873	41,761	39,799	37,837	27,777	13,028	2,087.7	2,069.2	18.5	15.0	15.0	—
116	Davenport, Iowa	1851	1851	41,614	40,706	39,797	35,254	26,872	( <sup>6</sup> )	5,013.0	( <sup>6</sup> )	—	—	—
117	Atlantic City, N. J.	1854	1902	41,495	39,544	37,593	27,838	13,055	2,775.0	2,775.0	—	—	—	—
118	Little Rock, Ark.	1831	1875	41,302	39,959	38,716	38,307	25,874	6,309.0	6,048.0	261.0	848.0	740.0	108.0
119	Bay City, Mich.	1865	1907	40,561	40,587	40,614	40,747	40,820	7,071.8	6,316.8	755.0	2,995.2	2,617.6	377.6
120	York, Pa.	1887	1887	40,079	39,168	38,258	33,708	20,793	2,250.0	2,220.0	30.0	—	—	—
121	Malden, Mass.	1881	1881	39,786	38,912	38,037	33,664	23,031	3,072.0	3,062.0	10.0	—	—	—
122	Springfield, Ill.	1840	1882	39,631	38,933	38,234	34,159	24,963	4,252.2	4,252.2	—	—	—	—
123	Quincy, Ill.	1839	1895	39,583	39,108	38,632	36,252	31,494	3,715.1	3,715.1	—	131.0	131.0	—
124	Canton, Ohio	1854	1854	38,972	38,440	37,907	30,667	26,189	5,840.0	5,760.0	80.0	1,600.0	1,600.0	—
125	Superior, Wis.	1889	1891	38,735	37,643	36,551	31,091	11,983	27,000.0	23,400.0	3,600.0	—	—	—
126	Chester, Pa.	1866	1889	38,670	38,002	37,333	33,988	27,302	( <sup>6</sup> )	3,000.0	( <sup>6</sup> )	—	—	—
127	Chelsea, Mass.	1857	1894	38,575	37,932	37,289	34,072	27,909	1,440.0	1,265.0	175.0	—	—	—
128	South Omaha, Nebr.	1886	1903	38,558	36,765	34,971	26,001	8,062	4,160.0	3,960.0	200.0	—	—	—
129	Newcastle, Pa.	1869	1889	38,464	36,847	35,429	28,339	11,600	4,885.0	4,800.0	85.0	632.0	632.0	—
130	Salem, Mass.	1836	1836	38,295	37,961	37,627	35,965	30,801	5,440.0	4,827.0	613.0	—	—	—
131	Newton, Mass.	1873	1897	38,123	37,475	36,827	33,587	24,379	11,406.0	11,106.0	300.0	4.0	4.0	—
132	Haverhill, Mass.	1869	1869	38,092	37,961	37,830	37,175	27,412	22,000.0	20,500.0	1,500.0	—	—	—
133	Jacksonville, Fla.	1822	1887	38,049	36,675	35,301	28,429	17,201	5,920.0	4,864.0	1,056.0	—	—	—
134	Joplin, Mo.	1873	1900	37,279	35,671	34,063	26,023	9,943	6,520.0	6,520.0	—	( <sup>6</sup> )	( <sup>6</sup> )	—
135	Wichita, Kans.	1871	1886	36,898	35,541	34,110	24,671	23,853	12,260.0	12,000.0	260.0	518.0	518.0	—
136	Rockford, Ill.	1852	1880	36,701	36,051	34,621	31,051	23,584	5,702.0	5,510.0	192.0	—	—	—
137	Knoxville, Tenn.	1815	1907	36,620	36,051	35,482	32,637	22,535	2,551.0	2,541.0	10.0	—	—	—
138	Elmira, N. Y.	1864	1906	35,744	35,734	35,724	35,672	30,893	4,747.0	4,546.0	201.0	—	—	—
139	Galveston, Tex.	1839	1903	35,224	34,355	33,484	27,789	29,094	( <sup>6</sup> )	4,989.0	( <sup>6</sup> )	—	—	—
140	New Britain, Conn.	1871	1905	34,641	33,722	30,178	25,998	16,519	8,438.5	8,418.0	20.5	4,858.0	4,855.0	3.0
141	Chattanooga, Tenn.	1851	1851	34,416	34,297	34,179	30,154	29,100	3,724.0	3,404.0	420.0	832.0	832.0	—
142	Kalamazoo, Mich.	1884	1907	33,816	32,472	31,127	24,404	17,853	5,122.0	5,031.0	91.0	—	—	—
143	Woonsocket, R. I.	1888	1888	33,792	32,994	32,196	28,204	20,830	5,632.0	5,532.0	100.0	—	—	—
144	Fitchburg, Mass.	1872	1872	33,617	33,319	33,021	31,531	22,037	17,728.0	17,528.0	200.0	—	—	—
145	Racine, Wis.	1848	1905	33,565	32,928	32,290	29,102	21,014	2,960.0	2,900.0	60.0	—	—	—
146	Auburn, N. Y.	1848	1906	33,399	32,963	32,527	30,345	25,858	5,440.0	5,390.0	50.0	—	—	—
147	Macon, Ga.	1832	1893	32,765	32,692	32,618	23,272	22,746	4,906.2	4,856.6	49.6	1,191.7	1,191.7	—
148	Joliet, Ill.	1852	1876	32,657	32,185	31,713	29,353	23,264	2,554.0	2,421.0	133.0	—	—	—
149	Oklahoma City, Okla.	1890	1891	32,452	( <sup>6</sup> )	( <sup>6</sup> )	10,037	4,151	3,190.0	3,175.0	15.0	( <sup>6</sup> )	( <sup>6</sup> )	—
150	Oshkosh, Wis.	1853	1853	31,491	31,033	30,575	28,284	22,836	5,221.9	4,810.6	411.3	20.0	20.0	—
151	West Hoboken, N. J.	1888	1888	31,477	30,280	29,082	23,094	11,665	546.0	546.0	—	—	—	—
152	Sacramento, Cal.	1863	1893	31,311	31,022	30,732	29,282	26,386	2,890.8	2,890.8	—	—	—	—
153	Pueblo, Colo.	1873	1891	31,190	30,824	30,457	28,157	24,558	7,280.0	7,275.0	5.0	224.0	224.0	—
154	Everett, Mass.	1892	1892	31,021	30,066	29,111	24,336	11,068	2,176.0	1,988.0	188.0	—	—	—
155	Taunton, Mass.	1864	1882	30,940	30,953	30,967	31,036	25,448	31,431.0	28,487.0	2,944.0	—	—	—
156	Newport, Ky.	1850	1894	30,667	30,329	29,991	28,301	24,918	843.0	729.0	114.0	—	—	—
157	La Crosse, Wis.	1856	1856	29,151	29,115	29,078	28,895	25,090	5,866.5	5,330.9	535.6	—	—	—
158	Fort Worth, Tex.	1872	1907	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	26,688	23,076	4,268.8	4,268.8	—	999.8	999.8	—
	San Juan, P. R.	1511	1902	35,675	35,195	34,715	32,315	( <sup>6</sup> )	3,555.6	3,555.6	—	—	—	—

<sup>1</sup> Based on Federal census of 1900 and state census of 1904.<sup>2</sup> Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1890.<sup>3</sup> 125 acres of land annexed and 475 acres of land detached.<sup>4</sup> Based on Federal census of 1900 and state census of 1905.<sup>5</sup> State census.<sup>6</sup> Not reported.<sup>7</sup> Estimated.<sup>8</sup> 4 acres of land detached.<sup>9</sup> Estimate not shown, but included in total.

## STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions funds, enterprises, offices, and accounts. <sup>1</sup>
	Grand total.....		\$1,009,484,964	\$209,342,232	\$145,242,918	\$1,364,070,114	\$152,612,361	\$1,002,539,954	\$208,917,799
	Group I.....		680,545,579	148,547,784	87,698,252	916,791,615	98,338,962	670,260,900	148,191,753
	Group II.....		157,629,496	26,810,021	29,801,501	224,241,018	26,821,439	160,636,011	36,783,568
	Group III.....		101,593,510	14,958,329	14,457,175	131,009,014	15,405,134	100,534,814	15,089,066
	Group IV.....		69,716,379	9,026,098	13,285,990	92,028,467	12,046,826	71,108,229	8,873,412

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....		\$353,771,809	\$79,508,321	\$14,044,511	\$447,324,641	\$17,846,791	\$349,969,529	\$79,508,321
	General treasury.....	Dec. 31, 1907.....	328,853,493	31,085,852	7,522,778	362,462,123	10,195,586	318,514,471	33,752,066
	Cash in transit.....			299,259	151,297	450,556	299,259		151,297
	Foreign fire insurance tax.....	Dec. 31, 1907.....	152,274	127,163		279,437		279,437	
	Mortgage tax.....	Dec. 31, 1907.....	1,884,712	1,547,581		3,432,293		3,432,293	
	Sinking funds.....	Dec. 31, 1907.....	12,138,515	46,131,821	2,955,426	61,225,762	3,077,514	14,389,860	43,758,388
	Investment fund.....	Dec. 31, 1907.....		176,645		176,645		176,645	
	Public trust funds.....	Dec. 31, 1907.....	2,985,702	140,000	513,934	3,699,636	517,053	1,276,013	1,846,570
	Private trust funds.....	Dec. 31, 1907.....	12,757,113		2,901,076	15,658,189	3,757,379	11,900,810	
2	Chicago, Ill.....		83,185,059	4,510,251	14,973,310	102,668,620	13,219,095	84,939,307	4,510,218
	City corporation.....		45,184,233	2,762,191	7,968,483	55,914,907	6,344,310	46,894,842	2,675,755
	General treasury.....	Dec. 31, 1907.....	44,708,143	2,707,603	4,146,602	51,562,348	3,451,127	46,804,238	1,306,988
	Sinking funds.....	Dec. 31, 1907.....		50,000	3,051,056	3,101,056	2,392,906		708,150
	Investment funds.....	Dec. 31, 1907.....		3,088		3,088		1,034	2,054
	Public trust funds.....	Oct. 1, Dec. 31, 1907; May 31, 1908.....	473,573	1,500	769,719	1,244,792	499,194	87,030	658,568
	Private trust funds.....	Dec. 31, 1907; May 31, 1908.....	2,517		1,106	3,623	1,083	2,540	
	Cook county.....		8,703,742	13,537	1,100,537	9,817,816	1,642,918	7,787,600	387,298
	General treasury.....	Dec. 1, 1907.....	8,703,742	13,537	1,100,537	9,817,816	1,642,918	7,787,600	387,298
	School district.....		17,785,532	1,263,999	1,334,655	20,384,186	667,020	18,675,486	1,041,680
	General treasury.....	June 30, 1908.....	16,703,105	184,921	1,096,149	17,984,175	371,960	16,686,337	925,878
	Sinking fund.....	Dec. 31, 1907.....		146,000	187,250	333,250	266,689		66,561
	Public trust funds.....	June 30, 1908.....	366,526	938,078	34,036	1,332,640	14,410	1,268,989	49,241
	Private trust funds.....	June 30, 1908.....	716,901		17,220	734,121	13,961	720,160	
	Park commissions.....		6,150,396	419,764	4,339,758	10,909,918	3,976,833	6,527,600	405,485
	General treasury.....	Nov. 30, Dec. 31, 1907.....	5,853,396	419,764	3,966,560	10,239,720	3,544,470	6,518,737	176,513
	Sinking funds.....	Dec. 31, 1907.....	297,000		249,014	546,014	349,780	6,481	189,753
	Investment fund.....	Nov. 30, 1907.....			124,184	124,184	82,583	2,382	39,219
	Sanitary district.....		5,361,156	50,760	229,877	5,641,793	588,014	5,053,779	
	General treasury.....	Dec. 31, 1907.....	5,361,156	50,760	229,877	5,641,793	588,014	5,053,779	
3	Philadelphia, Pa.....		47,935,099	6,695,273	15,636,810	70,267,182	18,393,443	45,178,466	6,695,273
	City corporation.....		47,851,793	6,693,497	15,625,182	70,170,472	18,381,068	45,098,333	6,691,071
	General treasury.....	Dec. 31, 1907.....	39,483,860	5,356,552	15,039,066	59,879,478	17,777,195	40,927,262	1,175,021
	Poll tax fee fund.....	Dec. 31, 1907.....	13,170			13,170		13,170	
	Special assessment fund.....	Dec. 31, 1907.....	587,568			587,568		587,568	
	Library fund.....	Dec. 31, 1907.....	223,057		2,910	225,967	1,903	16,093	207,971
	Museum fund.....	Dec. 31, 1907.....	138,579		12,084	150,663	19,987	56,025	74,661
	Sinking fund.....	Dec. 31, 1907.....	4,789,353	158,700	81,052	5,023,105	85,145	22,782	4,915,178
	Investment funds.....	Dec. 31, 1907.....	9,957	1,000,282	204	1,010,443	5,000	1,000,443	5,000
	Public trust funds (municipal).....	Dec. 31, 1907.....	2,454,120	177,968	331,773	2,963,856	336,189	2,314,417	313,250
	Public trust fund (non-municipal).....	Dec. 31, 1907.....	94		71	165	114	51	
	Private trust fund.....	Dec. 31, 1907.....	158,035		158,022	316,057	155,535	160,522	
	Poor districts.....		83,306	1,776	11,628	96,710	12,375	80,133	4,202
	General treasury.....	Mar. 26, Apr. 16, 1908.....	83,306	1,776	11,628	96,710	12,375	80,133	4,202
4	St. Louis, Mo.....		25,057,038	7,812,730	6,512,792	39,382,560	8,923,970	22,644,373	7,814,217
	City corporation.....		21,050,272	7,636,850	5,983,559	34,670,681	7,929,828	19,046,172	7,694,681
	General treasury.....	Apr. 13, 1908.....	18,462,689	3,146,397	5,135,689	26,744,775	5,428,718	16,750,527	4,565,530
	Clerk of court's fee fund.....	Dec. 31, 1907.....	116,586	11,935		128,521		119,741	8,780
	Collectors' commission fund.....	Mar. 1, 1908.....	89,723	75,883		165,601	35,663	89,652	40,291
	Board of public improvement fund.....	Apr. 13, 1908.....	1,980,593			1,980,593		1,908,948	71,645
	Library fund.....	Apr. 13, 1908.....	259,737	12,416	788,075	1,060,228	830,118	61,256	168,854
	Sinking funds.....	Apr. 13, 1908.....		4,336,944	8,830	4,345,774	1,566,810		2,778,964
	Investment funds.....	Apr. 13, 1908.....	6,811	11,275		18,086	8,850	9,236	
	Public trust funds.....	Aug. 31, Dec. 31, 1907.....	134,133	42,000	47,996	224,129	56,956	106,556	60,617
	Private trust funds.....	Apr. 13, 1908.....			2,969	2,969	2,713	256	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
5	St. Louis, Mo.—Continued.								
	School district.....		\$4,006,766	\$175,880	\$529,233	\$4,711,879	\$994,142	\$3,598,201	\$119,536
	General treasury.....	June 30, 1908.....	3,669,761	36,982	511,872	4,218,615	653,306	3,469,902	95,407
	High school lunch rooms, investment funds.....	June 30, 1908.....	37,886		2,285	40,171		36,038	4,133
6	Boston, Mass.....		41,143,500	14,570,529	3,847,264	59,561,293	5,179,933	39,810,831	14,570,529
	General treasury.....	Jan. 31, 1908.....	39,088,953	7,446,546	2,374,186	48,909,685	2,467,210	39,158,520	7,283,955
	County fund.....	Jan. 31, 1908.....	1,454,699	45,391		1,500,090		237,336	1,262,754
	Marriage license fund.....	Jan. 31, 1908.....	4,098	800	874	5,772	1,498	4,274	
	Overseers of poor fund.....	Jan. 31, 1908.....	131,781	65,053	8,364	205,198	7,223	64,683	133,292
	Library cash account.....	Jan. 31, 1908.....			2,103	2,108	2,039	64	
	Sinking funds.....	Jan. 31, 1908.....	25,524	6,937,550	1,109,840	8,072,914	2,242,668	33,708	5,796,538
	Public trust funds (municipal).....	Jan. 31, 1908.....	338,414	75,189	199,846	613,449	298,093	221,366	93,990
	Public trust funds (nonmunicipal).....	Jan. 31, 1908.....	22,067		538	22,605	127	22,478	
	Private trust funds.....	Jan. 31, 1908.....	77,964		151,513	229,477	161,075	68,402	
7	Baltimore, Md.....		13,767,162	2,518,861	302,897	16,588,920	607,218	13,462,841	2,518,861
	General treasury.....	Dec. 31, 1907.....	13,604,148	1,188,026	211,196	15,003,370	598,335	13,040,718	1,864,317
	Sinking fund.....	Dec. 31, 1907.....	110,514	1,330,713	91,050	1,532,277	8,220	420,179	1,103,878
	Investment fund.....	Dec. 31, 1907.....		122		122		122	
	Public trust funds.....	Dec. 31, 1907.....	50,600		442	51,042	376		50,666
	Private trust funds.....	Dec. 31, 1907.....	1,900		209	2,109	287	1,822	
	Pittsburg, Pa.....		18,300,099	6,195,823	3,805,970	28,301,892	4,621,994	17,484,075	6,195,823
	City corporation.....		12,629,096	5,735,933	1,112,687	19,477,716	2,833,680	12,475,124	4,168,912
	General treasury.....	Jan. 31, 1908.....	8,350,963	4,232,718	590,215	13,173,896	2,170,010	9,773,002	1,230,884
	North side funds (formerly city of Allegheny).....	Jan. 31, 1908.....	2,712,608	425,457	280,840	3,418,905	257,355	2,632,645	528,905
8	Allegheny county.....		233,733		12,908	246,641	17,441	29,200	200,000
	Annexed territory.....	Jan. 31, 1908.....		23,130		23,130			
	Sinking funds.....	Jan. 31, 1908.....	1,317,006	1,054,628	227,846	2,599,480	364,470	25,887	2,209,123
	Public trust funds.....	Jan. 31, 1908.....	1,978		482	2,460	683	1,777	
	Private trust funds.....	Jan. 31, 1908.....	12,808		396	13,204	591	12,613	
	Allegheny county.....		2,412,985	458,300	919,554	3,790,839	551,909	2,779,353	459,577
	General treasury.....	Dec. 31, 1907.....	2,112,503	458,300	299,561	2,870,364	129,116	2,684,395	56,853
	Workhouse fund.....	Dec. 31, 1907.....	123,196		25,089	148,285	74,167	18,010	56,100
	Sinking fund.....	Dec. 31, 1907.....	177,286		594,904	772,190	404,775	20,791	346,624
	School districts.....		3,258,018	1,590	1,773,729	5,033,337	1,236,405	2,229,598	1,567,334
9	Cleveland, Ohio.....		3,258,018	1,500	1,773,729	5,033,247	1,236,315	2,229,598	1,567,334
	Annexed territory.....	Jan. 31, June 1, 1908.....	90		90	90			
	City corporation.....		15,318,827	3,343,522	9,121,460	27,783,809	9,614,951	14,822,784	3,346,074
	General treasury.....	Dec. 31, 1907.....	11,197,765	3,173,263	5,852,264	20,223,292	6,836,242	10,185,974	3,201,076
	Sinking funds.....	Dec. 31, 1907.....	8,314,607	2,859,894	5,197,576	16,372,077	5,811,391	10,021,601	539,085
	Public trust funds (municipal).....	Dec. 31, 1907.....	2,580,985	313,369	227,974	3,122,328	550,165	40,235	2,531,928
	Public trust fund (nonmunicipal).....	Dec. 31, 1907.....	193,295		81,545	274,840	104,808	39,969	130,063
	Private trust funds.....	Dec. 31, 1907.....	25		2,270	2,295	1,748	547	
	Cuyahoga county.....		108,853		342,899	451,752	368,130	83,622	
	General treasury.....	Dec. 31, 1907.....	1,223,322	36,066	1,314,705	2,574,093	1,040,961	1,533,132	
9	Buffalo, N. Y.....		1,223,322	36,066	1,314,705	2,574,093	1,040,961	1,533,132	
	School district.....		2,897,740	134,193	1,954,491	4,986,424	1,737,748	3,103,678	144,998
	General treasury.....	Aug. 31, 1907.....	2,624,328	94,758	1,539,378	4,258,464	1,432,806	2,823,358	2,300
	Library fund.....	Dec. 31, 1907.....	253,426	24,635	270,727	548,788	286,396	247,340	15,052
	Sinking funds.....	Aug. 31, Dec. 31, 1907.....	15,888	14,800	113,070	143,758	18,546	12,324	112,888
	Public trust fund.....	June 30, 1908.....	4,098		31,316	35,414		20,656	14,758
	City corporation.....		12,239,057	9,075,247	1,665,217	22,979,521	1,774,970	12,136,915	9,067,636
	General treasury.....	June 30, 1908.....	10,918,025	9,045,073	1,431,016	21,394,114	1,746,228	10,607,295	9,040,691
	Library funds.....	Dec. 31, 1907; June 30, 1908.....	7,885,815	3,416,876	776,253	12,078,944	544,312	6,391,036	5,143,596
	Buffalo Historical Society fund.....	Dec. 31, 1907.....	114,713	148	22,485	137,346	19,548	8,649	109,149
9	Comptroller's sundry cash account.....	June 30, 1908.....	10,199	30	6,602	16,831	7,931		8,900
	City and county hall fund.....	Dec. 31, 1907.....	2,685,239	3,905,931	374,587	6,965,757	696,094	3,935,864	2,333,799
	Sinking funds.....	Dec. 31, 1907.....	25,810	300	6,205	32,315	1,016	49	31,250
	Public trust funds.....	June 30, 1908.....	57,500	1,719,864	158,261	1,935,625	377,346	175,864	1,382,415
	Public trust funds.....	Dec. 31, 1907; June 30, 1908.....	138,749	1,924	86,623	227,296	99,981	95,833	31,482

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
10	Buffalo, N. Y.—Continued. Erie county.....		\$1,321,032	\$30,174	\$234,201	\$1,585,407	\$28,742	\$1,529,620	\$27,045
	General treasury.....	Dec. 31, 1907.....	1,299,047	29,918	228,490	1,557,455	27,877	1,529,578	.....
	Superintendent of poor, emergency fund.....	Dec. 31, 1907.....			426				426
	City and county hall fund.....	Dec. 31, 1907.....	21,985	256	5,285	27,526	865	42	26,619
11	San Francisco, Cal.....		13,950,260	92,599	4,247,364	18,290,223	5,165,975	13,031,649	92,599
	General treasury.....	June 30, 1908.....	12,969,776	81,099	4,104,267	17,155,142	5,027,742	12,113,927	13,473
	Special assessments.....	June 30, 1908.....	663,474			663,474		663,474	
	Public trust funds.....	June 30, 1908.....	98,619	11,500	46,773	156,892	33,484	44,282	79,126
12	Detroit, Mich.....		218,391		96,324	314,715	104,749	209,966	
	City corporation.....		9,948,029	1,413,187	2,712,993	14,074,209	2,604,390	10,059,994	1,409,825
	General treasury.....	June 30, 1908.....	9,065,805	1,333,471	2,465,598	12,864,874	2,392,041	9,134,072	1,338,761
	Local improvement fund.....	June 30, 1908.....	7,237,133	500,149	1,766,580	9,503,862	1,574,477	7,080,730	848,655
13	Cincinnati, Ohio.....		466,772			466,772		466,772	
	House of correction fund.....	Dec. 31, 1907.....	211,996	35,000	62,967	309,963	69,961	240,002	
	Hurlburt fund.....	June 30, 1908.....	4,376		154	4,530	29		
	Waterworks fund.....	June 30, 1908.....	693,200		9,143	702,343	35,393	666,950	
14	Wayne county.....			15,540		15,540			
	Sinking funds.....	June 30, 1908.....	407,162	782,782	614,281	1,804,225	662,524	658,882	482,819
	Public trust funds.....	June 30, 1908.....	45,166		12,473	57,639	34,117	16,235	7,287
	General treasury.....	Sept. 30, 1907.....	882,224	79,716	247,395	1,209,335	212,349	925,922	71,064
15	Hamilton county.....								
	Soldiers' relief commission.....	Sept. 30, 1907.....	771,950	75,213	246,938	1,094,101	165,408	924,190	4,503
	Sinking fund.....	Sept. 30, 1907.....	13,514		269	13,783	357		13,426
	General treasury.....	Sept. 30, 1907.....	96,760	4,503	188	101,451	46,584	1,732	53,135
16	Milwaukee, Wis.....		12,830,147	4,437,276	8,484,940	23,252,363	5,736,115	13,077,905	4,438,343
	City corporation.....		9,166,161	3,655,418	4,607,640	17,429,219	3,569,066	9,559,974	4,300,179
	General treasury.....	Dec. 31, 1907.....	6,227,520	1,688,065	3,887,733	11,803,318	2,999,885	7,372,161	1,431,272
	University fund.....	Dec. 31, 1907.....	207,451	7,804	18,849	234,104	15,362	183,305	35,437
17	Sinking funds.....	Dec. 31, 1907.....	2,598,543	756,391	653,225	4,008,150	475,773	729,948	2,802,438
	Investment fund.....	Dec. 31, 1907.....		1,166,200		1,166,200		1,166,200	
	Public trust funds.....	Dec. 31, 1907.....	85,029	36,958	17,635	139,622	8,515	100,075	31,032
	Private trust funds.....	Dec. 31, 1907.....	47,618		30,198	77,816	69,531	8,285	
18	School district.....		1,196,215	673,360	1,514,137	3,383,712	1,627,657	1,738,232	17,823
	General treasury.....	Aug. 31, 1907.....	1,196,215		1,307,009	2,503,224	764,992	1,738,232	
	Sinking fund.....	Aug. 31, 1907.....		673,360	207,128	880,488	862,665		17,823
	General treasury.....	Aug. 31, 1907.....	1,067,771	108,498	363,163	2,439,432	539,392	1,779,699	120,341
19	Milwaukee, Wis.....								
	Sinking fund.....	Aug. 31, 1907.....	1,848,607	97,245	299,023	2,244,875	487,633	1,744,922	12,320
	Public trust funds.....	Aug. 31, Dec. 31, 1907.....	82,829		15,722	134,551	46,610	364	87,577
	General treasury.....	Aug. 31, Dec. 31, 1907.....	36,335	11,253	12,418	60,006	5,149	34,413	20,444
20	New Orleans, La.....		10,132,085	1,949,499	1,759,604	13,841,188	1,899,544	10,352,276	1,599,368
	City corporation.....		9,295,920	1,948,237	1,100,596	12,344,753	1,232,940	9,517,605	1,594,208
	General treasury.....	Dec. 31, 1907.....	7,416,596	1,861,451	116,141	9,394,188	123,033	9,148,852	122,303
	City service fund.....	Dec. 31, 1907.....	4,741		1,196	5,937	859		4,500
21	School fund.....	June 30, 1908.....	1,538,679	34,131	862,215	2,435,025	1,008,920	297,396	1,128,709
	Library fund.....	Aug. 31, 1907.....	64,381	25,666	9,453	99,500	9,440	7,125	82,935
	Museum fund.....	Aug. 31, 1907.....	31,489	1,880	86,197	119,566	46,763	3,071	69,732
	Park fund.....	Dec. 31, 1907.....	157,059		17,585	174,644	32,521	26,330	115,793
22	Investment fund.....	Dec. 31, 1907.....	30,000			30,000			30,000
	Public trust funds.....	Aug. 31, 1907; Apr. 30, 1908.....	52,975	25,109	7,809	85,893	11,404	34,253	40,236
	Milwaukee county.....		836,165	1,262	659,008	1,496,435	656,604	834,671	5,160
	General treasury.....	Dec. 31, 1907.....	817,622	1,262	621,754	1,440,638	629,501	805,977	5,160
23	Sinking fund.....	Dec. 31, 1907.....	18,543		37,254	55,797	27,103	28,694	
	General treasury.....		9,981,106	4,777,273	1,982,224	16,740,603	1,990,425	9,972,905	4,777,273
	Board of liquidation fund.....	Dec. 31, 1907.....	2,823,898	3,970,948	557,372	7,352,218	356,094	6,849,834	146,290
	Courthouse fund.....	Dec. 31, 1907.....	4,543,755	635,515	1,233,130	6,412,400	1,269,469	2,306,938	2,835,933
24	Police department fund.....	Dec. 31, 1907.....	219,005			219,005	15,019	100,000	103,986
	Receiver for board of police fund.....	Jan. 14, 1908.....	315,227		5,401	320,628	4,567	19,561	296,500
	Fire department fund.....	Dec. 31, 1907.....			2,844				
	Health department fund.....	Dec. 31, 1907.....	337,229	1,000	13,332	351,561	5,477	142	345,942
25	Carrollton avenue fund.....	Dec. 31, 1907.....	116,829		15,407	132,236	3,279	44,651	84,006
	General treasury.....	Dec. 31, 1907.....	2,340	179		2,519		26	2,000

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
15	New Orleans, La.—Continued.								
	Frenchman street fund.....	Dec. 31, 1907.	\$1,540			\$1,540	\$1,540		
	Washington avenue commission.	Dec. 31, 1907.	1,130		\$2,725	3,855	1,328	\$27	\$2,500
	Various street commissions.	Dec. 31, 1907.	5,210		3,679	8,889	1,947	1,427	6,115
	Alms-house fund.....	Dec. 31, 1907.	11,392		352	11,744	1	2,243	9,500
	Board commissioners, prisons, etc.	Dec. 31, 1907.	95		5	100			100
	School fund.....	Dec. 31, 1907.	1,104,725		60,433	1,165,158	84,818	355,243	725,097
	Library fund.....	Jan. 10, 1908.	34,874	\$150	8,125	43,149	15,341	4,808	23,000
	Park fund.....	Sept. 9, Dec. 31, 1907.	79,517		32,705	112,222	27,979	27,951	56,292
	Public belt railroad fund.	Jan. 13, 1908.	163,667		32,906	196,573	13,788	153,092	29,693
	Cash in transit.....			130,000	7,095	137,095	130,008		7,087
	Investment funds.....	Dec. 31, 1907.		2,320		2,320			2,320
	Public trust funds.....	Dec. 31, 1907; Jan. 10, 1908.	145,395	37,161	3,425	185,981	27,980	57,089	100,912
	Private trust fund.....	Dec. 31, 1907.	75,278		3,288	78,566	29,053	49,513	
	Washington, D. C.....		13,486,302	1,647,393	600,896	15,734,591	770,148	13,317,050	1,647,393
	General treasury.....	June 30, 1908.	10,845,668	1,628,036	164,119	12,637,823	317,402	12,301,064	19,357
	Register of wills fund.....	June 30, 1908.	32,170	3	131	32,304	3	32,301	
	Recorder of deeds fund.....	June 30, 1908.	27,032	9,745	7,871	44,648	9,745	34,903	
	Militia fund.....	June 30, 1908.	70,577	1,368	10,844	82,789	2,206	3,662	76,921
	Public buildings and grounds fund.....	June 30, 1908.	179,443	5,979	16,327	201,749	22,516		179,233
	Improvements from private trust fund.....	June 30, 1908.	224,060			224,060		224,060	
	Bridge fund.....	June 30, 1908.	68,316	122	48,672	117,110	29,826		87,284
	Reform school fund.....	June 30, 1908.	20,883	937	1,922	23,742	2,377		21,365
	Workhouse labor account.....	June 30, 1908.	24,284			24,284		24,284	
	Library construction fund.....	June 30, 1908.	918			918	918		
	Library incidental fund.....	June 30, 1908.	3,786		2,399	6,185	1,150	5,035	
	Zoological park fund.....	June 30, 1908.	113,547			113,547	3,272		110,275
	Aqueduct fund.....	June 30, 1908.	87,080	28	5,617	92,725	3,725		89,000
	Filtration plant fund.....	June 30, 1908.	94,545	1,175	13,975	109,695	21,995		87,700
	Interest fund (city auditor).	June 30, 1908.	65,557			65,557		65,557	
	Interest fund (sinking fund).	June 30, 1908.	375,507		22,085	397,592	1,357		396,235
	Incidental bond fund.....	June 30, 1908.			764	764	764		
	Contingent fund.....	June 30, 1908.			361	361	361		
	Collections for United States Government fund.....	June 30, 1908.	19,747			19,747		19,747	
	Improvements from permit fund.....	June 30, 1908.	36,643			36,643		36,643	
	Sinking fund.....	June 30, 1908.	579,840		3,607	583,447	4,274		579,173
	Public trust funds.....	June 30, 1908.	2,391		1,165	3,556	709	1,997	850
	Private trust funds.....	June 30, 1908.	614,308		301,037	915,345	347,548	567,797	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....		\$13,743,424	\$7,328,156	\$685,661	\$21,757,241	\$1,016,029	\$13,413,056	\$7,328,156
	General treasury.....	Dec. 31, 1907.	10,386,034	5,096,641	417,411	15,900,086	486,576	13,347,771	2,065,739
	Court fees fund.....	Dec. 31, 1907.	6,557			6,557		6,557	
	School fund.....	Dec. 31, 1907.	2,210,628	11,183	10,647	2,232,458	502,752	6,228	1,723,478
	Library fund.....	Dec. 31, 1907.	94,990	482	830	96,302	2,675	7,660	85,967
	Sinking fund.....	Nov. 30, 1907.	1,012,188	2,095,850	245,391	3,353,429	17,750	14,348	3,321,331
	Public trust funds.....	Dec. 31, 1907; Apr. 30, 1908.	33,027	124,000	11,382	168,409	6,276	30,492	131,641
17	Minneapolis, Minn.....		6,564,737	489,429	898,327	7,952,493	598,076	6,864,988	489,429
	General treasury.....	Dec. 31, 1907.	6,388,833	309,429	888,864	7,587,126	592,910	6,809,675	184,541
	Sinking fund.....	Dec. 31, 1907.	171,184	180,000	8,142	359,326	2,576	54,846	301,904
	Public trust funds.....	Dec. 31, 1907.	4,720		1,321	6,041	2,590	467	2,984
18	Jersey City, N. J.....		7,949,643	2,540,217	1,386,351	11,876,211	1,490,929	7,846,125	2,539,157
	General treasury.....	Nov. 30, 1907.	7,632,887	1,396,387	1,303,218	10,332,492	1,415,790	7,772,872	1,143,830
	Library fund.....	Nov. 30, 1907.	34,624		10,089	44,713	9,775	1,500	33,438
	Sinking fund.....	Nov. 30, 1907.	227,663	1,143,830	32,890	1,404,323	31,489	49,018	1,323,816
	Public trust funds.....	Nov. 30, Dec. 31, 1907.	54,469		40,214	94,683	33,875	22,735	38,073
19	Louisville, Ky.....		8,500,592	1,953,775	1,846,539	12,300,906	1,032,669	9,342,152	1,926,085
	General treasury.....	Aug. 31, 1907.	2,414,864	1,112,599	621,454	4,148,917	434,671	3,587,614	126,632
	Sewer commission.....	Dec. 31, 1907.	153,482		620,893	774,375		774,375	
	Special assessment fund.....	Aug. 31, 1907.	330,883			330,883		330,883	
	Children's guardians' fund.	Dec. 31, 1907.	15,279		1,448	16,727	8,444	4,418	3,865
	House of refuge fund.....	Aug. 31, 1907.	66,165		34,789	100,954	24,978	3,500	72,476
	School fund.....	June 30, 1908.	847,398		180,855	1,028,253	202,037	276,377	549,839
	Library fund.....	Aug. 31, 1907.	489,731	76,000	32,014	597,745	11,540	538,707	47,498
	Park fund.....	Oct. 31, 1907.	149,477			149,477		28,552	120,925
	Waterworks fund.....	Dec. 31, 1907.	3,368,309	30,416	2,555	3,401,280	831	2,792,784	607,665
	Cash in transit.....				447	447			447
	Sinking funds.....	Dec. 31, 1907.	589,023	634,512	334,727	1,558,262	324,022	932,963	301,277
	Investment funds.....	Aug. 31, Dec. 31, 1907.	63,688	65,878	12,312	141,878		65,415	76,463
	Public trust funds.....	July 31, 1907.	12,293	34,370	5,045	51,708	26,146	6,564	18,998

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
20	Indianapolis, Ind.		\$4,986,905	\$1,340	\$1,001,544	\$5,989,789	\$1,188,033	\$4,800,416	\$1,340
	City corporation.		3,672,956	1,320	811,212	4,485,488	909,402	3,576,086	
	General treasury.	Dec. 31, 1907	1,980,320	1,320	583,511	2,565,151	700,204	1,864,947	
	Special assessment improvement fund.	Dec. 31, 1907	1,190,601		99,786	1,290,387	45,009	1,245,378	
	Sinking fund.	Dec. 31, 1907	74,033		7,205	81,238	2,343	78,895	
	Public trust funds.	Dec. 31, 1907	41,022		10,874	51,896	16,724	35,173	
	Private trust funds.	Dec. 31, 1907	386,980		109,836	496,816	145,123	351,693	
	School district.		1,313,949	20	190,332	1,504,301	278,631	1,224,330	1,340
	General treasury.	June 30, 1908	1,246,784		171,923	1,418,707	263,855	1,154,832	20
	Library fund.	June 30, 1908	64,685		17,640	82,325	13,734	68,591	
	Public trust funds.	June 30, 1908	2,480	20	769	3,269	1,042	907	1,320
21	St. Paul, Minn.		6,009,889	381,088	676,117	7,067,094	578,379	6,107,627	381,088
	General treasury.	Dec. 31, 1907	5,898,866	243,338	654,969	6,797,173	551,163	6,094,477	151,533
	Poor farm fund.	Dec. 31, 1907		1,431		1,431			1,431
	Sinking funds.	Dec. 31, 1907	110,118	135,817	20,954	266,889	27,079	12,210	227,600
	Public trust fund.	Dec. 31, 1907	905	502	194	1,601	137	940	524
22	Providence, R. I.		5,977,960	1,762,686	711,209	8,451,855	438,952	6,250,217	1,762,686
	General treasury.	Sept. 30, 1907	5,812,503	974,195	392,703	7,179,401	262,459	6,074,920	842,022
	Almshouse.	Nov. 30, 1907	39,573	400		39,973		26,996	12,977
	Sinking fund.	Sept. 30, 1907	23,964	646,040	207,490	877,494	83,656	9,199	784,639
	Public trust funds (municipal).	Sept. 30, Nov. 30, Dec. 18, Dec. 31, 1907	30,134	142,051	85,688	257,873	72,363	62,462	123,048
	Public trust funds (nonmunicipal).	Sept. 30, 1907	71,786		5,431	77,217	1,729	75,488	
	Private trust fund.	Sept. 30, 1907			19,897	19,897	18,745	1,152	
23	Rochester, N. Y.		9,352,228	474,666	2,036,090	11,862,984	1,895,362	9,492,956	474,666
	General treasury.	Dec. 31, 1907	8,824,577	222,708	999,463	10,046,748	772,212	9,016,369	258,167
	County supervisors' fund.	Sept. 30, 1907	152,333			152,333		152,333	
	Mt. Hope cemetery fund.	Dec. 31, 1907	49,418		72,495	121,913	62,866	57,090	1,957
	Sinking funds.	Sept. 30, Dec. 31, 1907	70,000	250,000	412,667	732,667	535,406	19,562	177,690
	Investment fund.	Dec. 31, 1907		1,958	50,000	51,958	50,000	1,958	
	Public trust funds (municipal).	Dec. 1, Dec. 31, 1907	54,846		187,885	242,731	152,317	53,571	36,843
	Public trust funds (nonmunicipal).	Dec. 31, 1907	53,382		16,469	69,851	62,951	6,900	
	Private trust fund.	Dec. 31, 1907	147,672		297,111	444,783	259,610	185,173	
24	Kansas City, Mo.		8,271,703	322,108	1,601,945	10,195,756	1,374,295	8,499,353	322,108
	City corporation.		6,592,117	306,708	961,176	7,860,001	1,046,553	6,498,115	315,333
	General treasury.	Apr. 20, 1908	4,687,251	224,088	907,557	5,818,896	1,027,487	4,785,948	5,461
	Special tax fund.	Apr. 20, 1908	1,337,002			1,337,002		1,265,048	71,954
	Workhouse account.	Apr. 20, 1908		21,251		21,251			21,251
	Park fund.	Apr. 20, 1908	311,747	61,369	16,869	389,985	10,875	188,027	191,083
	Sinking funds.	Apr. 20, 1908	255,929		36,279	292,208	8,191	258,433	25,584
	Public trust fund.	Apr. 20, 1908	188		471	659		659	
	School district.		1,679,586	15,400	640,769	2,335,755	327,742	2,001,238	6,775
	General treasury.	June 30, 1908	1,482,209	15,400	626,255	2,123,864	253,763	1,870,101	
	Sinking fund.	June 30, 1908	197,377		14,514	211,891	73,979	131,137	6,775
25	Toledo, Ohio.		3,467,602	1,537,578	1,434,995	6,440,175	1,516,453	3,405,644	1,518,078
	City corporation.		2,707,019	1,481,533	1,018,805	5,207,357	1,171,100	2,608,618	1,427,639
	General treasury.	Dec. 31, 1907	2,211,180	962,981	918,219	4,092,380	1,078,028	2,521,967	492,385
	Sinking funds.	Dec. 31, 1907	463,631	504,159	92,281	1,060,071	83,068	72,442	904,561
	Investment funds.	Dec. 31, 1907; June 6, 11, 1908		10,265		10,265		10,265	
	Public trust funds (municipal).	Dec. 31, 1907	32,089	4,128	7,300	43,517	9,164	3,660	30,693
	Public trust fund (nonmunicipal).	Dec. 31, 1907	79		850	929	750	179	
	Private trust fund.	Dec. 31, 1907	40		155	195	90	105	
	School district.		760,583	56,045	416,190	1,232,818	345,353	797,026	90,439
	General treasury.	Aug. 31, 1907	695,071	36,545	397,155	1,128,771	331,008	796,889	874
	Sinking fund.	Aug. 31, 1907	65,512	19,500	19,035	104,047	14,345	137	89,565
26	Danver, Colo.		7,369,986	1,581,165	1,424,263	10,375,414	1,298,934	7,477,882	1,598,598
	City corporation.		4,649,761	371,132	1,114,298	6,135,191	1,043,873	4,732,012	359,306
	General treasury.	Dec. 31, 1907	4,288,356	219,479	924,218	5,432,053	883,640	4,379,865	168,548
	Street lighting fund.	Dec. 31, 1907		5,898		5,898			
	Library fund.	Dec. 31, 1907	122,278		61,622	183,900	66,398	87,502	30,000
	Colorado museum fund.	Jan. 15, 1908	32,615		14,652	47,267	7,267		40,000
	Sinking fund.	Dec. 31, 1907	41,100	113,648	99,940	254,688	41,792	104,800	108,096
	Public trust funds.	Dec. 31, 1907	6,167	32,107	3,750	42,024	12,804	16,558	12,662
	Private trust fund.	Dec. 31, 1907	159,245		10,116	169,361	26,074	143,287	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
27	Denver, Colo.—Continued.								
	Denver county.....		\$1,569,563	\$1,209,601	\$163,962	\$2,943,126	\$180,907	\$2,676,495	\$85,724
	General treasury.....	Dec. 31, 1907.....	1,127,638	1,190,634	116,682	2,434,954	104,558	2,321,156	9,240
	Sheriff's fee fund.....	Dec. 31, 1907.....	21,422		2,692	24,114	1,000	4,830	18,284
	Justices' fees and costs fund.....	Dec. 31, 1907.....	12,573		436	13,009	1,556	11,453	
	District court earnings fund.....	Dec. 31, 1907.....	29,236		191	29,427		20,425	9,002
	County court earnings fund.....	Dec. 31, 1907.....	24,289		2,736	27,025	3,430	23,595	
	County treasurer's fee fund.....	Dec. 31, 1907.....	43,433	8,678		52,111		8,214	43,897
	County clerk's fee fund.....	Dec. 31, 1907.....	40,399	563	604	41,566	563	35,702	5,301
	Private trust fund.....	Dec. 31, 1907.....	270,573	9,726	23,338	33,064	10,473	22,591	
	School district.....		1,150,662	432	17,283	287,856	59,327	228,529	
	General treasury.....	June 30, 1908.....	1,150,662	432	146,003	1,297,097	74,154	69,375	1,153,568
	Columbus, Ohio.....		4,611,381	7,084,143	808,325	12,503,849	1,178,328	4,196,092	7,129,429
	City corporation.....		3,590,203	7,044,966	468,707	11,103,876	816,302	3,241,846	7,045,728
	General treasury.....	Dec. 31, 1907.....	2,671,277	3,080,582	430,134	6,181,993	634,264	2,372,082	3,175,647
	Sinking fund.....	Dec. 31, 1907.....	743,012	3,964,384	32,830	4,740,226	176,145	701,022	3,863,059
	Public trust funds.....	Dec. 31, 1907.....	44,695		1,999	46,694	2,267	37,405	7,022
	Private trust funds.....	Dec. 31, 1907.....	131,219		3,744	134,963	3,626	131,337	
	School district.....		1,021,178	39,177	339,618	1,399,973	362,026	954,246	83,701
	General treasury.....	Aug. 31, 1907.....	938,178	31,130	308,546	1,277,854	321,899	953,955	2,000
	Sinking fund.....	Aug. 31, 1907.....	83,000	8,047	31,072	122,119	40,127	291	81,701
	Los Angeles, Cal.....		10,224,435	1,414,194	2,021,162	13,659,791	1,889,584	10,356,536	1,413,671
	City corporation.....		8,488,709	1,379,020	1,644,119	11,511,848	1,532,927	9,006,567	972,354
	General treasury.....	June 30, 1908.....	5,577,443	1,252,562	1,563,524	8,393,529	1,467,258	6,746,723	179,548
	Sewer construction fund.....	June 30, 1908.....	201,968		164	202,132	29,461		172,671
	Special assessment improvement fund.....	Nov. 30, 1907; June 30, 1908.....	2,019,868	125,936		2,145,826		2,120,781	25,045
	Library collection.....	June 30, 1908.....			202	202		202	
	Waterworks construction fund.....	June 30, 1908.....	563,835		41,255	605,090	10,000		595,090
	Water revenue emergency account.....	June 30, 1908.....		500	500	1,000	1,000		
	Sinking fund.....	June 30, 1908.....			18,169	18,169		18,169	
	Public trust funds.....	June 30, 1908.....	16,526		9,417	25,943	8,256	17,687	
	Private trust fund.....	June 30, 1908.....	109,069		10,888	119,957	16,952	103,005	
	School district.....		1,735,726	35,174	377,043	2,147,943	356,657	1,349,960	441,317
	General treasury.....	June 30, 1908.....	1,735,726	10,174	377,043	2,122,943	356,657	1,324,969	441,317
	Investment fund.....	June 30, 1908.....		25,000		25,000		25,000	
29	Worcester, Mass.....		4,360,688	1,710,277	483,442	6,554,407	584,754	4,259,376	1,710,277
	General treasury.....	Nov. 30, 1907.....	4,070,269	967,587	406,469	5,444,325	465,733	4,200,018	778,574
	County dog tax fund.....	Nov. 30, 1907.....	7,696	647		8,343		8,343	
	Sinking fund.....	Nov. 30, 1907.....	245,824	728,787	61,502	1,036,113	101,064	3,946	931,103
	Investment fund.....	Feb. 3, 1908.....	2,874		58	2,932		2,932	
	Public trust funds (municipal).....	Nov. 30, 1907.....	17,701	13,256	15,413	46,370	17,957	27,913	600
	Public trust funds (nonmunicipal).....	Nov. 30, 1907.....	13,553			13,553		13,553	
	Private trust funds.....	Aug. 31, 1907.....	2,771			2,771		2,771	
	Seattle, Wash.....		13,976,726	408,513	4,236,798	18,622,037	2,228,918	15,988,719	404,400
	City corporation.....		12,381,863	140,121	3,624,257	16,146,241	1,568,149	14,271,319	306,773
30	General treasury.....	Dec. 31, 1907.....	12,381,863	119,058	3,624,257	16,125,178	1,547,560	14,270,845	306,773
	Annexed territory.....	Dec. 31, 1907.....		20,589		20,589			
	Investment fund.....	Dec. 31, 1907.....		474		474		474	
	School district.....		1,594,863	268,392	612,541	2,475,796	660,769	1,717,400	97,627
	General treasury.....	June 30, 1908.....	1,594,722	12,336	611,196	2,218,254	449,424	1,706,793	62,037
	Annexed school districts.....			62,037		62,037			
	Sinking fund.....	June 30, 1908.....	141	194,019	1,345	195,505	149,308	10,607	35,590
	Memphis, Tenn.....		2,779,348	518,714	397,200	3,695,262	475,739	2,716,376	503,147
	General treasury.....	Dec. 31, 1907.....	1,462,687	311,602	23,077	1,797,366	212,653	1,583,928	785
	School fund.....	June 30, 1908.....	540,250	1,376	120,993	662,619	1,415	523,245	137,959
31	Library fund.....	Jan. 18, 1908.....	21,111		3,964	25,075	4,834	20,241	
	Park fund.....	Dec. 31, 1907.....	109,658		36,070	145,728		6,867	138,861
	Waterworks fund.....	Dec. 31, 1907.....	548,296	50,120	162,663	761,079	171,349	581,430	8,300
	Sinking funds.....	Dec. 31, 1907.....	97,346	155,616	50,433	303,395	85,488	665	217,242

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
32	Omaha, Nebr.		\$3,210,896	\$1,248,266	\$1,166,794	\$5,625,956	\$989,827	\$3,387,863	\$1,248,266
	City corporation		2,506,829	1,141,227	1,062,823	4,710,879	895,494	3,299,349	516,036
	General treasury	Dec. 31, 1907	1,882,388	1,141,227	659,645	3,483,260	635,637	2,805,317	42,306
	Sinking fund	Dec. 31, 1907	587,739		136,735	724,474	59,385	201,044	464,045
	Public trust funds	Dec. 31, 1907	10,645		4,980	15,625	4,623	1,317	9,685
	Private trust fund	Dec. 31, 1907	226,067		261,463	487,520	195,849	291,671	
	School district		704,067	107,039	103,971	915,077	94,333	88,514	732,230
	General treasury	Dec. 31, 1907	621,552	107,039	18,802	747,393	78,702	77,990	590,701
	Sinking fund	Dec. 31, 1907	72,265		80,125	152,390	13,738	274	138,378
	Investment fund	Dec. 31, 1907			5,044	5,044	1,893		3,151
	Public trust fund	Dec. 31, 1907	10,250			10,250		10,250	
33	New Haven, Conn.		2,707,090	840,112	290,039	3,837,241	282,333	2,714,918	839,990
	City corporation		2,684,371	838,820	289,517	3,812,708	281,417	2,694,000	837,291
	General treasury	Dec. 31, 1907	1,850,932	762,744	242,211	2,855,887	241,269	2,549,849	64,769
	Court fee fund	Dec. 31, 1907	9,423	10,082	328	19,833		19,833	
	School fund	Dec. 31, 1907	584,541	63	26,871	611,475	13,342		598,133
	Library fund	Dec. 31, 1907	24,403		2	24,405	178	2,438	21,789
	Park fund	Dec. 31, 1907	42,556		6	42,562	181	8,983	33,398
	Cash in transit			598	182	780	598		182
	Sinking fund	Dec. 31, 1907	102,507	42,000	870	145,377	118	45,084	100,175
	Public trust funds (municipal)	Oct. 31, Dec. 31, 1907	70,002	14,333	17,742	102,077	24,899	67,333	9,845
	Public trust funds (non-municipal)	July 15, Dec. 31, 1907	7		1,305	1,312	832	480	
	Investment fund	Dec. 31, 1907		9,000		9,000			9,000
	School district		22,719	1,292	522	24,533	916	20,918	2,699
	General treasury	July 15, 1907	22,719	1,292	522	24,533	916	20,918	2,699
34	Scranton, Pa.		1,955,722	308,952	637,076	2,901,750	543,384	2,049,459	308,907
	City corporation		1,025,394	173,457	520,304	1,719,155	332,232	1,218,373	168,550
	General treasury	Apr. 1, 1908	921,430	147,384	331,770	1,400,584	187,183	1,213,401	
	Library fund	Dec. 31, 1907	15,056		5,458	20,514	2,826	960	16,728
	Sinking fund	Apr. 1, 1908	80,059	26,000	182,966	289,025	133,241	3,962	151,822
	Public trust fund	Dec. 31, 1907		73	110	183	133	50	
	Private trust fund	Apr. 1, 1908	8,849			8,849	8,849		
	School districts		930,328	135,495	116,772	1,182,595	211,152	831,086	140,357
	General treasury	June 30, 1908	930,328	85,320	14,634	1,030,282	150,809	829,298	50,175
	Sinking fund	June 30, 1908		50,175	102,138	152,313	60,343	1,788	90,182
35	Syracuse, N. Y.		5,274,503	246,202	1,158,999	6,679,704	814,834	5,618,668	246,202
	General treasury	Dec. 31, 1907	4,898,462	115,502	1,113,794	6,127,758	729,617	5,267,441	130,700
	County supervisors' fund	Dec. 31, 1907	42,044			42,644		32,113	10,531
	Library incidental fund	Dec. 31, 1907	453		78	531	29	502	
	Sinking funds	Dec. 31, 1907		98,200	11,400	109,600	43,876	225	65,499
	Public trust funds	July 1, Dec. 31, 1907	27,070	32,500	29,967	89,537	32,968	17,097	39,472
	Private trust funds	Dec. 31, 1907	305,874		3,760	309,634	8,344	301,290	
36	St. Joseph, Mo.		1,709,023	242,597	106,478	2,058,098	501,097	1,314,483	242,518
	City corporation		1,077,511	208,610	69,147	1,355,268	183,276	964,153	207,839
	General treasury	Apr. 20, 1908	839,340	208,110	60,357	1,107,807	137,063	945,226	25,518
	Fiscal agency	Apr. 20, 1908	12,051		1,234	13,285	1,810		11,475
	Police department fund	Apr. 15, 1908	85,138		93	85,231	91		85,140
	Library donation fund	Apr. 30, 1908	948	500	396	1,844	555	1,289	
	Sinking funds	Apr. 20, 1908	108,483		3,700	112,183	27,979		84,204
	Public trust fund	Dec. 31, 1907	16,451		1,309	17,760	14,312	1,946	1,502
	Private trust fund	Apr. 20, 1908	15,100		2,058	17,158	1,466	15,692	
	School district		631,512	33,987	37,331	702,830	317,821	350,330	34,679
	General treasury	June 30, 1908	595,491	33,987	30,774	660,252	309,465	350,095	692
	Sinking fund	June 30, 1908	36,021		6,557	42,578	8,356	235	33,987
37	Paterson, N. J.		4,189,354	245,271	744,992	5,179,617	588,883	4,341,041	249,693
	General treasury	Mar. 31, 1908	3,907,705	220,271	179,662	4,307,638	87,660	4,194,978	25,000
	Manual trainingschool fund	Mar. 31, 1908	11,746		705	12,451	2,451		10,000
	Library fund	Jan. 31, 1908	21,542		3,723	25,265	1,460	1,383	22,422
	Park fund	Mar. 31, 1908	24,951		596	25,577	12	565	25,000
	Sinking fund	Mar. 31, 1908	199,970	25,000	551,218	776,188	482,455	136,626	157,107
	Public trust funds	Mar. 31, May 31, 1908	23,410		5,576	28,986	11,333	7,489	10,164
	Private trust fund	Mar. 31, 1908			3,512	3,512			

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
38	Portland, Oreg.....		\$4,638,791	\$73,320	\$713,974	\$5,426,085	\$801,528	\$4,551,237	\$73,320
	City corporation.....		3,425,282	68,979	701,096	4,195,357	725,864	3,397,985	71,498
	General treasury.....	Dec. 31, 1907.....	3,385,389	5,029	566,172	3,956,590	539,887	3,350,157	66,546
	Sinking funds.....	Dec. 31, 1907.....	37,432	63,950	129,792	231,174	182,025	47,259	1,890
	Public trust fund.....	Dec. 31, 1907.....	2,461		5,132	7,593	3,952	579	3,062
	School district.....		967,084	4,341	4,407	975,832	40,959	933,051	1,822
	General treasury.....	Dec. 31, 1907.....	967,084	2,519	4,407	974,010	39,137	933,051	1,822
	Annexed territory.....			1,822		1,822	1,822		
	Port of Portland.....		246,425		8,471	254,896	34,705	220,191	
	General treasury.....	Sept. 30, 1907.....	246,425		8,471	254,896	34,705	220,191	
39	Atlanta, Ga.....		2,535,219	519,822	269,881	3,324,922	469,102	2,335,998	519,822
	General treasury.....	Dec. 31, 1907.....	2,429,086	232,372	269,509	2,930,967	354,590	2,335,998	240,379
	Convict labor account.....	Dec. 31, 1907.....		47,071		47,071			47,071
	Library account.....	Dec. 31, 1907.....	133			133	133		
	Sinking fund.....	Dec. 31, 1907.....	106,000	240,379	372	346,751	114,379		232,372
40	Richmond, Va.....		2,626,261	1,908,786	562,130	5,097,177	506,852	2,681,539	1,908,786
	General treasury.....	Dec. 31, 1907.....	1,934,359	1,320,145	396,759	3,651,263	436,468	2,619,936	594,859
	School fund.....	July 31, 1907.....	238,945	1,401	1,488	241,834	1,689	49,340	190,805
	Sinking fund.....	Dec. 31, 1907.....	452,957	587,060	163,683	1,203,700	68,545	12,263	1,122,892
	Public trust funds.....	Dec. 31, 1907.....		180	200	380	150		230
41	Fall River, Mass.....		3,168,464	504,737	441,441	4,114,642	277,500	3,332,405	504,737
	General treasury.....	Dec. 31, 1907.....	2,954,861	264,427	99,516	3,318,798	72,634	3,025,777	220,387
	County dog tax fund.....	Dec. 31, 1907.....	7,530			7,530		7,530	
	Liquor license advertising fund.....	Dec. 31, 1907.....	511		415	926	89	837	
	Cash in transit.....			20,422	1,923	22,345	20,422		1,923
	Sinking fund.....	Dec. 31, 1907.....	195,400	219,888	338,268	753,556	183,067	290,562	279,927
	Public trust funds (municipal).....	Dec. 31, 1907.....	2,598		1,325	3,923	1,288	135	2,500
	Public trust fund (nonmunicipal).....	Dec. 31, 1907.....	7,564			7,564		7,564	
42	Nashville, Tenn.....		1,981,436	253,240	490,775	2,725,451	535,284	1,936,927	253,240
	General treasury.....	Dec. 31, 1907.....	1,770,101	243,240	489,903	2,503,244	501,218	1,936,503	65,523
	Convict labor account.....	Dec. 31, 1907.....		10,000		10,000			10,000
	Library fund.....	Dec. 31, 1907.....	10,150		872	11,022	598	424	10,000
	Sinking fund.....	Dec. 31, 1907.....	201,000			201,000	33,468		167,532
	Public trust fund.....	Dec. 31, 1907.....	185			185			185
43	Dayton, Ohio.....		2,690,490	227,696	889,126	3,807,312	814,549	2,765,067	227,696
	City corporation.....		2,147,693	227,696	402,215	2,777,604	427,418	2,125,184	225,002
	General treasury.....	Dec. 31, 1907.....	1,740,606	164,236	346,162	2,251,004	392,846	1,797,703	60,455
	Sinking fund.....	Dec. 31, 1907.....	398,597	59,455	54,773	512,825	34,503	321,445	156,877
	Public trust funds.....	Dec. 31, 1907.....	8,490	4,005	1,280	13,775	69	6,036	7,670
	School district.....		542,797		486,911	1,029,708	387,131	639,883	2,694
	General treasury.....	Aug. 31, 1907.....	454,358		443,331	897,689	347,281	550,364	44
	Library and museum fund.....	Aug. 31, 1907.....	21,289		13,551	34,840	11,581	23,259	
	Sinking fund.....	Aug. 31, 1907.....	67,150		30,029	97,179	28,269	66,260	2,650
44	Grand Rapids, Mich.....		2,795,000	682,971	679,828	4,157,799	910,832	2,588,891	658,076
	General treasury.....	Mar. 31, 1908.....	2,127,387	494,913	453,862	3,076,162	584,573	2,281,817	209,772
	School fund.....	Mar. 31, 1908.....	578,408	56,320	166,040	800,768	239,024	300,303	261,441
	Library rental fund.....	Mar. 31, 1908.....	120	50	109	279	90	189	
	Sinking funds.....	Mar. 31, 1908.....	88,961	108,823	36,747	234,531	58,461	1,265	174,805
	Public trust funds.....	Mar. 31, 1908.....	44	22,865	23,064	45,973	28,678	5,237	12,058
	Private trust fund.....	Mar. 31, 1908.....	80		6	86	6	80	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....		\$3,861,740	\$809,079	\$96,167	\$4,766,986	\$176,608	\$3,781,299	\$809,079
	General treasury.....	Nov. 30, 1907.....	3,655,773	501,105	2,853	4,159,731	163,090	3,685,283	311,358
	County dog tax fund.....	Nov. 30, 1907.....	8,153	474		6,627		6,627	
	Sinking fund.....	Nov. 30, 1907.....	192,637	307,500	83,258	583,395	6,749	80,780	495,866
	Public trust funds (municipal).....	Nov. 30, Dec. 8, 1907; Jan. 19, 1908.....	2,988		5,725	8,663	5,943	865	1,855
	Public trust fund (nonmunicipal).....	Nov. 30, 1907.....	4,239		4,331	8,570	826	7,744	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
46	Albany, N. Y.		\$2,833,068	\$456,355	\$329,843	\$3,619,266	\$677,129	\$2,485,782	\$456,355
	General treasury	Dec. 31, 1907	2,771,541	248,115	60,045	3,079,701	430,338	2,441,124	208,239
	Sinking funds	Dec. 31, 1907	47,445	207,418	183,923	438,786	173,298	32,184	233,304
	Investment fund	Dec. 31, 1907		822		718		104	
	Public trust funds	Dec. 31, 1907	14,082		85,875	99,957	72,775	12,370	14,812
47	Hartford, Conn.		3,288,782	495,341	869,315	4,653,438	768,867	3,288,658	595,913
	City corporation		2,602,679	487,711	784,937	3,875,327	671,826	2,769,461	434,040
	General treasury	Mar. 31, 1908	1,307,032	367,126	158,582	1,832,740	86,236	1,717,271	29,233
	Connecticut river bridge fund	Aug. 31, 1907	513,897	836	11,375	526,108	62,242	354,866	109,000
	High school fund	Mar. 31, 1908	97,818	824	1,114	99,756	1,005	110	98,641
	Park fund	Mar. 31, 1908	53,769	516	10,410	64,695	6,413	3,057	55,225
	Waterworks fund	Mar. 1, 1908	175,863	117,000	49,329	342,192	51,811	267,569	22,812
	Sinking funds	Mar. 1, 31, 1908	425,873		507,337	933,210	404,970	417,431	110,809
	Public trust funds (municipal)	Mar. 31, 1908	28,365	1,409	45,528	75,302	58,072	8,910	8,320
	Public trust fund (non-municipal)	Mar. 31, 1908	62		1,262	1,324	1,077	247	
	School district		686,103	7,530	84,378	778,111	97,041	519,197	161,873
	General treasury	June 1, 9, 13, 16, 19, July 1, 1908	621,002	7,630	71,661	700,293	41,517	502,073	156,703
	Sinking funds	June 9, 13, 16, 1908	65,101		12,717	77,818	55,524	17,124	5,170
48	Lowell, Mass.		3,737,172	61,452	387,605	4,186,229	300,785	3,823,992	61,452
	General treasury	Dec. 31, 1907	3,606,204	56,439	380,717	4,043,360	287,400	3,744,163	11,797
	County dog tax fund	Dec. 31, 1907	4,711			4,711		4,711	
	Library fund	Dec. 31, 1907	12,862	13	67	12,942	10	432	12,500
	Sinking fund	Dec. 31, 1907	90,077	5,000	4,395	99,472	9,926	54,491	35,055
	Public trust funds (municipal)	Dec. 31, 1907	18,266		2,426	20,692	3,449	15,143	2,100
	Public trust funds (non-municipal)	Dec. 31, 1907	5,052			5,052		5,052	
49	Reading, Pa.		1,774,079	136,336	450,437	2,360,852	360,013	1,864,503	136,336
	City corporation		1,471,773	116,512	378,652	1,966,937	328,014	1,521,909	117,014
	General treasury	Apr. 5, 1908	1,412,573	71,512	307,685	1,791,770	225,070	1,521,198	45,502
	Sinking fund	Apr. 6, 1908	59,200	45,000	70,967	175,167	102,944	711	71,512
	School district		302,306	19,824	71,785	393,915	31,999	342,594	19,322
	General treasury	Feb. 18, 1908	295,806	18,624	50,545	364,975	22,381	342,594	
	Sinking fund	Feb. 18, 1908	6,500	1,200	21,240	28,940	9,618		19,322
50	Trenton, N. J.		2,598,704	1,249,522	302,246	4,150,472	618,574	2,310,555	1,221,343
	General treasury	Feb. 29, 1908	1,490,513	864,319	49,482	2,404,313	150,393	1,887,847	366,073
	City hall building commission	Feb. 29, 1908	100,612		1,798	102,410		1,258	101,152
	Health fund	Feb. 29, 1908	9,978		432	10,410	207	3,453	6,750
	School fund	June 30, 1908	410,543		1,768	412,311	4,133	179,434	228,744
	School of industrial arts fund	June 30, 1908	13,469		874	14,343	57	8,986	5,300
	Library fund	Feb. 29, 1908	17,817		7,127	24,944	5,787	1,176	17,981
	Park commission	Feb. 29, 1908	19,965		977	20,942	484	658	19,800
	Waterworks fund	Jan. 31, 1908	303,410	48,525	7,021	358,956	38,907	207,590	112,459
	Sinking fund	Feb. 29, 1908	227,173	329,879	215,471	772,523	399,887	9,677	362,959
	Public trust funds	Feb. 29, June 15, 30, 1908	4,769	6,800	16,035	27,604	17,509	9,970	125
	Private trust fund	Feb. 29, 1908	455		1,261	1,716	1,210	506	
51	Bridgeport, Conn.		1,414,568	87,706	253,007	1,756,281	156,259	1,511,316	87,706
	General treasury	Mar. 31, 1908	1,367,657	63,608	248,602	1,679,867	151,070	1,504,699	24,098
	Library fund	May 31, 1908	6,561		683	7,244	1,753	5,491	
	Sinking fund	Mar. 31, 1908	40,000	24,000	3,722	67,722	3,436	1,028	63,258
	Public trust fund	Mar. 31, 1908	350	98		448		98	350
52	Wilmington, Del.		1,712,148	1,116,431	132,448	2,961,027	304,074	1,556,022	1,100,931
	General treasury	June 30, 1908	416,747	854,538	49,811	1,321,096	250,717	808,486	261,893
	Health fund	Dec. 31, 1907	1,232		277	1,509	831	178	500
	Street and sewer fund	June 30, 1908	405,674	44,022	38,617	488,313	3,378	61,927	423,008
	School fund	June 30, 1908	275,365		23,693	299,058	36,009	39,591	223,458
	Park fund	Dec. 31, 1907	24,125		4,231	28,356	7,412	3,944	17,000
	Waterworks fund	June 30, 1908	543,805	212,779	15,416	772,000	5,299	636,829	129,872
	Sinking fund	June 30, 1908	45,200		50	45,250	50		45,200
	Public trust fund	June 30, 1908		5,092	353	5,445	378	5,067	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
53	Camden, N. J.		\$2,495,258	\$526,665	\$638,716	\$3,660,639	\$376,939	\$2,756,586	\$527,114
	General treasury	June 30, 1908	1,735,535	446,529	487,083	2,669,147	108,178	2,495,969	65,000
	Health fund	June 30, 1908	10,926		34	10,960	164	3,296	7,500
	School fund	June 30, 1908	638,978	5,000	7,499	651,477	146,622	239,240	265,615
	Library fund	June 30, 1908	18,727		4,505	23,232	7,278	954	15,000
	Park fund	June 30, 1908	37,426		4,901	42,327	9,779	256	32,292
	Cemetery fund	June 30, 1908	2,492		1,301	3,793	510	3,283	
	Sinking funds	June 30, 1908	43,000	75,136	118,815	236,951	95,464	2,180	139,307
	Public trust funds	Mar. 31, 1908	8,174		14,578	22,752	8,944	11,408	2,400
54	Des Moines, Iowa		1,753,627	2,074	392,988	2,148,689	347,081	1,799,534	2,074
	City corporation		1,255,253		205,142	1,460,395	204,696	1,253,625	2,074
	General treasury	Mar. 31, 1908	828,626		98,816	927,442	97,440	830,002	
	Special assessment fund	Mar. 31, 1908	286,571			286,571		284,497	2,074
	Library fund	Mar. 31, 1908	67,696		7,363	75,059	7,607	67,452	
	Park fund	Mar. 31, 1908	72,360		4,926	77,286	9,190	68,096	
	Waterworks fund	Mar. 31, 1908			93,009	93,009	89,431	3,578	
	Electric light fund	Mar. 31, 1908			1,028	1,028	1,028		
	School district		498,374	2,074	187,846	688,294	142,385	545,909	
	General treasury	June 30, 1908	498,374	2,074	187,846	688,294	142,385	545,909	
55	Kansas City, Kans.		1,823,524	4,950	342,659	2,171,133	290,208	1,875,975	4,950
	City corporation		1,324,120	4,950	313,651	1,642,721	179,653	1,458,118	4,950
	General treasury	Mar. 31, 1908	869,084	4,950	228,745	1,102,779	101,163	1,001,616	
	Street condemnation fund	Mar. 31, 1908	13,467		13,994	27,461	19,550	6,915	996
	Park board	Dec. 31, 1907	5,625		8,122	13,747		9,931	3,816
	Sinking funds	Mar. 31, 1908	431,175		45,020	476,195	44,716	431,479	
	Public trust fund	Mar. 31, 1908	4,769		13,541	18,310	11,970	6,202	138
	Private trust fund	Mar. 31, 1908			4,229	4,229	2,254	1,975	
	School district		499,404		29,008	528,412	110,555	417,857	
	General treasury	June 30, 1908	499,404		16,156	515,560	104,362	411,198	
	Sinking fund	June 30, 1908			12,852	12,852	6,193	6,659	
56	Lynn, Mass.		3,088,756	1,018,198	193,302	4,300,256	393,524	2,888,534	1,018,198
	General treasury	Dec. 19, 1907	3,052,942	337,578	178,493	3,569,013	236,212	2,821,065	511,736
	County dog tax fund	Dec. 19, 1907	5,622			5,622		5,622	
	Sinking fund	Dec. 19, 1907	9,045	677,620	11,233	697,898	154,286	38,632	504,980
	Public trust funds (municipal)	Dec. 19, 1907	2,753	3,000	3,576	9,320	3,026	4,821	1,482
	Public trust funds (nonmunicipal)	Dec. 19, 1907	18,394			18,394		18,394	
57	New Bedford, Mass.		5,171,752	750,790	166,628	6,089,170	240,396	5,097,984	750,790
	General treasury	Nov. 30, 1907	5,034,561	216,790	111,054	5,362,405	193,425	4,631,518	537,462
	County dog tax fund	Nov. 30, 1907	6,345			6,345		6,345	
	Board of health incidental fund	Nov. 30, 1907	4		151	155	119	36	
	Library incidental fund	Nov. 30, 1907	459		34	493	55	438	
	Sinking fund	Nov. 30, 1907	105,949	284,000	27,377	417,326	42,411	168,373	206,542
	Public trust funds (municipal)	Nov. 30, 1907	10,616	250,000	23,827	284,443	201	277,456	6,786
	Public trust funds (nonmunicipal)	Nov. 30, 1907	13,818		4,185	18,003	4,185	13,818	
58	Springfield, Mass.		3,005,046	425,260	494,832	3,925,138	460,733	3,039,145	425,260
	General treasury	Nov. 30, 1907	2,927,272	215,558	485,114	3,627,944	451,432	2,982,169	194,343
	County dog tax fund	Nov. 30, 1907	5,521	467		5,988		5,988	
	Forest Park animal fund	Nov. 30, 1907	5,583		12	595	169	426	
	Sinking funds	Nov. 16, 1907	71,670	209,235	9,706	290,611	9,132	50,562	230,917
59	Troy, N. Y.		2,651,806	377,193	290,428	3,319,427	461,390	2,480,844	377,193
	City corporation		2,586,869	377,193	289,081	3,253,143	458,789	2,417,161	377,193
	General treasury	Dec. 31, 1907	2,476,529	166,392	167,020	2,809,941	299,555	2,296,667	213,719
	County supervisors' fund	Nov. 30, 1907	86,472		9,612	96,084		96,084	
	Sinking funds	Dec. 31, 1907		197,926	81,673	279,599	127,741	1,680	150,178
	Public trust funds	Dec. 31, 1907	13,606	12,875	24,878	51,359	24,404	13,659	13,296
	Private trust funds	Dec. 31, 1907	10,262		5,898	16,160	7,089	9,071	
	School district		64,937		1,347	66,284	2,601	63,683	
	General treasury	July 31, 1907	64,937		1,347	66,284	2,601	63,683	

<sup>1</sup> For additional details, see Table 3.<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>3</sup> Report is for eight months.

## STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
60	Oakland, Cal.		\$4,651,805	\$190,142	\$612,926	\$5,454,873	\$1,354,805	\$3,909,926	\$190,142
	City corporation		3,591,021	190,142	415,677	4,196,840	751,179	3,411,467	34,194
	General treasury	June 30, 1908	2,867,798	178,818	394,551	3,441,167	727,297	2,702,546	11,324
	Street improvement fund.	June 30, 1908	708,921			708,921		708,921	
	Public trust funds	June 30, 1908	14,302	11,324	21,125	46,752	23,882		22,870
	School district		1,056,899		195,068	1,251,967	600,342	495,677	155,948
	General treasury	June 30, 1908	1,056,899		182,954	1,239,853	588,676	495,229	155,948
	Public trust fund.	June 30, 1908			12,114	12,114	11,666	448	
	Sanitary districts		3,885		2,181	6,066	3,284	2,782	
	General treasury	June 30, 1908	3,885		2,181	6,066	3,284	2,782	
61	Lawrence, Mass.		2,187,425	36,861	85,845	2,310,131	96,910	2,176,360	36,861
	General treasury	Dec. 31, 1907	2,150,468	34,644	65,122	2,250,234	91,712	2,154,642	3,880
	County dog tax fund.	Dec. 31, 1907	1,498			1,498		1,498	
	Sinking fund	Dec. 31, 1907	25,266	2,017	20,682	47,915	5,107	10,107	32,701
	Public trust funds (municipal).	Dec. 31, 1907	144	200	91	435	91	64	280
	Public trust funds (nonmunicipal).	Dec. 31, 1907	10,049			10,049		10,049	
62	Somerville, Mass.		2,605,961	4,097	92,424	2,702,482	93,191	2,605,194	4,097
	General treasury	Dec. 31, 1907	2,601,037	3,505	92,109	2,696,651	92,876	2,599,678	4,097
	County dog tax fund.	Dec. 31, 1907	4,924	392		5,316		5,316	
	Public trust fund.	Dec. 31, 1907		200	315	515	315	200	
63	Savannah, Ga.		1,009,972	11,263	36,116	1,057,351	21,065	1,025,023	11,263
	General treasury	Dec. 31, 1907	967,730	4,200	35,896	1,007,826	20,756	980,007	7,063
	Street opening, park, and fair grounds fund.	Dec. 31, 1907	36,694			36,694		36,694	
	Library fund	Dec. 31, 1907	5,548		220	5,768	309	1,259	4,200
	Investment fund.			7,063		7,063		7,063	
64	Duluth, Minn.		2,248,360	151,354	258,228	2,657,942	383,494	2,123,094	151,354
	City corporation		1,809,047	149,909	226,233	2,185,189	306,767	1,727,068	151,354
	General treasury	Dec. 31, 1907	1,516,253	103,909	165,423	1,785,585	177,035	1,519,896	88,654
	Village bond interest fund.	Dec. 31, 1907	8,511		4,514	13,025	4,730	8,295	
	Sinking funds.	Dec. 31, 1907	283,003	46,000	53,478	382,481	122,935	196,846	62,700
	Public trust fund.	Dec. 31, 1907	1,280		2,818	4,098	2,067	2,031	
	School district		439,313	1,445	31,995	472,753	76,727	395,026	
	General treasury	July 31, 1907	389,428	1,445	24,944	415,817	76,673	339,144	
	Sinking fund.	July 31, 1907	49,885		7,051	56,936	54	56,882	
65	Norfolk, Va.		1,672,737	354,380	321,151	2,348,268	345,696	1,648,192	354,380
	General treasury	June 30, 1908	1,374,478	260,943	246,546	1,881,967	236,608	1,551,922	93,437
	Park Place ward fund.	June 30, 1908	118,356		43,192	161,548	65,278	96,270	
	Mayor's office poor fund.	June 30, 1908	231		194	525			525
	School trustees' fund.	June 30, 1908	179,572		7,351	186,923	3,579		183,344
	Sinking fund.	June 30, 1908		93,437	23,868	117,305	40,231		77,074
66	Hoboken, N. J.		1,840,256	743,701	188,565	2,772,522	264,982	1,718,422	789,118
	General treasury	May 5, 1908	866,939	733,242	85,781	1,685,962	210,913	1,475,049	
	City clerk's fee account.	May 5, 1908	1,600			1,600		1,600	
	Police department fund.	Apr. 30, 1908	145,563		953	146,516	527		145,989
	Fire department fund.	May 6, 1908	140,724	754	2,094	143,572	3,628		139,944
	Board of health fund.	Apr. 30, 1908	7,777		22	7,799		4,046	3,753
	School fund.	June 30, 1908	321,082	1,179	456	322,717	2,067	2,449	318,261
	Industrial school fund.	June 30, 1908	11,395	10	1,146	12,551	520	6,031	6,000
	Number 9 school building fund.	May 6, 1908	100,430		71,735	172,165	20,192	1,180	150,793
	Library fund.	Apr. 30, 1908	15,490	16		15,506	1,950	1,556	12,000
	Water department fund.	Dec. 31, 1907	229,075		7,600	236,675	13,176	221,162	2,337
	Sinking fund.	May 6, 1908		8,500	15,729	24,229	11,530	2,119	10,580
	Public trust fund (municipal).	Jan. 10, 1908	161		3,049	3,210		3,210	
	Public trust fund (nonmunicipal).	May 6, 1908	20			20		20	
67	Peoria, Ill.		1,426,775	72,192	256,059	1,755,026	474,531	1,209,137	71,358
	City corporation		838,349	64,998	182,325	1,085,672	245,050	775,657	64,995
	General treasury	Dec. 31, 1907	679,628	49,714	39,314	768,656	57,464	696,707	14,485
	Special new bridge fund	Dec. 31, 1907	64,054		118,635	182,689	177,011	5,678	
	Examining engineers' fund.	Dec. 31, 1907	335	552		887	225	662	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
68	Peoria, Ill.—Continued.								
	City corporation—Cont'd.								
	Flagmen at railway crossings account.	Dec. 31, 1907	\$22,612			\$22,612		\$22,612	
	Library fund.	May 31, 1908	18,122	\$800	\$61	18,983	\$12	1,005	\$17,966
	House of correction funds.	Sept. 30, Dec. 31, 1907	23,311	8,403	5,594	37,308	4,493	13,115	17,700
	Coliseum fund.	Dec. 31, 1907	2,631	167	1,096	3,894	295	2,599	1,000
	Sinking funds.	Dec. 31, 1907	22,000	5,362	788	28,150		28,150	
	Investment fund.	May 31, 1908	1,019			1,019		219	800
	Public trust fund.	Dec. 31, 1907	4,637		16,837	21,474	5,550	2,810	13,014
	School district.		505,255	7,194	10,866	523,315	166,186	350,736	6,393
	General treasury.	June 30, 1908	505,255	800	10,866	516,921	166,186	344,342	6,393
	Public trust fund.	June 30, 1908		6,394		6,394		6,394	
	Pleasure, driveway, and park district.		83,171		62,868	146,039	63,295	82,744	
	General treasury.	May 31, 1908	83,171		62,868	146,039	63,295	82,744	
	Yonkers, N. Y.		3,232,079	630,278	416,563	4,278,920	357,408	3,192,158	729,354
69	General treasury.	Dec. 31, 1907	1,996,118	451,686	226,905	2,674,709	167,574	2,358,097	149,038
	Town fund.	Oct. 31, 1907	30,647			30,647		934	29,713
	Police department special fund.	Dec. 31, 1907	957			957	916	41	
	School fund.	Aug. 31, 1907	855,576	1,027	76,144	932,747	146,776	424,254	361,717
	Library fund.	Dec. 31, 1907	12,897	28	922	13,847	1,071	2,776	10,000
	Waterworks fund.	Nov. 30, 1907	318,364	117,537	50,607	486,508	2,212	397,298	86,998
	Sinking fund.	Nov. 30, 1907		60,000	54,695	114,695	30,779	83,916	
	Public trust funds.	Dec. 31, 1907; Apr. 12, 1908	17,520		7,290	24,810	8,080	8,758	7,972
	Utica, N. Y.		2,411,064	91,261	173,363	2,675,688	148,255	2,436,172	91,261
	General treasury.	Dec. 31, 1907	2,326,983	66,464	120,278	2,513,725	108,570	2,382,380	22,775
	County supervisors' fund.	Dec. 31, 1907	68,294	7,263	5,226	80,783		27,445	53,338
	Board of charities incidental fund.	Dec. 31, 1907	1,901	666		2,567	18	2,549	
	Library incidental fund.	Dec. 31, 1907	1,724		4,476	6,200	3,759	1,086	1,355
	Sinking fund.	Dec. 31, 1907			3,548	3,548			3,548
	Investment fund.	Dec. 31, 1907		15,513		15,513	550	14,963	
	Public trust funds.	Dec. 31, 1907	12,162	1,355	39,835	53,352	35,358	7,749	10,245
70	Manchester, N. H.		1,460,149	273,854	101,479	1,835,482	129,267	1,432,361	273,854
	General treasury.	Dec. 31, 1907	1,373,710	142,294	100,973	1,616,977	128,779	1,361,874	126,324
	Library fund.	Dec. 31, 1907	2,267		506	2,773	488	350	1,935
	Sinking fund.	Dec. 31, 1907	66,354	130,625		196,979		51,384	145,595
	Public trust fund (municipal).	Dec. 31, 1907		935		935		935	
	Public trust funds (nonmunicipal).	Dec. 31, 1907	17,818			17,818		17,818	
	Schenectady, N. Y.		2,217,903	196,446	251,092	2,665,441	291,309	2,177,686	196,446
	General treasury.	Dec. 31, 1907	2,209,507	116,286	167,131	2,492,924	248,928	2,163,836	80,160
	County supervisors' fund.	Nov. 30, 1907	4,367			4,367		2,823	1,544
	Sinking fund.	Dec. 31, 1907		80,160	67,402	147,562	37,121	1,511	108,930
	Public trust funds.	Dec. 31, 1907	4,029		16,559	20,588	5,260	9,516	5,812
	Evansville, Ind.		1,054,982	57,612	377,663	1,490,257	137,507	1,295,138	57,612
	City corporation.		806,401	57,612	208,918	1,072,931	137,507	877,812	57,612
	General treasury.	Dec. 31, 1907	558,853	48,147	108,949	715,949	90,337	625,612	
	Street sprinkling fund.	Dec. 31, 1907	4,412			4,412		4,412	
	Public improvement fund.	Dec. 31, 1907	110,083			110,083		110,083	
72	Waterworks account.	Dec. 31, 1907	84,064		51,701	135,765	23,339	112,426	
	Locust Hill cemetery fund.	Dec. 31, 1907	3,539	3,000	6,911	13,450	3,839	9,611	
	Oak Hill cemetery fund.	Dec. 31, 1907	5,491	6,465	189	12,145	31	12,114	
	Sinking fund.	Dec. 31, 1907	24,079		23,218	47,297	6,107	69	41,121
	Investment funds.	Dec. 31, 1907	8,394		5,875	14,269	2,020	784	11,465
	Public trust funds (municipal).	Dec. 31, 1907	7,486		9,144	16,630	10,300	1,304	5,026
	Public trust funds (nonmunicipal).	Dec. 31, 1907			2,931	2,931	1,534	1,397	
	School district.		248,581		168,745	417,326		417,326	
	General treasury.	July 31, 1907	248,581		168,745	417,326		417,326	
	San Antonio, Tex.		1,119,564	245,838	847,143	2,212,545	475,470	1,596,653	140,422
	General treasury.	May 31, 1908	675,669	238,401	374,590	1,288,660	75,641	1,212,961	58
	School fund.	Aug. 31, 1907	233,488	7,437	90,691	331,616	26,320	182,450	122,846
	Library fund.	May 31, 1908	27,982		7,521	35,503	4,793	20,685	10,025
	Sinking funds.	Aug. 31, 1907; May 31, 1908	182,425		374,341	556,766	368,716	180,557	7,493

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
74	Elizabeth, N. J.		\$1,455,649	\$241,549	\$188,963	\$1,886,161	\$265,076	\$1,379,536	\$241,549
	General treasury	June 30, 1908.	1,427,919	146,781	132,217	1,706,917	236,668	1,375,481	94,768
	Charity incidental fund	June 30, 1908.	804		3	807	88	719	
	Sinking fund	June 30, 1908.	24,085	94,748	54,508	173,341	28,230	709	144,402
	Investment fund	June 30, 1908.		20		20		20	
	Public trust funds	June 30, 1908.	2,841		2,235	5,076	90	2,607	2,379
75	Waterbury, Conn.		1,410,421	73,447	315,664	1,799,532	340,896	1,385,189	73,447
	General treasury	Dec. 31, 1907.	1,348,190	47,472	246,471	1,642,133	302,851	1,313,307	25,975
	Court fees fund	Dec. 31, 1907.	4,135	10,736		14,871		14,871	
	Sinking fund	Dec. 31, 1907.		15,219	56,175	71,394	30,006	1,790	39,598
	Public trust funds	Dec. 31, 1907.	58,096	20	13,018	71,134	8,039	55,221	7,874
76	Salt Lake City, Utah.		2,866,889	7,395	230,173	3,104,457	629,090	2,467,972	7,395
	City corporation		2,247,854	7,385	184,201	2,439,440	626,787	1,805,258	7,395
	General treasury	Dec. 31, 1907.	2,222,854	4,985	172,050	2,399,889	599,766	1,792,728	7,395
	Sinking fund	Dec. 31, 1907.	25,000		10,651	35,651	25,521	10,130	
	Investment fund	Dec. 31, 1907.		2,400		2,400		2,400	
	Public trust fund (non-municipal)	Dec. 31, 1907.			1,500	1,500	1,500		
	School district		619,035	10	45,972	665,017	2,303	662,714	
	General treasury	June 30, 1908.	619,035	10	27,530	646,575	1,861	644,714	
	Sinking fund	June 30, 1908.			18,442	18,442	442	18,000	
77	Wilkes-Barre, Pa.		688,872	1,472	127,823	818,167	69,502	747,193	1,472
	City corporation		434,865	1,472	110,529	546,866	51,558	493,836	1,472
	General treasury	Apr. 6, 1908.	416,865	472	94,980	512,317	51,376	460,941	
	Sinking fund	Apr. 6, 1908.	18,000	1,000	15,549	34,549	182	32,895	1,472
	School district		254,007		17,294	271,301	17,944	253,357	
	General treasury	June 1, 1908.	254,007		17,294	271,301	17,944	253,357	
78	Erie, Pa.		837,596	358,402	338,117	1,534,115	257,386	938,327	338,402
	City corporation		588,555	358,402	335,205	1,282,162	252,708	691,052	338,402
	General treasury	Apr. 6, 1908.	393,865	61,902	68,496	524,263	58,344	465,919	
	Paving certificate fund	Apr. 6, 1908.	23,699			23,699		23,699	
	Waterworks fund	Dec. 31, 1907.	104,971	20,000	106,718	291,689	94,258	197,431	
	Sinking fund	Jan. 1, 1908.	6,020	276,500	159,991	442,511	100,106	4,003	338,402
	School district		249,041		2,912	251,953	4,678	247,275	
	General treasury	May 31, 1908.	248,492		2,836	251,328	4,599	246,729	
	Library contingent fund	May 31, 1908.	549		76	625	79	546	
79	Houston, Tex.		1,630,801	311,024	200,905	2,142,730	174,459	1,657,125	311,146
	General treasury	Feb. 29, 1908.	1,318,033	311,024	120,519	1,749,576	93,346	1,656,230	
	Board of liquidation fund	Feb. 29, 1908.	242,941		80,324	323,265	80,763		242,502
	Library and lyceum fund	May 1, 1908.	7,305		62	7,367	350	895	6,122
	Investment funds	Feb. 29, 1908.	62,522			62,522			62,522
80	Tacoma, Wash.		4,004,292	246,127	263,416	4,513,835	283,104	3,985,061	245,670
	City corporation		3,175,970	243,824	248,419	3,668,213	257,351	3,240,724	170,138
	General treasury	Dec. 31, 1907.	3,134,948	216,638	246,959	3,598,545	257,345	3,240,475	100,725
	Sinking fund	Dec. 31, 1907.	9,374		1,460	10,834	6	249	10,579
	Investment fund	Dec. 31, 1907.	31,648	27,186		58,834			58,834
	School district		760,313	2,303	14,716	777,332	25,753	684,530	67,049
	General treasury	June 30, 1908.	668,015	2,303	14,606	684,924	19,567	665,357	
	Sinking fund	June 30, 1908.	92,298		110	92,408	6,186	19,173	67,049
	Metropolitan Park board		68,009		281	68,290		59,807	8,483
	General treasury	Dec. 31, 1907.	68,009		281	68,290		59,807	8,483
81	Harrisburg, Pa.		1,488,375	316,508	539,745	2,344,628	322,715	1,705,405	316,508
	City corporation		1,165,671	253,144	473,529	1,892,344	302,901	1,336,299	253,144
	General treasury	Apr. 6, 1908.	954,603	142,986	388,261	1,485,850	89,564	1,334,028	62,258
	Band concert fund	Apr. 6, 1908.	2,208		190	2,398	127	2,271	
	Sinking fund	Apr. 6, 1908.	205,600	47,900	65,834	319,334	182,208		137,126
	Investment fund	Apr. 6, 1908.	3,260	62,258	19,244	84,762	31,002		53,760
	School district		322,704	63,364	66,216	452,284	19,814	369,106	63,364
	General treasury	June 1, 1908.	319,249	35,208	19,704	374,161	5,055	366,850	2,256
	Sinking fund	June 1, 1908.	3,455	28,156	46,512	78,123	14,759		61,108

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
82	Charleston, S. C.		\$2,438,849	\$47,066	\$134,298	\$2,620,213	\$125,851	\$2,447,296	\$47,066
	City corporation		2,365,194	47,066	88,107	2,500,367	104,582	2,348,719	47,066
	General treasury	Dec. 31, 1907	731,750	19,519	49,331	800,600	65,333	718,948	16,319
	Sewerage extension fund.	Dec. 31, 1907	1,250		16,384	17,634	17,634		
	Convict labor account.	Dec. 31, 1907		9,900		9,900			9,900
	Colonial Commons fund	Dec. 31, 1907	548	236	1,393	2,177	1,859	318	
	Bond refunding account	Dec. 31, 1907	1,623,000			1,623,000		1,623,000	
	Sinking funds	Dec. 31, 1907	1,708	1,467	3,327	6,502	3,303	1,682	1,537
	Public trust funds	Dec. 31, 1907	6,938	15,944	12,672	35,554	11,453	4,791	19,310
	Private trust funds	Dec. 31, 1907			5,000	5,000			
	School district		73,655		46,191	119,846	21,269	98,577	
	General treasury	June 30, 1908	73,655		46,191	119,846	21,269	98,577	
83	Portland, Me.		3,145,768	147,764	180,688	3,474,220	78,857	3,247,599	147,764
	City corporation		2,819,993	147,764	174,223	3,141,980	78,857	2,931,457	131,666
	General treasury	Dec. 31, 1907	2,791,857	57,075	173,709	3,022,641	73,447	2,863,222	85,972
	Congress street paving fund.	Dec. 31, 1907		4,500		4,500	4,500		
	Library fund.	Dec. 31, 1907	12,679		514	13,193	772	1,104	11,317
	Sinking fund.	Dec. 31, 1907		71,372		71,372		48,372	23,000
	Public trust funds (municipal).	Dec. 31, 1907	7,999	14,817		22,816		11,439	11,377
	Public trust funds (non-municipal).	Dec. 31, 1907	7,458			7,458	138	7,320	
	Portland bridge district		325,775		6,465	332,240		316,142	16,098
	General treasury	Dec. 31, 1907	325,775		6,465	332,240		316,142	16,098
84	Youngstown, Ohio.		1,576,382	335,308	569,829	2,481,519	546,174	1,600,037	335,308
	City corporation		1,269,809	335,308	338,239	1,943,356	339,286	1,268,762	335,308
	General treasury	Dec. 31, 1907	1,009,261	253,731	300,892	1,563,884	315,038	1,180,249	68,597
	Sinking funds	Dec. 31, 1907	251,235	51,489	31,724	334,448	8,821	84,219	241,408
	Public trust funds	Dec. 31, 1907	9,313	30,088	5,623	45,024	15,427	4,294	25,303
	School district		306,573		231,590	538,163	206,888	331,275	
	General treasury	Aug. 31, 1907	300,358		227,977	528,335	202,473	325,862	
	Public trust funds	Oct. 31, 1907	6,215		3,613	9,828	4,415	5,413	
85	Dallas, Tex.		1,675,410	131,258	343,869	2,150,537	230,885	1,788,394	131,258
	General treasury	Apr. 30, 1908	1,479,152	9,554	241,663	1,730,369	63,120	1,570,999	96,250
	Library fund.	Apr. 30, 1908	7,886		1,157	9,043	2,411	1,178	5,454
	Sinking fund.	Apr. 30, 1908	188,372	121,250	100,556	410,178	164,861	215,763	29,554
	Investment fund.	Apr. 30, 1908		454		454		454	
	Private trust fund	Apr. 30, 1908			493	493	493		
86	Terre Haute, Ind.		1,016,965	12,944	375,227	1,405,136	268,091	1,126,091	10,954
	City corporation		588,615	12,944	206,787	808,346	126,037	671,355	10,954
	General treasury	Dec. 31, 1907	418,887	12,944	185,190	617,021	74,363	542,158	500
	Public improvement fund.	Dec. 31, 1907	118,954			118,954		118,954	
	Library fund.	July 31, 1907	15,853		11,561	27,414	11,948	7,814	7,652
	Sinking fund.	Dec. 31, 1907	27,877		5,543	33,420	32,171	1,249	
	Public trust fund	Dec. 31, 1907	7,031		4,436	11,467	7,501	1,164	2,802
	Private trust fund	Dec. 31, 1907	13		57	70	54	16	
	School district		428,350		168,440	596,790	142,054	454,736	
	General treasury	July 31, 1907	428,350		168,440	596,790	142,054	454,736	
87	Fort Wayne, Ind.		918,282	87,614	479,521	1,485,417	474,629	923,174	87,614
	City corporation		632,584	87,614	336,512	1,056,710	299,537	669,559	87,614
	General treasury	Dec. 31, 1907	255,461	65,434	146,193	467,088	115,546	351,542	
	Special assessments, improvement fund.	Dec. 31, 1907	123,132			123,132		123,132	
	Waterworks fund	Dec. 31, 1907	126,615	202	6,571	133,388	17,124	101,264	15,300
	Sinking fund.	Dec. 31, 1907	5,000	15,000	70,698	90,698	52,340		38,358
	Investment funds	Dec. 31, 1907	31,167		69,053	100,220	66,679	12,006	21,535
	Public trust funds	Dec. 31, 1907	14,660	6,978	4,987	26,625	6,235	7,669	12,721
	Private trust funds	Dec. 31, 1907	76,549		39,010	115,559	41,613	73,946	
	School district		285,698		143,009	428,707	175,092	253,615	
	General treasury	July 31, 1907	274,634		137,403	412,037	169,002	243,035	
	Library fund.	July 31, 1907	11,064		5,606	16,670	6,090	10,580	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
88	Akron, Ohio.....		\$1,096,618	\$515,683	\$350,480	\$1,962,781	\$262,740	\$1,184,358	\$515,683
	City corporation.....		765,771	515,683	173,367	1,454,821	202,392	736,746	515,683
	General treasury.....	Dec. 31, 1907.....	506,976	333,472	139,256	979,704	174,365	663,919	141,420
	Library incidental account.....	Dec. 31, 1907.....	272		13	285	58	227	
	Sinking fund.....	Dec. 31, 1907.....	227,884	181,256	30,482	439,622	24,727	65,154	349,741
	Public trust funds.....	Dec. 31, 1907.....	30,639	955	3,616	35,210	3,242	7,446	24,522
	School district.....		330,847		177,113	507,960	60,348	447,612	
	General treasury.....	Aug. 31, 1907.....	330,847		177,113	507,960	60,348	447,612	
89	Holyoke, Mass.....		2,173,795	392,744	276,115	2,842,654	301,772	2,148,138	392,744
	General treasury.....	Nov. 30, 1907.....	2,076,850	147,502	162,212	2,386,564	140,049	1,993,511	253,004
	County dog tax fund.....	Nov. 30, 1907.....	2,267			2,267		2,267	
	Waterworks fund.....	Dec. 31, 1907.....	85,836	45,417	773	132,026	2,589	116,702	12,735
	Sinking funds.....	Nov. 30, Dec. 31, 1907.....	8,815	199,825	113,130	321,770	159,134	35,631	127,005
	Public trust fund (nonmunicipal).....	Nov. 30, 1907.....	27			27		27	
90	Brockton, Mass.....		1,928,487	1,041,889	50,079	3,020,455	87,813	1,890,753	1,041,889
	General treasury.....	Nov. 30, 1907.....	1,922,243	64,379	38,169	2,024,791	71,649	969,650	983,492
	County dog tax fund.....	Nov. 30, 1907.....	5,730			5,730		5,730	
	Tax collectors' fund.....	Nov. 30, 1907.....		911,510	654	912,164	3,095	909,089	
	Sinking fund.....	Nov. 30, 1907.....		66,000	11,254	77,254	13,066	5,791	58,397
	Public trust funds (municipal).....	Nov. 30, 1907.....	64		2	66	3	63	
	Public trust fund (nonmunicipal).....	Nov. 30, 1907.....	450			450		450	
91	Covington, Ky.....		890,997	113,504	133,025	1,137,526	179,624	806,921	150,981
	General treasury.....	Dec. 31, 1907.....	420,360	75,958	90,994	587,312	133,588	417,711	36,013
	Special improvement fund.....	Dec. 31, 1907.....	70,589			70,589		70,589	
	Newport and Covington bridge fund.....	May 31, 1908.....	2,731	2,500	18	5,249	159	5,090	
	School fund.....	June 30, 1908.....	199,251	505	17,555	217,311	10,605	104,937	101,769
	Library fund.....	Dec. 31, 1907.....	8,162	27	3,955	12,144		1,753	10,391
	Park commission fund.....	Dec. 31, 1907.....	1,462		2,023	3,485	1,209		2,276
	Waterworks fund.....	Dec. 31, 1907.....	92,013	30,000	6,947	128,960	15,235	113,193	532
	Annexed territory.....			4,514		4,514			
	Sinking fund.....	Dec. 31, 1907.....	96,429		11,533	107,962	14,314	83,648	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.....		\$1,474,451	\$341,106	\$218,937	\$2,034,494	\$132,995	\$1,591,852	\$309,647
	General treasury.....	June 30, 1908.....	1,179,420	287,142	125,344	1,591,906	62,912	1,473,923	55,071
	School funds.....	May 22, June 30, 1908.....	280,854	3,069	62,530	346,453	38,560	63,456	244,437
	Sinking funds.....	June 30, 1908.....	13	40,941	7,755	48,709	12,166	32,451	4,092
	Investment fund.....	June 30, 1908.....	41	9,954	1,408	11,403	1,070	4,286	6,047
	Public trust funds (municipal).....	June 30, 1908.....	548		3,759	4,307	3,790	517	
	Public trust fund (nonmunicipal).....	June 30, 1908.....	28		3,427	3,455	950	2,505	
	Private trust fund.....	June 30, 1908.....	13,547		14,714	28,261	13,547	14,714	
93	Lincoln, Nebr.....		850,592	84,124	250,960	1,185,676	247,267	854,346	84,063
	City corporation.....		589,897	82,509	229,285	901,691	226,663	590,965	84,063
	General treasury.....	Mar. 31, 1908.....	545,150	61,865	206,138	813,153	193,085	562,972	57,096
	Library fund.....	May 31, 1908.....	10,478		4,971	15,449	3,933	2,019	9,497
	Wyuka cemetery fund.....	May 31, 1908.....	29,894		3,029	32,923	9,070	21,642	2,211
	Sinking fund.....	Mar. 31, 1908.....	81	18,395	13,285	31,761	18,713		13,048
	Investment funds.....	May 31, 1908.....	1,000	2,249	1,862	5,111	1,862	1,038	2,211
	Public trust fund (nonmunicipal).....	May 31, 1908.....	3,294			3,294		3,294	
	School district.....		260,695	1,615	21,675	283,985	20,604	263,381	
	General treasury.....	June 30, 1908.....	260,695	1,615	21,675	283,985	20,604	263,381	
94	Altoona, Pa.....		1,125,758	68,904	413,516	1,608,178	657,134	882,140	68,904
	City corporation.....		844,172	22,300	409,350	1,275,822	581,273	671,934	22,615
	General treasury.....	Mar. 31, 1908.....	517,555	22,300	261,810	901,665	426,905	474,445	215
	Special assessment fund.....	Mar. 31, 1908.....	135,900			135,900		135,900	
	Sinking fund.....	Mar. 31, 1908.....	190,717		47,540	238,257	154,368	61,589	22,300
	School district.....		281,586	46,604	4,166	332,356	75,861	210,206	46,289
	General treasury.....	June 1, 1908.....	251,796	38,015	4,166	293,977	75,182	210,206	8,589
	Sinking fund.....	June 1, 1908.....	29,790	8,589		38,379	679		37,700

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
95	Spokane, Wash. ....		\$3,072,783	\$9,614	\$173,854	\$3,256,251	\$138,295	\$3,108,342	\$9,614
	City corporation .....		2,269,206	9,614	114,663	2,393,483	107,789	2,276,080	9,614
	General treasury .....	Dec. 31, 1907 .....	2,267,157	4,114	98,807	2,370,078	106,982	2,257,596	5,500
	Sinking fund .....	Dec. 31, 1907 .....			15,539	15,539		15,539	
	Investment fund .....	Dec. 31, 1907 .....		500		500			500
	Public trust fund .....	Dec. 31, 1907 .....	2,049	5,000	317	7,366	807	2,945	3,614
	School district .....		803,577		59,191	862,768	30,506	832,262	
	General treasury .....	June 30, 1908 .....	803,577		59,191	862,768	30,506	832,262	
96	Lancaster, Pa. ....		578,839	2,021	141,169	722,029	150,998	569,010	2,021
	City corporation .....		436,585	1,545	121,382	559,512	128,044	429,447	2,021
	General treasury .....	May 31, 1908 .....	432,873	1,545	121,057	555,475	127,543	427,456	476
	Public trust fund .....	May 31, 1908 .....	3,712		325	4,037	501	1,991	1,545
	School district .....		142,254	476	19,787	162,517	22,954	139,563	
	General treasury .....	June 1, 1908 .....	142,254	476	19,787	162,517	22,954	139,563	
97	Birmingham, Ala. ....		1,441,692	110,588	181,720	1,734,000	180,002	1,419,410	134,588
	General treasury .....	Dec. 31, 1907 .....	745,475	71,349	9,114	825,938	785	815,914	9,239
	Public improvement bond fund .....	Dec. 31, 1907 .....	535,168	8,168	156,655	699,991	175,300	614,504	10,187
	Convict labor account .....	Dec. 31, 1907 .....		30,000		30,000			30,000
	School accounts .....	June 30, 1908 .....	146,473	1,071	1,901	149,445	3,430	79,515	66,500
	Sinking fund .....	Dec. 31, 1907 .....	5,257		13,405	18,662			18,662
	Private trust fund .....	Dec. 31, 1907 .....	9,319		645	9,964	487	9,477	
98	Bayonne, N. J. ....		1,683,700	439,845	357,592	2,481,137	145,978	1,856,907	478,252
	General treasury .....	Apr. 30, 1908 .....	1,254,742	380,123	112,249	1,747,114	60,222	1,626,565	60,327
	Custodian of school moneys fund .....	June 30, 1908 .....	283,297		155,553	438,850		160,212	278,638
	Public library fund .....	Apr. 28, 1908 .....	7,021	400	587	8,008	1,580	428	6,000
	Sinking fund .....	Apr. 30, 1908 .....	138,640	59,322	89,203	287,165	84,176	69,702	133,287
99	South Bend, Ind. ....		949,470	15,537	221,673	1,186,680	181,561	989,582	15,537
	City corporation .....		693,506	13,415	86,663	793,584	117,283	660,764	15,537
	General treasury .....	Dec. 31, 1907 .....	568,324	12,415	33,188	613,927	57,916	552,889	3,122
	Sinking fund .....	Dec. 31, 1907 .....	30,500	1,000	10,757	42,257	28,958	884	12,415
	Public trust funds .....	Dec. 31, 1907 .....	3,506		9,763	13,269		13,269	
	Private trust fund .....	Dec. 31, 1907 .....	91,176		32,955	124,131	30,409	93,722	
	School district .....		255,964	2,122	135,010	393,096	64,278	328,818	
	General treasury .....	July 31, 1907 .....	248,466	2,122	133,566	384,154	61,343	322,811	
	Library fund .....	July 31, 1907 .....	7,498		1,444	8,942	2,935	6,007	
100	Butte, Mont. ....		1,077,666	1,904	177,827	1,257,397	170,361	1,085,132	1,904
	City corporation .....		895,676	1,904	85,904	983,484	95,634	885,946	1,904
	General treasury .....	Apr. 30, 1908 .....	893,983	1,904	82,377	978,264	92,574	885,690	
	Public trust fund .....	Apr. 30, 1908 .....	1,693		3,527	5,220	3,060	256	1,904
	School district .....		181,990		91,923	273,913	74,727	199,186	
	General treasury .....	Aug. 31, 1907 .....	181,990		91,923	273,913	74,727	199,186	
101	Pawtucket, R. I. ....		1,627,459	368,932	296,751	2,293,142	495,697	1,428,513	368,932
	General treasury .....	Dec. 31, 1907 .....	1,463,517	217,042	21,145	1,701,704	132,603	1,400,258	168,843
	City wood yard fund .....	Dec. 31, 1907 .....	672	365		1,037	103	934	
	Sinking fund .....	Dec. 31, 1907 .....	160,479	151,525	243,176	655,180	335,548	19,543	200,089
	Public trust fund (municipal) .....	Dec. 31, 1907 .....	2,787		1,408	4,195	490	3,705	
	Public trust fund (nonmunicipal) .....	Dec. 31, 1907 .....	4		31,022	31,026	26,953	4,073	
102	McKeesport, Pa. ....		875,298	58,185	464,819	1,398,302	555,857	784,260	58,185
	City corporation .....		596,070	32,371	307,497	935,938	387,255	515,513	33,170
	General treasury .....	Apr. 6, 1908 .....	579,681	32,371	247,001	859,053	353,756	504,498	799
	Library fund .....	Apr. 30, 1908 .....	4,565		155	4,720	181	539	4,000
	Sinking fund .....	Apr. 6, 1908 .....	9,000		44,772	53,772	24,509	892	28,371
	Private trust fund .....	Apr. 6, 1908 .....	2,824		15,569	18,393	8,809	9,584	
	School district .....		279,228	25,814	157,322	462,364	168,602	268,747	25,015
	General treasury .....	June 12, 1908 .....	276,228	19,814	1,865	297,897	27,381	264,516	6,000
	Sinking fund .....	June 12, 1908 .....	3,000	6,000	155,467	164,467	141,221	4,231	19,015

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
103	Binghamton, N. Y.		\$990,785	\$83,814	\$325,448	\$1,400,047	\$274,993	\$1,041,240	\$83,814
	General treasury	Dec. 31, 1907	804,179	66,260	224,505	1,094,944	212,003	865,387	17,554
	County supervisors' fund	Oct. 31, Dec. 31, 1907	79,283		5,299	84,582	3,374	41,810	39,898
	City hospital fund	Dec. 31, 1907	18,174		1,142	19,316	69	8,747	10,500
	Library fund	Dec. 31, 1907	9,871		2,088	11,959	1,651	808	9,500
	Park fund	Dec. 31, 1907	4,792	661		5,453	787	666	4,000
	Waterworks fund	Dec. 31, 1907	72,468	16,893	84,577	173,938	51,273	122,665	
	Public trust fund	Sept. 30, 1907	2,018		7,837	9,855	5,836	1,657	2,362
104	Johnstown, Pa.		582,290	37,527	138,984	758,801	179,360	541,914	37,527
	City corporation		307,973	17,327	69,440	394,740	96,472	282,121	16,147
	General treasury	Apr. 6, 1908	293,973	17,327	48,809	360,109	78,684	281,425	
	Sinking fund	Apr. 6, 1908	14,000		20,631	34,631	17,788	696	16,147
	School district		274,317	20,200	69,544	364,061	82,888	259,793	21,380
	General treasury	May 31, 1908	257,317	19,675	57,414	334,406	74,088	259,793	525
	Sinking fund	June 1, 1908	17,000		12,130	29,130	8,800		20,330
	Investment fund	June 1, 1908		525		525			525
105	Dubuque, Iowa.		741,064		106,383	847,447	133,415	714,032	
	City corporation		583,127		104,163	687,290	110,485	576,805	
	General treasury	Feb. 28, 1908	487,995		75,204	563,199	94,721	468,478	
	Library incidental fund	Dec. 31, 1907	330		15	345	36	309	
	Waterworks fund	May 31, 1908	56,273		2,253	58,526	1,890	56,636	
	Sinking fund	Feb. 28, 1908	37,438		26,034	63,472	13,311	50,161	
	Private trust fund	Feb. 28, 1908	1,091		657	1,748	527	1,221	
	School district		157,937		2,220	160,157	22,930	137,227	
	General treasury	June 30, 1908	157,937		2,220	160,157	22,930	137,227	
106	Sioux City, Iowa		746,968	2,465	121,667	871,100	113,765	754,870	2,465
	City corporation		472,933	206	83,326	556,465	53,680	500,320	2,465
	General treasury	Mar. 31, 1908	354,134	206	20,679	375,019	29,388	345,631	
	Special assessment fund	Mar. 31, 1908	29,867		29,867	29,867		28,446	1,421
	Park commissioners' fund	Mar. 31, 1908	21,319		5,734	27,053		26,847	206
	Waterworks fund	Mar. 31, 1908	67,613		54,903	122,516	22,282	99,396	838
	Sinking fund	Mar. 31, 1908			1,514	1,514	1,514		
	Private trust fund	Mar. 31, 1908			496	496	496		
	School district		274,035	2,259	38,341	314,635	60,085	254,550	
	General treasury	June 30, 1908	274,035	2,259	38,341	314,635	60,085	254,550	
107	Augusta, Ga.		655,078	40,464	22,603	718,145	25,924	651,757	40,464
	General treasury	Dec. 31, 1907	617,148	21,562	21,607	660,317	22,782	634,823	2,712
	Convict labor account	Dec. 1, 1907		18,902		18,902			18,902
	City hospital fund	Dec. 31, 1907	30,856		933	31,789	2,886	14,903	14,000
	Lamar hospital fund	Dec. 31, 1907	7,074		63	7,137	256	2,031	4,850
108	Mobile, Ala.		869,289	192,759	176,080	1,238,128	378,488	666,881	192,759
	General treasury	Feb. 29, 1908	438,676	60,092	11,154	509,922	14,338	493,141	2,443
	Special tax fund	May 31, 1908	2,314	121,336	3,748	127,398	5,442	121,956	
	Firemen's fund	Feb. 29, 1908	79		117	196	53	143	
	Street improvement fund	Feb. 29, 1908	225,784	193	18,648	244,625	185,166	1,617	57,842
	Wharfage fund	Apr. 15, 1908	9,367	11,138		20,505	339	20,166	
	Paving bond fund	Feb. 29, 1908	24,500		17,914	42,414	14,710	27,704	
	Bondholders' trustee fund	May 2, 1908	3,715		11,114	14,829	9,046	214	5,569
	Sinking funds	Apr. 30, 1908	164,854		113,385	278,239	149,394	1,940	126,905
109	Topeka, Kans.		836,532	27,723	305,100	1,169,355	249,095	892,360	27,900
	City corporation		533,398	25,941	266,711	826,050	235,726	562,424	27,900
	General treasury	Mar. 31, 1908	522,789	25,775	232,731	781,295	205,487	557,255	18,553
	Library fund	Dec. 31, 1907	6,336	40	1,262	7,638	362	457	6,819
	Waterworks, special account	Mar. 31, 1908	984		1,213	2,197	877	1,320	
	Sinking fund	Mar. 31, 1908			7,016	7,016	4,488		2,528
	Public trust funds	Dec. 31, 1907; Mar. 31, 1908	789	126	23,489	24,404	21,012	3,392	
	Private trust fund	Mar. 31, 1908	2,500		1,000	3,500			
	School district		303,134	1,782	38,389	343,305	13,369	329,936	
	General treasury	June 30, 1908	303,134	1,782	38,389	343,305	13,369	329,936	
110	Springfield, Ohio		866,607	200,933	320,347	1,387,887	236,688	949,970	201,229
	City corporation		683,514	200,933	234,257	1,118,704	167,079	750,396	201,229
	General treasury	Dec. 31, 1907	412,250	110,338	184,077	706,665	86,357	578,383	41,925
	Library fund	Apr. 30, 1908	6,549		2,913	9,462	2,443	263	6,756
	Park fund	Dec. 31, 1907	14,283		4,016	18,299	7,313	1,311	9,675

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
111	Springfield, Ohio—Continued.								
	City corporation—Cont'd.								
	Waterworks fund.....	Dec. 31, 1907.....	\$73,902	\$38,295	\$15,549	\$127,746	\$6,087	\$105,329	\$16,330
	Cash in transit.....			700		700			
	Sinking fund.....	Dec. 31, 1907.....	115,743	16,365	3,007	135,115	1,751	15,330	118,034
	Public trust funds.....	Dec. 31, 1907.....	60,787	35,235	23,495	119,517	61,728	49,280	8,509
	Private trust fund.....	Dec. 31, 1907.....			1,200	1,200	700	500	
	School district.....		183,093		86,090	269,183	69,609	199,574	
	General treasury.....	Aug. 31, 1907.....	183,093		86,090	269,183	69,609	199,574	
	Allentown, Pa.....		755,283	33,698	176,466	965,447	215,140	716,609	33,698
	City corporation.....		530,860	28,698	151,631	711,189	198,505	485,528	27,156
112	General treasury.....	Apr. 6, 1908.....	424,907	28,698	80,571	534,176	78,557	455,619	
	Sinking fund.....	Apr. 6, 1908.....	105,953		71,060	177,013	119,948	29,909	27,156
	School district.....		224,423	5,000	24,835	254,258	16,635	231,081	6,542
	General treasury.....	June 30, 1908.....	189,962		5,287	195,249	3,188	192,061	
	Sinking fund.....	June 30, 1908.....	34,461	5,000	19,548	59,009	13,447	39,020	6,542
	East St. Louis, Ill.....		1,034,778	3,690	248,870	1,287,338	270,698	1,012,950	3,690
	City corporation.....		761,695		137,594	899,289	175,157	720,442	3,690
	General treasury.....	Dec. 31, 1907.....	729,095		134,483	863,578	172,520	687,368	
	Interest fund.....	Feb. 29, 1908.....	32,600		3,111	35,711	2,637	33,074	
	School district.....		273,083	3,690	111,276	388,049	95,541	292,508	
	General treasury.....	June 30, 1908.....	273,083	3,690	16,586	293,359	851	292,508	
113	Sinking fund.....	June 30, 1908.....			94,690	94,690	94,690		
	Wheeling, W. Va.....		714,572	117,061	123,554	955,187	95,113	743,013	117,061
	City corporation.....		574,330	115,783	113,988	804,101	74,556	612,484	117,061
	General treasury.....	May 31, 1908.....	243,222	110,784	55,603	409,609	17,890	358,527	33,192
	Gas and light fund.....	May 31, 1908.....	131,205		18,995	150,200	27,708	91,614	30,878
	Workhouse labor account.....	May 31, 1908.....		3,830		3,830			3,830
	Waterworks fund.....	May 31, 1908.....	156,971		1,304	158,275		158,275	
	Sinking fund.....	May 31, 1908.....	42,782		35,726	78,508	28,198	1,149	49,161
	Public trust funds.....	May 31, 1908.....	130	1,169	1,560	2,859		2,859	
	Private trust fund.....	May 31, 1908.....	20		800	820	760	60	
	School district.....		140,242	1,278	9,566	151,086	20,557	130,529	
114	General treasury.....	July 31, 1907.....	132,069	1,244	4,298	137,611	15,806	121,805	
	Library fund.....	July 31, 1907.....	8,173	34	5,268	13,475	4,751	8,724	
	Montgomery, Ala.....		1,293,457	10,050	29,524	1,333,031	34,902	1,288,079	10,050
	General treasury.....	Sept. 30, 1907.....	740,367	3,750	26,879	770,996	34,687	736,309	
	Convict labor account.....	Sept. 30, 1907.....		6,300		6,300			6,300
	Library fund.....	Sept. 30, 1907.....	4,090		2,645	6,735	215	2,770	3,750
	Refunding bond account.....	Sept. 30, 1907.....	549,000			549,000		549,000	
	Passaic, N. J.....		862,993	726,192	55,699	1,644,884	97,066	821,626	726,192
	General treasury.....	June 30, 1908.....	570,194	284,756	51,318	906,268	92,590	372,307	441,371
	Collector of taxes fund.....	June 30, 1908.....		435,907	182	436,089	160	435,929	
	Criminal court fund.....	June 30, 1908.....	95	4,075	286	4,456	289	4,167	
115	District court fund.....	June 30, 1908.....	625	1,454	125	2,204	94	2,110	
	Board of health fund.....	June 30, 1908.....	7,929			7,929	768	1,096	6,065
	School fund.....	June 30, 1908.....	268,748		2,793	271,541	2,927	4,786	263,828
	Library fund.....	June 30, 1908.....	9,332		276	9,608	114	494	9,000
	Tree commission fund.....	June 30, 1908.....	2,070		663	2,733		733	2,000
	Sinking fund.....	June 30, 1908.....	4,000		56	4,056	124	4	3,928
	Davenport, Iowa.....		1,395,025	748	264,043	1,659,816	347,345	1,311,723	748
	City corporation.....		1,117,100		193,669	1,310,769	230,467	1,079,554	748
	General treasury.....	Feb. 29, 1908.....	735,069		183,913	918,982	188,558	730,424	
	Local improvement fund.....	Feb. 29, 1908.....	306,433			306,433		306,685	
	Library fund.....	Dec. 31, 1907.....	12,247		6,384	18,631	7,322	11,309	
116	Park fund.....	Apr. 1, 1908.....	42,540		3,372	45,912	13,776	32,136	
	Private trust funds.....	Feb. 29, 1908.....	20,811			20,811	20,811		
	School district.....		277,925	748	70,374	349,047	116,878	232,169	
	General treasury.....	June 30, 1908.....	277,925	748	70,374	349,047	116,878	232,169	
	Atlantic City, N. J.....		2,127,696	473,390	837,652	3,438,738	393,359	2,571,989	473,390
	General treasury.....	Dec. 31, 1907.....	1,736,375	354,368	666,893	2,757,636	327,296	2,311,318	119,022
	Board of health fund.....	Dec. 31, 1907.....	8,864		7,696	16,560			14,500
	School fund.....	June 30, 1908.....	370,013		57,247	427,260	17,444	239,012	170,804
	Library fund.....	Dec. 31, 1907.....	10,169		1,624	12,393		994	11,000
	Sinking fund.....	Dec. 31, 1907.....	1,675	119,022	104,192	224,889	46,160	20,665	158,064

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
118	Little Rock, Ark.		\$720,244	\$42,170	\$70,074	\$832,488	\$68,111	\$723,115	\$41,262
	City corporation.		455,238	41,170	38,774	535,182	61,550	432,370	41,262
	General treasury.	Dec. 31, 1907.	301,029	36,069	13,283	350,381	16,011	318,794	15,576
	Sewer and street improvement fund.	Sept. and Dec., 1907; Mar. and Apr., 1908.	108,221	533	12,437	121,191	10,591	104,558	6,042
	Grading district No. 2.	Jan. 1, 1908.			234	234	234		
	Prison labor account.	Dec. 31, 1907.		3,000		3,000			3,000
	Cemetery funds.	Dec. 31, 1907; Apr. 15, 1908.	4,215		4,424	8,639	2,439	6,200	
	Sinking fund.	Dec. 31, 1907.	41,423	1,568	7,896	50,887	31,775	2,468	16,644
	Private trust fund.	Dec. 31, 1907.	350		500	850	500	350	
	School district.		265,006	1,000	31,300	297,306	6,561	290,745	
	General treasury.	June 30, 1908.	265,006	1,000	31,300	297,306	6,561	290,745	
119	Bay City, Mich.		964,870	37,269	480,677	1,482,815	135,625	1,309,922	37,269
	General treasury.	June 30, 1908.	893,600	37,219	397,470	1,328,289	68,030	1,235,021	25,238
	Sinking fund.	June 30, 1908.	71,270		83,207	154,477	67,595	74,901	11,981
	Public trust fund.	June 30, 1908.		50		50			50
120	York, Pa.		506,348	2,587	132,511	641,446	170,987	467,872	2,587
	City corporation.		296,807	2,587	68,642	368,036	135,355	230,094	2,587
	General treasury.	Apr. 6, 1908.	236,744	2,587	36,517	275,848	82,887	192,961	
	Sinking fund.	Apr. 6, 1908.	59,281		32,125	91,406	52,468	37,008	1,930
	Public trust fund.	Apr. 6, 1908.	737			737		80	667
	Private trust fund.	Apr. 6, 1908.	45			45		45	
	School district.		209,541		63,869	273,410	35,632	237,778	
	General treasury.	June 11, 1908.	180,165		57,189	237,354	31,170	206,184	
	Sinking fund.	June 11, 1908.	29,376		6,680	36,056	4,462	31,594	
121	Malden, Mass.		1,578,263	155,893	98,349	1,832,505	152,080	1,524,532	155,893
	General treasury.	Dec. 31, 1907.	1,512,267	52,437	71,400	1,636,104	125,519	1,414,348	96,237
	County dog tax.	Dec. 31, 1907.	2,871			2,871		2,871	
	Library fund.	Dec. 31, 1907.	16,869		1,919	18,788	1,105	656	17,027
	Pine Bank Park corporation fund.	Dec. 31, 1907.	1,148		370	1,518	154	114	1,250
	Sinking fund.	Dec. 31, 1907.	28,178	95,000	15,504	138,682	18,229	79,074	41,379
	Public trust funds (municipal).	Dec. 31, 1907.	5,817	8,456	7,639	21,912	6,087	15,825	
	Public trust funds (nonmunicipal).	Dec. 31, 1907.	11,113		1,517	12,630	986	11,644	
122	Springfield, Ill.		1,265,261	35,626	69,231	1,370,118	110,667	1,223,825	35,626
	City corporation.		928,638	31,335	37,195	997,168	71,637	889,905	35,626
	General treasury.	Feb. 29, 1908.	873,099	30,233	26,789	930,121	67,036	827,459	35,626
	Registered bond fund.	Feb. 29, 1908.	50,297		8,931	59,228	1,467	57,761	
	Annexed territory.			1,102		1,102			
	Public trust fund (municipal).	Feb. 29, 1908.	442		846	1,288	420	868	
	Public trust fund (nonmunicipal).	Feb. 29, 1908.	4,800		629	5,429	1,612	3,817	
	School district.		240,297	4,291	32,036	276,624	23,564	253,060	
	General treasury.	Aug. 31, 1907.	240,297	4,291	32,036	276,624	23,564	253,060	
	Pleasure, driveway, and park district.		96,326			96,326	15,466	80,860	
	General treasury.	May 31, 1908.	96,326			96,326	15,466	80,860	
123	Quincy, Ill.		607,015	23,000	110,499	740,514	95,753	626,256	18,505
	City corporation.		388,537	22,971	110,299	521,807	95,059	408,272	18,476
	General treasury.	Apr. 30, 1908.	249,844	22,971	81,325	354,140	63,497	290,643	
	Library fund.	May 31, 1908.	7,328		265	7,593	149	181	7,263
	Boulevard and park fund.	Mar. 24, 1908.	14,799		201	15,000	143	3,644	11,213
	Sinking fund.	Apr. 30, 1908.	102,785		6,102	108,887	9,538	99,349	
	Investment fund.	Apr. 30, 1908.	13,781		21,625	35,406	20,991	14,415	
	Public trust fund.	May 31, 1908.			781	781	741	40	
	School district.		218,478	29	200	218,707	694	217,984	29
	General treasury.	June 30, 1908.	218,478		200	218,678	694	217,955	29
	Public trust fund.	June 30, 1908.		29		29		29	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
124	Canton, Ohio.....		\$850,095	\$216,622	\$415,664	\$1,482,381	\$359,145	\$906,614	\$216,622
	City corporation.....		648,850	192,513	336,259	1,177,622	284,119	700,937	192,566
	General treasury.....	Dec. 31, 1907.....	442,615	156,037	284,958	883,610	212,708	635,858	35,044
	Library fund.....	Feb. 15, 1908.....	6,785	350	324	7,459	135	274	7,050
	Sinking fund.....	Dec. 31, 1907.....	198,762	18,252	48,938	265,952	66,588	60,578	138,786
	Public trust funds.....	Dec. 31, 1907; Feb. 1, Apr. 10, 1908.....	688	17,874	2,039	20,601	4,688	4,227	11,686
	School district.....		201,245	24,109	79,405	304,759	75,026	205,677	24,056
	General treasury.....	Aug. 31, 1907.....	179,866	24,109	68,937	272,912	67,235	205,677	
	Sinking fund.....	Aug. 31, 1907.....	21,379		10,468	31,847	7,791		24,056
125	Superior, Wis.....		705,540	272,469	304,889	1,282,898	224,042	799,035	259,821
	General treasury.....	Sept. 30, 1907.....	442,728	272,237	159,635	874,600	99,414	774,954	232
	School fund.....	June 30, 1908.....	190,183	232	62,820	253,235	38,169	22,565	192,501
	Library fund.....	June 30, 1908.....	7,155		6,456	13,611	5,281	380	8,000
	Sinking funds.....	Sept. 30, 1907.....	65,474		75,978	141,452	81,228	1,136	59,688
126	Chester, Pa.....		617,056	147,102	49,592	813,750	45,833	620,815	147,102
	City corporation.....		414,945	132,988	30,311	578,244	9,604	435,652	132,988
	General treasury.....	Mar. 31, 1908.....	317,578	126,467	6,665	450,710	8,849	435,340	6,521
	Sinking fund.....	Mar. 31, 1908.....	97,367	6,521	23,646	127,534	755	312	126,467
	School district.....		202,111	14,114	19,281	235,506	36,229	185,163	14,114
	General treasury.....	June 1, 1908.....	169,636	14,114	1,135	184,885	486	184,399	
	Sinking fund.....	June 1, 1908.....	32,475		18,146	50,621	35,743	764	14,114
127	Chelsea, Mass.....		1,337,237	376,202	70,430	1,783,869	25,619	1,382,048	376,202
	General treasury.....	Dec. 31, 1907.....	1,335,383	191,332	67,391	1,594,106	24,547	1,376,027	193,532
	Dog license fund.....	Dec. 31, 1907.....	181	2,020		2,201		2,201	
	Sinking fund.....	Dec. 31, 1907.....		166,870		166,870			166,870
	Investment fund.....	Dec. 31, 1907.....	645	754	137	1,536	526	1,010	
	Public trust funds.....	Dec. 31, 1907.....	1,028	15,226	2,902	19,156	546	2,810	15,800
128	South Omaha, Nebr.....		499,904	200	500,233	1,000,337	329,625	670,512	200
	City corporation.....		332,340	200	436,634	769,174	267,144	501,830	200
	General treasury.....	July 31, 1907.....	332,340		436,634	768,974	267,144	501,630	200
	Investment fund.....	July 31, 1907.....		200		200		200	
	School district.....		167,564		63,599	231,163	62,481	168,682	
	General treasury.....	June 30, 1908.....	167,564		63,599	231,163	62,481	168,682	
129	Newcastle, Pa.....		688,769	6,000	95,989	790,758	151,050	633,708	6,000
	City corporation.....		482,372	6,000	83,732	572,104	98,406	467,698	6,000
	General treasury.....	Apr. 6, 1908.....	463,862		70,650	534,512	84,723	443,789	6,000
	Sinking fund.....	Apr. 6, 1908.....	18,510	6,000	13,082	37,592	13,683	23,909	
	School district.....		206,397		12,257	218,654	52,644	166,010	
	General treasury.....	May 31, 1908.....	206,397		12,257	218,654	52,644	166,010	
130	Salem, Mass.....		1,260,920	4,978	288,229	1,554,127	187,033	1,362,116	4,978
	General treasury.....	Nov. 30, 1907.....	1,236,273	3,925	235,911	1,476,109	143,037	1,333,072	
	County dog tax fund.....	Nov. 30, 1907.....	2,847		2,847	2,847		2,847	
	Library fund.....	Nov. 30, 1907.....	578	453	701	1,732	660	472	600
	Sinking fund.....	Nov. 30, 1907.....			5,428	5,428	853	2,870	1,705
	Investment fund.....	Nov. 30, 1907.....	1,949		3,889	5,838	3,309	576	1,953
	Public trust funds (municipal).....	Nov. 30, 1907.....	17,743	600	42,118	60,461	38,772	20,969	720
	Public trust funds (nonmunicipal).....	Nov. 30, 1907.....	1,530		182	1,712	402	1,310	
131	Newton, Mass.....		2,222,488	1,050,221	101,468	3,374,177	160,859	2,163,097	1,050,221
	General treasury.....	Dec. 31, 1907.....	2,123,143	561,374	91,772	2,776,289	130,465	2,142,753	503,071
	County dog tax fund.....	Dec. 31, 1907.....	4,222	350		4,572		4,572	
	Library incidental fund.....	Dec. 31, 1907.....	786		254	1,040	141	899	
	Sinking funds.....	Dec. 31, 1907.....	50,525	488,497	5,134	544,156	25,612	12,618	505,926
	Public trust funds.....	Dec. 31, 1907.....	43,812		4,308	48,120	4,641	2,255	41,224
132	Haverhill, Mass.....		1,345,217	244,743	143,944	1,733,904	64,655	1,424,506	244,743
	General treasury.....	Dec. 31, 1907.....	1,290,634	61,828	102,369	1,454,831	22,512	1,267,282	165,037
	County dog tax fund.....	Nov. 1, 1907.....	2,677	221		2,898		2,898	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
	Haverhill, Mass.—Continued.								
	Waterworks fund.....	Nov. 30, 1907.....	\$50,872	\$57,217	\$41,333	\$149,422	\$39,569	\$108,460	\$1,393
	Sinking fund.....	Dec. 31, 1907.....		121,194	242	121,436	2,574	44,239	74,623
	Investment funds.....	Dec. 31, 1907.....	789	2,258		3,047		357	2,690
	Public trust funds (municipal).	Dec. 31, 1907.....	73	2,025		2,098		1,098	1,000
133	Public trust fund (nonmunicipal).	Dec. 31, 1907.....	172			172		172	
	Jacksonville, Fla.....		1,219,507	67,849	106,733	1,394,089	372,835	953,405	67,849
	General treasury.....	Dec. 31, 1907.....	1,219,507	59,562	106,733	1,385,802	372,835	953,405	59,562
	Convict labor account.....	Dec. 31, 1907.....		8,287		8,287			8,287
	Joplin, Mo.....		500,354	51,257	190,206	741,817	96,716	593,844	51,257
134	City corporation.....		324,679	32,161	114,719	471,559	26,420	410,520	34,619
	General treasury.....	June 30, 1908.....	190,446	21,735	94,744	306,925	17,518	278,981	10,426
	Special assessment fund.....	June 30, 1908.....	111,610			111,610		109,152	2,458
	Library incidental fund.....	Apr. 30, 1908.....	153			132	39		153
	Sinking fund.....	June 30, 1908.....	22,413		4,936	27,349	3,806	1,808	21,735
	Investment fund.....	June 30, 1908.....		10,426		10,426		10,426	
	Private trust funds.....	June 30, 1908.....	57		15,000	15,057	5,057	10,000	
	School district.....		175,675	19,096	75,487	270,258	70,296	183,324	16,638
	General treasury.....	June 30, 1908.....	162,892	19,096	70,253	252,241	68,917	183,324	
	Sinking fund.....	June 30, 1908.....	12,783		5,234	18,017	1,379		16,638
	Wichita, Kans.....		775,429	2,741	47,375	825,545	51,681	771,123	2,741
	City corporation.....		618,452	600	34,817	653,869	43,122	608,606	2,141
	General treasury.....	Mar. 31, 1908.....	615,516	600	32,924	649,040	40,938	605,961	2,141
	Public trust fund.....	Mar. 31, 1908.....	2,936		1,893	4,829	2,184	2,645	
	School district.....		156,977	2,141	12,558	171,676	8,559	162,517	600
	General treasury.....	June 30, 1908.....	156,977	2,141	12,558	171,676	8,559	162,517	600
136	Rockford, Ill.....		1,144,195	38,229	43,713	1,226,137	32,259	1,154,927	38,951
	General treasury.....	Dec. 31, 1907.....	863,600	37,966	21,176	922,742	31,579	890,900	263
	School fund.....	Dec. 31, 1907.....	263,169	263	21,886	285,318		262,881	22,437
	Library fund.....	May 31, 1908.....	17,078		620	17,698	368	1,079	16,251
	Public trust fund.....	Dec. 31, 1907.....	348		31	379	312	67	
137	Knoxville, Tenn.....		676,633	73,260	45,537	795,430	72,903	644,459	78,068
	General treasury.....	Jan. 23, 1908.....	591,059	72,032	30,061	693,152	58,775	634,377	
	Hospital fund.....	Nov. 30, 1907.....	15,000		6,036	21,036	4,818	8,510	7,708
	School fund.....	June 30, 1908.....	70,363		4	70,367	7		70,360
	Sinking fund.....	Jan. 23, 1908.....			9,436	9,436	9,092	344	
	Public trust fund.....	Nov. 30, 1907.....	211	1,228		1,439	211	1,228	
138	Elmira, N. Y.....		672,015	58,034	84,238	814,287	89,149	667,104	58,034
	General treasury.....	Dec. 31, 1907.....	569,719	48,034	73,890	691,643	72,502	609,141	10,000
	County supervisors' fund.....	Dec. 31, 1907.....	10,075			10,075		4,976	5,099
	City board of audits fund.....	Dec. 31, 1907.....	55,241		1,955	57,196	1,288	28,206	27,702
	Cemetery fund.....	Dec. 31, 1907.....	13,484		544	14,028	4,330	9,698	
	Public trust funds (municipal).	Dec. 31, 1907.....	18,961	10,000	1,898	30,859	3,765	11,861	15,233
	Public trust fund (nonmunicipal).	Dec. 31, 1907.....	4,535		473	5,008	3,186	1,822	
	Private trust funds.....	Dec. 31, 1907.....			5,478	5,478	4,078	1,400	
	Galveston, Tex.....		1,734,886	548,424	387,756	2,671,066	489,116	1,633,526	548,424
	City corporation.....		1,654,036	547,552	357,745	2,559,333	462,248	1,549,533	547,552
139	General treasury.....	Feb. 29, 1908.....	1,429,142	268,442	322,285	2,019,869	389,540	1,451,423	178,906
	Fiscal agents' fund.....	Feb. 29, 1908.....	153,194		6,269	159,463	9,463		150,000
	Sinking fund.....	Feb. 29, 1908.....	71,700	248,000	29,191	348,891	63,245	67,000	218,646
	Investment fund.....	Feb. 28, 1908.....		31,110		31,110		31,110	
	School district.....		80,850	872	30,011	111,733	26,868	83,993	872
	General treasury.....	Aug. 31, 1907.....	80,850		30,011	110,861	26,868	83,121	872
	Public trust funds.....	Aug. 31, 1907.....		872		872			
	New Britain, Conn.....		997,866	29,291	75,777	1,102,934	75,747	997,896	29,291
	General treasury.....	Mar. 31, 1908.....	956,345	19,935	75,739	1,052,019	75,745	966,183	10,091
	City building commission.....	Mar. 31, 1908.....	4,934	3,863	30	8,827		8,827	
140	Police court.....	Mar. 31, 1908.....	2,364	5,493	8	7,865	2	7,863	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
141	New Britain, Conn.—Cont'd.								
	Sinking funds.....	Mar. 31, 1908.....	\$23,260			\$23,260		\$5,260	\$18,000
	Public trust fund (municipal).	Mar. 31, 1908.....	1,392			1,392		192	1,200
	Public trust fund (nonmunicipal).	Mar. 31, 1908.....	9,571			9,571		9,571	
141	Chattanooga, Tenn.....		755,428	\$15,800	\$848,601	1,619,829	\$80,679	1,520,683	18,467
	General treasury.....	Sept. 30, 1907.....	712,743	10,500	842,406	1,565,649	75,932	1,469,717	
	Convict labor account.....	Sept. 30, 1907.....		5,300		5,300			5,300
	Baroness Erlanger hospital fund.	June 30, 1908.....	34,644		198	34,842	325	25,350	9,167
	Library fund.....	Sept. 30, 1907.....	8,041		871	8,912	3,725	1,187	4,000
	Sinking fund.....	Sept. 30, 1907.....			5,126	5,126	697	4,429	
142	Kalamazoo, Mich.....		1,006,419	253,271	93,803	1,353,493	154,000	947,557	251,936
	City corporation.....		755,035	253,271	57,719	1,066,025	124,720	807,500	133,805
	General treasury.....	Mar. 31, 1908.....	723,803	141,771	11,914	877,488	68,115	679,685	129,688
	Sinking fund.....	Mar. 31, 1908.....	31,065	111,500	45,517	188,082	56,405	127,560	4,117
	Public trust fund (nonmunicipal).	Mar. 31, 1908.....			288	288	200	88	
	Private trust fund.....	Mar. 31, 1908.....	167			167		167	
	School district.....		251,384		36,084	287,468	29,280	140,057	118,131
	General treasury.....	May 31, 1908.....	251,384		36,084	287,468	29,280	140,057	118,131
	Woonsocket, R. I.....		2,513,022	210,686	75,906	2,799,614	57,062	2,531,866	210,686
	General treasury.....	Nov. 30, 1907.....	2,512,682	121,686	12,976	2,647,344	3,431	2,531,034	112,879
143	Library incidental fund.....	Nov. 30, 1907.....	340		273	613	255	358	
	Sinking fund.....	Nov. 30, 1907.....		89,000	62,369	151,369	53,138	424	97,807
	Public trust fund.....	Nov. 30, 1907.....			288	288	238	50	
	Fitchburg, Mass.....		1,302,419	213,443	84,985	1,600,847	62,569	1,324,835	213,443
144	General treasury.....	Nov. 30, 1907.....	1,267,863	124,108	61,642	1,453,613	54,515	1,309,567	89,531
	County dog tax fund.....	Nov. 30, 1907.....	2,234	187		2,421		2,421	
	Burbank hospital fund.....	Nov. 30, 1907.....	21,973		1,560	23,533	1,555	7,378	14,600
	Library incidental fund.....	Nov. 30, 1907.....	13	335	16	364		364	
	Sinking fund.....	Nov. 30, 1907.....	6,000	88,748	17,019	111,767	3,303	556	107,908
	Public trust funds (municipal).	Nov. 30, 1907.....	1,225	65	4,748	6,038	3,196	1,438	1,404
	Public trust fund (nonmunicipal).	Nov. 30, 1907.....	3,111			3,111		3,111	
	Racine, Wis.....		615,249	12,500	197,860	825,609	225,677	585,432	14,500
	General treasury.....	Aug. 31, 1907.....	562,205	12,500	159,693	734,398	188,721	545,677	
	Library fund.....	May 31, 1908.....	7,113		8,615	15,728	7,695	533	7,500
145	Park fund.....	Sept. 30, 1907.....	10,931		6,532	17,463	6,241	4,222	7,000
	Sinking fund.....	Aug. 31, 1907.....	35,000		23,020	58,020	23,020	35,000	
	Auburn, N. Y.....		799,064	258,942	51,519	1,109,525	58,855	857,446	193,724
	General treasury.....	June 30, 1908.....	513,700	234,616	30,462	778,778	14,786	730,607	33,385
146	Contingent audit fund.....	Nov. 1, 1907.....	14,186			14,186		7,260	6,926
	School fund.....	July 31, 1907.....	132,749	4,326	802	137,877	6,436	4,293	127,148
	Waterworks fund.....	Dec. 31, 1907.....	114,612	10,000	1,974	126,586	21,118	90,653	14,815
	Cemetery fund.....	May 31, 1908.....	1,496		4,737	6,233	4,085	2,148	
	Sinking fund.....	Dec. 31, 1907.....		10,000	743	10,743	283	10	10,460
	Public trust funds (municipal).	June 30, 1908.....	2,116		8,490	10,606	6,427	3,179	1,000
	Public trust fund (nonmunicipal).	June 30, 1908.....	55		4,311	4,366	4,220	146	
	Private trust fund.....	June 30, 1908.....	20,150			20,150	1,000	19,150	
	Macon, Ga.....		396,886	70,736	17,556	485,178	25,864	388,578	70,736
	General treasury.....	Dec. 17, 1907.....	316,206	63,236		379,442		379,442	
147	Convict labor account.....	Dec. 17, 1907.....		7,500		7,500			7,500
	Sinking fund.....	Nov. 1, 1907.....	80,680		17,556	98,236	25,864	9,136	63,236
	Joliet, Ill.....		790,994	538	57,418	848,950	117,939	730,344	667
	City corporation.....		588,833		56,732	645,565	98,210	546,688	667
148	General treasury.....	Dec. 31, 1907.....	560,658		55,063	615,721	95,422	520,299	
	Library fund.....	May 31, 1908.....	28,175		1,669	29,844	2,788	26,389	667
	School district.....		202,161	538	686	203,385	19,729	183,656	
	General treasury.....	June 30, 1908.....	202,161	538	686	203,385	19,729	183,656	

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
149	Oklahoma City, Okla.		\$1,392,399	\$4,000	\$161,352	\$1,557,751	\$137,577	\$1,416,174	\$4,000
	City corporation.		1,235,411	4,000	135,823	1,375,234	120,201	1,251,033	4,000
	General treasury.	June 30, 1908.	644,949		135,729	780,678	120,190	660,488	
	Special assessment fund.	June 30, 1908.	544,155			544,155		544,155	
	Convict labor account.	June 30, 1908.		4,000		4,000			4,000
	Reservation school fund.	June 30, 1908.	1,138		94	1,232	11	1,221	
	Private trust fund.	June 30, 1908.	45,169			45,169		45,169	
	School district.		156,988		25,529	182,517	17,376	165,141	
	General treasury.	June 30, 1908.	156,988		25,529	182,517	17,376	165,141	
150	Oshkosh, Wis.		633,550	6,640	41,978	682,168	30,342	645,186	6,640
	General treasury.	Sept. 30, 1907.	602,639	3,320	40,356	646,315	28,791	614,204	3,320
	Special assessments, improvement fund.	Sept. 30, 1907.	30,911			30,911		30,911	
	Public trust fund.	Sept. 30, 1907.		3,320	1,622	4,942	1,551	71	3,320
151	West Hoboken, N. J.		569,732	6,593	94,015	670,340	44,594	619,153	6,593
	General treasury.	Dec. 31, 1907.	567,988	6,593	69,794	644,375	27,155	617,220	
	Tax collectors' incidental fund.	Dec. 31, 1907.			67	67	67		
	Board of health fund.	Dec. 31, 1907.	1,721		5	1,726	226		1,500
	Sinking fund.	Dec. 31, 1907.			22,361	22,361	17,146	1,732	3,483
	Public trust fund.	Dec. 31, 1907.	23		1,788	1,811		201	1,610
152	Sacramento, Cal.		1,148,951	29,477	772,375	1,950,803	615,465	1,299,646	35,692
	City corporation.		843,169	28,855	672,282	1,544,306	438,460	1,098,068	7,778
	General treasury.	Jan. 5, 1908.	717,798	22,798	671,745	1,412,341	437,490	968,794	6,057
	Special assessment fund.	Jan. 5, 1908.	123,809	6,057		129,866		128,721	1,145
	Library incidental fund.	June 30, 1908.	562		24	586	33	553	
	Public trust fund.	Jan. 5, 1908.	1,000		513	1,513	937		576
	School district.		305,782	622	100,093	406,497	177,005	201,578	27,914
	General treasury.	June 30, 1908.	305,782	622	100,093	406,497	177,005	201,578	27,914
153	Pueblo, Colo.		1,683,139	76,156	113,657	1,872,952	116,498	1,679,849	76,605
	City corporation.		1,409,490	75,145	83,062	1,567,697	89,744	1,401,348	76,605
	General treasury.	Dec. 31, 1907.	1,168,182	66,072	24,157	1,258,411	42,052	1,205,836	10,523
	Library fund.	Dec. 31, 1907.	7,589	50	718	8,357	837	520	7,000
	North Side waterworks fund.	Mar. 31, 1908.	92,842		33,831	126,673	24,364	64,393	37,916
	South Side waterworks cashier's fund.	Dec. 31, 1907.		1,000	500	1,500	1,500		
	Mountain View cemetery fund.	Apr. 15, 1908.	2,453		774	3,227	550	1,986	691
	Sinking funds.	Dec. 31, 1907.	138,334	8,023	23,082	169,439	20,416	128,548	20,475
	Investment fund.	Dec. 31, 1907.	90		90	90	25	65	
	School district.		273,649	1,011	30,595	305,255	26,754	278,501	
	General treasury.	June 30, 1908.	257,935	1,011	28,908	287,854	22,835	265,519	
	Sinking funds.	June 30, 1908.	15,714		1,687	17,401	4,419	12,982	
154	Everett, Mass.		836,872	358,597	81,184	1,276,653	60,096	857,960	358,597
	General treasury.	Dec. 31, 1907.	828,264	175,597	52,052	1,055,913	22,319	847,900	185,694
	County dog tax fund.	Dec. 31, 1907.	3,163			3,163		3,163	
	Sinking fund.	Dec. 31, 1907.		183,000	25,071	208,071	34,871	297	172,903
	Public trust fund (nonmunicipal).	Dec. 31, 1907.	5,445		4,061	9,506	2,906	6,600	
155	Taunton, Mass.		1,152,638	241,418	45,938	1,439,994	98,046	1,100,530	241,418
	General treasury.	Nov. 30, 1907.	1,052,247	110,226	17,129	1,179,602	83,699	966,130	129,773
	County dog tax fund.	Nov. 30, 1907.	2,344			2,344		2,344	
	Light department fund.	Nov. 30, 1907.		60,236		60,236	1,767	58,469	
	Library incidental fund.	Nov. 30, 1907.	331		54	385	55	330	
	Sinking fund.	Nov. 30, 1907.	94,370	70,956	28,755	194,081	12,525	69,911	111,645
	Public trust fund (nonmunicipal).	Nov. 30, 1907.	3,346			3,346		3,346	
156	Newport, Ky.		432,412	82,135	98,486	613,033	93,022	438,876	81,135
	General treasury.	Dec. 31, 1907.	173,150	50,635	50,141	273,926	34,017	239,909	
	Special assessment fund.	Dec. 31, 1907.	21,106			21,106		21,106	
	Newport and Covington bridge fund.	May 31, 1908.	2,781	2,500	18	5,249	159	5,090	
	School fund.	Dec. 31, 1907.	117,117		1,041	118,158	7,851	69,788	40,519
	Library fund.	Dec. 31, 1907.	3,995		1,961	5,956	1,678	121	4,157
	Waterworks fund.	Dec. 31, 1907.	30,787	29,000		59,787	132	59,655	
	Sinking funds.	Dec. 31, 1907.	83,526		45,325	128,851	49,185	43,207	36,459

<sup>1</sup> For additional details, see Table 3.<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: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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. <sup>1</sup>	To divisions, funds, enterprises, offices, and accounts. <sup>1</sup>				From the public. <sup>1</sup>	From divisions, funds, enterprises, offices, and accounts. <sup>1</sup>
157	La Crosse, Wis. ....	.....	\$619,139	\$66,982	\$289,949	\$976,070	\$293,508	\$615,580	\$66,982
	General treasury .....	Dec. 31, 1907 .....	599,139	41,482	185,061	825,682	188,642	611,540	25,500
	Sinking fund .....	Dec. 31, 1907 .....	20,000	.....	104,888	124,888	80,391	3,515	40,982
	Investment fund .....	Dec. 31, 1907 .....	.....	25,500	.....	25,500	24,475	525	500
158	Fort Worth, Tex. ....	.....	947,829	182,743	95,056	1,225,628	112,547	1,045,770	67,311
	General treasury .....	Feb. 29, 1908 .....	805,430	175,844	32,437	1,013,711	60,281	922,267	31,163
	School fund .....	Aug. 31, 1907 .....	35,911	52	.....	35,963	.....	6,353	29,610
	Library fund .....	Mar. 1, 1908 .....	6,341	.....	97	6,438	144	1,006	5,288
	Waterworks fund .....	Apr. 1, 1908 .....	.....	5,252	.....	5,252	5,252	.....	.....
	Sinking fund .....	Feb. 29, 1908 .....	98,897	.....	62,522	161,419	46,870	114,549	.....
	Investment fund .....	Feb. 29, 1908 .....	1,250	1,595	.....	2,845	.....	1,595	1,250
	San Juan, P. R. ....	.....	389,413	34,246	393,458	817,117	339,555	443,316	34,246
	General treasury .....	June 30, 1908 .....	307,101	34,172	181,492	522,765	171,292	347,227	4,246
	School fund .....	June 30, 1908 .....	82,312	74	14,766	97,152	6,670	90,482	.....
	Sinking fund .....	June 30, 1908 .....	.....	.....	197,200	197,200	161,593	5,607	30,000

<sup>1</sup> For additional details, see Table 3.<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 PAYMENTS OR RECEIPTS TO OR FROM THE PUBLIC,

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

City num- ber.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To divisions, funds, enterprises, offices, and accounts.			
			Total.	For meeting governmental costs. <sup>1</sup>	For all other purposes. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
	Grand total.....	\$1, 218, 827, 196	\$1, 009, 484, 964	\$703, 835, 941	\$305, 649, 023	\$209, 342, 232	\$4, 693, 338	\$112, 540, 850	\$92, 108, 044
	Group I.....	829, 093, 363	680, 545, 579	463, 497, 811	217, 047, 768	148, 547, 784	3, 067, 285	89, 241, 679	56, 238, 820
	Group II.....	194, 439, 517	157, 629, 496	116, 181, 670	41, 447, 826	36, 810, 021	778, 530	15, 431, 328	20, 600, 163
	Group III.....	116, 551, 839	101, 593, 510	73, 110, 249	28, 483, 261	14, 958, 329	313, 277	4, 720, 068	9, 924, 984
	Group IV.....	78, 742, 477	69, 716, 379	51, 046, 211	18, 670, 168	9, 026, 098	534, 246	3, 147, 775	5, 344, 077

## GROUP 1.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$433,280,130	\$353,771,809	\$202,332,888	\$151,438,921	\$79,508,321	\$105,249	\$70,024,667	\$9,378,405
2	Chicago, Ill.....	87,695,310	83,185,059	57,504,371	25,680,688	4,510,251	1,603,473	153,110	2,748,668
3	Philadelphia, Pa.....	54,630,372	47,935,099	38,930,881	9,004,218	6,695,273	174,739	550,832	5,869,602
4	St. Louis, Mo.....	32,869,768	25,057,038	20,635,164	4,421,874	7,812,730	65,011	137,859	7,609,760
5	Boston, Mass.....	55,714,029	41,143,500	28,978,822	12,164,678	14,570,529	256,054	8,361,092	5,953,583
6	Baltimore, Md.....	16,286,023	13,787,162	13,597,646	169,516	2,518,861	60,154	1,686,760	771,947
7	Pittsburg, Pa.....	24,495,922	18,300,099	17,106,006	1,194,093	6,195,823	280,587	2,072,256	3,842,980
8	Cleveland, Ohio.....	18,662,349	15,318,827	13,643,594	1,675,233	3,343,522	225,716	470,001	2,647,805
9	Buffalo, N. Y.....	21,314,304	12,239,057	10,279,872	1,959,385	9,075,247	104,258	2,093,203	8,877,786
10	San Francisco, Cal.....	14,042,859	13,950,260	10,491,225	3,459,035	92,599	1,973	.....	90,626
11	Detroit, Mich.....	11,361,216	9,948,029	9,560,503	387,526	1,413,187	15,334	1,192,991	204,862
12	Cincinnati, Ohio.....	16,787,423	12,330,147	11,856,785	473,362	4,437,276	.....	2,412,218	2,025,058
13	Milwaukee, Wis.....	12,081,584	10,132,085	7,850,753	2,481,332	1,949,499	63,337	25,862	1,860,310
14	New Orleans, La.....	14,758,379	9,981,106	8,484,783	1,496,323	4,777,273	111,400	54,788	4,611,085
15	Washington, D. C.....	15,133,695	13,486,302	12,444,718	1,041,584	1,647,393	.....	850	1,646,543

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$21,071,580	\$13,743,424	\$7,919,497	\$5,823,927	\$7,328,156	\$9,338	\$4,232,768	\$3,086,050
17	Minneapolis, Minn.....	7,054,166	6,564,737	5,773,634	791,103	489,429	4,541	242,242	242,646
18	Jersey City, N. J.....	10,489,860	7,949,643	5,106,406	2,843,237	2,540,217	.....	1,920,164	620,053
19	Louisville, Ky.....	10,454,367	8,500,592	4,679,137	3,821,455	1,953,775	.....	34,833	1,918,942
20	Indianapolis, Ind.....	4,988,245	4,986,905	4,513,669	473,236	1,340	.....	1,320	20
21	St. Paul, Minn.....	8,390,977	6,009,889	4,109,491	1,900,398	381,088	16,645	286,572	77,871
22	Providence, R. I.....	7,740,646	5,977,960	4,757,250	1,220,710	1,762,686	67,218	1,218,180	477,288
23	Rochester, N. Y.....	9,826,894	9,352,228	5,353,461	3,998,767	474,666	8,167	257,175	209,324
24	Kansas City, Mo.....	8,593,811	8,271,703	6,177,333	2,094,370	322,108	27,248	32,359	262,501
25	Toledo, Ohio.....	5,005,180	3,467,602	3,112,290	355,312	1,537,578	173	701,462	835,943
26	Denver, Colo.....	8,951,151	7,369,988	5,437,725	1,932,261	1,581,165	7,655	95,252	1,478,258
27	Columbus, Ohio.....	11,695,524	4,611,381	4,124,250	487,131	7,084,143	67,463	3,377,436	3,639,244
28	Los Angeles, Cal.....	11,638,629	10,224,435	9,248,246	976,189	1,414,194	179,571	.....	1,234,623
29	Worcester, Mass.....	6,070,965	4,360,688	2,902,242	1,458,446	1,710,277	35,884	877,340	797,053
30	Seattle, Wash.....	14,385,239	13,976,726	11,334,879	2,641,847	408,513	95,804	229,609	83,100
31	Memphis, Tenn.....	3,298,062	2,779,348	2,409,775	369,573	518,714	1,496	151,700	365,518
32	Omaha, Nebr.....	4,459,162	3,210,896	2,179,085	1,031,811	1,248,266	37,267	201,906	1,009,093
33	New Haven, Conn.....	3,547,202	2,707,090	2,261,882	445,208	840,112	.....	52,020	788,092
34	Scranton, Pa.....	2,264,674	1,855,722	1,700,787	254,935	308,952	.....	39,118	269,834
35	Syracuse, N. Y.....	5,520,705	5,274,503	2,733,539	2,540,964	246,202	.....	64,846	181,556
36	St. Joseph, Mo.....	1,951,620	1,709,023	1,564,074	144,949	242,597	25,871	358	216,268
37	Paterson, N. J.....	4,434,625	4,189,354	1,706,835	2,482,519	245,271	.....	146,067	99,204
38	Portland, Ore.....	4,712,111	4,638,791	3,845,545	793,246	73,320	2,115	65,840	5,365
39	Atlanta, Ga.....	3,055,041	2,635,219	2,429,833	105,386	519,822	47,071	126,000	346,751
40	Richmond, Va.....	4,535,047	2,626,261	2,467,851	158,410	1,908,786	7,619	699,651	1,201,516
41	Fall River, Mass.....	3,673,201	3,168,464	1,888,738	1,279,726	504,737	499	88,153	416,085
42	Nashville, Tenn.....	2,284,676	1,981,436	1,774,190	207,246	253,240	69,523	6,185	177,532
43	Dayton, Ohio.....	2,918,186	2,690,490	2,391,309	299,181	227,696	44	130,800	96,852
44	Grand Rapids, Mich.....	3,477,971	2,795,000	2,278,717	516,283	682,971	67,318	152,172	463,481

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 48.<sup>3</sup> For details, see Tables 5, 6, 7, 9, 13, 14, 15, 17, and 18, and notes to Tables, 7, 11, and 16.

## GENERAL TABLES.

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## AND TRANSFER PAYMENTS AND RECEIPTS, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1907.

with the number assigned to each, see page 127.]

Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. <sup>5</sup>	Cash on hand at beginning of year.	RECEIPTS.								City number.
			Grand total.	From the public.			From divisions, funds, enterprises, offices, and accounts.				
				Total.	For meeting governmental costs. <sup>1</sup>	For all other purposes. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>6</sup>	
\$145,242,918	\$1,364,070,114	\$152,612,361	\$1,211,457,753	\$1,002,539,954	\$701,746,156	\$300,793,798	\$208,917,799	\$4,723,011	\$112,566,636	\$91,628,152	
87,698,252	916,791,615	98,338,962	818,452,653	670,260,900	456,014,102	214,246,798	148,191,753	3,068,532	89,241,679	55,881,542	
29,801,501	224,241,018	26,821,439	197,419,579	160,636,011	120,093,212	40,542,799	36,783,568	774,172	15,457,114	20,552,282	
14,457,176	131,009,014	15,405,134	116,603,880	100,534,814	72,612,111	27,922,703	15,069,066	344,310	4,720,068	10,004,688	
13,285,990	92,028,467	12,046,826	79,981,641	71,108,229	53,026,731	18,081,498	8,873,412	535,997	3,147,775	5,189,640	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$14,044,511	\$447,324,641	\$17,846,791	\$429,477,850	\$349,969,529	\$199,090,461	\$150,879,078	\$79,508,321	\$105,249	\$70,024,667	\$9,378,405	1
14,973,310	102,668,620	13,219,095	89,449,525	84,939,307	59,366,724	25,572,583	4,510,218	1,603,473	158,110	2,748,635	2
15,636,810	70,267,182	18,393,443	51,873,739	45,178,466	38,158,891	7,019,575	6,695,273	174,739	550,932	5,969,602	3
6,512,792	39,382,560	8,923,970	30,458,590	22,644,373	18,517,591	4,126,782	7,814,217	66,258	137,959	7,610,000	4
3,847,264	59,561,293	5,179,933	54,381,360	39,810,831	27,638,450	12,172,381	14,570,529	256,054	8,361,092	5,953,383	5
302,897	16,588,920	607,218	15,981,702	13,462,841	13,154,503	308,338	2,518,861	60,154	1,686,760	771,947	6
3,805,970	28,301,892	4,621,994	23,679,898	17,484,075	16,337,850	1,146,225	6,195,823	280,587	2,072,256	3,842,980	7
9,121,460	27,783,809	9,614,951	18,168,858	14,822,784	13,227,701	1,695,083	3,346,074	225,716	470,001	2,650,357	8
1,665,217	22,979,521	1,774,970	21,204,551	12,136,915	10,216,095	1,920,820	9,067,636	104,258	2,093,203	6,870,175	9
4,247,364	18,290,223	5,165,975	13,124,248	13,031,649	9,581,993	3,449,556	92,599	92,599	.....	90,626	10
2,712,993	14,074,209	2,604,390	11,469,819	10,059,994	9,581,183	478,811	1,409,825	15,334	1,192,991	201,500	11
6,484,940	23,252,363	5,736,115	17,516,248	13,077,905	12,647,881	430,024	4,438,343	.....	2,412,218	2,026,125	12
1,759,604	13,841,188	1,889,544	11,951,644	10,352,276	7,817,855	2,534,883	1,599,368	63,337	34,832	1,510,179	13
1,982,224	16,740,603	1,990,425	14,750,178	9,972,905	8,355,419	1,617,486	4,777,273	111,400	54,788	4,611,085	14
600,896	15,734,591	770,148	14,964,443	13,317,050	12,321,977	995,073	1,647,393	.....	850	1,646,543	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$685,661	\$21,757,241	\$1,016,029	\$20,741,212	\$13,413,056	\$7,723,573	\$5,689,483	\$7,328,156	\$9,338	\$4,232,768	\$3,086,050	16
898,327	7,952,493	598,076	7,354,417	6,864,988	6,265,849	599,139	489,429	4,541	242,242	242,646	17
1,386,351	11,876,211	1,490,929	10,385,282	7,846,125	5,224,209	2,621,916	2,539,157	.....	1,920,164	618,993	18
1,846,539	12,300,906	1,032,669	11,268,237	9,342,152	5,583,855	3,758,297	1,926,085	.....	34,833	1,891,252	19
1,001,544	5,989,789	1,188,033	4,801,756	4,800,416	4,372,317	428,099	1,340	.....	1,320	20	20
676,117	7,067,094	578,379	6,488,715	6,107,627	4,205,167	1,902,460	381,088	16,645	286,572	77,871	21
711,209	8,451,855	438,952	8,012,903	6,250,217	5,042,701	1,207,516	1,762,686	67,218	1,218,180	477,288	22
2,036,090	11,862,984	1,895,362	9,967,622	9,492,956	5,504,970	3,987,986	474,666	8,167	257,176	209,324	23
1,601,945	10,195,756	1,374,295	8,821,461	8,499,353	6,553,830	1,945,523	322,108	27,248	32,359	262,501	24
1,434,995	6,440,175	1,516,453	4,923,722	3,405,644	3,052,481	353,163	1,518,078	173	681,962	835,943	25
1,424,263	10,375,414	1,298,934	9,076,480	7,477,882	5,607,902	1,869,980	1,598,598	8,557	95,252	1,494,789	26
808,325	12,503,849	1,178,328	11,325,521	4,196,092	3,113,184	1,082,908	7,129,429	67,463	3,422,722	3,639,244	27
2,021,162	13,659,791	1,889,584	11,770,207	10,356,536	9,389,295	967,241	1,413,671	179,048	.....	1,234,623	28
483,442	6,554,407	584,754	5,969,653	4,259,376	3,051,191	1,208,185	1,710,277	35,884	877,340	797,053	29
4,236,798	18,622,037	2,228,918	16,393,119	15,988,719	13,341,141	2,647,678	404,400	91,691	229,609	83,100	30
397,200	3,695,262	475,739	3,219,523	2,716,376	2,328,526	387,850	503,147	1,470	151,700	349,977	31
1,166,794	5,625,956	989,827	4,636,129	3,387,863	2,540,693	847,170	1,248,266	37,267	201,906	1,009,093	32
290,039	3,837,241	282,333	3,554,908	2,714,918	2,273,224	441,694	839,990	.....	52,020	787,970	33
637,076	2,901,750	543,384	2,358,366	2,049,459	1,803,373	246,086	308,907	.....	39,118	269,789	34
1,158,999	6,679,704	814,834	5,864,870	5,618,668	3,084,288	2,534,380	246,202	.....	64,646	181,556	35
106,478	2,058,098	501,097	1,557,001	1,314,483	1,184,238	130,245	242,518	25,710	358	216,450	36
744,992	5,179,617	588,883	4,590,734	4,341,041	2,008,667	2,332,374	249,693	.....	146,067	103,626	37
713,974	5,426,085	801,528	4,624,557	4,451,237	3,758,025	793,212	73,320	2,115	65,840	5,365	38
269,881	3,324,922	469,102	2,855,820	2,335,998	2,289,276	46,722	519,822	47,071	126,000	346,751	39
562,130	5,097,177	506,852	4,590,325	2,681,539	2,521,965	159,574	1,908,786	7,619	699,651	1,201,516	40
441,441	4,114,642	277,500	3,837,142	3,332,405	2,028,183	1,304,222	504,737	499	88,153	416,085	41
490,776	2,725,451	535,284	2,190,167	1,936,927	1,729,681	207,246	253,240	69,523	6,185	177,532	42
889,126	3,807,312	814,549	2,992,763	2,765,067	2,413,771	351,296	227,696	44	130,800	96,852	43
679,828	4,157,799	910,832	3,246,967	2,588,891	2,097,637	491,254	658,076	66,881	152,172	439,023	44

<sup>1</sup> For details of interest transfers, see Tables 6, 8, and 16. For details of investment transfers, see Tables 10, 21, 22, and 23.<sup>2</sup> Exclusive of transfers between minor offices and accounts.<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year

## STATISTICS OF CITIES.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS PAYMENTS OR RECEIPTS TO OR FROM THE PUBLIC,\*

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To divisions, funds, enterprises, offices, and accounts.			
			Total.	For meeting governmental costs. <sup>1</sup>	For all other purposes. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
45	Cambridge, Mass.	\$4,670,819	\$3,861,740	\$2,649,234	\$1,212,506	\$809,079	\$3,384	\$313,304	\$492,391
46	Albany, N. Y.	3,289,423	2,833,068	2,255,337	577,731	456,355		93,098	363,257
47	Hartford, Conn.	3,784,123	3,288,782	2,610,967	677,815	495,341	23,636	22,388	449,317
48	Lowell, Mass.	3,798,624	3,737,172	1,811,499	1,925,673	61,452	6,797	9,855	44,800
49	Reading, Pa.	1,910,415	1,774,079	1,400,368	373,711	136,336		47,348	88,988
50	Trenton, N. J.	3,848,226	2,598,704	1,670,287	928,417	1,249,522		547,597	701,925
51	Bridgeport, Conn.	1,502,274	1,414,568	1,329,783	84,785	87,706		63,108	24,598
52	Wilmington, Del.	2,828,579	1,712,148	1,451,101	261,047	1,116,431		5,000	1,111,431
53	Camden, N. J.	3,021,923	2,495,258	1,566,541	928,717	526,665		121,412	405,253
54	Des Moines, Iowa.	1,755,701	1,753,627	1,709,993	43,634	2,074			2,074
55	Kansas City, Kans.	1,828,474	1,823,524	1,096,749	726,775	4,950			4,950
56	Lynn, Mass.	4,106,954	3,088,756	1,977,178	1,111,578	1,018,198	616	823,436	194,146
57	New Bedford, Mass.	5,922,542	5,171,752	2,689,679	2,482,073	750,790	3,462	373,946	373,382
58	Springfield, Mass.	3,430,306	3,005,046	2,087,188	917,858	425,260	5,721	147,396	272,143
59	Troy, N. Y.	3,028,999	2,651,806	1,631,767	1,020,039	377,193	2,918	222,938	151,337
60	Oakland, Cal.	4,841,947	4,651,805	4,450,497	201,308	190,142			190,142
61	Lawrence, Mass.	2,224,286	2,187,425	1,262,777	924,648	36,861	1,663	14,049	21,149
62	Somerville, Mass.	2,610,058	2,605,961	1,388,984	1,216,977	4,097	3,505		592
63	Savannah, Ga.	1,021,235	1,009,972	954,803	55,169	11,263			11,263
64	Duluth, Minn.	2,399,714	2,248,360	1,940,172	308,188	151,354	42,654	108,700	
65	Norfolk, Va.	2,027,117	1,672,737	1,607,980	64,757	354,380		133,231	221,149
66	Hoboken, N. J.	2,583,957	1,840,256	1,368,108	472,148	743,701	1,437	10,580	731,684
67	Peoria, Ill.	1,498,967	1,426,775	1,248,703	178,072	72,192	1,462	6,711	64,019
68	Yonkers, N. Y.	3,862,357	3,232,079	2,072,578	1,159,501	630,278	34,385	55,416	540,477
69	Utica, N. Y.	2,502,325	2,411,064	1,442,568	968,496	91,261	7,263		83,998
70	Manchester, N. H.	1,734,003	1,460,149	895,449	564,700	273,854	26,324	86,470	161,060
71	Schenectady, N. Y.	2,414,349	2,217,903	1,700,771	517,132	196,446		76,090	120,356
72	Evansville, Ind.	1,112,594	1,054,982	831,980	223,002	57,612		2,640	54,972
73	San Antonio, Tex.	1,365,402	1,119,564	1,018,685	100,879	245,838		56	245,782
74	Elizabeth, N. J.	1,697,198	1,455,649	987,362	468,287	241,549		118,899	122,650
75	Waterbury, Conn.	1,483,868	1,410,421	1,237,583	172,838	73,447	20	36,167	37,260
76	Salt Lake City, Utah.	2,874,284	2,866,889	2,546,745	320,144	7,395	4,985		2,410
77	Wilkes-Barre, Pa.	690,344	688,872	649,891	38,981	1,472		1,472	
78	Erie, Pa.	1,195,998	837,596	800,385	37,211	358,402		283,944	74,458
79	Houston, Tex.	1,941,825	1,630,801	1,162,791	468,010	311,024			311,024
80	Tacoma, Wash.	4,250,419	4,004,292	3,362,503	641,789	246,127	73,996	104,814	67,317
81	Harrisburg, Pa.	1,804,883	1,488,375	1,270,920	217,455	316,508		133,204	183,304
82	Charleston, S. C.	2,485,915	2,438,849	801,416	1,637,433	47,066	10,275	18,698	18,093
83	Portland, Me.	3,293,532	3,145,768	1,524,208	1,621,560	147,764		44,477	103,287
84	Youngstown, Ohio.	1,911,690	1,576,382	1,392,804	183,578	335,308	96	115,011	220,201
85	Dallas, Tex.	1,806,668	1,675,410	1,402,738	272,672	131,258		125,804	5,454
86	Terre Haute, Ind.	1,029,909	1,016,965	938,021	78,944	12,944			12,944
87	Fort Wayne, Ind.	1,005,896	918,282	802,103	116,179	87,614		39,002	48,612
88	Akron, Ohio.	1,612,301	1,096,618	968,698	127,920	515,683		205,654	310,029
89	Holyoke, Mass.	2,566,539	2,173,795	1,270,328	903,467	392,744	52,164	100,575	240,005
90	Brockton, Mass.	2,970,376	1,928,487	1,093,971	834,516	1,041,889	5,982	107,578	928,329
91	Covington, Ky.	1,004,501	890,997	776,056	114,941	113,504	532		112,972

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 48.<sup>3</sup> For details, see Tables 5, 6, 7, 9, 13, 14, 15, 17, and 18, and notes to Tables 7, 11, and 16.



# GENERAL TABLES.

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## AND TRANSFER PAYMENTS AND RECEIPTS, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1907—Cont'd.

with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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 divisions, funds, enterprises, offices, and accounts.				
				Total.	For meeting governmental costs. <sup>1</sup>	For all other purposes. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>	
\$96,167	\$4,766,986	\$176,608	\$4,590,378	\$3,781,299	\$2,756,740	\$1,024,559	\$809,079	\$3,384	\$313,304	\$492,391	45
329,843	3,619,266	677,129	2,942,137	2,485,782	1,954,359	531,423	456,355		93,098	363,257	46
869,315	4,653,438	768,867	3,884,571	3,288,658	2,730,254	558,404	595,913	23,636	22,388	549,889	47
387,605	4,186,229	300,785	3,885,444	3,823,992	1,966,010	1,857,982	61,452	6,797	9,855	44,800	48
450,437	2,360,852	360,013	2,000,839	1,864,503	1,496,442	368,061	136,336		47,348	88,988	49
302,246	4,150,472	618,574	3,531,898	2,310,555	1,392,087	918,468	1,221,343		547,597	673,746	50
253,007	1,755,281	156,259	1,599,022	1,511,316	1,466,531	44,785	87,706		63,108	24,598	51
132,448	2,961,027	304,074	2,656,953	1,556,022	1,292,975	263,047	1,100,931		5,000	1,095,931	52
638,716	3,660,639	376,939	3,283,700	2,756,586	1,826,315	930,271	527,114		121,412	405,702	53
392,988	2,148,689	347,081	1,801,608	1,799,534	1,755,900	43,634	2,074			2,074	54
342,659	2,171,133	290,208	1,880,925	1,875,975	1,147,225	728,750	4,950			4,950	55
193,302	4,300,256	393,524	3,906,732	2,888,534	1,755,421	1,133,113	1,018,198	616	823,436	194,146	56
166,628	6,089,170	240,396	5,848,774	5,097,954	2,600,822	2,497,162	750,790	3,462	373,946	373,382	57
494,832	3,925,138	460,733	3,464,405	3,039,145	2,150,878	888,267	425,260	5,721	147,396	272,143	58
290,428	3,319,427	461,390	2,858,037	2,480,844	1,461,984	1,018,860	377,193	2,918	222,938	151,337	59
612,926	5,454,873	1,354,805	4,100,068	3,909,926	3,708,618	201,308	190,142			190,142	60
85,845	2,510,131	96,910	2,213,221	2,176,360	1,266,736	909,624	36,861	1,663	14,049	21,149	61
92,424	2,702,482	93,191	2,609,291	2,605,194	1,388,210	1,216,984	4,097	3,505		592	62
36,116	1,057,351	21,065	1,036,286	1,025,023	968,422	56,601	11,263			11,263	63
258,228	2,657,942	383,494	2,274,448	2,123,094	1,714,661	408,433	151,354	42,654	108,700		64
321,151	2,348,268	345,696	2,002,572	1,648,192	1,583,435	64,757	354,380		133,231	221,149	65
188,565	2,772,522	264,982	2,507,540	1,718,422	1,246,274	472,148	789,118	1,437	10,580	777,101	66
256,059	1,755,026	474,531	1,280,495	1,209,137	1,031,522	177,615	71,358	1,462	6,711	63,185	67
416,563	4,278,920	357,408	3,921,512	3,192,158	2,041,557	1,150,601	729,354	65,375	55,416	608,563	68
173,363	2,675,688	148,255	2,527,433	2,436,172	1,487,687	948,485	91,261	7,263		83,998	69
101,479	1,835,482	129,267	1,706,215	1,432,361	884,296	548,065	273,854	26,324	86,470	161,060	70
251,092	2,665,441	291,309	2,374,132	2,177,686	1,659,629	518,057	196,446		76,090	120,356	71
377,663	1,490,257	137,507	1,352,750	1,295,138	1,103,817	191,321	57,612		2,640	54,972	72
847,143	2,212,545	475,470	1,737,075	1,596,653	1,495,774	100,879	140,422		56	140,366	73
188,963	1,886,161	265,076	1,621,085	1,379,536	913,903	465,633	241,549		118,899	122,650	74
315,664	1,799,532	340,896	1,458,636	1,385,189	1,211,351	173,838	73,447	20	36,167	37,260	75
230,173	3,104,457	629,090	2,475,367	2,467,972	2,133,241	334,731	7,395	4,985		2,410	76
127,823	818,167	69,502	748,665	747,193	708,212	38,981	1,472		1,472		77
338,117	1,534,115	257,386	1,276,729	938,327	907,116	31,211	338,402		283,944	54,458	78
200,905	2,142,730	174,459	1,968,271	1,657,125	1,250,405	406,720	311,146			311,146	79
263,416	4,513,835	283,104	4,230,731	3,985,061	3,481,694	503,367	245,670	73,539	104,814	67,317	80
539,745	2,344,628	322,715	2,021,913	1,705,405	1,492,674	212,731	316,508		133,204	183,304	81
134,298	2,620,213	125,851	2,494,362	2,447,296	814,802	1,632,494	47,066	10,275	18,698	18,093	82
180,688	3,474,220	78,857	3,395,363	3,247,599	1,626,874	1,620,725	147,764		44,477	103,287	83
569,829	2,481,519	546,174	1,935,345	1,600,037	1,417,221	182,816	335,308	96	115,011	220,201	84
343,869	2,150,537	230,885	1,919,652	1,788,394	1,491,263	297,131	131,258		125,804	5,454	85
375,227	1,405,136	268,091	1,137,045	1,126,091	1,038,886	87,205	10,954	500		10,454	86
479,521	1,485,417	474,629	1,010,788	923,174	804,806	118,368	87,614		39,002	48,612	87
350,480	1,962,781	262,740	1,700,041	1,184,358	1,014,656	169,702	515,683		205,654	310,023	88
276,115	2,842,654	301,772	2,540,882	2,148,138	1,222,871	925,267	392,744	52,164	100,575	240,005	89
50,079	3,020,455	87,813	2,932,642	1,890,753	1,056,237	834,516	1,041,889	5,982	107,578	928,329	90
133,025	1,137,526	179,624	957,902	806,921	691,318	115,603	150,981	532		150,449	91

<sup>1</sup> For details of interest transfers, see Tables 6, 8, and 16. For details of investment transfers, see Tables 10, 21, 22, and 23.

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

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

## STATISTICS OF CITIES.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS PAYMENTS OR RECEIPTS TO OR FROM THE PUBLIC,\*

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To divisions, funds, enterprises, offices, and accounts.			
			Total.	For meeting governmental costs. <sup>1</sup>	For all other purposes. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
92	Saginaw, Mich.	\$1,815,557	\$1,474,451	\$1,115,790	\$358,661	\$341,106	\$2,610	\$52,270	\$286,226
93	Lincoln, Nebr.	934,716	850,592	740,868	109,724	84,124	34,771	6,441	42,912
94	Altoona, Pa.	1,194,662	1,125,758	922,055	203,703	68,904	265	4,420	64,219
95	Spokane, Wash.	3,082,397	3,072,783	2,306,928	765,855	9,614		9,114	500
96	Lancaster, Pa.	580,860	578,839	540,047	38,792	2,021	476	1,545	
97	Birmingham, Ala.	1,552,280	1,441,692	1,127,842	313,850	110,588	30,000		80,588
98	Bayonna, N. J.	2,123,545	1,683,700	953,456	730,244	439,845	1,005	119,759	319,081
99	South Bend, Ind.	865,007	949,470	743,046	206,424	15,537			15,537
100	Butte, Mont.	1,079,570	1,077,666	853,198	224,468	1,904			1,904
101	Pawtucket, R. I.	1,996,391	1,627,459	1,039,763	587,696	368,932	16,953	183,743	168,236
102	McKeesport, Pa.	933,483	875,238	847,801	27,497	58,185	799	2,270	55,116
103	Binghamton, N. Y.	1,074,599	990,785	758,140	232,645	83,814			83,814
104	Johnstown, Pa.	619,617	582,290	547,021	35,269	37,527		6,127	31,400
105	Dubuque, Iowa.	741,064	741,064	585,531	155,533				
106	Sioux City, Iowa.	749,433	746,968	748,302	3,666	2,465	838		1,627
107	Augusta, Ga.	695,542	655,078	564,775	90,303	40,464	21,614		18,850
108	Mobile, Ala.	1,062,048	869,289	828,998	40,291	192,759	3,043		189,716
109	Topeka, Kans.	864,255	836,532	700,118	136,414	27,723	17,585		10,138
110	Springfield, Ohio.	1,067,540	866,607	688,635	177,972	200,933		46,266	154,667
111	Allantown, Pa.	788,981	755,283	650,100	106,183	33,698		6,542	27,156
112	East St. Louis, Ill.	1,038,468	1,034,778	882,133	152,645	3,690			3,690
113	Wheeling, W. Va.	831,633	714,572	664,872	49,700	117,061	37,131		79,930
114	Montgomery, Ala.	1,303,507	1,293,467	666,387	627,070	10,050	6,300		3,750
115	Passaic, N. J.	1,589,188	862,993	643,391	219,602	726,192		178	726,014
116	Davenport, Iowa.	1,395,773	1,395,025	1,041,119	353,906	748			748
117	Atlantic City, N. J.	2,601,086	2,127,696	1,595,974	531,722	473,390		143,086	330,304
118	Little Rock, Ark.	762,414	720,244	654,403	145,841	42,170	16,416		25,754
119	Bay City, Mich.	1,002,139	964,870	630,107	334,763	37,269	25,188	50	12,031
120	York, Pa.	508,935	506,348	415,954	90,394	2,587		2,559	28
121	Malden, Mass.	1,734,156	1,578,263	1,035,738	542,525	155,893	1,237	27,384	127,272
122	Springfield, Ill.	1,300,887	1,265,261	871,835	393,426	35,626	30,893		4,733
123	Quincy, Ill.	630,015	607,015	460,197	146,818	23,000			23,000
124	Canton, Ohio.	1,066,717	850,095	658,616	191,479	216,622	54	25,037	191,531
125	Superior, Wis.	978,009	705,540	627,703	77,837	272,469			272,469
126	Chester, Pa.	764,158	617,056	319,813	297,243	147,102		93,719	53,383
127	Chelsea, Mass.	1,713,439	1,337,237	701,371	635,866	376,202	8,987	311,283	55,932
128	South Omaha, Nebr.	500,104	499,904	476,140	23,764	200			200
129	Newcastle, Pa.	694,769	685,769	537,712	151,057	6,000		6,000	
130	Salem, Mass.	1,265,898	1,260,920	741,850	519,070	4,978		3,325	1,653
131	Newton, Mass.	3,272,709	2,222,498	1,452,836	769,652	1,050,221	14,224	864,311	171,686
132	Haverhill, Mass.	1,589,960	1,345,217	732,093	613,124	244,743	1,692	48,154	194,897
133	Jacksonville, Fla.	1,287,356	1,219,507	1,207,094	12,413	67,849	67,849		
134	Joplin, Mo.	551,611	500,354	426,214	74,140	51,257			51,257
135	Wichita, Kans.	778,170	775,429	701,103	74,326	2,741	2,141		600
136	Rockford, Ill.	1,182,424	1,144,195	637,376	486,819	38,229			38,229
137	Knoxville, Tenn.	749,893	678,633	527,719	148,914	73,260			73,260
138	Elmira, N. Y.	730,049	672,015	528,699	143,316	58,034		19,592	38,442
139	Galveston, Tex.	2,283,310	1,734,886	1,544,177	190,709	548,424	26,796	255,560	266,068
140	New Britain, Conn.	1,027,157	997,866	894,953	102,913	29,291	735		28,556
141	Chattanooga, Tenn.	771,228	755,428	655,399	100,029	15,800	5,500		10,500
142	Kalamazoo, Mich.	1,259,690	1,006,419	717,744	288,675	253,271	18,188	115,617	119,466
143	Woonsocket, R. I.	2,723,708	2,513,022	498,434	2,014,588	210,686	23,879	121,267	65,540
144	Fitchburg, Mass.	1,515,862	1,302,419	660,994	641,425	213,443	196	172,760	40,487
145	Racine, Wis.	627,749	615,249	520,413	94,836	12,500			12,500
146	Auburn, N. Y.	1,058,006	799,064	609,229	189,835	258,942	33,427	10,450	215,065
147	Macon, Ga.	467,622	398,886	373,624	23,262	70,736	7,500	23,236	40,000
148	Joliet, Ill.	791,532	790,994	532,368	258,626	538	538		
149	Oklahoma City, Okla.	1,396,399	1,392,399	1,264,778	127,621	4,000	4,000		
150	Oshkosh, Wis.	640,190	633,550	454,298	179,252	6,640		3,320	3,320
151	West Hoboken, N. J.	576,325	569,732	369,703	200,029	6,593			6,593
152	Sacramento, Cal.	1,178,428	1,148,951	1,090,857	58,094	29,477	6,057		23,420
153	Pueblo, Colo.	1,759,295	1,683,139	1,047,958	635,181	76,156	38,086		38,070
154	Everett, Mass.	1,195,469	836,872	570,816	266,056	358,597	2,694	344,240	11,663
155	Taunton, Mass.	1,394,056	1,152,638	651,093	501,545	241,418	3,581	90,743	147,094
156	Newport, Ky.	514,547	432,412	351,145	81,267	82,135			82,135
157	La Crosse, Wis.	686,121	619,139	498,763	120,376	66,982		27,407	39,575
158	Fort Worth, Tex.	1,130,572	947,829	703,502	244,327	182,743	21,198		161,545
	San Juan, P. R.	423,659	389,413	379,450	9,963	34,246	4,246		30,000

<sup>1</sup> For details, see Table 4.<sup>2</sup> For details, see page 48.<sup>3</sup> For details, see Tables 5, 6, 7, 9, 13, 14, 15, 17, and 18, and notes to Tables 7, 11, and 16.



## STATISTICS OF CITIES.

TABLE 4.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,<sup>1</sup>

[For a list of the cities arranged alphabetically by states;

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										On account of debt. <sup>1</sup>
		Total payments for meeting governmental costs.	For revenue expenditures.							Outlays.		
			All revenue expenditures.	Expenses and interest.								
				All expenses and interest.	Expenses.				Interest.			
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.				
	Grand total.....	\$703,835,941	\$699,047,096	\$457,345,308	\$366,787,300	\$2,051,727	\$701,028	\$27,743,551	\$60,061,702	\$241,701,788	\$4,788,845	
	Group I.....	463,497,811	460,680,041	303,806,131	245,007,901	1,628,652	628,650	16,853,072	39,687,856	156,873,910	2,817,770	
	Group II.....	116,181,670	115,592,475	71,152,671	57,209,795	221,737	49,977	4,460,795	9,210,367	44,439,804	589,195	
	Group III.....	73,110,249	72,362,853	48,318,027	38,202,560	.....	12,800	3,704,287	6,398,380	24,044,826	747,396	
	Group IV.....	51,046,211	50,411,727	34,068,479	26,367,044	201,338	9,601	2,725,397	4,765,099	16,343,248	634,484	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$202,332,888	\$202,332,888	\$127,480,751	\$99,613,557	\$2,026	\$4,217	\$6,350,543	\$21,510,308	\$74,852,137	.....
2	Chicago, Ill.....	57,504,371	57,504,371	37,383,674	31,633,239	1,057,369	17,067	1,498,043	3,177,956	20,120,697	.....
3	Philadelphia, Pa.....	38,930,881	38,930,881	26,900,761	22,298,485	.....	546,262	2,102,115	1,953,899	12,030,120	.....
4	St. Louis, Mo.....	20,635,164	18,065,128	12,960,176	11,071,090	29,503	22,173	1,075,783	761,027	5,104,952	\$2,570,036
5	Boston, Mass.....	28,978,822	28,978,822	22,860,483	17,188,837	198,602	5,067	1,408,532	4,059,445	6,118,339	.....
6	Baltimore, Md.....	13,597,646	13,597,646	8,751,549	6,967,228	.....	.....	567,757	1,216,564	4,846,097	.....
7	Pittsburg, Pa.....	17,106,006	17,106,006	10,987,511	8,680,558	229,930	1,155	793,224	1,282,644	6,118,495	.....
8	Cleveland, Ohio.....	13,643,594	13,643,594	8,996,714	7,048,109	.....	9,263	651,183	1,288,159	4,640,880	.....
9	Buffalo, N. Y.....	10,279,672	10,279,672	7,386,006	5,988,511	.....	4,937	647,438	745,120	2,888,666	.....
10	San Francisco, Cal.....	10,491,225	10,459,937	7,979,311	7,835,386	.....	600	.....	143,325	2,480,626	31,288
11	Detroit, Mich.....	9,560,503	9,560,503	6,303,327	5,421,215	.....	442	521,709	359,961	3,257,176	.....
12	Cincinnati, Ohio.....	11,856,785	11,856,785	7,845,461	5,718,774	.....	13,618	551,625	1,561,444	4,011,324	.....
13	Milwaukee, Wis.....	7,650,753	7,650,753	5,365,960	4,751,103	.....	84	237,205	377,568	2,284,793	.....
14	New Orleans, La.....	8,484,783	8,484,783	4,319,986	3,356,906	111,222	1,230	41,103	809,525	4,164,797	.....
15	Washington, D. C.....	12,444,718	12,228,272	8,284,461	7,434,303	.....	2,435	406,812	440,911	3,943,811	216,446

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$7,919,497	\$7,919,497	\$5,627,104	\$4,605,596	.....	\$3,028	\$245,496	\$772,984	\$2,292,393	.....
17	Minneapolis, Minn.....	5,773,634	5,773,634	3,787,861	3,254,168	.....	.....	174,006	359,687	1,985,773	.....
18	Jersey City, N. J.....	5,106,406	5,106,406	3,849,317	2,537,989	.....	1,917	554,690	754,721	1,257,089	.....
19	Louisville, Ky.....	4,679,137	4,679,137	3,031,870	2,514,812	.....	30,655	92,497	393,906	1,647,267	.....
20	Indianapolis, Ind.....	4,513,669	4,371,259	2,628,691	2,445,398	.....	314	25,080	157,899	1,742,568	\$142,410
21	St. Paul, Minn.....	4,109,491	4,109,491	2,733,327	2,164,444	.....	.....	138,688	430,195	1,376,164	.....
22	Providence, R. I.....	4,757,250	4,757,250	3,914,325	3,006,236	.....	823	620,623	486,643	842,925	.....
23	Rochester, N. Y.....	5,353,461	5,353,461	3,394,516	2,686,818	.....	1,155	267,727	438,816	1,958,945	.....
24	Kansas City, Mo.....	6,177,333	6,177,333	3,375,281	2,749,368	.....	.....	300,571	325,342	2,802,052	.....
25	Toledo, Ohio.....	3,112,290	3,112,290	2,044,693	1,607,659	.....	1,194	117,333	318,507	1,067,597	.....
26	Denver, Colo.....	5,437,725	5,437,725	3,503,084	3,255,823	\$15,456	47	11,988	219,770	1,934,641	.....
27	Columbus, Ohio.....	4,124,250	3,891,220	2,141,665	1,560,745	62,181	4,551	135,053	379,135	1,749,555	233,030
28	Los Angeles, Cal.....	9,248,246	9,248,246	4,149,386	3,661,560	.....	600	197,408	289,818	5,098,860	.....
29	Worcester, Mass.....	2,902,242	2,902,242	2,295,135	1,984,104	.....	.....	96,088	214,943	607,107	.....
30	Seattle, Wash.....	11,334,879	11,334,879	3,009,299	2,104,453	.....	.....	283,912	620,934	8,325,580	.....
31	Memphis, Tenn.....	2,409,775	2,409,775	1,695,991	1,192,511	.....	257	185,744	317,479	713,784	.....
32	Omaha, Nebr.....	2,179,085	2,179,085	1,495,033	1,175,706	.....	166	1,268	280,918	684,052	.....
33	New Haven, Conn.....	2,261,882	2,261,882	1,664,870	1,531,147	36,975	1,981	692	131,050	597,012	.....
34	Scranton, Pa.....	1,700,787	1,700,787	1,127,113	1,016,493	.....	268	.....	110,352	573,674	.....
35	Syracuse, N. Y.....	2,733,539	2,733,539	2,238,074	1,809,612	.....	5	102,459	325,998	495,465	.....
36	St. Joseph, Mo.....	1,564,074	1,408,102	801,570	692,554	25,018	66	1,697	82,235	606,532	155,972
37	Paterson, N. J.....	1,706,835	1,706,835	1,537,120	1,312,896	.....	81	1,228	222,915	169,715	.....
38	Portland, Oreg.....	3,845,545	3,845,545	2,072,594	1,439,129	.....	.....	248,797	384,668	1,772,951	.....
39	Atlanta, Ga.....	2,429,833	2,372,050	1,644,609	1,325,241	.....	30	189,141	130,197	727,441	57,785
40	Richmond, Va.....	2,467,851	2,467,851	1,743,472	1,150,053	.....	600	283,153	309,666	724,379	.....
41	Fall River, Mass.....	1,888,738	1,888,738	1,572,005	1,236,143	.....	175	95,473	240,214	316,733	.....
42	Nashville, Tenn.....	1,774,190	1,774,190	1,215,182	800,616	51,333	.....	115,890	247,343	559,008	.....
43	Dayton, Ohio.....	2,391,309	2,391,309	1,464,837	1,201,815	.....	1,946	88,077	172,999	926,472	.....
44	Grand Rapids, Mich.....	2,278,717	2,278,717	1,394,647	1,186,706	30,774	118	86,016	91,033	884,070	.....

<sup>1</sup> Excess of payments over receipts on account of debt, shown in column 8 of Table 10.<sup>2</sup> Excess of receipts over payments on account of debt, shown in column 8 of Table 10.

# GENERAL TABLES.

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BY PRINCIPAL CLASSES, 1907; COMPARATIVE SUMMARY, 1902 TO 1907.

with the number assigned to each, see page 127.]

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									EXCESS/OF RECEIPTS FROM REVENUES OVER—			City num- ber.
Total receipts for meeting govern- mental costs.	From revenues.						On account of debt. <sup>2</sup>	Excess of payments for revenue expenditures over receipts from revenues.	Excess of payments for revenue expendi- tures over receipts from com- mercial revenues.			
	All revenues.	General.	Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.			Payments for revenue expendi- tures.	Payments for expenses and interest.		
\$701,746,156	\$576,064,963	\$433,402,028	\$142,662,935	\$66,982,728	\$10,750,274	\$64,929,933	\$125,681,193	\$126,327,875	\$3,345,742	\$118,719,655	\$556,384,161	
456,014,102	361,639,744	278,536,138	83,103,606	34,908,494	8,105,318	40,089,794	94,374,358	99,586,465	546,168	57,833,613	377,576,435	
120,093,212	105,328,021	73,535,032	31,792,989	18,933,558	1,281,979	11,577,452	14,765,191	11,084,821	820,367	34,175,350	83,799,486	
72,612,111	63,828,569	47,869,977	15,958,592	7,407,275	812,180	7,739,137	8,783,542	9,512,427	978,143	15,510,542	56,404,261	
53,026,731	45,268,629	33,460,881	11,807,748	5,733,401	550,797	5,523,550	7,758,102	6,144,162	1,001,064	11,200,150	38,603,979	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$198,090,451	\$131,253,293	\$103,081,172	\$28,172,121	\$10,174,052	\$347,475	\$17,650,594	\$67,837,158	\$71,079,595		\$3,772,542	\$174,160,767	1
59,366,724	49,967,252	35,848,979	14,118,273	8,023,031	1,476,140	4,619,102	9,399,472	7,537,119		12,583,578	43,386,098	2
38,158,891	33,338,836	24,107,565	9,231,271	2,114,665	2,958,515	4,158,091	4,820,055	5,592,045		6,438,075	29,699,610	3
18,517,591	18,517,591	13,060,831	5,456,760	3,024,988	333,465	2,098,307			\$452,463	5,557,415	12,608,368	4
27,638,450	26,336,106	21,373,219	4,962,887	1,319,597	285,233	3,358,057	1,302,344	2,642,716		3,475,623	24,015,935	5
13,154,503	10,777,007	8,415,353	2,361,654	860,471	217,434	1,283,749	2,377,496	2,820,639		2,025,458	11,235,992	6
16,337,850	14,800,762	11,583,196	3,217,566	1,475,725	190,217	1,551,624	1,537,088	2,305,244		3,813,251	13,888,440	7
13,227,701	12,817,899	9,013,328	3,804,571	2,045,839	503,678	1,255,054	409,802	825,695		3,821,185	9,839,023	8
10,216,095	9,404,479	7,190,204	2,214,275	1,206,254	184,536	823,485	811,616	875,193		2,018,473	8,065,397	9
9,581,993	9,581,993	8,416,988	1,165,005	1,161,989	3,016			877,944		1,602,682	9,294,932	10
9,581,183	9,318,003	7,202,530	2,115,473	1,110,556	111,529	893,388	263,180	242,500		3,014,676	7,445,030	11
12,647,881	10,101,043	6,896,868	3,204,175	795,795	1,358,311	1,050,069	2,546,838	1,755,742		2,255,582	8,652,610	12
7,817,393	6,590,684	5,284,837	1,305,847	637,408	75,167	593,272	1,226,709	1,060,069		1,224,724	6,344,906	13
8,355,419	6,512,819	5,958,959	553,860	291,775	53,381	208,704	1,842,600	1,971,964		2,192,833	7,930,923	14
12,321,977	12,321,977	11,102,109	1,219,868	666,349	7,221	546,298			93,705	4,037,516	11,008,404	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$7,723,573	\$7,042,210	\$5,049,568	\$1,992,642	\$852,470	\$23,713	\$1,116,459	\$681,363	\$877,287		\$1,415,106	\$5,926,855	16
6,265,849	5,316,021	4,119,509	1,196,512	765,716	93,604	337,192	949,828	457,613		1,528,160	4,577,122	17
5,224,209	4,584,954	3,089,197	1,495,757	368,538	12,612	1,114,607	659,255	521,452		735,357	3,610,649	18
5,583,555	4,860,544	3,749,785	1,110,759	390,216	129,657	590,886	723,311		\$181,407	1,828,674	3,568,378	19
4,372,817	4,372,817	2,930,365	1,441,952	1,393,535	9,083	39,334		1,058		1,743,626	2,929,307	20
4,205,167	3,804,227	2,815,451	988,776	616,390	17,101	355,285	400,940	305,264		1,070,900	3,120,715	21
5,042,701	4,866,015	3,630,256	1,235,759	406,562	98,007	731,190	176,686		108,765	951,690	3,521,491	22
5,504,970	4,739,081	3,194,510	1,544,571	838,204	90,989	615,378	765,889	614,380		1,344,565	3,808,890	23
6,553,830	6,473,585	3,705,522	2,768,063	1,897,600	51,114	819,349	80,245		296,252	3,098,304	3,409,270	24
3,052,481	2,878,138	2,156,510	721,628	410,200	39,070	272,358	174,343	234,152		833,445	2,390,662	25
5,607,902	4,906,800	3,894,131	1,012,669	870,859	116,323	25,487	701,102	530,925		1,403,716	4,425,056	26
3,113,184	3,113,184	2,399,572	713,612	402,433	46,231	264,948		778,036		971,519	3,177,608	27
9,389,295	8,610,605	5,236,386	3,374,219	2,290,108	48,706	1,035,405	778,690	637,641		4,461,219	5,874,027	28
3,051,191	2,839,786	2,158,604	681,182	239,159	39,882	402,141	211,405	62,456		544,651	2,221,060	29
13,341,141	7,691,421	3,221,617	4,469,804	3,650,735	44,142	774,927	5,649,720	3,643,458		4,682,122	6,865,075	30
2,328,526	2,124,964	1,715,835	409,129	50,559	2,305	356,265	203,562	284,811		428,973	2,000,646	31
2,540,693	1,993,609	1,643,476	350,133	330,099	19,591	443	547,084	185,476		498,576	1,828,952	32
2,273,224	2,066,441	1,814,285	252,156	190,131	60,988	1,037	206,783	195,441		401,571	2,009,726	33
1,803,373	1,529,878	1,305,819	224,059	207,467	16,592		273,495	170,909		402,765	1,476,728	34
3,084,288	2,722,418	1,798,156	924,262	535,113	77,454	311,695	361,870	11,121		484,344	1,809,277	35
1,184,238	1,184,238	906,175	278,063	265,682	10,579	1,802		223,864		382,668	1,130,039	36
2,008,667	1,909,908	1,700,835	209,073	181,239	27,578	256	98,759		203,073	372,788	1,497,762	37
3,758,025	3,583,073	2,244,962	1,338,111	651,135	45,454	641,522	174,952	262,472		1,510,479	2,507,434	38
2,289,276	2,289,276	1,659,646	629,630	291,719	8,949	328,962		82,774		644,667	1,742,420	39
2,521,965	2,380,084	1,700,687	679,397	81,809	10,171	587,417	141,881	87,767		636,612	1,788,454	40
2,028,183	1,918,550	1,555,307	363,243	47,335	82,508	233,400	109,633		29,812	346,545	1,525,495	41
1,729,681	1,643,520	1,300,575	342,945	85,630	7,640	245,705	86,161	130,670		428,338	1,431,245	42
2,413,771	1,975,702	1,531,095	444,607	254,721	7,642	182,244	438,099	415,607		510,865	1,946,702	43
2,097,637	1,907,472	1,307,196	600,276	368,194	40,324	191,758	190,165	371,245		512,825	1,678,441	44

<sup>2</sup> Including \$37,199 of receipts from municipal service enterprises reported separately in Table 13.

<sup>3</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.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										
City number.	CITY.	Total payments for meeting governmental costs.	For revenue expenditures.							On account of debt. <sup>1</sup>
			All revenue expenditures.	Expenses and interest.				Outlays.		
				All expenses and interest.	Expenses.				Interest.	
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.			
45	Cambridge, Mass.	\$2,649,234	\$2,649,234	\$2,091,733	\$1,541,565		\$525	\$89,879	\$459,764	\$557,501
46	Albany, N. Y.	2,255,337	2,098,422	1,523,483	1,208,441		300	156,587	158,155	574,939
47	Hartford, Conn.	2,610,967	2,610,967	1,818,365	1,456,563		57	103,080	258,665	792,602
48	Lowell, Mass.	1,811,499	1,811,499	1,663,609	1,318,915		10	152,942	191,742	147,890
49	Reading, Pa.	1,400,368	1,400,368	894,818	718,656			69,335	106,827	505,550
50	Trenton, N. J.	1,670,287	1,670,287	1,078,905	838,723		573	69,218	170,391	591,382
51	Bridgeport, Conn.	1,329,783	1,329,783	1,060,702	996,640		100	1,410	62,552	269,081
52	Wilmington, Del.	1,451,101	1,451,101	898,709	660,194			110,485	128,030	552,392
53	Camden, N. J.	1,566,541	1,566,541	1,181,464	908,560		217	121,824	150,863	385,077
54	Des Moines, Iowa	1,709,993	1,709,993	1,069,521	998,717			17,474	53,330	640,472
55	Kansas City, Kans.	1,096,749	1,096,749	704,261	543,930		304	494	159,533	392,488
56	Lynn, Mass.	1,977,178	1,810,054	1,465,331	1,120,033		3,680	154,531	187,087	344,723
57	New Bedford, Mass.	2,689,679	2,689,679	1,395,543	1,091,594		560	79,232	224,157	1,294,136
58	Springfield, Mass.	2,087,188	2,087,188	1,510,343	1,276,327		275	137,812	96,429	576,845
59	Troy, N. Y.	1,631,767	1,631,767	1,317,828	1,052,742		336	104,368	160,382	313,939
60	Oakland, Cal.	4,450,497	4,450,497	1,755,595	1,652,083			10,032	93,480	2,694,902
61	Lawrence, Mass.	1,262,777	1,262,777	1,028,918	843,313			85,387	100,218	233,859
62	Somerville, Mass.	1,388,984	1,388,984	1,197,987	962,559			54,987	180,441	190,997
63	Savannah, Ga.	954,803	912,486	737,463	523,111			59,210	155,142	175,023
64	Duluth, Minn.	1,940,172	1,940,172	1,242,722	764,504			177,569	300,649	697,450
65	Norfolk, Va.	1,607,980	1,607,980	1,196,494	816,003			97,047	283,444	411,486
66	Hoboken, N. J.	1,368,108	1,368,108	1,172,869	861,991		161	231,749	78,968	195,239
67	Peoria, Ill.	1,248,703	1,125,989	849,443	777,222		39	11,946	60,241	276,541
68	Yonkers, N. Y.	2,072,578	2,072,578	1,393,586	1,094,821		605	106,792	191,368	678,992
69	Utica, N. Y.	1,442,568	1,376,179	939,551	867,515		647	233	71,156	436,628
70	Manchester, N. H.	895,449	838,503	672,053	558,388			52,063	61,602	166,450
71	Schenectady, N. Y.	1,700,771	1,700,771	796,906	635,707		389	51,368	109,442	903,865
72	Evansville, Ind.	831,980	831,980	658,442	485,803		382	75,788	96,469	173,538
73	San Antonio, Tex.	1,018,685	1,018,685	830,662	692,942			12,484	125,236	188,023
74	Elizabeth, N. J.	987,362	987,362	662,582	552,813		1,004	62	108,703	324,780
75	Waterbury, Conn.	1,237,583	1,237,583	787,483	696,909		500	25,455	64,619	450,100
76	Salt Lake City, Utah	2,546,745	2,546,745	1,354,222	1,012,960			137,601	203,661	1,192,523
77	Wilkes-Barre, Pa.	649,891	649,891	494,191	452,520			2,265	39,406	155,700
78	Erie, Pa.	800,385	800,385	626,910	498,175			106,094	22,641	173,475
79	Houston, Tex.	1,162,791	1,123,646	926,828	598,912			82,282	245,634	196,818
80	Tacoma, Wash.	3,362,503	3,362,503	1,271,703	751,163			245,223	275,317	2,090,800
81	Harrisburg, Pa.	1,270,920	1,270,920	666,477	522,705			68,119	75,653	604,443
82	Charleston, S. C.	801,416	801,416	691,852	551,912		243	2,902	136,795	109,504
83	Portland, Me.	1,524,208	1,524,208	1,021,950	834,748			50,731	136,471	502,258
84	Youngstown, Ohio.	1,392,804	1,392,804	734,787	592,004		1,108	77,442	64,233	658,017
85	Dallas, Tex.	1,402,738	1,402,738	871,398	660,439			98,747	112,212	531,340
86	Terre Haute, Ind.	938,021	938,021	579,430	546,662		224	10,152	22,392	358,591
87	Fort Wayne, Ind.	802,103	780,874	508,608	412,115		108	60,575	35,810	272,266
88	Akron, Ohio.	968,698	894,081	610,525	555,561		378	2,392	52,194	283,556
89	Holyoke, Mass.	1,270,328	1,270,328	1,009,609	647,059		75	246,964	115,511	260,719
90	Brockton, Mass.	1,093,971	1,093,971	824,959	656,470			44,966	123,523	269,012
91	Covington, Ky.	776,056	776,056	527,202	391,871			47,489	87,842	248,854

<sup>1</sup> Excess of payments over receipts on account of debt, shown in column 8 of Table 10.<sup>2</sup> Excess of receipts over payments on account of debt, shown in column 8 of Table 10.



# GENERAL TABLES.

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BY PRINCIPAL CLASSES, 1907; COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.								EXCESS OF RECEIPTS FROM REVENUES OVER—		City number.		
Total receipts for meeting governmental costs.	From revenues.						On account of debt. <sup>2</sup>	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.		Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.
	All revenues.	General.	Commercial.									
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.						
\$2,756,740	\$2,535,871	\$1,900,002	\$636,869	\$146,386	\$92,727	\$396,756	\$220,869	\$113,363		\$444,138	\$2,013,365	45
1,954,359	1,954,359	1,354,531	599,828	167,710	67,155	364,963		144,063		430,876	1,498,594	46
2,730,254	2,494,795	2,022,307	472,488	156,661	46,116	269,711	235,459	116,172		676,430	2,138,479	47
1,966,010	1,898,274	1,516,367	381,907	96,258	60,773	224,876	67,736		\$86,775	234,665	1,429,592	48
1,496,442	1,484,565	898,775	585,790	353,830	1,887	230,073	11,877		84,197	589,747	814,578	49
1,392,087	1,174,107	856,603	317,504	95,301	15,613	206,590	217,980	496,180		95,202	1,352,783	50
1,466,531	1,355,027	1,280,033	74,994	68,029	6,886	79	111,504		26,244	294,325	1,254,789	51
1,292,975	1,032,693	760,745	271,948	46,504	10,556	214,888	260,282	418,408		133,984	1,179,153	52
1,826,315	1,113,894	778,685	335,209	74,021	18,848	242,340	712,421	452,647		\$67,570	1,231,332	53
1,755,900	1,661,986	1,306,153	355,833	334,788	4,057	16,988	93,914	48,007		592,465	1,354,160	54
1,147,225	1,040,118	679,721	360,397	353,856	6,541		107,107	56,631		335,857	736,352	55
1,755,421	1,755,421	1,231,844	523,577	173,950	32,403	317,224		54,633		290,090	1,286,477	56
2,600,822	1,905,894	1,486,203	419,691	115,836	52,454	251,401	694,928	783,785		510,351	2,269,988	57
2,150,878	1,883,426	1,434,264	449,162	133,328	22,603	293,231	267,452	203,762		373,083	1,638,026	58
1,461,984	1,442,528	1,185,053	257,475	73,196	5,579	178,700	19,456	189,239		124,700	1,374,292	59
3,708,618	2,813,440	2,055,750	757,690	729,725	12,935	15,030	895,178	1,637,057		1,057,845	3,692,807	60
1,266,736	1,125,958	922,522	203,436	50,698	11,933	140,805	140,778	136,819		97,040	1,059,341	61
1,388,210	1,356,686	1,000,068	356,618	113,553	9,803	233,262	31,524	32,298		158,699	1,032,366	62
968,422	968,422	774,772	193,650	38,389	10,123	145,138			55,936	230,959	718,836	63
1,714,661	1,675,934	1,067,311	608,623	265,031	6,276	337,316	38,727	264,238		433,212	1,331,549	64
1,583,435	1,368,240	1,111,421	256,819	71,774	451	184,594	215,195	239,740		171,746	1,351,161	65
1,246,274	1,098,548	810,213	288,335	59,566	4,195	224,574	147,726	269,560		\$74,321	1,079,773	66
1,031,522	1,031,522	879,700	151,822	109,904	20,851	21,067		94,467		182,072	974,167	67
2,041,557	1,470,023	1,186,412	283,611	89,608	11,231	182,772	571,534	602,555		76,437	1,788,967	68
1,487,687	1,487,687	1,253,712	233,975	194,417	35,922	3,636			111,508	548,136	1,142,204	69
884,296	884,296	736,855	147,441	9,327	5,532	132,582			45,793	212,243	691,062	70
1,659,629	1,133,029	771,030	361,999	210,548	24,789	126,662	526,600	567,742		336,123	1,338,772	71
1,103,817	1,004,147	732,321	271,826	132,772	954	138,100	99,670		172,167	345,705	560,154	72
1,495,774	1,040,664	996,208	44,456	21,026	4,619	18,811	455,110		21,979	210,002	974,229	73
913,903	838,566	699,687	138,879	133,792	5,019	68	75,337	148,796		175,984	848,483	74
1,211,351	1,085,716	841,493	244,223	38,093	20,630	185,500	125,635	151,867		298,233	993,360	75
2,133,241	1,935,771	1,487,113	448,658	266,847	7,369	174,442	197,470	610,974		581,549	2,098,087	76
708,212	636,613	602,432	34,181	31,655	1,480	1,046	71,599	13,278		142,422	615,710	77
907,116	890,664	607,023	283,641	67,393	14,859	201,389	16,452		90,279	263,754	516,744	78
1,250,405	1,250,405	1,011,852	238,553	41,360	6,066	191,127			126,759	323,577	885,093	79
3,481,694	2,771,971	1,173,504	1,598,467	1,088,305	5,947	504,215	709,723	590,532		1,500,268	1,764,036	80
1,492,674	1,150,572	696,237	454,335	234,092	7,189	213,054	342,102	120,348		484,095	816,585	81
814,802	814,415	775,032	39,383	24,219	11,175	3,989	387		12,999	122,563	762,033	82
1,626,874	1,282,477	1,126,470	156,007	57,239	56,157	42,611	344,397	241,731		260,527	1,368,201	83
1,417,221	1,100,193	741,937	358,256	213,140	9,273	135,843	317,028	292,611		365,406	1,034,548	84
1,491,263	1,333,024	1,055,127	277,897	54,771	16,567	206,559	158,239	69,714		461,626	1,124,841	85
1,038,886	813,087	665,007	148,080	128,479	1,488	18,113	225,799	124,934		233,657	789,941	86
804,806	804,806	564,515	240,291	133,328	6,880	100,083			23,932	296,198	540,583	87
1,014,656	1,014,656	853,492	161,164	153,402	5,897	1,865			120,575	404,131	732,917	88
1,222,871	1,222,782	782,082	440,700	26,606	13,819	400,275	89	47,546		213,173	829,628	89
1,056,237	1,001,356	713,621	287,735	142,176	18,553	127,006	54,881	92,615		176,397	806,236	90
691,318	689,941	483,772	206,169	86,386		119,783	1,377	86,115		162,739	569,887	91

<sup>2</sup> Excess of payments for expenses and interest over receipts from revenues.

## STATISTICS OF CITIES.

TABLE 4.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

PAYMENTS FOR MEETING GOVERNMENTAL COSTS.											
City number.	CITY.	Total payments for meeting governmental costs.	For revenue expenditures.							On account of debt. <sup>1</sup>	
			All revenue expenditures.	Expenses and interest.					Outlays.		
				All expenses and interest.	Expenses.						Interest.
					General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.			
92	Saginaw, Mich.	\$1,115,790	\$1,115,790	\$642,463	\$509,218			\$44,770	\$88,475	\$473,327	
93	Lincoln, Nebr.	740,868	740,868	497,911	366,722	\$14,386		60,628	56,175	242,957	
94	Altoona, Pa.	922,055	922,055	479,267	387,766			15,619	75,882	442,788	
95	Spokane, Wash.	2,306,928	2,306,928	1,235,512	960,211			60,018	215,283	1,071,416	
96	Lancaster, Pa.	540,047	540,047	432,511	312,810			77,282	42,419	107,536	
97	Birmingham, Ala.	1,127,842	1,127,842	707,366	546,222			4,903	156,241	420,476	
98	Bayonne, N. J.	953,456	953,456	806,572	533,163		\$288	177,171	95,950	146,884	
99	South Bend, Ind.	743,046	743,046	476,689	391,814		169	35,460	49,246	266,357	
100	Butte, Mont.	853,198	853,198	652,841	603,565				49,276	200,357	
101	Pawtucket, R. I.	1,039,763	1,039,763	833,987	593,750		40	61,494	178,703	205,776	
102	McKeesport, Pa.	847,801	847,801	521,076	408,679			52,783	59,614	326,725	
103	Binghamton, N. Y.	758,140	758,140	533,434	441,572		453	64,935	26,474	224,706	
104	Johnstown, Pa.	547,021	547,021	378,709	359,514			500	18,695	168,312	
105	Dubuque, Iowa	585,631	585,631	435,840	322,809			46,948	66,083	149,791	
106	Sioux City, Iowa	743,302	682,096	522,606	418,283			27,688	76,635	159,490	
107	Augusta, Ga.	564,775	560,890	427,722	306,202			47,595	73,925	133,168	
108	Mobile, Ala.	828,998	700,951	544,920	273,804		2,424	92,339	176,353	156,031	
109	Topeka, Kans.	700,118	673,711	505,356	345,013	16,398		32,724	111,221	168,355	
110	Springfield, Ohio	688,635	688,635	523,332	443,389		199	29,341	50,403	165,303	
111	Allentown, Pa.	650,100	650,100	362,082	288,408			32,426	41,248	288,018	
112	East St. Louis, Ill.	882,133	882,133	576,835	490,489			410	85,936	305,298	
113	Wheeling, W. Va.	664,872	635,502	581,884	331,356	32,023	508	194,431	23,566	53,618	
114	Montgomery, Ala.	666,387	666,387	423,585	295,966			45,907	81,712	242,802	
115	Passaic, N. J.	643,391	643,391	451,467	419,749			31,718	191,924	191,924	
116	Davenport, Iowa	1,041,119	993,632	567,042	537,210			2,635	27,197	426,590	
117	Atlantic City, N. J.	1,595,974	1,595,974	1,029,315	805,440		1,675	96,589	125,611	566,659	
118	Little Rock, Ark.	574,403	574,403	291,443	259,235	11,859		2,938	17,411	282,960	
119	Bay City, Mich.	630,107	630,107	474,334	341,364		48	64,418	68,504	155,773	
120	York, Pa.	415,954	415,954	325,236	283,162			42,074	90,718	90,718	
121	Malden, Mass.	1,035,738	1,035,738	722,521	560,211		345	41,426	120,539	313,217	
122	Springfield, Ill.	871,835	839,455	574,099	416,062	32,276	2	67,571	58,188	265,356	
123	Quincy, Ill.	460,197	371,223	322,386	276,471			1,864	44,051	88,837	
124	Canton, Ohio	658,616	658,616	465,338	345,870		545	39,088	79,865	193,278	
125	Superior, Wis.	627,703	595,020	467,109	434,098			33,011	127,911	32,683	
126	Chester, Pa.	319,813	319,813	305,996	271,037			1,420	33,539	13,817	
127	Chelsea, Mass.	701,371	701,371	622,576	486,998		996	24,432	110,150	78,795	
128	South Omaha, Nebr.	476,140	476,140	360,448	301,659			58,389	116,092	116,092	
129	Newcastle, Pa.	537,712	537,712	301,846	275,825			3,166	22,855	235,866	
130	Salem, Mass.	741,850	741,850	595,782	512,355		161	43,169	40,097	146,068	
131	Newton, Mass.	1,452,836	1,452,836	1,105,646	831,307	4,712		20,666	248,961	347,190	
132	Haverhill, Mass.	732,093	732,093	634,781	534,831		100	25,877	73,973	97,312	
133	Jacksonville, Fla.	1,207,094	1,207,094	659,316	367,873			202,635	88,808	547,778	
134	Joplin, Mo.	426,214	426,214	239,117	201,711			25,772	11,634	187,097	
135	Wichita, Kans.	701,103	701,103	365,878	300,235			1,495	64,148	335,225	
136	Rockford, Ill.	657,376	657,376	408,125	329,104			48,654	30,367	249,251	
137	Knoxville, Tenn.	527,719	527,719	366,048	282,193			4,391	79,464	161,671	
138	Elmira, N. Y.	528,699	497,315	423,637	373,496			7,452	42,689	73,678	
139	Galveston, Tex.	1,544,177	1,544,177	608,707	377,295	26,796		53,139	151,477	935,470	
140	New Britain, Conn.	894,953	894,953	479,925	367,864		5	26,640	85,416	415,028	
141	Chattanooga, Tenn.	655,399	655,399	450,655	381,405		100	1,344	67,806	204,744	
142	Kalamazoo, Mich.	717,744	717,744	398,227	317,271	16,992		28,266	35,698	319,517	
143	Woonsocket, R. I.	498,434	498,434	432,464	291,073			16,720	124,671	65,970	
144	Fitchburg, Mass.	660,994	660,994	546,271	418,851		519	58,998	67,993	114,723	
145	Racine, Wis.	520,413	520,413	329,444	296,194			7,494	25,756	190,969	
146	Auburn, N. Y.	609,229	609,229	439,101	352,388	19,631	6	42,771	24,305	170,128	
147	Macon, Ga.	373,624	281,424	286,687	238,977		595	8,865	38,250	25,263	
148	Joliet, Ill.	532,368	530,889	379,934	321,356			36,994	21,634	160,905	
149	Oklahoma City, Okla.	1,264,778	1,264,778	411,050	301,728			52,704	56,618	853,728	
150	Oshkosh, Wis.	454,298	429,004	305,873	284,102			2,928	18,843	123,131	
151	West Hoboken, N. J.	369,703	369,703	284,196	253,031				31,165	86,507	
152	Sacramento, Cal.	1,090,857	1,090,857	591,405	525,704			49,823	15,878	499,452	
153	Pueblo, Colo.	1,047,958	1,047,958	772,556	500,713			90,675	181,168	275,402	
154	Everett, Mass.	570,816	570,816	499,619	373,070			29,194	97,355	71,197	
155	Taunton, Mass.	651,093	651,093	538,503	362,739		408	86,275	89,081	112,590	
156	Newport, Ky.	351,145	317,457	278,193	195,844			32,710	49,639	39,264	
157	La Crosse, Wis.	498,763	498,763	341,548	280,025		15	27,489	34,019	157,215	
158	Fort Worth, Tex.	703,502	703,502	512,485	249,193	26,265		141,458	95,569	191,017	
	San Juan, P. R.	379,450	379,450	254,682	190,833			27,477	36,372	124,768	

<sup>1</sup> Excess of payments over receipts on account of debt, shown in column 8 of Table 10.<sup>2</sup> Excess of receipts over payments on account of debt, shown in column 8 of Table 10.

# GENERAL TABLES.

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BY PRINCIPAL CLASSES, 1907; COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

Total receipts for meeting governmental costs.	RECEIPTS FOR MEETING GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.					
	From revenues.							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.				On account of debt. <sup>1</sup>									
			Total.	Revenues from special services.	Interest.	Revenues from public service enterprises.										
\$1,229,547	\$988,626	\$730,756	\$257,870	\$162,975	\$6,916	\$87,979	\$240,921	\$127,164		\$346,163	\$857,920	92				
742,987	730,001	535,752	194,249	74,901	13,246	106,102	12,996	10,867		232,090	546,619	93				
831,891	620,191	464,892	155,299	34,317	10,561	110,421	211,700	301,864		140,924	766,756	94				
2,346,937	1,871,406	1,093,464	777,942	392,275	40,163	345,504	475,531	435,522		635,894	1,528,986	95				
532,118	481,655	340,117	141,538	5,596	8,224	127,718	50,463	58,392		49,144	398,509	96				
1,110,620	974,258	694,277	279,981	257,141	19,315	3,525	136,362	153,584		266,892	847,861	97				
1,132,656	821,656	516,528	305,128	75,316	3,146	226,666	311,000	131,800		15,084	648,328	98				
783,756	778,569	509,203	269,366	186,103	1,796	81,467	5,187		\$35,523	301,880	473,680	99				
860,664	719,080	587,952	131,128	130,469	659		141,584	134,118		66,239	722,070	100				
997,227	957,997	682,654	275,343	37,710	15,561	222,072	39,230	81,766		124,010	764,420	101				
759,008	665,755	518,854	146,901	62,444	12,675	71,782	93,253	182,046		144,679	700,900	102				
808,108	696,188	526,434	169,754	42,725	6,428	120,601	111,920	61,952		162,754	588,386	103				
520,645	483,867	473,318	10,549	9,555	6,646	298	36,778	63,154		105,158	536,472	104				
558,499	552,494	444,902	107,592	49,989	851	56,752	6,005	33,137		116,654	478,039	105				
751,204	751,204	631,717	119,487	44,683		74,804			69,108	228,598	562,609	106				
561,454	561,454	366,470	194,984	50,778	92	144,114			564	133,732	365,906	107				
626,590	626,590	447,996	178,594	40,457		138,137		74,361		81,670	522,357	108				
757,283	767,283	564,359	192,924	103,848	4,390	84,686			83,572	251,927	480,787	109				
773,758	662,696	491,582	171,114	72,220	17,660	81,234	111,062	25,939		139,364	517,521	110				
621,335	549,625	432,402	117,223	17,426	2,561	97,236	71,710	100,475		187,543	532,877	111				
859,864	793,336	670,107	123,229	112,012	11,090	127	66,528	88,797		216,501	758,904	112				
693,273	693,273	433,943	259,330	6,410	2,508	250,412			57,771	111,389	376,172	113				
661,009	532,532	375,798	156,734	65,830		90,904	128,477	133,855		108,947	509,653	114				
606,024	471,728	300,052	81,676	80,816	860		134,296	171,663		20,261	561,715	115				
979,234	979,234	638,493	340,741	333,470	5,976	1,295		14,398		412,192	652,891	116				
2,029,767	1,292,522	945,559	346,963	181,344	18,943	146,676	737,245	303,452		263,207	1,249,011	117				
617,797	434,438	381,818	52,620	44,651	1,769	6,200	183,359	139,965		142,995	521,783	118				
975,159	710,291	556,317	153,974	77,748	1,154	75,072	264,868		80,184	235,957	476,133	119				
438,769	400,572	382,149	18,423	10,248	8,175		36,187	15,382		75,363	397,531	120				
968,066	795,937	565,770	230,167	76,220	48,693	105,254	162,129	239,801		73,416	805,571	121				
831,382	831,382	565,068	266,314	127,680		138,634		8,073		257,283	573,141	122				
493,219	493,219	445,738	47,481	31,017	15,401	1,063			121,996	170,833	323,742	123				
712,184	623,283	487,148	136,135	49,569	5,736	80,830	88,901	35,333		157,945	522,481	124				
721,198	721,198	589,816	131,382	126,934	4,448				126,178	254,089	463,638	125				
400,572	345,972	326,079	19,893	17,374	1,829	690	54,600		26,159	39,976	299,920	126				
744,256	692,358	502,130	190,228	41,468	12,249	136,511	51,898	9,013		69,782	511,143	127				
646,498	448,795	420,494	28,301	19,360	8,941		197,703	27,345		88,747	447,839	128				
476,651	461,165	373,821	87,344	82,640	4,556	148	15,486	76,547		159,319	450,368	129				
847,177	843,870	523,934	319,936	199,302	15,669	104,965	3,307		102,020	248,088	421,914	130				
1,479,644	1,389,257	1,094,495	294,762	118,855	22,607	153,300	90,387	63,579		283,611	1,158,074	131				
783,026	732,886	544,204	188,682	52,173	31,154	105,355	50,140		793	98,105	543,411	132				
940,529	846,670	453,625	393,045	86,809	348	305,888	93,859	360,424		187,354	814,049	133				
509,761	400,329	256,649	143,680	112,785	12,095	18,800	109,432	25,885		161,212	282,534	134				
996,797	456,523	359,806	96,717	94,243	1,102	1,372	240,274	244,580		90,645	604,386	135				
668,108	540,510	412,039	128,471	50,174	1,316	76,981	127,598	116,866		132,385	528,905	136				
490,756	484,284	453,877	30,407	18,023	1,572	10,812	6,472	43,435		118,236	497,312	137				
531,718	531,718	486,811	44,907	25,870	9,539	9,498			34,403	108,081	452,408	138				
1,375,372	805,660	596,572	209,088	49,468	37,618	122,002	569,712	738,517		196,953	1,335,089	139				
918,735	627,502	455,208	172,294	49,411	6,082	116,801	291,233	267,451		147,577	722,659	140				
1,417,485	492,715	461,930	30,785	25,445	2,789	2,551	924,770	162,684		42,060	624,614	141				
631,544	597,532	419,436	178,096	124,530	7,728	45,838	34,012	120,212		199,305	539,648	142				
516,293	441,775	326,381	115,394	33,707	2,097	79,590	74,518	56,659		9,311	383,040	143				
683,410	651,094	524,671	126,423	31,357	6,768	88,303	32,316	9,900		104,823	534,571	144				
490,596	487,866	449,339	38,527	26,536	3,451	8,540	2,730	32,547		158,422	481,886	145				
695,734	532,110	391,652	140,458	40,054	3,060	97,344	163,624	77,119		93,009	468,771	146				
361,241	361,241	329,297	31,944	17,802	5,012	9,130			79,817	74,554	249,480	147				
471,718	471,718	383,868	87,850	53,917	3,931	30,002		59,171		91,734	443,039	148				
1,288,553	924,260	677,986	598,458	132,210	2,174	132,064	364,298	340,518		513,210	586,792	149				
453,274	453,274	407,202	46,072	41,480	2,787	1,805			24,270	147,401	382,932	150				
419,074	396,143	329,523	66,620	64,888	1,732		22,931		26,440	111,947	303,083	151				
1,241,552	953,136	686,688	266,448	132,210	2,174	132,064	288,416	137,721		361,731	824,409	152				
1,058,874	1,039,807	665,111	374,696	165,187	9,952	199,557	19,067	8,151		267,251	673,262	153				
590,749	576,537	427,257	149,280	41,199	12,002	96,079			5,721	76,918	421,536	154				
643,826	615,607	419,879	195,728	35,338	21,739	138,651	28,219	35,486		77,104	455,365	155				
357,609	357,609	269,116	88,493	23,637		64,856			40,152	79,416	228,964	156				
513,470	495,271	375,897	119,374	62,986	8,763	47,625	18,199	3,492		153,723	379,389	157				
800,897	789,895	606,211	183,684	21,838	317	161,529	11,002		86,393	277,410	519,818	158				
433,353	370,891	274,851	96,040	4,954	9,472	81,614	62,462	8,559		116,209	283,410					

<sup>1</sup> Excess of receipts from sales of real property over payments for outlays.

## STATISTICS OF CITIES.

TABLE 4.—PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,

COMPARATIVE SUMMARY<sup>1</sup> FOR 148 CITIES, GROUPED

CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.									
	Total payments for meeting govern- mental costs.	For revenue expenditures.								On account of debt. <sup>2</sup>
		All revenue expenditures.	Expenses and interest.					Outlays.		
			All expenses and interest.	Expenses.					Interest.	
				General and special service expenses.	Expenses of municip- al service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.			
Grand total: <sup>4</sup>										
1907	\$696,188,536	\$691,525,579	\$452,560,186	\$363,326,038	\$2,008,470	\$700,380	\$27,267,126	\$59,258,172	\$238,965,393	\$4,662,957
1906	606,571,901	600,850,661	408,248,833	326,820,035		602,897	25,742,767	55,183,134	192,601,828	5,721,240
1905	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
1904	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
1903	524,554,294	518,528,777	345,392,429	278,473,508		439,812	23,379,190	43,069,919	173,136,348	6,025,517
1902	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:										
1907	463,497,811	460,680,041	303,806,131	245,007,901	1,628,652	628,650	16,853,072	39,687,856	156,873,910	2,817,770
1906	404,050,640	401,979,115	270,722,219	218,182,506		436,333	16,127,819	35,975,561	131,256,896	2,071,525
1905	394,967,852	391,984,740	261,600,320	200,513,892		527,161	27,298,391	33,260,876	130,384,420	2,983,112
1904	386,256,300	384,044,965	252,931,954	194,548,115		353,569	28,120,202	29,910,068	131,113,011	2,211,335
1903	356,296,263	352,695,327	226,672,076	185,031,501		376,949	15,256,515	26,007,111	126,023,251	3,600,936
1902	315,220,895	313,186,044	222,229,254	183,597,462		92,027	13,181,903	25,357,862	90,956,790	2,034,851
Group II:										
1907	116,181,670	115,592,475	71,152,671	57,209,795	221,737	49,977	4,460,795	9,210,367	44,439,804	589,195
1906	98,854,539	97,124,590	65,424,282	51,889,105		50,733	4,287,226	9,197,218	31,700,308	1,729,949
1905	96,244,963	94,979,102	65,700,319	49,599,694		49,278	6,976,350	9,074,997	29,278,783	1,265,861
1904	90,768,700	89,201,668	61,998,591	46,875,801		42,676	6,517,812	8,562,302	27,203,077	1,567,032
1903	80,905,346	80,412,603	55,855,383	43,587,914		50,046	3,831,682	8,385,741	24,557,220	492,743
1902	73,632,791	71,198,913	52,518,113	41,168,018		40,421	2,893,346	8,416,328	18,680,800	2,433,878
Group III:										
1907	73,110,249	72,362,853	48,318,027	38,202,560		12,800	3,704,287	6,398,380	24,044,826	747,396
1906	62,962,235	62,001,995	44,434,166	35,021,046		8,543	3,307,638	6,096,939	17,567,829	960,240
1905	60,310,795	58,527,487	43,646,925	33,239,153		6,232	4,576,775	5,824,765	14,880,562	1,783,308
1904	58,502,551	57,719,731	42,543,901	32,501,979		7,717	4,240,053	5,794,152	15,175,830	782,820
1903	54,599,150	53,388,277	38,859,868	30,950,865		5,794	2,540,375	5,362,834	14,528,409	1,210,873
1902	50,236,754	49,113,457	37,664,565	30,137,441		4,908	2,322,777	5,199,439	11,448,892	1,123,297
Group IV: <sup>4</sup>										
1907	43,398,806	42,890,210	29,283,357	22,905,782	158,081	8,953	2,248,972	3,961,569	13,606,853	508,596
1906	40,704,487	39,744,961	27,668,166	21,727,378		7,288	2,020,084	3,913,416	12,076,795	959,526
1905	39,853,872	38,665,987	27,406,386	20,791,761		7,699	2,814,069	3,792,857	11,259,601	1,187,885
1904	36,528,795	35,966,564	26,002,363	19,584,712		7,525	2,857,427	3,552,099	9,964,201	562,231
1903	32,753,535	32,032,570	24,005,102	18,903,228		7,023	1,750,618	3,344,233	8,027,468	720,965
1902	30,557,887	29,477,032	22,476,760	17,713,392		5,945	1,515,661	3,241,762	7,000,272	1,080,855

<sup>1</sup> In this summary, payments and receipts, except those on account of interest and debt, include certain payments and receipts which were not for meeting governmental costs, but which could not be segregated for 1902, 1903, or 1904.

<sup>2</sup> Excess of payments over receipts on account of debt, shown in column 8 of Table 10.

# GENERAL TABLES.

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BY PRINCIPAL CLASSES, 1907; COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

ACCORDING TO POPULATION IN 1907: 1902 TO 1907.

RECEIPTS FOR MEETING GOVERNMENTAL COSTS.								EXCESS OF RECEIPTS FROM REVENUES OVER—			
Total receipts for meeting governmental costs.	From revenues.					On account of debt. <sup>3</sup>	Excess of payments for revenue expenditures over receipts from revenues.	Payments for revenue expenditures.	Payments for expenses and interest.	Excess of payments for revenue expenditures over receipts from commercial revenues.	
	All revenues.	General.	Commercial.								
			Total.	Revenues from special services.	Interest.						Revenues from public service enterprises.
\$693,624,952	\$569,205,651	\$428,738,472	\$140,467,179	\$65,703,787	\$10,705,063	\$64,058,329	\$124,419,301	\$122,319,928	.....	\$116,645,465	\$551,058,400
610,000,780	527,298,653	401,100,134	126,198,519	54,297,399	9,059,876	62,841,244	82,702,127	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	469,520,550	359,248,249	110,272,301	49,892,801	7,156,493	53,223,007	121,633,862	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
456,014,102	361,639,744	278,536,138	83,103,606	34,908,494	8,105,318	40,089,794	94,374,358	99,040,297	.....	57,833,613	377,576,435
400,979,228	335,801,024	260,263,627	75,537,397	28,615,128	6,450,174	40,472,095	65,178,204	66,178,091	.....	65,078,805	326,441,718
380,481,342	323,532,903	250,630,522	72,902,381	30,034,908	6,172,676	36,694,797	56,948,439	68,461,837	.....	61,932,583	319,082,359
402,681,376	301,947,245	233,692,296	68,254,949	28,571,090	5,652,650	34,031,209	100,734,131	82,097,720	.....	49,015,291	315,790,016
356,091,504	286,199,228	219,954,779	66,244,449	27,946,490	5,532,112	32,765,847	69,892,276	66,496,099	.....	59,527,152	286,450,878
319,825,651	274,336,404	217,126,490	57,210,914	20,491,413	5,035,879	31,683,622	45,489,247	38,849,640	.....	52,107,150	255,975,130
120,093,212	105,328,021	73,535,032	31,792,989	18,933,558	1,281,979	11,577,452	14,765,191	10,264,454	.....	34,175,350	83,799,486
100,512,087	95,457,761	68,107,277	27,350,484	15,303,075	1,094,674	10,952,735	5,054,326	1,666,829	.....	30,033,479	69,774,106
94,017,246	87,744,104	62,230,808	25,513,296	14,437,377	1,073,917	10,002,002	6,273,142	7,234,998	.....	22,043,785	69,465,806
92,477,588	81,995,979	59,735,834	22,260,145	12,314,030	659,680	9,286,435	10,481,609	7,205,689	.....	19,997,388	66,941,523
85,169,657	75,728,412	55,349,252	20,379,160	11,092,073	864,096	8,422,991	9,441,245	4,684,191	.....	19,873,029	60,033,443
74,677,816	69,353,415	50,717,555	18,635,860	10,190,319	629,956	7,815,585	5,324,401	1,845,498	.....	16,835,302	52,563,053
72,612,111	63,828,569	47,869,977	15,958,592	7,407,275	812,180	7,739,137	8,783,542	8,534,284	.....	15,510,542	56,404,261
65,884,573	58,741,448	44,817,111	13,924,337	5,933,833	944,578	7,045,926	7,143,125	3,260,547	.....	14,307,282	48,077,658
60,837,094	55,139,450	42,602,765	12,536,685	5,290,360	804,118	6,442,207	5,697,644	3,388,037	.....	11,492,525	45,990,802
58,164,164	52,582,310	40,265,931	12,316,379	5,731,249	544,695	6,040,435	5,581,854	5,137,421	.....	10,038,409	45,403,352
55,406,737	49,150,553	37,832,504	11,318,049	4,794,492	609,871	5,913,686	6,255,184	4,237,724	.....	10,290,685	42,070,228
52,219,745	47,285,538	36,996,280	10,289,258	4,321,145	530,194	5,437,919	4,934,207	1,827,919	.....	9,620,973	38,824,199
44,905,527	38,409,317	28,797,325	9,611,992	4,454,460	505,586	4,651,946	6,496,210	4,480,893	.....	9,125,960	33,278,218
42,624,892	37,298,420	27,912,119	9,386,301	4,445,363	570,450	4,370,488	5,326,472	2,446,541	.....	9,630,254	30,558,660
39,192,074	34,954,643	26,616,634	8,338,009	3,794,785	452,285	4,090,939	4,237,431	3,711,344	.....	7,548,257	30,327,978
37,831,284	32,995,016	25,554,188	7,440,828	3,276,432	299,468	3,864,928	4,836,268	2,971,528	.....	6,992,673	28,525,716
33,954,833	30,382,101	23,612,396	6,769,705	3,008,273	273,591	3,487,841	3,572,732	1,650,469	.....	6,376,999	25,262,865
31,926,036	29,202,317	22,860,638	6,341,479	2,713,038	210,614	3,417,827	2,723,719	274,715	.....	6,725,557	23,135,553

<sup>3</sup> Excess of receipts over payments on account of debt, shown in column 8 of Table 10.

<sup>4</sup> Not including Bay City, Mich.; Wichita, Kans.; New Britain, Conn.; Kalamazoo, Mich.; Macon, Ga.; Oklahoma City, Okla.; West Hoboken, N. J.; Pueblo, Colo.; Everett, Mass.; Newport, Ky.; or Fort Worth, Tex.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states.]

City num- ber.	CITY.	Total payments for general and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.						
			City cor- poration.	School districts.	Other divisions of the govern- ment of the city.	Payments to public.					Payments to enter- prises, offices, and accounts (service transfers).	
						Total.	Classified by character.		Classified by object.			
							For meeting govern- mental costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscella- neous objects. <sup>2</sup>		
	Grand total.....	\$371,944,424	\$311,040,585	\$41,264,086	\$19,639,753	\$368,232,136	\$366,787,300	\$1,444,836	\$252,230,411	\$116,001,725	\$3,712,288	
	Group I.....	248,638,781	209,689,748	19,922,565	19,026,468	246,291,617	245,007,901	1,283,716	167,332,448	78,959,169	2,347,164	
	Group II.....	57,857,719	46,409,066	10,958,478	490,175	57,282,708	57,209,795	72,913	40,979,277	16,303,431	575,011	
	Group III.....	38,540,612	33,239,717	5,212,435	88,460	38,245,229	38,202,560	42,669	25,738,211	12,507,018	295,383	
	Group IV.....	26,907,312	21,702,054	5,170,608	34,650	26,412,582	26,367,044	45,538	18,180,475	8,232,107	494,730	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$100,733,879	\$100,733,879			\$100,640,749	\$99,613,557	\$1,027,192	\$67,036,323	\$33,604,426	\$93,130
2	Chicago, Ill.....	33,006,238	9,776,593	\$9,991,283	\$13,238,362	31,673,103	31,633,239	39,864	24,467,452	7,205,651	1,333,135
3	Philadelphia, Pa.....	22,388,333	22,326,526		61,807	22,385,587	22,298,485	87,102	13,306,684	9,078,903	2,746
4	St. Louis, Mo.....	11,142,543	8,629,084	2,513,459		11,077,660	11,071,690	5,970	7,935,629	3,142,031	64,883
5	Boston, Mass.....	17,451,866	17,451,866			17,207,114	17,188,837	18,277	11,671,549	5,535,565	244,752
6	Baltimore, Md.....	7,007,963	7,007,963			6,982,258	6,967,228	15,030	4,653,946	2,328,312	25,705
7	Pittsburg, Pa.....	8,948,873	4,701,228	2,865,182	1,382,463	8,688,879	8,680,558	8,321	5,755,914	2,932,965	259,994
8	Cleveland, Ohio.....	7,128,645	3,806,263	2,677,944	644,438	7,056,831	7,048,109	8,722	5,132,846	1,923,985	71,814
9	Buffalo, N. Y.....	6,095,354	5,227,639		867,715	5,993,001	5,988,511	4,490	3,644,104	2,348,897	102,353
10	San Francisco, Cal.....	7,840,984	7,840,984			7,839,011	7,835,386	3,625	5,454,883	2,384,128	1,973
11	Detroit, Mich.....	5,480,651	4,791,512		689,139	5,465,317	5,421,215	44,102	4,309,987	1,155,330	15,334
12	Cincinnati, Ohio.....	5,727,212	3,105,154	1,874,697	747,361	5,727,212	5,718,774	8,438	3,687,197	2,140,015	
13	Milwaukee, Wis.....	4,814,998	3,419,815		1,395,183	4,751,676	4,751,103	573	3,415,518	1,336,158	63,322
14	New Orleans, La.....	3,427,364	3,427,364			3,359,341	3,356,906	2,435	2,397,184	962,157	68,023
15	Washington, D. C.....	7,443,878	7,443,878			7,443,878	7,434,303	9,575	4,563,232	2,880,646	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$4,614,617	\$4,614,617			\$4,607,163	\$4,605,596	\$1,567	\$3,270,455	\$1,336,708	\$7,454
17	Minneapolis, Minn.....	3,260,095	3,260,095			3,257,163	3,254,168	2,995	2,476,771	780,392	2,932
18	Jersey City, N. J.....	2,541,515	2,541,515			2,541,515	2,537,989	3,526	1,791,409	750,106	
19	Louisville, Ky.....	2,515,269	2,515,269			2,515,269	2,514,812	457	1,748,190	767,079	
20	Indianapolis, Ind.....	2,446,203	1,445,098	\$1,001,105		2,446,203	2,445,398	805	1,631,125	815,078	
21	St. Paul, Minn.....	2,180,219	2,180,219			2,165,089	2,164,444	645	1,556,720	608,369	15,130
22	Providence, R. I.....	3,056,860	3,056,860			3,007,466	3,006,236	1,230	2,001,260	1,006,206	49,394
23	Rochester, N. Y.....	2,694,622	2,694,622			2,686,908	2,686,818	90	1,685,394	1,001,514	7,714
24	Kansas City, Mo.....	2,776,982	1,756,586	1,020,396		2,752,059	2,749,368	2,691	2,135,346	616,713	24,923
25	Toledo, Ohio.....	1,610,127	1,039,893	570,234		1,610,127	1,607,659	2,468	1,136,619	473,508	
26	Denver, Colo.....	3,265,013	1,085,227	1,693,075	\$486,711	3,259,987	3,255,823	4,164	2,271,459	988,528	5,026
27	Columbus, Ohio.....	1,628,129	875,750	752,379		1,561,191	1,560,745	446	1,281,406	279,785	66,938
28	Los Angeles, Cal.....	3,692,302	2,040,559	1,651,743		3,662,258	3,661,560	698	2,881,273	780,985	30,044
29	Worcester, Mass.....	2,013,243	2,013,243			1,984,733	1,984,104	629	1,301,288	683,445	28,510
30	Seattle, Wash.....	2,208,251	828,933	1,379,318		2,121,785	2,104,453	17,332	1,657,786	463,999	86,466
31	Memphis, Tenn.....	1,194,695	1,194,695			1,193,319	1,192,511	808	840,233	353,086	1,376
32	Omaha, Nebr.....	1,214,656	656,043	558,613		1,177,512	1,175,706	1,806	873,587	303,925	37,144
33	New Haven, Conn.....	1,531,360	1,521,994	9,366		1,531,360	1,531,147	213	1,083,988	447,372	
34	Scranton, Pa.....	1,016,493	271,123	745,370		1,016,493	1,016,493		729,617	286,875	
35	Syracuse, N. Y.....	1,811,302	1,811,302			1,811,302	1,809,612	1,690	1,180,017	631,285	
36	St. Joseph, Mo.....	718,484	165,497	552,987		692,613	692,554	59	506,117	186,496	25,871
37	Paterson, N. J.....	1,313,288	1,313,288			1,313,288	1,312,886	392	890,121	423,167	
38	Portland, Oreg.....	1,463,489	911,290	548,735	3,464	1,461,374	1,459,129	22,245	1,084,577	376,797	2,115
39	Atlanta, Ga.....	1,372,994	1,372,994			1,325,923	1,325,241	682	937,080	388,843	47,071
40	Richmond, Va.....	1,159,733	1,159,733			1,153,051	1,150,053	2,998	750,907	402,144	6,682
41	Fall River, Mass.....	1,236,638	1,236,638			1,236,172	1,236,143	29	853,914	382,258	466
42	Nashville, Tenn.....	869,088	869,088			800,660	800,616	44	627,725	172,935	68,428
43	Dayton, Ohio.....	1,202,085	726,928	475,157		1,202,041	1,201,815	226	872,663	329,378	44
44	Grand Rapids, Mich.....	1,249,967	1,249,967			1,188,684	1,186,706	1,978	922,230	266,454	61,283

<sup>1</sup> Subsequently corrected by refund receipts.



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907.

with the number assigned to each, see page 127.]

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.		City clerk.		Mayor's office.		Executive boards and commissions.		
					Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$354,973,673	\$1,316,685	\$15,654,066	\$43,717,379	\$31,972,836	\$11,120,940	\$623,603	\$1,283,817	\$385,208	\$799,476	\$149,344	\$787,610	\$138,815	\$173,726	\$14,686	
237,808,143	348,683	10,481,955	32,927,849	23,964,310	8,363,059	600,480	764,255	215,836	213,005	57,105	345,845	105,425	121,917	12,791	
55,016,275	514,571	2,326,873	5,163,925	3,884,329	1,268,423	11,173	261,859	60,530	251,150	39,243	169,857	11,434	2,600		
36,884,916	256,911	1,398,785	3,311,865	2,441,822	863,438	6,605	125,475	67,077	182,725	32,307	147,170	15,143	30,020	1,875	
25,264,339	196,520	1,446,453	2,313,740	1,682,375	626,020	5,345	132,228	41,765	152,596	20,689	124,738	6,813	19,189	20	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$99,294,959	\$2,040	\$1,436,880	\$12,035,914	\$9,032,621	\$3,001,197	\$2,096	\$200,395	\$16,254	\$36,265	\$1,350	\$154,753	\$41,920	\$58,564	\$2,698	1
30,935,038		2,071,200	5,653,944	4,130,973	1,080,050	442,921	119,032	25,057	33,318	35,291	22,392	5,421			2
21,047,750		1,340,583	3,498,024	2,437,062	1,060,962		38,885	54,989			22,929	1,523			3
10,416,565	265,211	460,767	1,395,363	973,281	422,082		25,271	24,447	9,921	861	12,606	12,195			4
16,346,918	11,317	1,093,631	2,209,640	1,512,393	607,226	90,021	66,306	33,726	45,967	5,187	24,343	23,584			5
6,801,274		206,689	941,688	631,847	309,320	521	48,099	9,855			12,000	1,056			6
8,516,502		432,371	1,249,421	890,740	303,104	55,577	371		13,460	871	27,125	342	21,787	68	7
6,062,241		1,076,404	831,577	574,957	255,040	1,580	43,758	1,559	10,453	3,337	11,308	1,627	11,721	5,099	8
5,592,686	34,791	467,877	752,194	523,743	227,770	681	34,500	18,985	12,258	545	8,920	1,013			9
7,371,970		469,014	1,243,696	837,331	406,365		50,552	21,866			11,259	6,631			10
5,023,471		457,180	811,717	681,213	125,432	5,072	46,131	2,021	13,619	7,507	9,180	960	2,697	696	11
5,518,058		209,154	750,038	550,526	199,512		35,850	2,108	19,062	1,397	11,483	8,155			12
4,665,926	35,324	113,748	494,686	332,138	160,537	2,011	36,405	4,104	18,682	759	5,942	98			13
3,195,994		231,370	462,383	418,748	43,635		18,700	865			11,605	900			14
7,028,791		415,087	597,564	436,737	160,827								27,148	4,230	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$4,482,110		\$132,507	\$383,314	\$307,738	\$75,576			\$2,838	\$27,519	\$2,587	\$8,900	\$83			16
3,040,982	\$142,127	76,986	187,970	152,185	35,785			5,615	8,359	1,193	6,260	576			17
2,461,694		79,821	281,549	188,587	92,962			1,282	15,033	823	8,333	294			18
2,457,989		57,280	202,289	153,365	48,924			4,210	992		9,483	1,201			19
2,384,506		61,697	96,809	74,449	22,360			4,200	405	5,220	6,200	248			20
2,076,201	2,827	101,191	109,875	90,774	18,904	\$197	2,334	450	7,560	10	3,700				21
2,875,898	6,826	174,136	222,544	165,541	55,248	1,755	21,215	5,559	7,264	1,006	6,700	1,394			22
2,523,539	75,904	95,179	246,266	182,942	63,324		17,500	11,385	4,600	2,049	8,490	357			23
2,696,926		80,056	312,146	224,558	87,588		7,410	2,000	11,173	1,200	7,498	514			24
1,501,461	63,313	45,353	147,153	111,057	36,096		8,542	369	9,060	2,437	5,900	241			25
3,085,560		179,453	649,727	510,992	138,459	276	40,615	5,605	48,101	4,551	8,720	532			26
1,491,019	61,911	75,199	147,255	122,232	24,867	96	7,599	196	7,920	619	5,389	274			27
3,443,004	23,656	225,642	281,978	231,367	50,581	30	13,624	1,261	17,548	2,402	6,000	348			28
1,788,212	41,121	183,910	113,123	82,772	28,767	1,584	1,207	6,232	839		5,600	475			29
2,007,100		201,151	189,925	74,503	3,305		18,826	507	9,503	1,064	4,855	142			30
1,144,016		50,679	58,765	44,740	14,025		2,399				6,400		\$2,600		31
1,181,230	85	33,341	147,439	87,591	59,848		18,000	285	8,905	1,527	4,622	415			32
1,495,546	2	35,812	138,444	96,787	41,657		50	1,597	11,532	1,577	4,916	376			33
1,005,869		10,624	79,036	64,067	14,969			2,848	4,460	936	4,500	928			34
1,764,164	23,783	23,355	206,643	146,384	60,259		15,216	4,008	6,750	1,300	6,750	349			35
710,456		8,028	65,673	48,186	17,487		1,996	837	2,700	2,902	3,000	90			36
1,291,802		21,486	110,483	70,332	40,151		10,484	722	1,625	55	3,467	65			37
1,411,284		52,205	118,431	92,948	25,483		4,475	298			5,760	665			38
1,155,816	72,688	144,490	112,140	91,834	20,306		7,200	11	7,800	1,003	5,760	314			39
1,146,911		12,822	114,870	74,185	38,703	1,982	5,340	2,800	1,800	127	4,380	97			40
1,201,360		35,278	86,788	67,321	19,439	28	6,683	1,043	7,133	2,592	4,272	502			41
827,987		41,101	56,211	48,934	7,277		3,430	333	2,500	100	4,500	121			42
1,175,913	328	25,844	101,438	73,435	27,989	14	5,437	295	4,250	3,526	7,400	769			43
1,187,720		62,247	117,833	89,041	26,886	1,906	8,400	5,782	6,603	775	2,162	64			44

\* 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 arranged alphabetically by states,

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907

City number.	CITY.	Total payments for general and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.					
			City corporation.	School districts.	Other divisions of the government of the city.	Payments to public.					Payments to enterprises, offices, and accounts (service transfers).
						Total.	Classified by character.		Classified by object.		
							For meeting governmental costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>2</sup>	
45	Cambridge, Mass.....	\$1,542,892	\$1,542,892	.....	.....	\$1,542,158	\$1,541,565	\$593	\$1,068,642	\$473,516	\$734
46	Albany, N. Y.....	1,209,640	1,209,640	.....	.....	1,209,640	1,208,441	1,199	829,088	380,552	.....
47	Hartford, Conn.....	1,480,844	1,098,607	\$382,237	.....	1,457,385	1,456,563	822	923,736	533,649	23,459
48	Lowell, Mass.....	1,324,489	1,324,489	.....	.....	1,319,059	1,318,915	144	899,811	419,248	5,430
49	Reading, Pa.....	718,656	447,954	270,702	.....	718,656	718,656	.....	402,172	316,484	.....
50	Trenton, N. J.....	838,773	838,773	.....	.....	838,773	838,723	50	559,527	279,246	.....
51	Bridgeport, Conn.....	996,640	996,640	.....	.....	996,640	996,640	.....	617,756	378,884	.....
52	Wilmington, Del.....	660,203	660,203	.....	.....	660,203	660,194	9	408,531	251,672	.....
53	Camden, N. J.....	908,562	908,562	.....	.....	908,562	908,560	2	647,014	261,548	.....
54	Des Moines, Iowa.....	999,378	556,532	442,846	.....	999,378	998,717	661	699,749	299,629	.....
55	Kansas City, Kans.....	544,205	312,024	232,181	.....	544,205	543,930	275	393,268	150,937	.....
56	Lynn, Mass.....	1,121,195	1,121,195	.....	.....	1,120,947	1,120,033	914	711,327	409,620	248
57	New Bedford, Mass.....	1,093,248	1,093,248	.....	.....	1,092,030	1,091,594	436	680,572	411,458	1,218
58	Springfield, Mass.....	1,280,385	1,280,385	.....	.....	1,276,973	1,276,327	646	867,266	409,707	3,412
59	Troy, N. Y.....	1,053,857	998,850	55,007	.....	1,053,521	1,052,742	779	646,533	406,988	336
60	Oakland, Cal.....	1,652,493	1,118,101	534,392	.....	1,652,493	1,652,083	410	1,182,413	470,080	.....
61	Lawrence, Mass.....	844,186	844,186	.....	.....	844,016	843,313	703	567,214	276,802	170
62	Somerville, Mass.....	965,989	965,989	.....	.....	962,943	962,559	384	638,631	324,312	3,046
63	Savannah, Ga.....	523,121	523,121	.....	.....	523,121	523,111	10	348,548	174,573	.....
64	Duluth, Minn.....	807,610	555,010	252,600	.....	764,956	764,504	452	564,802	200,154	42,654
65	Norfolk, Va.....	816,168	816,168	.....	.....	816,168	816,003	165	565,815	250,353	.....
66	Hoboken, N. J.....	863,412	863,412	.....	.....	861,991	861,991	.....	604,236	257,755	1,421
67	Peoria, Ill.....	786,708	480,206	266,804	\$39,698	785,908	777,222	8,686	559,776	226,132	800
68	Yonkers, N. Y.....	1,129,282	1,129,282	.....	.....	1,094,897	1,094,821	76	653,200	441,697	34,388
69	Utica, N. Y.....	874,793	874,793	.....	.....	867,530	867,515	15	462,006	405,524	7,263
70	Manchester, N. H.....	586,781	586,781	.....	.....	561,174	558,388	2,786	362,341	198,833	25,607
71	Schenectady, N. Y.....	635,741	635,741	.....	.....	635,741	635,707	34	426,100	209,641	.....
72	Evansville, Ind.....	485,907	270,813	215,094	.....	485,907	485,803	104	369,283	116,624	.....
73	San Antonio, Tex.....	693,086	693,086	.....	.....	693,086	692,942	144	474,747	218,339	.....
74	Elizabeth, N. J.....	552,876	552,876	.....	.....	552,876	552,813	63	362,782	190,094	.....
75	Waterbury, Conn.....	696,980	696,980	.....	.....	696,960	696,909	51	448,674	248,286	20
76	Salt Lake City, Utah.....	1,017,973	537,164	480,809	.....	1,013,070	1,012,960	110	783,797	229,273	4,903
77	Wilkes-Barre, Pa.....	452,800	247,000	205,800	.....	452,800	452,520	280	327,362	125,438	.....
78	Erie, Pa.....	499,325	272,621	226,704	.....	499,325	498,175	1,150	358,417	140,908	.....
79	Houston, Tex.....	599,103	599,103	.....	.....	599,103	598,912	191	455,903	143,200	.....
80	Tacoma, Wash.....	825,636	456,647	322,036	46,953	751,640	751,163	477	588,735	162,905	73,996
81	Harrisburg, Pa.....	522,774	283,802	238,972	.....	522,774	522,705	69	329,167	193,607	.....
82	Charleston, S. C.....	563,136	491,066	72,070	.....	552,861	551,912	949	309,349	243,512	10,275
83	Portland, Me.....	835,379	833,570	.....	1,809	835,379	834,748	631	502,764	332,615	.....
84	Youngstown, Ohio.....	593,364	360,902	232,462	.....	593,364	592,004	1,360	408,686	184,678	.....
85	Dallas, Tex.....	676,645	676,645	.....	.....	676,645	660,439	16,206	495,225	181,420	.....
86	Terre Haute, Ind.....	546,725	306,371	240,354	.....	546,725	546,662	63	369,427	177,298	.....
87	Fort Wayne, Ind.....	412,149	176,969	235,180	.....	412,149	412,115	34	312,585	99,564	.....
88	Akron, Ohio.....	555,635	249,450	306,185	.....	555,635	555,561	74	359,694	195,941	.....
89	Holyoke, Mass.....	698,677	698,677	.....	.....	647,122	647,059	63	454,736	192,386	51,655
90	Brockton, Mass.....	660,548	660,548	.....	.....	656,629	656,470	159	453,740	202,889	3,919
91	Covington, Ky.....	392,643	392,643	.....	.....	392,111	391,871	240	283,064	109,047	532

<sup>1</sup> Subsequently corrected by refund receipts.

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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.		City clerk.		Mayor's office.		Executive boards and commissions.			
					Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$1,441,874	\$33,978	\$67,040	\$119,988	\$86,344	\$33,644		\$4,711	\$2,096	\$6,853	\$1,038	\$5,507	\$673			45	
1,201,099		8,541	161,209	116,225	44,984		10,500	12,012	4,300	411	6,500	692			46	
1,417,075	20,219	43,550	131,575	90,269	41,096	\$210	900	4,124	4,265	2,408	3,416	172			47	
1,261,753	19,210	43,526	111,194	78,187	32,825	182	1,700	2,913	5,258	1,742	4,200	199			48	
711,390		7,266	48,433	34,949	13,484		650	1,134	3,000	279	3,440	200			49	
819,098		19,675	67,595	55,209	12,386		150	63	4,200	302	1,000	32			50	
959,308	19,216	18,116	83,527	57,269	26,258		370	360	10,950	1,204	3,779	77			51	
645,577		14,626	53,184	37,557	15,627		3,304	5,432	1,200	127	3,000	70			52	
893,400		15,162	70,385	62,081	8,304				5,050	44	4,400				53	
961,024		38,354	53,219	41,720	11,499		2,250	921	2,895	133	3,700				54	
540,307		3,898	31,984	24,981	7,003		2,400		5,324		2,600				55	
971,975	21,800	127,420	82,487	55,301	27,186		5,208	1,320	3,772	354	3,172	399			56	
1,004,933		88,315	87,923	59,999	27,924		1,285	575	7,378	3,800	4,279	1,518			57	
1,162,192	31,194	86,999	61,907	46,316	15,041	550	315	2,667	4,854	1,427	3,667	156			58	
1,041,563		12,294	119,326	80,087	39,239		9,223	8,693	1,200	957	4,200	996			59	
1,645,527		6,966	160,156	123,363	36,793		6,800	1,556	3,644	936	5,050	820			60	
805,539	12,787	25,860	48,460	34,233	14,193	34	100		4,473	689	1,400				61	
878,089	33,726	54,174	62,804	47,948	14,852	4	4,200	714	6,175	811	3,800	128			62	
495,349		27,772	61,887	49,525	12,362		3,963	1,640	3,488	1,232	4,749	825			63	
776,594	9,405	21,611	93,694	74,627	18,958	109	4,800		4,995	297	3,100	152			64	
764,199		51,969	99,527	75,037	24,490		600	140	5,425	167	3,600	184	\$400	\$161	65	
849,967		13,445	60,600	47,317	13,283		4,075	821	5,600	529	2,000	148			66	
750,669		36,039	54,341	41,884	12,457		2,850	157	3,050	685	3,000	178			67	
1,116,969		12,313	82,095	57,398	24,697		5,833	760	5,966	929	1,833	209			68	
858,351		16,442	81,238	47,581	33,657		6,079	4,308	3,988	1,518	1,600	84			69	
575,370		11,411	42,577	32,075	10,067	435	2,283	381	2,811	442	2,430	462			70	
628,498		7,243	82,620	55,415	27,205		5,437	161	2,259	1,296	3,984	1,347			71	
474,981	4,412	6,514	33,411	27,533	5,878		2,000	80	2,500		4,000				72	
676,186		16,900	54,658	46,587	8,071		2,390	30	2,306	376	4,360	1,280			73	
540,190		12,686	42,498	36,568	5,930		100	136	2,813	76	800	58			74	
685,017		11,963	65,496	42,880	22,616			1,695	4,433	2,145	2,520	115			75	
966,412		51,561	143,468	109,260	34,208		8,175	364	4,905	2,200	3,700	253			76	
440,692		12,108	39,213	30,438	8,775		167		3,505	200	2,720	25			77	
489,220		10,105	47,326	35,295	12,031			3,499	3,140		3,735	277			78	
565,203		33,900	68,211	56,783	11,428				1,200	178			13,600	1,415	79	
766,445		59,191	71,143	54,649	15,841	653	4,800	210	4,920	370	2,000	5			80	
511,629		11,145	48,541	28,966	19,575		1,720	929	2,400	350	2,900	1,929			81	
628,642		34,494	51,858	36,929	14,929			2,171	1,800	51	4,850	505			82	
785,547	18,267	31,565	64,393	38,548	25,845		250	2,253	3,481	382	2,200				83	
583,924	1,927	7,513	43,564	37,308	6,256		2,842	23	2,640	325	3,800	31			84	
637,005		39,640	63,789	53,255	10,534				2,700	131			16,020	299	85	
537,177		9,548	27,062	20,817	6,245		1,350	1,519	2,300	80	2,500	10			86	
407,703		4,446	28,197	24,150	4,047		2,250		2,000		3,000				87	
503,348	16,406	35,791	34,566	24,545	10,021		1,694	27	1,620	237	3,720	185			88	
681,852		16,825	62,262	41,629	16,595	4,038	150	666	2,909	1,086	1,959	579			89	
541,708	10,295	108,545	57,439	41,172	15,877	390	300	347	4,080	363	2,000	170			90	
384,346	3,979	4,318	50,835	41,613	9,222		7,304	180	4,700		3,000				91	

Including payments for charities and corrections to other civil divisions and to private associations and individuals.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total payments for general and special service expenses.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY PAYEE.						
			City corporation.	School districts.	Other divisions of the government of the city.	Payments to public.					Payments to enterprises, offices, and accounts (service transfers).	
						Classified by character.		Classified by object.				
						Total.	For meeting governmental costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>1</sup>		
92	Saginaw, Mich.	\$510,829	\$510,829			\$509,275	\$509,218	\$57	\$362,151	\$147,124	\$1,554	
93	Lincoln, Nebr.	394,497	187,913	\$206,584		366,795	366,722	73	301,344	65,451	27,702	
94	Altoona, Pa.	388,113	196,759	191,354		387,848	387,766	82	290,759	97,089	265	
95	Spokane, Wash.	960,423	531,441	428,982		960,423	960,211	212	713,705	246,718		
96	Lancaster, Pa.	314,354	184,076	130,278		313,878	312,810	1,068	182,447	131,431	476	
97	Birmingham, Ala.	579,300	579,300			549,300	546,222	3,078	386,341	162,959	30,000	
98	Bayonne, N. J.	533,218	533,218			533,218	533,163	55	386,977	146,241		
99	South Bend, Ind.	392,293	238,321	153,972		392,293	391,814	479	290,170	102,123		
100	Butte, Mont.	604,143	459,701	144,442		604,143	603,565	578	434,448	169,695		
101	Pawtucket, R. I.	610,818	610,818			593,910	593,750	160	398,850	195,060	16,908	
102	McKeesport, Pa.	409,478	222,540	186,938		408,679	408,679		285,098	123,581	799	
103	Binghamton, N. Y.	442,165	442,165			441,572	441,572	593	279,586	162,579		
104	Johnstown, Pa.	359,539	191,603	167,936		359,539	359,514	25	272,136	87,403		
105	Dubuque, Iowa	322,905	206,248	116,657		322,905	322,809	96	224,547	98,358		
106	Sioux City, Iowa	419,230	169,277	249,953		418,392	418,283	109	312,595	106,797	838	
107	Augusta, Ga.	325,204	325,204			306,202	306,202		191,017	115,185	19,002	
108	Mobile, Ala.	275,845	275,845			274,164	273,804	360	174,636	99,628	1,681	
109	Topeka, Kans.	362,642	170,630	192,012		345,057	345,013	44	292,923	52,134	17,585	
110	Springfield, Ohio	444,920	293,432	151,488		444,920	443,389	1,531	298,787	146,133		
111	Allentown, Pa.	289,808	150,515	139,293		289,808	288,408	1,400	179,574	110,234		
112	East St. Louis, Ill.	490,491	306,111	184,380		490,491	490,489	2	369,574	120,917		
113	Wheeling, W. Va.	368,327	235,827	132,500		331,356	331,356		265,325	66,031	36,971	
114	Montgomery, Ala.	314,068	314,068			308,158	295,966	12,192	203,786	104,372	5,910	
115	Passaic, N. J.	419,785	419,785			419,785	419,749	36	253,040	166,745		
116	Davenport, Iowa	537,286	341,310	195,976		537,286	537,210	76	380,187	157,099		
117	Atlantic City, N. J.	805,515	805,515			805,515	805,440	75	507,346	298,169		
118	Little Rock, Ark.	275,651	165,539	110,112		259,235	259,235		203,706	55,529	16,416	
119	Bay City, Mich.	366,686	366,686			341,498	341,364	134	270,019	71,470	25,188	
120	York, Pa.	283,162	243,802	39,360		283,162	283,182		154,756	128,406		
121	Malden, Mass.	584,941	564,941			563,794	560,211	3,583	365,056	198,738	1,147	
122	Springfield, Ill.	446,955	230,464	181,841	\$34,650	416,062	416,062		341,067	74,995	30,893	
123	Quincy, Ill.	276,557	153,709	122,848		276,471	276,471	86	191,375	85,182		
124	Canton, Ohio	346,309	195,620	150,689		346,255	345,870	385	259,605	86,650	54	
125	Superior, Wis.	434,261	434,261			434,261	434,098	163	307,472	126,789		
126	Chester, Pa.	271,300	148,602	122,698		271,300	271,037	263	160,168	111,132		
127	Chelsea, Mass.	495,568	495,568			487,037	486,998	39	297,907	189,130	8,531	
128	South Omaha, Nebr.	302,880	140,949	161,931		301,659	301,659	1,221	195,309	107,571		
129	Newcastle, Pa.	275,830	145,081	130,749		275,830	275,825	5	193,797	82,033		
130	Salem, Mass.	512,361	512,361			512,361	512,355	6	300,120	212,241		
131	Newton, Mass.	841,720	841,720			831,353	831,307	46	546,284	285,069	10,367	
132	Haverhill, Mass.	535,751	535,751			535,054	534,831	223	329,701	205,353	697	
133	Jacksonville, Fla.	440,454	440,454			372,874	367,873	5,001	259,896	112,978	67,580	
134	Joplin, Mo.	202,902	105,008	97,894		202,902	201,711	1,191	158,860	44,042		
135	Wichita, Kans.	303,097	173,740	129,357		302,456	300,235	2,221	208,576	93,880	641	
136	Rockford, Ill.	329,108	329,108			329,108	329,104	4	236,006	93,102		
137	Knoxville, Tenn.	282,233	282,233			282,233	282,193	40	175,512	106,721		
138	Elmira, N. Y.	374,029	374,029			374,029	373,496	533	230,353	143,676		
139	Galveston, Tex.	404,155	323,305	80,850		377,359	377,295	64	269,500	107,859	26,796	
140	New Britain, Conn.	368,046	368,046			367,890	367,864	26	204,794	163,096	156	
141	Chattanooga, Tenn.	383,686	383,686			381,486	381,405	81	251,680	129,806	2,200	
142	Kalamazoo, Mich.	336,111	169,020	167,091		317,923	317,271	652	239,475	78,448	18,188	
143	Woonsocket, R. I.	314,958	314,958			291,079	291,073	6	186,243	104,838	23,879	
144	Fitchburg, Mass.	419,008	419,008			418,851	418,851	157	255,567	163,441		
145	Racine, Wis.	296,824	296,824			296,824	296,194	630	203,786	93,038		
146	Auburn, N. Y.	386,207	386,207			352,780	352,388	392	226,785	125,995	33,427	
147	Macon, Ga.	246,477	246,477			238,977	238,977		158,466	80,511	7,500	
148	Joliet, Ill.	321,987	206,915	115,072		321,449	321,356	93	226,945	94,504	538	
149	Oklahoma City, Okla.	306,174	177,571	128,603		302,174	301,728	446	226,916	75,258	4,000	
150	Oshkosh, Wis.	284,156	284,156			284,156	284,102	54	179,132	105,024		
151	West Hoboken, N. J.	253,046	253,046			253,031	253,031	15	156,590	96,456		
152	Sacramento, Cal.	530,716	257,278	273,438		530,716	525,704	5,012	380,527	150,189		
153	Pueblo, Colo.	538,877	500,791	185,330		500,713	500,713	78	369,005	131,786	38,086	
154	Everett, Mass.	375,324	375,324			373,096	373,070	26	248,723	124,373	2,228	
155	Taunton, Mass.	366,152	366,152			362,947	362,739	208	240,771	122,176	3,205	
156	Newport, Ky.	195,844	195,844			195,844	195,844		136,763	59,081		
157	La Crosse, Wis.	280,046	280,046			280,046	280,025	21	200,827	79,219		
158	Fort Worth, Tex.	262,567	262,567			249,245	249,193	52	195,086	54,159	13,322	
	San Juan, P. R.	195,187	195,187			190,941	190,833	108	93,841	97,100	4,246	

<sup>1</sup> Subsequently corrected by refund receipts.

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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.		City clerk.		Mayor's office.		Executive boards and commissions.			
					Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$486,354		\$24,475	\$47,837	\$38,904	\$8,933		\$5,744	\$301	\$2,400	\$276	\$1,000	\$275			92	
383,554		10,943	37,083	29,361	7,722		4,148	1,095	3,687	503	1,720	77			93	
381,089		7,074	33,531	24,155	9,376		470		1,334		1,800				94	
923,272		37,151	106,751	70,555	36,196		7,858	153	4,270	780	3,612	129			95	
311,758		2,596	23,293	13,750	9,543		500	1,400	1,100	160	3,000	100			96	
475,398		103,902	55,540	34,709	20,831		1,500	3,790			5,158	507			97	
523,980		9,238	48,624	40,361	8,263			99	3,740		2,283				98	
389,510		2,783	25,314	19,405	5,909		1,500	983	2,324	24	2,000				99	
578,315	\$19,258	6,570	56,637	44,285	12,352		4,800	524	8,477	340	3,233	122			100	
595,644		15,174	60,239	38,703	21,506	\$30	5,661	3,374	7,082	1,309	1,500	659			101	
402,978		6,500	30,583	23,513	7,070		960	154	1,263	50	2,000				102	
423,970		18,195	42,310	28,389	13,921		3,825	2,128	1,500	1,001	2,100	11			103	
351,256		8,283	21,295	18,513	2,782		360	19	1,225	43	1,700	35			104	
273,448	47,084	2,373	24,113	20,092	4,021		2,525	156	2,415	2	1,283	38			105	
411,009	1,451	6,770	24,883	17,720	7,163		2,500		1,800	172	2,100	62			106	
280,282	2,381	42,541	29,299	25,764	3,535		2,250	108			3,160	92			107	
269,342		6,503	24,338	19,405	4,933	57	1,430	325	3,250	404	3,538	21			108	
346,785	250	15,607	20,782	17,607	3,175		2,620	1,243	2,673	316	1,500				109	
426,693		18,027	35,819	26,199	9,620		1,619	96	600	185	2,220	192			110	
287,377		2,431	20,805	16,154	4,651		730	25	813	75	1,017	125			111	
474,056		16,435	36,081	30,889	5,192		1,676		1,295	302	3,200				112	
362,818		5,509	29,439	24,484	4,955	432	1,052	43	2,100	346	1,747	17			113	
292,577		21,491	44,700	16,656	28,026	18		996	1,650	115	3,102	73			114	
413,982		5,803	39,904	25,102	14,802			980	3,220						115	
500,146	384	36,756	33,248	25,145	8,103		2,844	20			1,000				116	
642,085		163,430	65,013	45,349	19,664				2,929	58	5,200	4			117	
262,909		12,742	25,606	20,106	4,967	533	4,302	98	1,800	50	2,660	25			118	
363,368		3,318	49,478	29,205	18,658	1,615	3,673	3,951	2,400	512	1,000	9			119	
279,067		4,095	19,843	13,057	6,786		299		900		2,031				120	
520,379	9,321	35,241	30,563	22,298	8,265		1,546	1,666	2,250	693	1,000	45			121	
440,134		6,821	42,322	31,890	10,432		4,818		1,950	27	3,565				122	
273,688		2,859	15,236	13,062	2,174		984		1,200		1,476				123	
342,607		3,702	26,981	21,274	5,707		2,832	310			3,720	210			124	
421,651	9,331	3,279	36,707	30,825	5,882		6,000		2,640		1,500				125	
267,427		3,873	26,962	18,721	8,241		600	290	1,220	140	1,500	21			126	
458,369		27,921	34,155	24,931	8,522	702	1,000	213	3,331	299	1,100				127	
285,949	15,021	1,910	37,426	26,905	10,521		3,600		3,185		2,215	826			128	
266,873		8,957	19,870	17,787	2,073		180		1,200	8	1,000				129	
315,958	5,675	190,728	32,002	27,139	4,863		350	186	2,759	21	1,950				130	
730,926	12,980	91,814	73,353	49,835	23,419	99	1,050	2,374	4,286	1,101	3,500	985			131	
490,772	9,827	35,152	38,676	26,204	12,472		250	837	2,200	1,087	3,200	306			132	
406,802		33,652	44,027	35,060	8,967		1,481	755	3,914	920	1,489	160			133	
199,269		3,633	20,520	18,587	1,933		2,675	42	2,286	162	1,167	28			134	
296,413	189	6,495	21,942	15,786	5,515	641	2,400	160	3,477	33	2,000				135	
309,169		19,939	28,228	23,107	5,121		2,286				1,200	33			136	
267,508		14,725	20,370	10,865	9,505		1,100	309	1,685	111	1,000	73			137	
369,195	1,198	3,636	45,720	28,228	17,492		1,275	2,508	2,482	368	1,800	35			138	
356,394		48,761	26,313	22,746	3,567				1,200				\$6,797		139	
242,741	5,057	20,248	41,000	28,588	12,412			56	4,780	650	1,200	41			140	
353,599		30,087	27,545	17,247	10,298		2,600	251			1,507	328			141	
308,414	11,730	15,967	26,811	18,263	8,548		2,938	1,657	2,183	1,623	500				142	
299,777		15,181	25,390	17,392	7,998	349	2,400	962	2,728	755	1,000	204			143	
392,072	4,854	22,082	28,095	19,261	8,834		250	632	2,084	1,162	2,000	148			144	
281,751	9,759	5,814	22,197	15,131	7,066		1,118	1,822	2,413	240	300				145	
367,733	7,150	11,824	31,567	20,134	10,933	500		2,631	1,995	211	300	67			146	
229,971		16,506	23,757	19,914	3,843		1,800	278	1,800	505	3,600	68			147	
320,304		1,683	24,257	19,131	5,126		2,414		3,020	267	1,500				148	
247,802		58,372	26,411	16,984	9,427		3,643	55	3,840	440	2,535	126			149	
274,587	6,525	3,044	19,577	16,113	3,464		3,048		1,500		1,000				150	
251,582		1,464	20,290	14,181	6,109		2,517	1,075	2,250	54					151	
521,170		9,546	59,282	45,159	14,123		2,188	223	2,321	529	2,925	200			152	
531,458		7,419	52,343	36,474	15,869		4,800		2,400	93	1,800	41			153	
354,625	6,755	13,944	30,186	21,657	8,616	13	700	399	1,938	374	1,800	82			154	
336,060		30,092	30,371	21,224	8,791	356	166	63	2,490	1,423	1,225	213			155	
193,629		2,215	23,718	20,293	3,425		2,133		3,000		1,800				156	
276,075	1,025	2,946	28,099	21,898	6,701				2,000	132					157	
243,324	37	19,206	39,013	31,234	7,779		240		2,392	238			12,392	\$20	158	
192,217		2,970	37,422	34,126	2,709	587		190	5,700	312	6,010	864				

\*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 arranged alphabetically by states,

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. *													
		I.—General government—Continued.													
		Finance offices and accounts.										General law offices.		Elections.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		Other finance offices and accounts.		Salaries and wages.		Salaries and wages.	
		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.
	Grand total . . .	\$1,776,681	\$333,873	\$1,633,751	\$204,991	\$2,945,720	\$355,594	\$1,701,302	\$633,398	\$553,058	\$522,087	\$1,950,590	\$899,885	\$2,562,312	\$1,427,037
	Group I . . . . .	1,173,786	153,968	944,441	85,787	2,075,100	229,699	1,175,206	457,510	499,156	398,336	1,287,308	616,094	2,163,615	1,136,145
	Group II . . . . .	337,075	92,076	320,143	49,432	412,141	58,029	203,824	89,143	45,363	33,106	336,479	154,331	177,134	123,873
	Group III . . . . .	152,556	43,402	208,597	46,387	307,114	47,924	190,392	51,240	7,436	36,114	178,783	68,340	129,092	98,790
	Group IV . . . . .	113,264	44,427	160,570	23,385	151,365	19,942	131,880	35,505	1,103	54,531	148,020	61,120	92,471	68,229

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. . . . .	\$589,038	\$62,989	\$133,463	\$5,029	\$462,884	\$15,686	\$441,317	\$42,087	\$417,059	\$74,776	\$498,193	\$197,967	\$542,846	\$436,803
2	Chicago, Ill. . . . .	115,250	22,608	375,424	21,321	585,888	152,864	70,179	287,542	1,763	294,692	252,289	556,672	76,193	
3	Philadelphia, Pa. . . . .	59,625	8,056	50,150	3,599	195,526	8,718	203,847	14,256	18,000	169,555	160,831	38,102	434,404	244,538
4	St. Louis, Mo. . . . .	60,486	8,675	15,541	552	69,005	3,005	103,142	27,671	24,928	27,988	21,308	51,269	12,569	
5	Boston, Mass. . . . .	40,371	1,907	47,720	9,786	192,805	8,925	133,362	26,905	13,818	45,475	29,600	120,509	97,883	
6	Baltimore, Md. . . . .	14,607	826	11,984	928	32,117	2,143	74,496	19,187	550	36,919	22,552	7,417	124,788	83,580
7	Pittsburg, Pa. . . . .	52,852	517	88,053	2,987	157,705	1,402	1,500	1,217	51,424	32,727	3,583	101,843	35,997	
8	Cleveland, Ohio. . . . .	51,826	13,444	22,759	9,750	18,872	10,891	8,547	1,693	30,674	5,508	60,367	21,545		
9	Buffalo, N. Y. . . . .	42,019	11,916	45,398	6,369	34,820	2,787	8,877	13,986	25,076	16,826	27,629	5,312	36,678	24,314
10	San Francisco, Cal. . . . .	19,600	878	18,432	2,837	104,706	6,110	63,157	10,827	204	27,208	6,621	82,313	51,363	
11	Detroit, Mich. . . . .	34,732	6,365	52,561	9,278	43,206	4,074	20,568	1,107	8,726	540	22,267	9,226	17,626	7,752
12	Cincinnati, Ohio. . . . .	38,010	10,179	23,017	6,135	38,300	1,647	5,243	1,779	3,893	35,725	17,133	32,346	30,981	
13	Milwaukee, Wis. . . . .	11,080	3,830	37,762	5,559	33,953	4,599	5,599	1,997	16,280	14,435	1,661	12,026		
14	New Orleans, La. . . . .	19,600	894	15,097	630	33,970	576	18,871	5,936	31,760	2,099	293	601		
15	Washington, D. C. . . . .	24,770	884	7,080	1,027	71,343	6,272	22,100	5,010	13,307	5,494				

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J. . . . .	\$41,490	\$442	\$11,786	\$88	\$56,448	\$3,272	\$23,561	\$7,170	\$6,700	\$4,255	\$20,259	\$2,200	\$2,292	\$4,131
17	Minneapolis, Minn. . . . .	14,308	768	12,045	3,228	18,031	5,205	20,551	30,778	6,600	973	14,402	958	1,597	1,949
18	Jersey City, N. J. . . . .	9,500	1,261	5,276	146	35,212	14,152	10,875	824	413	10,000	2,852	13,080	15,144	
19	Louisville, Ky. . . . .	8,490	2,707	5,000	1,393	20,742	2,469	10,875	824	9,588	22,895	4,625	2,743	304	
20	Indianapolis, Ind. . . . .	10,363	4,018	10,851	421	11,163	2,234			347	8,750	2,422			
21	St. Paul, Minn. . . . .	8,570	601	13,378	751	1,204				241	10,500	853	3,894	3,431	
22	Providence, R. I. . . . .	7,769	360	19,754	12,768	16,934	4,961				11,000	3,344	14,458	8,209	
23	Rochester, N. Y. . . . .	15,852	3,114	19,294	5,065	16,760	1,834	1,200	4,625	7,326	4,123	17,679	4,451	15,057	7,374
24	Kansas City, Mo. . . . .	25,505	2,486	21,995	615	20,665	2,578	17,915	6,730	691	23,576	24,396	19,088	10,579	
25	Toledo, Ohio. . . . .	9,200	1,920	6,423	493	1,842				523	14,013	2,051	14,475	10,812	
26	Denver, Colo. . . . .	26,640	7,353	50,796	7,002	56,307	3,625			16,730	1,918	22,698	13,008	4,535	803
27	Columbus, Ohio. . . . .	14,364	1,828	8,132	579						1,980	13,223	3,396	19,995	6,667
28	Los Angeles, Cal. . . . .	13,570	8,188	11,800	1,676	32,179	2,048	30,656	2,220	138	27,493	8,047	518	448	
29	Worcester, Mass. . . . .	5,246	643	7,009	378	13,071	1,849	6,153	3,406		4,250	1,482	7,832	6,342	
30	Seattle, Wash. . . . .	14,201	29,127	45,315	5,855	300		1,350	461		21,244	7,378	1,411	719	
31	Memphis, Tenn. . . . .	6,085	1,410			4,365	985	7,915	914		3,134	6,873	1,454	313	1,844
32	Omaha, Nebr. . . . .	11,338	712	1,000	1,216			18,770		1,278	10,800	16,810	4,055	2,477	
33	New Haven, Conn. . . . .	8,144	1,415	1,600	363	12,694	2,057	8,685	2,705	1,632	14	4,500	3,998	11,330	4,016
34	Scranton, Pa. . . . .	6,400	143	9,798	958	8,166	335	12,973		1,192	8,126	1,925			
35	Syracuse, N. Y. . . . .	11,023	9,665	15,620	1,390	17,412	1,653	739	3,842		590	11,520	2,145	9,077	15,843
36	St. Joseph, Mo. . . . .	6,091	1,253	4,200	835	4,141	413	2,565		67	6,286	5,940	1,575	871	
37	Paterson, N. J. . . . .	3,142	315	3,358	421	11,875	827	10,378	1,129	4,875	350	4,333	31,369	647	
38	Portland, Oreg. . . . .	21,523	5,780	6,600	1,677			4,500	730	172	7,500	674	6,895	5,207	
39	Atlanta, Ga. . . . .	8,650	932	1,100	197	13,750	4,164	19,181	1,663		6,750	2,118		450	
40	Richmond, Va. . . . .	5,925		5,840		10,026		12,395	500	1,500	99	4,246	250	1,240	516
41	Fall River, Mass. . . . .	4,420	1,097	4,800	669	9,685	1,639	5,251	1,639		2,000	739	4,744	2,065	
42	Nashville, Tenn. . . . .	4,600	136	4,300	215	6,700	82	942			1,020	6,480	3,837	1,102	340
43	Dayton, Ohio. . . . .	6,300	3,641	4,900	282						9,683	730	11,408	8,654	
44	Grand Rapids, Mich. . . . .	8,366		8,173	751	12,469	1,647	6,039	1,037		5,400	879	4,420	4,031	



# GENERAL TABLES.

179

## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.
I.—General government—Continued.														
Miscellaneous exec- utive offices.		City buildings.		Courts.										
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attor- neys.		Sheriffs, marshals, and court buildings.		
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.	
\$3,444,086	\$653,734	\$2,210,906	\$2,552,808	\$1,857,918	\$225,027	\$1,605,430	\$225,323	\$4,556,658	\$2,044,099	\$865,964	\$141,747	\$1,263,831	\$836,887	
2,133,847	415,366	1,680,362	1,767,515	1,462,622	174,624	1,454,995	194,314	4,435,427	1,983,357	799,235	137,193	1,234,188	822,474	
599,902	113,134	297,579	338,709	205,247	26,088	93,816	23,844	101,436	51,416	42,702	3,686	26,022	11,522	
451,261	82,698	142,432	246,500	118,627	16,310	38,451	4,574	13,192	8,471	15,492	888	3,007	2,891	
259,076	42,536	90,533	200,084	71,422	8,005	18,168	2,591	6,603	855	8,535		614		

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$548,778	\$65,972	\$873,506	\$1,087,179	\$579,516	\$17,677	\$1,047,085	\$56,362	\$1,888,467	\$680,759	\$376,597	\$91,036	\$242,459	\$129,447	1
251,112	52,061	60,809	47,271	445,717	87,441	84,658	16,987	874,745	48,208	116,799	11,942	150,880	393,001	2
410,023	68,022	261,444	146,182	83,780		33,097	18,698	270,857	235,628	62,925	7,816	79,178	42,991	3
75,244	33,533	49,390	56,446	13,128	1,309	33,097	18,698	276,049	138,543	45,017	3,855	106,127	33,487	4
142,457	49,288	65,555	62,026	153,535	33,686	50,950	19,531	192,647	227,881	2,160		158,486	53,514	5
72,173	26,685	17,518	35,874	19,264		19,450	655	47,197	59,443	18,990		96,062	25,273	6
114,126	17,184	19,421	15,726	13,825	84	121,721		173,908	24,244	962		99,980	53,626	7
56,109	13,989	47,204	78,814	15,978	4,777	13,500	795	99,835	80,859	28,656		43,390	1,716	8
43,420	19,990	41,819	22,856	9,401	693	35,815	7,292	87,300	66,693	17,888	5,428	11,925	3,446	9
119,573	21,308	67,719	86,400	37,200	689	16,300	3,699	155,137	110,344	45,075	8,122	19,100	68,466	10
95,421	7,221	55,724	33,067	20,362	2,157	43,903	14,693	129,013	14,844	17,039	1,612	48,438	7,384	11
54,931	6,531	77,854	46,388	12,568	1,763	13,258	3,255	101,386	55,374	14,390	1,330	37,103	1,464	12
23,328	8,393	31,209	30,966	7,990	6,949	43,028	35,790	17,977	27,953	17,505	5,090	29,416		13
58,460	11,148	4,240	3,203	27,158	1,052	2,164	7,275	98,776	1,198	11,950		66,104	7,258	14
68,692	14,041	6,950	15,117	23,200	16,347	51,787	9,282	74,320	81,722			46,040	1,401	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$39,641	\$5,430	\$41,592	\$34,185	\$14,060	\$971	\$13,490	\$7,924							16
13,290	1,222	22,244	12,730	14,815	1,368	12,700	3,433			\$1,200				17
24,768	2,615	16,934	18,857	10,600									\$912	18
39,029	8,139	5,662	14,155	24,236	2,527									19
11,322	5,596	3,415	4,459	2,965	167									20
11,960		10,514	12,383	15,960	381					1,200				21
38,467	5,038	13,919	13,970	2,000		6,061	394							22
24,768	3,259	14,012	14,447	9,924	545	9,580	696			900				23
15,192	1,740	47,322	33,877	7,219	182									24
28,656	1,804	600	14,256	3,846	617	8,500	573							25
42,722	7,562	29,721	33,813	20,593	1,855	10,348	4,990	\$89,604	\$35,342	21,440	\$3,268	\$21,422	7,508	26
25,826	2,313	2,856	3,956	6,652	1,356	8,336	1,799			1,000		1,000		27
40,868	11,374	8,849	9,642	18,000	1,372					10,262	410		1,037	28
18,162	3,011	8,177	10,719											29
58,663	18,630	10,012	12,898	4,245	1,027									30
1,500	237	1,090	2,807	5,200	1,240									31
15,890	9,593	8,671	6,573	3,110	192					1,200				32
12,266	3,644	2,299	9,864	10,439	9,576		325			5,500	8	1,200	122	33
5,842	1,552	1,802	4,134	2,000	18									34
31,023	4,273	6,094	11,354	4,200	297	8,560	1,607					2,400	1,943	35
12,752	2,650	1,080	1,629	1,800										36
4,875		3,900	4,061	3,033		4,987	190							37
24,937	5,293	7,818	4,602	3,000	385									38
15,364	617	2,079	8,799	4,200	38									39
	134	12,643	20,121	3,350		2,000	423	3,500	15,618					40
13,247	2,172	5,086	5,310											41
10,800	184	1,080	841	2,500	68									42
12,943	4,342	2,414	3,305	3,500	1,330	5,200	1,129							43
5,129	710	5,694	10,962	3,800	576	4,054	361	8,332	456					44

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
		I.—General government—Continued.													
		Finance offices and accounts.										General law offices.		Elections.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		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.	Salaries and wages.	All other.				
45	Cambridge, Mass.....	\$4,000	\$300	\$14,884	\$4,107	\$14,026	\$1,574	.....	.....	\$85	.....	\$4,335	\$1,207	\$10,955	\$7,242
46	Albany, N. Y.....	7,487	2,008	10,039	3,033	14,050	1,972	.....	\$1,993	154	.....	7,800	560	12,140	10,271
47	Hartford, Conn.....	3,210	498	5,500	996	10,971	946	\$8,961	2,048	.....	.....	6,175	1,635	5,655	6,925
48	Lowell, Mass.....	3,886	1,170	8,322	2,653	12,219	2,158	.....	.....	.....	.....	4,826	1,962	8,599	6,128
49	Reading, Pa.....	2,818	276	3,000	286	7,776	390	10,301	311	2,218	.....	3,450	4,208	.....	.....
50	Trenton, N. J.....	4,200	184	5,300	528	13,743	336	7,125	1,104	7	.....	2,902	708	.....	2,978
51	Bridgeport, Conn.....	4,537	.....	800	70	7,544	520	4,839	1,668	\$3,801	615	1,800	6,296	6,490	3,190
52	Wilmington, Del.....	2,156	2,199	2,138	274	3,574	578	12,609	.....	.....	.....	3,884	266	1,750	200
53	Camden, N. J.....	5,300	32	3,700	264	10,842	73	8,950	831	1,000	.....	4,800	182	.....	377
54	Des Moines, Iowa.....	3,700	136	2,600	333	.....	.....	.....	4,433	.....	.....	8,845	3,382	2,026	750
55	Kansas City, Kans.....	.....	2,587	1,705	.....	.....	.....	.....	.....	854	.....	3,285	1,080	3,134	1,121
56	Lynn, Mass.....	2,211	1,239	9,879	3,023	11,586	1,197	.....	.....	.....	.....	3,619	1,471	3,654	4,382
57	New Bedford, Mass.....	4,028	588	12,690	2,226	13,145	1,996	.....	.....	.....	.....	1,500	1,497	3,739	4,987
58	Springfield, Mass.....	2,074	120	5,480	652	9,196	2,182	5,323	2,364	79	.....	2,229	162	2,885	1,932
59	Troy, N. Y.....	7,900	1,490	6,950	6,966	8,200	890	1,200	1,584	1,141	.....	8,000	1,114	5,510	3,327
60	Oakland, Cal.....	6,550	1,613	5,030	420	26,104	4,299	17,460	7,309	845	.....	7,537	5,339	10	63
61	Lawrence, Mass.....	1,500	174	5,676	1,422	5,062	882	.....	.....	.....	.....	800	94	4,522	3,631
62	Somerville, Mass.....	700	204	8,293	5,126	9,759	1,205	.....	.....	.....	.....	2,220	96	3,539	3,032
63	Savannah, Ga.....	575	.....	8,102	1,194	3,817	582	4,358	1,116	176	.....	3,012	630	475	503
64	Duluth, Minn.....	5,175	359	3,799	398	6,141	4,731	.....	.....	6,514	.....	5,220	1,072	3,700	663
65	Norfolk, Va.....	2,000	2,097	5,560	246	3,100	35	9,871	.....	.....	.....	2,980	276	.....	1,352
66	Hoboken, N. J.....	2,500	6	3,875	141	8,401	1,597	5,485	970	766	.....	4,500	1,847	.....	94
67	Peoria, Ill.....	2,850	2,527	2,417	3	1,796	138	1,508	.....	.....	.....	5,850	296	3,102	1,794
68	Yonkers, N. Y.....	1,250	21	1,667	23	4,900	712	5,350	10,620	379	.....	4,167	2,437	8,064	2,447
69	Utica, N. Y.....	400	2,137	4,104	368	6,938	2,343	1,160	4,443	1,643	.....	4,063	904	4,925	5,256
70	Manchester, N. H.....	1,980	144	2,047	331	7,258	1,217	4,082	364	75	.....	815	13	.....	.....
71	Schenectady, N. Y.....	4,242	1,644	5,902	1,917	4,014	916	.....	1,309	832	.....	4,600	681	4,015	4,889
72	Evansville, Ind.....	5,108	1,245	2,600	.....	.....	500	825	.....	220	.....	2,000	208	.....	.....
73	San Antonio, Tex.....	3,200	779	2,279	.....	9,511	1,066	6,298	431	327	.....	4,160	788	663	612
74	Elizabeth, N. J.....	7,537	417	2,000	21	13,703	442	1,500	.....	.....	.....	1,725	872	135	37
75	Waterbury, Conn.....	3,060	90	500	175	6,770	773	3,450	2,075	243	.....	2,416	2,184	4,385	2,619
76	Salt Lake City, Utah.....	5,922	12,088	10,485	1,231	.....	.....	14,516	221	594	.....	7,979	2,761	4,106	847
77	Wilkes-Barre, Pa.....	2,896	25	3,250	50	4,920	50	8,820	432	698	.....	1,700	1,000	.....	.....
78	Eric, Pa.....	2,400	277	3,000	277	2,726	85	11,899	.....	2,569	.....	3,080	1,035	.....	.....
79	Houston, Tex.....	3,266	277	600	.....	6,030	4,390	11,916	641	631	.....	7,880	992	851	674
80	Tacoma, Wash.....	5,089	573	5,661	1,403	.....	156	1,140	1,077	710	.....	7,800	1,271	1,754	1,892
81	Harrisburg, Pa.....	3,000	403	4,404	654	3,725	645	6,637	.....	5,511	.....	3,400	6,681	.....	.....
82	Charleston, S. C.....	.....	.....	5,168	681	4,935	810	2,700	243	3,994	.....	2,100	2,408	2,133	992
83	Portland, Me.....	2,139	122	5,814	2,155	7,721	432	.....	.....	560	.....	1,200	295	3,154	2,709
84	Youngstown, Ohio.....	3,620	913	2,120	146	.....	.....	.....	.....	879	.....	2,499	1,563	3,481	879
85	Dallas, Tex.....	3,133	531	.....	.....	8,366	1,524	4,913	792	3,635	.....	5,450	232	2,813	1,221
86	Terre Haute, Ind.....	2,550	364	500	218	.....	400	.....	.....	125	.....	2,500	1,419	.....	.....
87	Fort Wayne, Ind.....	2,800	369	1,000	.....	.....	500	.....	.....	37	.....	2,000	407	.....	.....
88	Akron, Ohio.....	3,330	420	562	.....	.....	.....	.....	.....	740	.....	2,720	559	3,091	4,597
89	Holyoke, Mass.....	2,938	609	3,200	1,024	5,350	1,450	3,711	1,230	.....	.....	1,200	983	2,684	2,556
90	Brockton, Mass.....	1,539	147	3,295	1,055	6,795	1,203	3,485	1,631	150	.....	1,000	645	963	2,045
91	Covington, Ky.....	1,800	.....	2,700	297	2,400	29	.....	.....	.....	.....	2,760	2,622	.....	676

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
I.—General government—Continued.														
Miscellaneous executive offices.		City buildings.		Courts.										City number.
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attorneys.		Sheriffs, marshals, and court buildings.		
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.	
\$10,142	\$2,083	\$10,931	\$13,239											45
24,055	3,809	5,054	6,999	\$6,400	\$648	\$7,900	\$422							46
26,933	3,617	2,078	16,158	6,762	1,262	3,877	1,517			\$1,139		\$427		47
18,917	5,086	10,260	8,996											48
		514	4,182											49
8,881	1,927	860	4,212	3,000		3,848	5							50
1,346		4,252	6,616		5,151	579	491			2,000				51
		700	6,355		3,242		126							52
8,525		3,956	5,501		2,700	3,858								53
12,104	881	1,000	420		2,600	110								54
1,081		2,852	1,361	1,150						1,450				55
9,489	1,287	2,711	12,514											56
7,541	3,205	4,414	7,532											57
9,666	2,313	627	1,537											58
14,420	1,709	4,634	4,090	5,250	436	3,400	427		\$5,419					59
27,891	5,251	2,834	6,243	9,820	1,180					4,333		300	\$919	60
9,162	5,843	1,538	1,492											61
7,422	933	1,840	2,389											62
10,801	934	4,983	3,181	1,205	349									63
23,191	1,909	1,735	2,284	12,771	688									64
26,870	3,588	1,100	11,495			1,301	407	\$9,650	2,370	1,500		1,080	1,972	65
		3,417	5,407	3,400	576	4,064	381							66
4,553	898	7,523	5,772	3,385	9									67
7,644	1,271	1,152	3,621	5,911	634	3,661	634							68
4,255	1,157	4,637	9,191	5,432	305									69
3,624	437	2,345	6,081	2,400	555									70
15,421	5,247	2,266	6,778	1,325	64	1,950	124							71
5,500	942	1,200	2,286	1,800	397									72
6,166	293	2,854	2,070	2,400	119									73
		1,192	3,830	1,050		4,013	41							74
2,794	6	3,063	8,641	7,199	1,730		125			1,090		1,200		75
30,612	8,319	6,901	4,479	9,506	818			1,253	33	1,200				76
		2,460	6,295											77
3,800	1,250	1,515	2,762											78
8,315	789	1,325	1,399	1,800	42									79
14,550	5,757	5,180	2,797	1,755	273									80
		780	2,473											81
10,308	1,347	1,285	1,722	1,650	5									82
8,780	4,256	3,809	12,681											83
12,527	758	1,439	522	2,340	217									84
2,400	377	1,678	4,582	2,147	320									85
6,000	657	1,452	1,438	1,665	15									86
7,500	619	1,020	1,968	2,580	147									87
6,220	455	588	2,667		134					1,000				88
15,167	1,305	2,361	9,145											89
12,308	2,183	5,417	6,328											90
4,380		6,700	4,769	1,800				2,289	649	1,780				91

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
		I.—General government—Continued.													
		Finance offices and accounts.										General law offices.		Elections.	
		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of revenues.		Collection of revenues.		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.	Salaries and wages.	All other.				
92	Saginaw, Mich.	\$3,600	\$282	\$6,602	\$292	\$6,007	\$276		\$40	\$104	\$25	\$2,637	\$2,301	\$811	\$352
93	Lincoln, Nebr.		257	6,589	869	1,822	126	\$1,688				3,440	836	1,591	756
94	Altoona, Pa.	1,500	158	2,400	36	2,563		5,460	4,056		2,853	1,980	330		
95	Spokane, Wash.	5,814	1,274	6,884	1,692	144		1,130	1,130			7,092	6,763	3,897	3,168
96	Lancaster, Pa.	2,860	110	2,196	199	1,345		1,401	25		4,272	900	1,719		
97	Birmingham, Ala.	1,844	6,694	2,400	200		824	6,051	1,705		648	3,562	1,964	70	86
98	Bayonne, N. J.	2,700	1,493	3,599	105	1,600	410	5,100	1,823		48	2,000	23	2,948	1,935
99	South Bend, Ind.	3,200	280	1,000	264						210	1,500	1,977		
100	Butte, Mont.			6,772	237	600						6,120	1,720	1,190	2,564
101	Pawtucket, R. I.	2,829	1,320	5,689	1,334	5,755	2,351		1,032			3,460	1,878	1,217	2,749
102	McKeesport, Pa.	2,820	40	150	166	4,495		7,606			135	2,640	1,789		
103	Binghamton, N. Y.	668	2,765	2,000	133	3,204	58		1,038		231	2,000	225	3,188	975
104	Johnstown, Pa.	1,750	72	2,200	79	1,678		5,730			1,055	1,200	161		
105	Dubuque, Iowa	1,878		4,120	26	4,378		258				2,940	264		
106	Sioux City, Iowa.	1,800	162	2,500	332				2,042			2,400	517		138
107	Augusta, Ga.	2,900	368	2,400	177	2,727	129	1,200	77			2,000	181	343	175
108	Mobile, Ala.						399	6,174	1,545		330	1,950	918		
109	Topeka, Kans.			1,250	172			1,320				2,700	270	2,130	531
110	Springfield, Ohio.	2,520	1,324	700	21						35	3,000	375	1,628	1,803
111	Allentown, Pa.	1,164	127	1,992	200	1,657	25	6,250	25		2,396	1,400	792		
112	East St. Louis, Ill.	2,000		999		5,691		2,097	220		50	2,444	1,309	4,790	2,998
113	Wheeling, W. Va.	225		1,620	74	600		7,132	71			1,500		1,648	2,299
114	Montgomery, Ala.		300	1,533	79	1,710	303				21,852	1,375	864	182	55
115	Passaic, N. J.		500	1,200	43	5,400	343	5,062	1,448		6,189	1,700	15	596	410
116	Davenport, Iowa.	2,807	409	3,238	333	2,876	256	77	21		31	2,745	659	1,884	995
117	Atlantic City, N. J.	4,680	7,056	2,400	250	7,606	343	2,832	46			5,657	136		181
118	Little Rock, Ark.			3,897		163		1,500	774			1,680	2,885		249
119	Bay City, Mich.	3,000	4,517	3,750	1,238	3,465	1,026				472	2,020	519	2,831	3,623
120	York, Pa.	1,698		100		1,644		4,520			1,977	1,475	541		755
121	Malden, Mass.	2,000	284	4,886	1,294	5,033	566					1,200	134	2,172	961
122	Springfield, Ill.	3,060	1,169	2,130	72							3,600	54	5,909	4,878
123	Quincy, Ill.	1,200		609			320	201	55		17	1,700		837	166
124	Canton, Ohio.	3,134	424	1,800	623	177						2,480	271	2,571	1,439
125	Superior, Wis.	2,040		4,590	80	3,598					35	2,600	687	2,730	518
126	Chester, Pa.	1,000	90	1,000	240	2,028	75	6,280			2,151	1,500	2,933		23
127	Chelsea, Mass.	1,000	439	4,050	882	4,739	499			417	233	1,200	190	2,535	1,825
128	South Omaha, Nebr.		456	4,259	945	4,852					366	3,350	1,537	3,497	124
129	Newcastle, Pa.	1,086	7	1,000	2	2,268		5,863	16		525	2,000	326		
130	Salem, Mass.	1,800	13	1,850	308	5,381	4	2,457	8		440	2,214	1,023	1,855	509
131	Newton, Mass.	3,150	320	6,421	2,294	10,228	4,163		1,092			3,600	981	3,431	4,487
132	Haverhill, Mass.	1,076	412	4,700	930	5,166	1,063					1,000	277	2,098	988
133	Jacksonville, Fla.	4,558	2,784	2,600	755			5,480			110	1,919	20	1,300	250
134	Joplin, Mo.			201	16	1,217	18	4,789	249		70	1,050	166	1,042	390
135	Wichita, Kans.			1,300	62				394		796	1,237	1,824	2,757	2,043
136	Rockford, Ill.	4,270	991					7,353				1,600	117	484	869
137	Knoxville, Tenn.	2,220	163				300				404	1,720	5,437	360	297
138	Elmira, N. Y.		1,250	3,200	842	2,600	1,016	530	1,285	582	566	2,112	696	3,909	1,932
139	Galveston, Tex.	1,600		1,250		1,800		4,095	448		308	2,700	22	604	
140	New Britain, Conn.	692	209	200	88	4,665	218	3,146	375			2,000	86	2,480	988
141	Chattanooga, Tenn.	2,400	328	2,000	166		430		665		2,249	2,000	3,499	584	317
142	Kalamazoo, Mich.		331	2,417	632	2,933	527	180	3			1,833	915	873	1,085
143	Woonsocket, R. I.	400	27	600	172	3,237	13	1,207	1,535		373	1,500	224	230	717
144	Fitchburg, Mass.	1,325	118	2,500	350	3,845	749					1,000	297	1,084	1,036
145	Racine, Wis.		200	2,280	432	1,800	278					1,200	188	1,980	603
146	Auburn, N. Y.	1,500	278	2,276	683	2,518	496		771		25	1,500	533	3,709	1,874
147	Macon, Ga.			2,100	167	1,400	20	1,142	256			2,000	544	299	104
148	Joliet, Ill.			1,609				2,841	584			2,460	553	420	191
149	Oklahoma City, Okla.	3,202	276	238	13			193			1,633	724	1,354	358	1,285
150	Oshkosh, Wis.	1,300		1,400		1,525		127	9			1,200	1,369	1,369	193
151	West Hoboken, N. J.		350	1,300	134	1,863	477	2,181	368			675		1,075	307
152	Sacramento, Cal.	4,346	1,435	1,125	12	1,286	783	6,750			1,069	1,750	149	327	1,222
153	Pueblo, Colo.	1,600	31	2,857	382				6,043			4,500	545	3,764	6,891
154	Everett, Mass.	1,460	176	2,663	1,218	3,901	280				60	1,200	337	1,087	875
155	Taunton, Mass.	1,921	511	3,887	896	2,904	828				59	834	876	1,712	1,116
156	Newport, Ky.	2,000		2,120		1,560			408		50	1,800	950		509
157	La Crosse, Wis.	1,800	1,253	2,506	144	1,700					89	2,150		1,470	420
158	Fort Worth, Tex.	1,667	599	172		511		5,607	2,424		94	3,395	75	531	
	San Juan, P. R.	4,245	105	4,729	185							1,500	12		

with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
I.—General government—Continued.															
Miscellaneous executive offices.		City buildings.		Courts.										City number.	
				General police or municipal courts.		Special municipal courts.		Superior courts.		Prosecuting attorneys.		Sheriffs, marshals, and court buildings.			
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$4,139	\$584	\$2,160	\$3,615	\$2,400	\$314	\$1,300								92	
2,447	317	1,529	2,886	1,200										93	
5,448	523	1,200	1,420											94	
23,312	8,407	5,350	11,196	2,322	1,504									95	
		448	1,558											96	
6,728	762	2,496	3,387	4,900	264									97	
6,199	394	3,044	1,645	3,398		3,750	\$288							98	
5,090	110	1,266	2,059	1,525	2									99	
8,598	2,185	2,353	4,660	2,142										100	
3,212	614	1,182	4,761			1,116	155							101	
1,452	75	127	4,661											102	
580	19	3,720	4,205	1,804	46	2,900	1,086			\$900				103	
1,800	339	870	979											104	
		295	3,535											105	
		3,300	3,571	1,320	167									106	
7,098	1,520	486	698	1,200	10									107	
	8	608	983	2,455										108	
1,144	124	1,000	611	750	8					420				109	
9,020	1,264	2,592	3,974	2,300	351									110	
		1,131	861											111	
320		2,127	138					\$2,500	\$174	1,750				112	
4,850	115	1,510	1,990	400										113	
4,087	309	1,617	3,068	1,100	30									114	
750		1,560	4,741	1,250	59	3,750	74					\$614		115	
4,283	335	1,891	4,990	1,500	54									116	
3,493	141	4,109	11,896	2,340	13			4,103	40					117	
1,490	27	720	1,892	1,780										118	
3,700	30	1,866	4,240	1,500	36									119	
		390	5,513											120	
2,034	630	177	1,992											121	
4,148	562	2,710	3,670											122	
2,995		660	1,616	1,200										123	
3,780	451	780	1,141		848									124	
2,139	150	1,938	4,071	1,050	401									125	
3,080		513	2,278											126	
2,200	532	3,359	4,112											127	
			6,267	1,947										128	
2,600		600	1,189											129	
6,286	601	237	1,800											130	
12,759	2,687	1,460	3,034											131	
5,516	1,248	998	5,324											132	
8,699	1,890	2,520	1,323	800										133	
1,826	329	444	463	840						1,050				134	
3,325	472	1,715	844	900										135	
		789	2,578	1,800	61									136	
2,300	69	480	2,342											137	
1,200	516	2,868	5,687	2,242	111	3,428	150			530				138	
		1,500	2,677	1,200	112									139	
2,583		2,414	8,317	2,863	1,295		89			1,565				140	
2,854	1,021	600	923	2,732	121									141	
2,186	137	720	1,480	1,500	158									142	
2,500		1,040	2,621			550	395							143	
4,218	1,104	955	3,238											144	
2,000	708	720	2,359	1,320	236									145	
1,495	477	1,449	2,399	2,018	528	1,374	354			111				146	
3,133	137	600	1,622	2,040	142									147	
4,747	1,102	120	2,429											148	
		751	4,215	1,500	30									149	
1,824	4	720	1,657	1,100	232									150	
1,000		720	3,344	600										151	
18,391	2,581		2,943	2,400	710					1,350	\$868			152	
12,753	997	1,200	832	900	14									153	
7,258	1,684	50	3,194											154	
4,777	1,305	1,308	1,857											155	
3,480	249		1,259	900						1,500				156	
6,810	905	1,868	3,680	1,100	78									157	
2,840	1,786	603	2,473	884	70									158	
8,488	515	1,294	684	2,160	429										

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		II.—Protection of life and property.										
		Aggregate.				Police department.			Militia and armories.		Fire department.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.
Miscellaneous.	Service transfers.											
	Grand total.....	\$93,898,838	\$76,985,517	\$16,259,574	\$653,747	\$43,170,370	\$2,778,559	\$3,297,783	\$364,467	\$324,639	\$28,179,462	\$1,728,804
	Group I.....	63,263,347	52,316,804	10,601,763	344,780	30,693,489	2,527,549	2,242,045	350,698	283,257	16,917,020	1,456,696
	Group II.....	14,603,506	12,171,852	2,372,575	59,079	6,121,127	168,370	510,532	6,678	13,220	6,619,469	160,385
	Group III.....	9,504,897	7,373,623	1,967,334	163,940	3,845,199	66,851	330,105	4,436	16,060	3,239,694	78,466
	Group IV.....	6,527,088	5,123,238	1,317,902	85,948	2,510,555	15,789	215,101	2,655	12,102	2,403,279	33,257

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$24,873,578	\$20,373,109	\$4,487,438	\$13,031	\$11,956,494	\$1,510,230	\$762,621	\$288,984	\$135,654	\$6,069,476	\$724,031
2	Chicago, Ill.....	9,116,554	7,546,256	1,342,251	228,047	4,812,294	300,102	446,919	.....	.....	2,245,881	148,846
3	Philadelphia, Pa.....	5,645,737	4,805,186	840,551	.....	3,197,833	175,646	219,269	.....	34,511	1,103,342	85,430
4	St. Louis, Mo.....	3,063,115	2,701,010	352,057	48	1,701,742	.....	98,352	5,065	1,973	870,589	35,306
5	Boston, Mass.....	3,826,386	2,999,741	812,248	14,397	1,638,659	136,837	217,432	.....	19,491	1,099,953	109,059
6	Baltimore, Md.....	2,000,485	1,740,916	259,283	286	1,129,844	27,383	49,722	.....	1,188	543,154	21,693
7	Pittsburg, Pa.....	2,044,245	1,761,294	282,951	.....	865,592	34,516	43,135	.....	10,500	707,780	38,532
8	Cleveland, Ohio.....	1,568,746	1,305,506	263,240	.....	658,905	60,458	38,721	.....	.....	578,480	63,260
9	Buffalo, N. Y.....	1,817,395	1,382,604	359,200	75,591	739,254	49,430	89,402	33,754	25,978	591,062	49,109
10	San Francisco, Cal.....	2,398,157	1,992,330	403,854	1,973	1,031,169	71,198	71,268	.....	.....	737,813	46,125
11	Detroit, Mich.....	1,563,449	1,336,194	226,491	764	675,105	27,022	60,439	.....	.....	610,444	24,661
12	Cincinnati, Ohio.....	1,375,105	1,157,618	217,487	.....	600,530	39,952	39,661	.....	5,644	491,160	35,329
13	Milwaukee, Wis.....	1,206,815	999,076	197,096	10,643	449,411	10,436	33,878	.....	.....	509,017	29,636
14	New Orleans, La.....	869,203	639,090	230,113	.....	294,327	1,800	26,375	.....	.....	307,087	8,414
15	Washington, D. C.....	1,904,377	1,576,874	327,503	.....	942,330	82,539	44,861	22,895	48,318	451,782	36,865

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$1,211,943	\$1,042,471	\$168,354	\$1,118	\$583,111	\$13,650	\$45,816	.....	.....	\$436,193	\$21,487
17	Minneapolis, Minn.....	714,464	648,210	66,222	32	267,430	4,720	13,088	\$2,211	\$2,630	352,256	.....
18	Jersey City, N. J.....	860,451	715,476	144,975	.....	462,684	39,520	27,612	2,300	1,954	246,992	16,031
19	Louisville, Ky.....	666,205	545,077	121,128	.....	292,009	3,534	17,535	.....	.....	236,901	8,569
20	Indianapolis, Ind.....	670,154	476,190	193,964	.....	230,869	8,987	17,444	.....	.....	226,960	16,445
21	St. Paul, Minn.....	468,857	411,414	50,644	6,799	200,344	580	14,593	.....	4,000	201,759	.....
22	Providence, R. I.....	868,960	706,993	129,996	31,971	371,627	14,859	31,255	.....	.....	314,196	9,722
23	Rochester, N. Y.....	681,607	554,448	127,002	157	260,917	18,707	28,683	.....	.....	282,328	25,877
24	Kansas City, Mo.....	723,770	631,147	92,623	.....	331,389	.....	25,005	.....	.....	275,865	.....
25	Toledo, Ohio.....	416,419	318,636	97,783	.....	139,654	12,795	15,715	.....	.....	162,766	15,990
26	Denver, Colo.....	594,103	443,997	148,416	1,690	208,835	3,501	22,091	.....	.....	202,604	2,546
27	Columbus, Ohio.....	479,515	407,035	72,480	.....	184,862	2,600	12,135	.....	.....	211,609	4,482
28	Los Angeles, Cal.....	853,412	746,699	106,678	35	408,554	7,241	29,861	.....	.....	280,161	5,857
29	Worcester, Mass.....	410,225	358,980	49,059	2,186	165,400	.....	11,633	.....	12	184,515	447
30	Seattle, Wash.....	481,777	420,160	57,434	4,183	201,783	19	20,399	.....	.....	193,320	1,072
31	Memphis, Tenn.....	335,567	294,872	40,695	.....	131,481	.....	17,346	.....	.....	142,111	.....
32	Omaha, Nebr.....	281,395	238,833	42,562	.....	90,364	1,200	3,415	.....	.....	131,181	1,502
33	New Haven, Conn.....	433,011	360,657	72,354	.....	199,069	17,562	13,770	.....	.....	156,288	7,590
34	Scranton, Pa.....	185,163	149,462	35,701	.....	75,645	.....	10,326	.....	.....	62,330	3,978
35	Syracuse, N. Y.....	403,966	306,574	97,392	.....	142,008	11,800	21,365	.....	.....	156,146	7,961
36	St. Joseph, Mo.....	204,286	149,871	54,415	.....	77,169	.....	7,487	.....	.....	68,835	500
37	Paterson, N. J.....	393,291	299,923	93,368	.....	145,042	3,317	20,246	.....	.....	152,931	2,463
38	Portland, Oreg.....	436,323	362,601	73,722	.....	134,840	481	12,084	.....	.....	212,854	1,776
39	Atlanta, Ga.....	386,012	339,357	46,655	.....	188,984	200	23,891	667	2,333	142,156	180
40	Richmond, Va.....	285,304	247,747	36,210	1,347	131,456	.....	12,865	1,500	2,200	106,105	.....
41	Fall River, Mass.....	294,370	260,317	33,942	111	138,441	.....	8,996	.....	91	119,574	.....
42	Nashville, Tenn.....	248,914	224,690	24,224	.....	110,236	.....	5,133	.....	.....	108,554	.....
43	Dayton, Ohio.....	329,961	272,968	56,963	30	144,949	3,005	10,867	.....	.....	120,358	5,260
44	Grand Rapids, Mich.....	284,081	237,047	37,614	9,420	101,975	92	9,876	.....	.....	131,621	650



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												City num- ber.
II.—Protection of life and property—Continued.								III.—Health conservation and sanitation.				
Fire department—Cont'd.		Miscellaneous inspection..		Pounds.		Miscellaneous.		Aggregate.				
Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		
										Miscellane- ous.	Service transfers.	
\$1,506,222	\$6,368,625	\$2,949,256	\$274,031	\$93,904	\$92,054	\$2,228,058	\$542,604	\$37,338,312	\$25,590,174	\$11,602,315	\$145,823	
319,018	3,451,477	2,335,709	212,836	31,764	31,897	1,988,124	421,768	25,989,492	17,508,952	8,422,234	58,306	
315,496	1,169,851	358,594	35,945	28,024	24,099	37,960	33,756	5,395,014	3,905,793	1,455,408	33,813	
511,415	1,037,850	151,616	16,109	15,947	20,927	116,731	53,491	3,722,105	2,611,111	1,101,975	9,019	
380,293	709,447	103,337	9,141	18,169	15,131	85,243	33,589	2,231,701	1,564,318	622,698	44,685	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$78,024	\$1,059,311	\$1,428,213	\$119,772			\$629,942	\$110,826	\$10,797,411	\$7,481,220	\$3,297,499	\$18,692	1
	605,122	229,053	24,649	\$16,634	\$2,099	242,394	42,561	3,290,604	2,769,737	509,772	11,095	2
	187,936	100,311	15,182		12,605	403,700	109,972	1,826,879	326,737	1,500,142		3
	195,930	60,281	9,280		6,000	63,333	5,264	1,278,754	1,012,949	265,801	4	4
	304,967	194,884	25,836	3,695	31	62,550	12,992	2,051,344	1,461,160	579,517	10,667	5
	148,086	67,918	3,497				8,000	731,220	417,734	312,734	752	6
8,534	116,610	21,259	761	3,280	711	163,383	29,252	960,057	546,117	413,940		7
74	93,750	45,894	3,505			22,227	3,472	741,226	592,796	139,395	9,035	8
73,832	139,193	18,134	2,018	400	592		5,237	553,432	163,402	386,694	3,336	9
40,000	139,210	36,536	583		5,833	186,812	31,620	781,644	598,026	183,618		10
	110,208	22,751	3,171	2,854	318	25,040	1,436	496,144	432,094	64,050		11
	84,263	31,501	2,414		2,666	34,427	7,558	535,751	346,073	189,678		12
	103,660	21,525				19,123	21,456	584,093	514,218	65,178	4,697	13
8,673	76,920	4,950	213	300		32,426	6,510	656,074	524,573	131,473	28	14
109,881	86,311	52,499	1,955	4,601	1,042	102,767	25,612	704,859	322,116	382,743		15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

	\$79,590	\$23,167	\$4,929		\$4,000			\$535,277	\$360,259	\$174,277	\$741	16
	44,180	25,790	405	\$523	231			220,762	189,537	31,225		17
	57,208	3,500	1,458				\$1,000	218,999	142,880	76,119		18
	89,506	12,860	1,844	3,307	140		1,192	279,576	236,845	42,731		19
\$108,472	40,602	10,627	1,249		72	\$7,734	693	238,583	137,725	100,858		20
6,000	30,537	9,223	449	88	84		1,200	174,914	160,682	13,565	667	21
31,075	66,146	13,221	2,819		4,091	7,949	2,000	281,878	162,664	117,864	1,350	22
720	44,335	11,203	960				7,877	387,532	231,644	155,343	545	23
	62,683	19,702	1,454	4,191			3,481	249,853	200,230	49,623		24
	49,244	12,916	4,039			3,300		119,906	84,670	35,236		25
83,469	34,971	31,118	1,906	840	1,417	600	205	209,609	159,485	48,900	1,224	26
	49,237	6,300	1,166	732	246	3,532	2,614	170,891	152,242	17,532	1,117	27
	50,294	57,984	4,418		4,091		4,951	266,768	199,632	67,136		28
	38,078	9,065	1,075					213,205	123,703	75,376	14,126	29
	39,511	21,380	116	3,677	500			152,356	131,473	19,014	1,869	30
	22,348	15,218	431	3,000	174	3,062	396	156,160	114,936	41,224		31
	26,353	15,138	2,650		2,214	2,150	5,228	57,975	48,157	9,818		32
	31,427	5,300	1,808		197			91,711	76,221	15,490		33
	19,233	3,900	124	1,091	487	6,496	1,553	59,803	41,628	18,175		34
	52,282	8,420	70		3,914			232,852	167,977	64,875		35
35,658	9,811	3,590	640	277	319			39,447	31,896	7,551		36
41,102	26,240	1,950						114,398	63,641	50,757		37
	57,201	11,369	1,017	3,538	1,163			111,694	85,597	26,097		38
	19,735	7,550	316					207,795	158,495	49,300		39
	21,494	6,686		2,000	498		500	143,682	108,627	34,919	136	40
	24,584	1,950	336			352	46	109,364	87,585	21,779		41
	18,910	3,300	56	2,600	125			99,549	66,713	22,836	10,000	42
	36,976	3,376		1,500	106	2,785	779	119,926	102,506	17,420		43
9,000	27,135	2,791	210	660	30		41	130,549	78,143	50,368	2,038	44

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		II.—Protection of life and property.										
		Aggregate.				Police department.			Militia and armories.		Fire department.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.
Miscellaneous.	Service transfers.											
45	Cambridge, Mass. ....	\$311,462	\$266,852	\$44,413	\$197	\$153,754	\$5,510	\$7,038		\$1,478	\$97,617	\$3,627
46	Albany, N. Y. ....	358,490	287,704	70,786		149,235	4,799	16,249			129,369	8,342
47	Hartford, Conn. ....	340,537	266,937	57,101	16,499	135,021	3,668	9,114			123,038	4,158
48	Lowell, Mass. ....	316,880	273,110	43,178	592	137,656	487	7,993	\$905	246	125,483	
49	Reading, Pa. ....	114,777	68,372	46,405		63,444		1,304			1,600	1,882
50	Trenton, N. J. ....	225,623	187,317	38,306		100,616	2,258	13,520			81,583	3,226
51	Bridgeport, Conn. ....	249,129	196,299	52,830		95,768		7,009			97,651	
52	Wilmington, Del. ....	167,251	91,632	75,619		85,192	2,061	9,347			1,200	
53	Camden, N. J. ....	261,001	219,528	41,473		122,050		9,290			94,525	5,932
54	Des Moines, Iowa. ....	254,941	191,826	63,115		81,787		3,436			105,015	
55	Kansas City, Kans. ....	133,427	103,894	29,533		52,451		5,499			50,092	4,770
56	Lynn, Mass. ....	269,682	224,772	44,910		94,036		12,152	92	351	92,187	
57	New Bedford, Mass. ....	233,559	204,938	28,509	112	124,586		6,562		530	75,538	
58	Springfield, Mass. ....	267,213	228,314	38,899		96,885		8,358		200	123,684	380
59	Troy, N. Y. ....	237,378	170,087	67,169	122	111,712	5,994	8,070			52,575	5,146
60	Oakland, Cal. ....	370,956	272,923	98,033		155,024	11,111	18,648			101,674	3,187
61	Lawrence, Mass. ....	174,603	145,370	29,233		78,242		4,188	824	576	63,428	
62	Somerville, Mass. ....	191,416	154,585	36,422	409	79,967	2,084	4,193		400	58,236	
63	Savannah, Ga. ....	222,444	178,914	43,530		96,813	2,207	14,591		3,500	77,817	748
64	Duluth, Minn. ....	223,137	159,905	24,076	39,156	60,595	1,280	5,525	1,240	459	91,096	
65	Norfolk, Va. ....	243,322	214,440	28,882		129,913	420	6,174		2,000	76,786	
66	Hoboken, N. J. ....	272,466	225,914	46,336	216	135,080	9,901	9,769	240	220	87,894	3,840
67	Peoria, Ill. ....	248,918	177,887	71,031		98,744		5,834			67,577	3,481
68	Yonkers, N. Y. ....	230,861	146,986	50,545	33,330	77,976	5,272	19,024			64,960	1,440
69	Utica, N. Y. ....	261,767	134,241	120,263	7,263	48,167		11,607			83,564	6,558
70	Manchester, N. H. ....	172,074	110,533	40,399	21,142	49,328		7,552		1,700	60,175	
71	Schenectady, N. Y. ....	171,701	128,524	43,177		60,915	50	11,942			60,024	2,570
72	Evansville, Ind. ....	135,989	117,333	18,656		56,717	1,379	2,020			58,916	1,985
73	San Antonio, Tex. ....	158,141	118,396	39,745		52,704		7,982			56,555	
74	Elizabeth, N. J. ....	151,127	125,248	25,879		80,033	82	3,288		253	44,750	101
75	Waterbury, Conn. ....	137,602	109,099	28,503		52,080	3,040	5,227			53,905	
76	Salt Lake City, Utah. ....	151,564	126,915	23,113	1,536	66,696	200	10,065			55,199	
77	Wilkes-Barre, Pa. ....	108,771	83,821	24,950		51,607		2,766			30,694	3,174
78	Erie, Pa. ....	130,438	110,426	20,012		48,111	67	2,205			58,073	2,301
79	Houston, Tex. ....	143,401	119,118	24,283		59,997		3,180			56,388	
80	Tacoma, Wash. ....	189,028	132,392	20,227	36,409	58,245		5,649			70,650	
81	Harrisburg, Pa. ....	78,941	50,350	28,591		44,967		1,554			1,380	1,837
82	Charleston, S. C. ....	196,066	132,727	63,256	113	86,428	270	7,352			42,791	200
83	Portland, Me. ....	223,381	165,661	57,720		79,321		5,351	999	2,674	76,546	500
84	Youngstown, Ohio. ....	172,592	143,838	28,754		71,651	3,640	8,827			66,447	2,447
85	Dallas, Tex. ....	165,164	147,542	17,622		62,301		1,408		550	80,138	
86	Terre Haute, Ind. ....	168,123	113,549	54,574		53,242		3,090			55,573	2,268
87	Fort Wayne, Ind. ....	113,250	93,802	19,448		38,720	381	1,046			52,738	1,312
88	Akron, Ohio. ....	147,806	110,536	37,270		43,696	690	2,317			65,560	3,054
89	Holyoke, Mass. ....	176,670	137,473	32,773	6,424	56,859		3,868	10	66	76,580	
90	Brockton, Mass. ....	137,826	114,095	23,311	420	54,745		8,230	126	857	55,897	
91	Covington, Ky. ....	93,972	89,498	4,474		52,122		692			36,526	

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													City num- ber.
II.—Protection of life and property—Continued.								III.—Health conservation and sanitation.					
Fire department—Cont'd.		Miscellaneous inspec- tion.		Pounds.		Miscellaneous.		Aggregate.					
Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.			
										Miscellane- ous.	Service transfers.		
	\$22,495	\$6,572	\$677			\$8,909	\$3,785	\$192,588	\$131,086	\$61,480	\$22	45	
	37,183	3,500	11		\$3,628	5,600	574	74,446	54,721	19,725		46	
\$15,870	39,340	7,800	1,029			1,078	421	111,817	60,041	51,769	7	47	
	33,137	2,705	676		\$5	6,356	1,231	92,232	76,726	15,522	184	48	
	42,417	3,328	802					113,882	34,011	79,871		49	
	18,493	3,600	786	1,518	23			77,945	52,556	25,389		50	
10,469	34,727	2,880	625					95,888	54,910	40,978		51	
	59,576	3,500	334		2,330	1,740	1,971	77,842	43,666	34,176		52	
	22,696	2,100	533	373	1,601	480	1,421	47,776	38,917	8,859		53	
45,299	14,313	3,500				1,524	67	49,463	41,810	7,653		54	
	11,600	7,664		1,351				29,676	24,791	4,885		55	
	23,227	4,045	509	10	33	34,402	8,638	127,277	89,237	38,005	35	56	
	20,857	4,486	620			328	52	115,686	64,127	51,559		57	
	27,751	3,127	839			4,618	1,371	127,652	102,725	23,620	1,307	58	
	45,062	1,600			2,952	4,200	67	148,863	131,034	17,679	150	59	
	30,729	25,673	7,087		3,501	9,138	4,967	216,234	180,516	35,718		60	
		23,295	2,700	1,174		176		82,350	63,814	18,416	120	61	
		25,137	5,033	1,071		11,349	3,946	123,188	86,177	35,509	1,502	62	
		22,083	3,848	385		436	16	107,541	74,550	32,991		63	
38,181	16,142	4,260	280	2,414	153	300	1,212	41,564	34,419	6,958	187	64	
	4,044	13,764	5,820		421	1,500	2,480	164,742	117,237	47,505		65	
		22,129	2,700	333	360			47,214	31,422	15,792		66	
	46,757	14,840	11,161	110	405			52,559	44,329	8,230		67	
33,330	23,504	2,951	267	1,099	941		97	120,997	97,278	23,719		68	
77,162	32,009	2,510	190					119,584	16,797	102,787		69	
	20,625	26,545	950	50		80	5,069	51,694	39,128	10,801	1,765	70	
		24,918	4,385	1,047		3,200	86	69,336	61,920	7,416		71	
		13,272			2,564	1,700		30,304	16,194	14,110		72	
16,000	15,026	7,160	472	1,977	265			79,312	66,371	12,941		73	
5,865	16,290	375		90				69,700	40,988	28,712		74	
		18,922	3,114	84	1,230			55,082	29,562	25,520		75	
		13,596	3,520	402	53	900	333	95,004	86,031	8,956	17	76	
5,126	13,384	1,000		520			500	26,107	20,506	5,601		77	
	14,831	1,920	370			2,322	238	19,339	17,138	2,201		78	
	20,439	2,733			664			79,662	61,646	18,016		79	
	35,088	15,651	2,575	109	922			70,173	51,996	15,056	3,121	80	
		21,611	1,500	72	1,003	1,500	3,517	63,274	44,924	18,350		81	
	44,000	10,259	2,500	48		1,008	1,240	58,182	45,880	12,276	26	82	
11,559	28,406	2,774	87			6,021	9,143	61,049	37,496	23,553		83	
		13,262	1,430	163	2,181	2,129	229	36,847	30,465	6,382		84	
		15,483	4,249	105	854			43,164	29,539	13,625		85	
	36,786	12,196	3,474	234	60	1,200		40,550	29,635	10,915		86	
		16,709			144	2,200		33,586	27,689	5,897		87	
	17,805	12,729				1,280	675	36,301	15,058	21,243		88	
	5,120	28,819						48,823	42,246	6,562	15	89	
		14,409	4,024	1,324		857	145	57,534	41,369	15,604	561	90	
		3,570	650	27		200		38,076	28,433	9,643		91	

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states.

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
II.—Protection of life and property.												
City number.	CITY.	Aggregate.				Police department.			Militia and armories.		Fire department.	
		Total.	Salaries and wages.	All other.		Salaries and wages.	Pensions and gratuities.	All other.	Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.
				Miscellaneous.	Service transfers.							
92	Saginaw, Mich.	\$94,105	\$79,578	\$14,527		\$41,514		\$4,253			\$36,154	
93	Lincoln, Nebr.	64,629	53,063	11,566		18,868		2,880			34,195	\$430
94	Altoona, Pa.	94,526	77,159	17,367		33,522		2,769			39,725	1,431
95	Spokane, Wash.	194,294	156,999	37,295		64,129		11,498			89,146	1,921
96	Lancaster, Pa.	56,459	45,743	10,716		27,697		1,253			16,546	1,940
97	Birmingham, Ala.	216,849	178,205	38,644		71,977		4,169			94,929	
98	Bayonne, N. J.	124,579	104,219	20,360		63,348	\$2,191	4,236		\$625	37,047	
99	South Bend, Ind.	103,981	90,519	13,462		35,564		3,012			47,729	
100	Butte, Mont.	207,452	160,438	47,014		88,408		7,955			64,678	1,693
101	Pawtucket, R. I.	139,599	102,375	23,123	\$14,101	53,666	2,787	8,375			43,415	
102	McKeesport, Pa.	99,776	85,267	14,509		49,625		4,943			35,002	1,107
103	Binghamton, N. Y.	83,426	68,221	15,205		36,529		2,737			30,413	1,051
104	Johntown, Pa.	96,838	80,431	16,407		33,998		2,412			46,433	1,281
105	Dubuque, Iowa.	78,468	65,631	12,837		30,346		1,911			34,599	
106	Sioux City, Iowa.	77,820	67,397	10,423		33,385		3,247			31,251	
107	Augusta, Ga.	131,308	111,909	19,399		55,778	1,958	4,322		288	49,966	586
108	Mobile, Ala.	111,559	88,606	22,953		50,604		9,207			32,418	15
109	Topaka, Kans.	72,855	64,137	8,718		24,277		3,432			38,860	789
110	Springfield, Ohio.	95,773	77,252	18,521		33,857	1,356	3,038			41,010	3,459
111	Allentown, Pa.	55,118	39,907	15,211		20,520	90	1,469			18,589	1,343
112	East St. Louis, Ill.	121,486	91,574	29,912		55,688		3,538			34,519	
113	Wheeling, W. Va.	106,291	89,224	17,067		42,063		2,305			46,893	
114	Montgomery, Ala.	96,622	81,224	15,311	87	42,267	319	4,950			37,757	
115	Passaic, N. J.	61,187	29,092	32,095		25,247		1,655		300	2,595	
116	Davenport, Iowa.	107,922	70,035	37,887		31,516		3,246			34,919	
117	Atlantic City, N. J.	257,158	223,773	33,385		89,445		5,887		100	126,687	2,159
118	Little Rock, Ark.	77,077	67,504	9,573		38,758		2,273			28,746	
119	Bay City, Mich.	78,350	63,626	14,411	313	28,709		1,698			33,192	
120	York, Pa.	47,592	25,198	22,394		23,006		517			830	1,097
121	Malden, Mass.	114,564	92,317	22,008	239	42,183	502	3,				

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													City number.
II.—Protection of life and property—Continued.								III.—Health conservation and sanitation.					
Fire department—Cont'd.		Miscellaneous inspection.		Pounds.		Miscellaneous.		Aggregate.					
Water service.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.			
										Miscellaneous.	Service transfers.		
	\$8,878	\$1,000		\$852	\$436	\$58	\$960	\$28,611	\$25,014	\$3,597		92	
	8,157		\$99					24,093	21,511	2,515	\$67	93	
	10,891	1,800	48			2,112	2,228	17,611	14,890	2,721		94	
	20,199	3,724	220		3,457			80,541	50,512	30,029		95	
	7,498	1,300	25					20,315	8,071	12,244		96	
\$20,630	12,246	9,292	488	2,007	842		269	71,420	37,808	15,112	18,500	97	
	13,300	1,833	8			1,991		39,688	29,179	10,509		98	
	9,581	2,100	250			5,126	619	32,024	25,621	6,403		99	
26,885	10,003	6,152	78	1,200	400			59,385	55,722	3,673		100	
13,820	11,396	2,350	620	1,119	33	1,825	193	42,978	38,570	4,408		101	
	8,430			640	29			42,488	29,663	12,825		102	
	9,527	1,279	10		1,880			23,076	19,224	3,852		103	
2,327	10,387							16,287	11,134	5,153		104	
	10,748			535	158	151	20	26,828	21,958	4,870		105	
	6,492	448	78	1,313	381	1,000	225	37,808	35,185	2,623		106	
	9,200	3,875	2,188	82	7	2,208	850	34,621	25,845	8,776		107	
	11,601	2,120	215	840	871	2,624	1,044	41,791	28,982	12,082	727	108	
	4,357	1,000	140					19,056	17,681	1,375		109	
	10,181	537	85	585	184	1,263	218	38,860	30,470	8,390		110	
	12,205	717	31	81	73			23,152	2,471	20,681		111	
17,025	8,011	1,049	249	318	1,089			78,972	65,474	13,498		112	
	14,762			268				42,614	25,894	13,482	3,238	113	
	9,979	1,200			150			43,030	32,091	10,176	763	114	
9,705	20,330	1,200		50				41,067	25,011	16,056		115	
25,113	9,468	3,600	17					54,998	48,979	6,019		116	
	21,236	3,600	44			4,041	3,959	92,213	52,258	39,955		117	
	7,300							9,391	4,915	2,476	2,000	118	
	12,848	1,425		300	178			5,622	3,161	2,461		119	
	20,780	1,200		162				23,683	3,020	20,663		120	
	14,538	3,650	390			10,017	2,648	47,894	25,146	21,903	845	121	
	11,335	1,200				1,222	606	32,236	28,227	4,009		122	
12,876	7,399							11,651	10,244	1,407		123	
	5,880	720	7			2,652	500	26,365	20,438	5,927		124	
24,340	13,926			800	650			22,151	15,436	6,715		125	
6,570	17,965	600		247	107			22,640	12,303	10,337		126	
2,492	12,356	1,000	269			4,987	3,677	41,371	15,021	25,833	517	127	
20,512	4,614	919			664	1,557		8,234	7,108	1,126		128	
7,469	5,053			173		1,000		13,409	11,961	1,448		129	
	13,843	500		225		16,543	5,889	39,479	30,292	9,187		130	
	12,792	5,758	1,953			12,369	1,325	78,151	42,743	35,408		131	
	16,380	3,600	119			4,971	942	24,193	19,192	5,001		132	
19,120	11,843	3,120	12	99	28			111,882	69,387	35,508	6,987	133	
	2,286			854				8,914	6,909	2,005		134	
	6,927			195				21,046	17,555	3,491		135	
	11,891					302	61	26,045	17,723	8,322		136	
12,385	9,843	2,100	21	275	2			25,140	17,502	7,638		137	
19,000	7,880	300						17,146	14,722	2,424		138	
	8,936			921			123	59,783	51,078	8,705		139	
	14,227	2,250	51	420			2	22,651	14,458	8,193		140	
10,319	16,656	1,320	132	180	63	1,291	310	44,524	28,583	14,841	1,100	141	
	7,302	369					435	31,175	27,611	3,564		142	
18,265	8,622	1,325	191		1,024			19,934	15,914	3,547	473	143	
	11,065	900	11	414				24,985	18,213	6,772		144	
19,785	3,939						7	15,233	12,456	2,777		145	
11,400	11,374	1,258	105		1,468			25,216	13,769	10,697	750	146	
9,390	7,247	540	2			2,336	1,401	29,571	20,089	9,482		147	
	8,903	2,010	67			2,869	3,573	33,976	28,783	5,193		148	
	5,303	4,576	249	561				39,218	26,777	8,441	4,000	149	
13,408	3,887					288	8	10,386	8,338	2,048		150	
	13,009				6			16,648	6,456	10,192		151	
	17,447	900		1,125	260		1,200	62,490	47,415	15,075		152	
14,945	14,120	5,140			211			22,394	12,291	6,673	3,430	153	
	6,318	1,600	340					23,866	11,608	11,380	878	154	
	10,618	1,611	66	727		80	4	21,944	17,119	4,649	176	155	
	2,134					360		13,425	9,703	3,722		156	
	7,288	1,000					150	8,977	7,576	1,401		157	
	14,310	2,270	263	1,021	60			15,125	13,858	1,033	234	158	
72	1,282	247						46,259	30,895	14,145	1,219		

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.											
		Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
		General supervision. <sup>1</sup>		General expenses.									
		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.....	\$3,931,040	\$1,055,473	\$994,492	\$838,067	\$27,790	\$24,545	\$242,450	\$68,497	\$3,705,925	\$1,788,247	\$12,350,572	\$4,456,453
	Group I.....	2,701,819	732,137	783,029	515,635	27,790	24,294	127,748	41,526	2,558,886	1,149,549	8,642,485	3,795,442
	Group II.....	573,006	131,181	106,791	169,667			77,146	17,817	527,528	246,358	1,885,513	308,107
	Group III.....	407,817	122,426	67,004	91,727		251	23,299	7,178	357,450	243,035	1,112,012	243,886
	Group IV.....	248,398	69,729	37,668	61,038			14,257	1,976	262,061	149,305	710,562	109,018

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$1,352,429	\$339,131	\$428,002	\$295,109	\$3,828				\$866,816	\$288,479	\$4,775,706	\$2,166,206
2	Chicago, Ill.....	198,228	63,386	180,512	48,971			\$14,136	\$2,593	602,888	284,172	692,332	61,087
3	Philadelphia, Pa.....	211,407	42,302	48,603	49,039	3,200	\$752			13,327	133,470	50,200	857,424
4	St. Louis, Mo.....	95,362	29,286	8,270	10,272	2,800	2,720	37,745	2,878	107,063	24,614	609,111	88,413
5	Boston, Mass.....	135,050	39,015	26,614	34,745	1,265	7,613	21,512	7,231	260,687	171,902	450,880	87,662
6	Baltimore, Md.....	63,021	21,582	16,615	12,775	2,340	567	26,210	28,676	33,948	7,525	268,064	33,904
7	Pittsburg, Pa.....	107,599	22,699	18,679	11,643	6,912	2,392			79,447	20,689	327,355	78,848
8	Cleveland, Ohio.....	106,651	21,960	83	117					72,829	32,928	203,046	12,798
9	Buffalo, N. Y.....	41,332	3,026	5,013	5,912	1,925	1,354			42,547	22,820	50,994	138,689
10	San Francisco, Cal.....	132,654	107,544	7,630	8,841	3,300	2,143	4,947	41	183,315	45,639	268,180	19,410
11	Detroit, Mich.....	26,522	6,465	4,913	13,017		2,198	7,098	47	38,960	7,654	296,704	12,259
12	Cincinnati, Ohio.....	49,805	6,594	2,018	335		2,644			39,816	11,043	254,434	82,482
13	Milwaukee, Wis.....	36,380	4,037	7,852	7,973			5,100		75,702	40,400	129,380	
14	New Orleans, La.....	94,326	14,904	8,951	7,225	2,220	1,911			45,410	18,887	138,993	
15	Washington, D. C.....	51,053	10,206	19,274	9,661			11,000	60	96,131	39,327	129,106	156,260

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$71,961	\$14,213	\$2,665	\$3,106					\$64,892	\$42,806	\$212,963	\$24,955
17	Minneapolis, Minn.....	23,613	3,775	2,233	3,437			\$4,740		37,572	15,581	82,358	4,244
18	Jersey City, N. J.....	11,200	8,326	1,200						28,559	8,855	101,921	17,981
19	Louisville, Ky.....	17,217	2,725	1,977	6,025			38,877	\$14,106	15,633	5,884	83,860	13,991
20	Indianapolis, Ind.....	19,615	6,516	4,036	4,538					42,907	3,871	71,167	25,194
21	St. Paul, Minn.....	15,742	1,616	1,356	4,604			1,887		29,946	5,999	80,137	1,894
22	Providence, R. I.....	13,673	12,788		25,346			3,923	483	75,682	50,392	69,386	
23	Rochester, N. Y.....	27,038	8,617	3,937	10,777					12,279	4,566	96,417	37,192
24	Kansas City, Mo.....	20,314	2,467	10,437	2,070					10,840	3,364	148,772	6,005
25	Toledo, Ohio.....	18,030	1,516	3,688	4,452					11,212	2,607	34,163	16,211
26	Denver, Colo.....	33,167	3,488	10,082	20,878					8,112	4,417	89,490	15,084
27	Columbus, Ohio.....	20,937	2,568	1,720	980			1,080		20,662	7,721	63,444	4,198
28	Los Angeles, Cal.....	71,863	11,671	14,990	8,190					9,518	2,190	68,382	19,920
29	Worcester, Mass.....	13,123	5,648	6,261	15,967					52,504	41,340	39,228	4,536
30	Seattle, Wash.....	31,612	5,781	7,787	6,661			2,850		2,938	2,451	83,303	3,486
31	Memphis, Tenn.....	26,274	6,060	1,650	853					9,321	4,204	33,079	9,980
32	Omaha, Nebr.....	11,027	608	1,983	4,463					3,200	1,596	31,947	1,263
33	New Haven, Conn.....	10,742	1,626	364	527			4,396	40	8,537	2,051	52,182	480
34	Scranton, Pa.....	7,289	1,397		3,052			6,450	381	8,791	6,883	19,098	2,474
35	Syracuse, N. Y.....	14,362	7,850	8,381	13,036			909	1,344	2,012	1,212	86,513	13,024
36	St. Joseph, Mo.....	5,614	2,171	761	1,511					7,087	1,209	17,834	2,411
37	Paterson, N. J.....	8,238	1,233	4,261	5,605					12,038	2,439	39,104	4,322
38	Portland, Oreg.....	8,355	2,410	820	372					8,435	5,179	58,326	12,568
39	Atlanta, Ga.....	16,329	1,802	3,878	2,624					10,236	1,963	24,420	13,900
40	Richmond, Va.....	13,396	4,535	1,727	3,032					10,596	6,343	47,541	10,505
41	Fall River, Mass.....	8,455	3,179	1,047	2,629			4,785	116	10,214	3,124	34,522	695
42	Nashville, Tenn.....	13,860	1,485	357	94			1,426	268	890	200	26,700	17,630
43	Dayton, Ohio.....	7,216	1,891	1,602	849			1,500		4,170	2,490	69,010	6,208
44	Grand Rapids, Mich.....	12,744	3,219	7,591	13,989			4,323	1,079	8,745	5,421	20,246	17,758

<sup>1</sup> For some cities, expenses of supervision of sewers are included under "general supervision" of highways.



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
III.—Health conservation and sanitation—Continued.				IV.—Highways.										
Sanitation—Continued.				Aggregate.				General supervision. <sup>1</sup>		General street expenses.		Street pavements.		
Refuse disposal.		Miscellaneous.												
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
						Miscellaneous.	Service transfers.							
\$4,149,803	\$3,284,015	\$188,102	\$232,841	\$44,858,464	\$14,188,432	\$29,013,844	\$1,656,388	\$992,008	\$129,405	\$6,126,048	\$3,163,097	\$2,606,103	\$3,312,952	
2,497,847	2,005,081	169,348	216,876	28,181,616	8,770,711	18,584,557	826,348	572,752	84,082	3,620,272	1,674,302	1,796,697	2,301,422	
728,804	608,711	7,005	7,380	7,418,996	2,400,947	4,608,022	410,027	182,792	17,281	1,019,111	611,344	400,094	510,760	
640,524	394,859	3,005	7,632	6,288,325	1,682,215	3,520,007	86,103	130,619	19,767	732,551	410,864	284,850	328,332	
282,628	275,364	8,744	953	3,969,527	1,334,559	2,301,058	333,910	105,845	8,275	754,114	466,587	144,462	172,438	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$28,108	\$93,828	\$26,331	\$133,438	\$11,904,857	\$3,630,630	\$8,234,784	\$39,443	\$206,426	\$2,173	\$2,640,622	\$931,366				1
1,081,641	80,658			2,418,723	830,909	1,117,104	470,710	102,651	9,767	129,761	66,522	\$100,528	\$331,673		2
	417,155			2,611,191	137,108	2,474,083		68,014	24,432	5,946	208,363		366,045		3
145,021	106,551	7,577	1,071	1,729,082	640,852	1,088,230		49,221	12,498	29,187	3,031	489,724	195,651		4
552,253	240,168	12,899	1,848	2,111,590	1,105,225	999,311	7,054	54,130	18,540	16,945	8,575	368,905	139,092		5
1,942	204,800	5,594	3,657	621,952	236,260	385,126	566	27,955	2,031	48,178	33,138	127,557	71,869		6
6,125	277,669			1,161,344	343,512	622,669	195,163			145,671	27,951	138,519	211,089		7
206,448	79,749	3,739	878	826,114	437,627	363,504	24,983	13,050	4,164	143,779	16,702	102,567	43,267		8
21,591	218,229			637,110	156,193	480,604	313	11,200	3,211	29,364	19,997	31,136	186,695		9
				768,759	255,211	513,548		14,996	5,230	177,784	103,086	15,421	119,625		10
47,984	19,287	9,913	3,123	378,569	239,239	139,330		915	942	25,839	21,677	148,510	53,340		11
	86,580			802,678	176,671	626,107				18,290	47,454	116,911	137,841		12
255,097	17,465	4,707		678,811	206,509	452,031	20,271			67,210	101,381		4,948		13
140,873	17,660	93,800	70,914	462,377	84,961	309,571	67,845	11,625	699	41,676	53,317	16,060	84,211		14
10,764	165,282	4,788	1,947	1,068,459	289,904	778,555		12,569	395	100,020	31,742	140,869	356,176		15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$7,778	\$89,938			\$393,118	\$79,852	\$313,135	\$131	\$9,145	\$4,673	\$12,569	\$2,933	\$33,455	\$54,761		16
39,021	4,188			634,942	\$35,890	296,177	2,875	11,700		124,327	28,545	4,960	3,723		17
	38,580		\$2,377	235,980	32,572	203,408				31,672	38,011				18
79,281				261,093	68,759	192,334				49,768	31,340	12,167	9,286		19
	60,739			308,369	83,484	224,885		4,832	209	58,086	7,925	8,810	51,041		20
30,915	119	\$699		400,964	130,565	269,288	1,111	10,672	426	37,023	14,515	6,009	19,512		21
	30,205			518,610	178,027	332,768	7,815	1,778	414	59,435	18,221	76,336	28,719		22
91,973	94,736			398,586	64,220	327,476	6,890	1,500	272	9,302	6,857	7,503	38,698		23
9,867	35,717			251,989	84,671	148,192	18,926	44,600	2,248	10,170	34,430	30,101	9,236		24
17,577	10,450			240,480	92,744	147,736		8,947		4,295	1,035	56,815	12,203		25
17,734	4,503	900	1,754	320,268	86,695	232,657	916	6,000	383	28,186	43,524	3,197	66,069		26
44,399	3,184			123,105	31,671	25,709	65,725	1,200		8,540	6,256	12,221	15,057		27
34,879	25,165			600,034	287,080	284,592	28,362	14,444	2,769	204,916	44,127	7,457	12,306		28
9,997	20,495	2,590	1,516	296,224	75,861	219,032	1,331	10,568	1,226	32,515	53,088	4,928	1,070		29
2,983	2,504			195,234	52,741	78,560	63,933	9,129	811	33,583	58,990	2,444	13,357		30
44,612	20,127			234,395	93,638	140,757		2,000		37,592	22,038	23,102	14,238		31
	1,888			163,889	55,001	71,744				47,485	7,086		37,144		32
	10,766			211,078	89,091	121,987		7,464	300	292	6,938	48,519	19,674		33
	3,988			140,872	41,132	99,740		7,950	520	29,577	6,378	360	18,455		34
55,800	28,409			212,968	63,353	149,615				20,009	11,369	2,611	25,128		35
600	249			75,792	33,444	17,330		1,579		30,965	15,524		1,148		36
	37,158			100,533	2,711	97,822						2,711	13,313		37
9,661	5,568			178,853	44,552	134,224	77	1,020		29,933	22,402		4,515		38
100,816	27,278	2,816	1,733	215,599	39,514	129,214	47,071	5,130		25,748	73,316	4,153	3,025		39
35,367	10,640			176,888	90,114	86,774				64,181	17,000	5,643	8,566		40
28,562	12,036			193,099	62,997	129,918	184	5,917	116	8,811	20,942	13,854	10,135		41
28,480	13,159			131,328	45,202	27,698	58,428	7,204	1,072	3,102	3,400	24,317	14,070		42
19,008	5,982			103,760	18,631	85,229				12,329	12,286	1,010	349		43
24,494	10,940			100,946	36,835	20,021	44,090	10,013	1,842	4,700	2,868	7,411	5,962		44

<sup>1</sup> The major portion of the expense for refuse disposal is included with that for street cleaning.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.											
		Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	General supervision. <sup>1</sup>	General expenses.	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.
45	Cambridge, Mass. ....	\$15,392	\$5,204	\$5,456	\$16,592	.....	.....	\$2,399	\$79	\$10,814	\$26,223	\$35,397	\$1,588
46	Albany, N. Y. ....	11,041	2,136	600	338	.....	.....	.....	.....	4,000	622	39,080	15,340
47	Hartford, Conn. ....	10,113	6,747	.....	.....	.....	.....	.....	.....	12,442	5,416	35,182	3,611
48	Lowell, Mass. ....	13,336	2,120	.....	2,605	.....	.....	2,000	.....	11,869	1,066	16,564	.....
49	Reading, Pa. ....	2,472	2,294	.....	.....	.....	.....	.....	.....	21,739	51,474	8,360	10,646
50	Trenton, N. J. ....	8,112	1,605	600	747	.....	.....	.....	.....	5,890	742	23,522	8,072
51	Bridgeport, Conn. ....	2,262	1,830	1,301	1,439	.....	.....	.....	1,750	5,512	2,881	43,047	2,137
52	Wilmington, Del. ....	7,878	1,531	.....	.....	.....	.....	4,867	267	2,923	1,962	12,848	9,506
53	Camden, N. J. ....	9,000	1,117	720	90	.....	.....	1,200	.....	1,897	1,432	25,500	6,132
54	Des Moines, Iowa. ....	6,341	1,160	600	.....	.....	.....	.....	.....	14,793	2,267	17,379	4,165
55	Kansas City, Kans. ....	5,878	70	5,624	3,117	.....	.....	.....	.....	1,029	1,698	12,260	.....
56	Lynn, Mass. ....	11,311	4,181	4,206	6,523	.....	.....	.....	.....	11,956	5,950	21,437	3,119
57	New Bedford, Mass. ....	9,760	4,264	923	471	.....	.....	1,704	2,088	14,539	14,154	18,135	5,082
58	Springfield, Mass. ....	7,558	1,615	3,772	6,407	.....	.....	1,375	1,221	9,628	5,502	39,712	2,259
59	Troy, N. Y. ....	11,123	2,489	762	753	.....	.....	.....	.....	3,497	1,078	77,479	2,279
60	Oakland, Cal. ....	70,279	16,628	5,267	919	.....	.....	.....	.....	15,867	4,063	88,621	13,522
61	Lawrence, Mass. ....	5,933	4,194	2,256	2,446	.....	.....	.....	.....	8,809	2,290	10,000	.....
62	Somerville, Mass. ....	6,841	4,784	3,536	6,059	.....	.....	.....	.....	13,172	14,884	17,715	50
63	Savannah, Ga. ....	13,425	1,520	960	790	.....	.....	.....	.....	9,024	4,097	23,627	6,157
64	Duluth, Minn. ....	8,396	958	5,105	5,285	.....	.....	.....	.....	7,562	37	9,184	187
65	Norfolk, Va. ....	13,313	3,248	3,276	2,125	.....	\$251	.....	.....	24,443	14,884	46,157	12,338
66	Hoboken, N. J. ....	5,754	1,765	.....	.....	.....	.....	.....	.....	6,171	2,160	18,627	2,783
67	Peoria, Ill. ....	3,152	3,635	1,870	2,633	.....	.....	1,200	.....	7,369	1,012	25,738	50
68	Yonkers, N. Y. ....	12,015	2,458	2,750	2,909	.....	.....	.....	.....	2,660	1,276	40,990	4,245
69	Utica, N. Y. ....	6,788	3,014	1,016	786	.....	.....	.....	.....	6,722	1,332	1,423	59,535
70	Manchester, N. H. ....	3,849	3,116	2,015	2,740	.....	.....	.....	.....	6,661	1,743	5,490	470
71	Schenectady, N. Y. ....	8,381	3,455	690	176	.....	.....	1,475	31	3,847	1,304	47,527	1,989
72	Evansville, Ind. ....	4,197	621	3,500	1,192	.....	.....	.....	.....	3,194	635	.....	10,190
73	San Antonio, Tex. ....	16,770	1,737	1,346	2,313	.....	.....	.....	.....	3,391	5,906	19,115	2,248
74	Elizabeth, N. J. ....	7,090	4,274	500	764	.....	.....	900	41	3,506	2,251	28,992	9,789
75	Waterbury, Conn. ....	4,220	1,613	140	140	.....	.....	853	.....	6,376	2,766	17,973	.....
76	Salt Lake City, Utah. ....	11,069	1,791	392	527	.....	.....	.....	.....	3,013	314	48,398	2,004
77	Wilkes-Barre, Pa. ....	2,770	1,604	.....	.....	.....	.....	.....	.....	10,016	3,297	5,500	700
78	Erie, Pa. ....	7,251	1,622	287	402	.....	.....	.....	.....	.....	.....	9,600	177
79	Houston, Tex. ....	7,802	3,274	748	71	.....	.....	.....	.....	13,628	9,465	15,548	1,538
80	Tacoma, Wash. ....	4,342	769	720	1,151	.....	.....	.....	.....	15,922	10,751	31,012	5,506
81	Harrisburg, Pa. ....	2,000	3,574	400	340	.....	.....	2,749	1,356	4,150	13,080	35,000	.....
82	Charleston, S. C. ....	9,866	1,832	60	589	.....	.....	.....	.....	6,567	1,246	15,616	3,146
83	Portland, Me. ....	5,711	2,629	897	1,155	.....	.....	937	345	2,549	9,553	22,978	5,467
84	Youngstown, Ohio. ....	7,984	947	.....	29	.....	.....	.....	.....	4,977	1,798	15,361	2,713
85	Dallas, Tex. ....	850	199	2,658	12,077	.....	.....	.....	.....	2,665	93	21,746	598
86	Terre Haute, Ind. ....	4,730	402	474	42	.....	.....	.....	.....	1,919	1,245	19,284	999
87	Fort Wayne, Ind. ....	3,360	139	450	1,244	.....	.....	.....	.....	2,945	734	13,934	1,264
88	Akron, Ohio. ....	2,800	500	300	340	.....	.....	.....	.....	6,330	537	5,628	19,866
89	Holyoke, Mass. ....	4,792	2,818	180	844	.....	.....	.....	.....	4,848	788	9,454	.....
90	Brockton, Mass. ....	3,950	4,865	287	685	.....	.....	1,640	.....	10,984	6,669	6,942	9
91	Covington, Ky. ....	1,560	78	360	1,872	.....	.....	.....	.....	5,645	358	8,000	2,467

<sup>1</sup> For some cities, expenses of supervision of sewers are included under "general supervision" of highways.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation—Continued.				IV.—Highways.										
Sanitation—Continued.				Aggregate.				General supervision. <sup>1</sup>		General street expenses.		Street pavements.		City number.
Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.							
\$61,628	\$11,816			\$218,852	\$82,132	\$136,395	\$325	\$6,273	\$855	\$1,423	\$903	\$42,587	\$21,280	45
	289		\$1,000	112,992	31,944	81,048		1,200		26,035	10,260			46
2,304	35,844		158	187,975	63,292	122,984	1,699			22,663	14,973	5,941	14,585	47
32,957	9,715			227,139	83,795	141,417	1,927	4,000		50,355	29,449	1,276	2,868	48
1,440	15,457			145,079	28,841	116,238		4,810	2,140	22,534	20,768	1,497	15,719	49
14,432	14,223			86,958	8,107	81,851				1,799	3,575	3,190	14,291	50
1,888	30,941			168,795	63,543	105,252		2,986		19,590	1,759	31,997	14,630	51
15,150	20,910			94,905	33,228	61,677		19,796	2,693	6,319	4,378	6,290	9,721	52
600	88			99,530	12,192	87,338		5,000	649	7,192	2,473			53
2,060	3	\$637	58	116,067	26,432	89,635		2,400		9,993	3,288	2,826	704	54
				85,080	39,444	45,636		8,013	1,469	26,087	4,001	4,315		55
40,327	18,267			168,646	61,318	107,125	203	1,800		39,403	31,182			56
19,066	25,500			179,807	69,732	109,746	329	5,424	1,109	45,869	37,102	1,998	508	57
40,680	7,923			204,196	68,939	133,883	1,374	3,146	3,314	20,716	8,631	15,315	9,740	58
38,173	11,230			91,436	13,031	78,405				2,303	4,180	2,193	5,996	59
482	586			257,531	78,065	179,466				21,311	15,723	1,187	34,132	60
36,704	9,585	112	21	138,792	66,008	72,768	16	1,500	249	51,973	14,309	1,542	775	61
44,913	11,284			113,008	26,689	85,589	730	2,000	373	2,874	1,534	6,662	4,438	62
26,297	20,012	1,217	415	76,860	26,732	50,128				15,969	6,453	6,237	2,308	63
4,172	678			107,313	47,126	58,751	1,436			18,278	11,076		852	64
30,048	14,659			90,383	24,914	65,469				11,738	16,305	3,350	4,490	65
	9,084	870		39,958	9,009	30,949		3,500	245	1,598	473	2,484	967	66
	900			90,322	27,098	63,224		1,200		18,090	1,932	1,617	5,100	67
38,863	8,831		4,000	257,940	50,055	207,885				3,164	1,311	33,190	47,988	68
848	37,208		912	91,314	28,431	62,883				3,738	3,786	2,104	1,100	69
21,113	4,497			127,655	50,187	77,283	185			27,113	6,729	4,505	3,723	70
	461			66,411	4,753	61,658		1,821	29		12,742			71
5,308	1,010		462	58,451	12,468	45,983				9,567	2,118	2,611	1,236	72
25,749	737			96,622	53,223	43,399		2,675	616	40,209	5,096			73
	11,600			64,327	12,200	52,127		3,283	105	5,000	3,212			74
	21,001			110,272	42,677	67,595		1,763	114	23,032	15,567	4,086	594	75
23,159	4,337			121,295	50,470	67,775	3,050	1,731	75	21,787	12,462	554	22,366	76
2,220				57,213	24,611	32,602		3,120	545	18,491	6,774		8,001	77
				85,227	18,947	66,280		6,193	215	10,853	1,536		18,390	78
23,920	3,668			98,448	42,980	55,468		3,434	158	1,235	7,128	25,030	2,781	79
				91,868	25,531	34,827	31,510			15,507	17,661		6,228	80
625				53,692	13,202	40,490		5,450	1,967	5,252	7,699		4,950	81
13,781	5,489			57,001	9,071	40,505	7,425	1,875	1,402	4,105	11,359	1,841	3,748	82
4,424	4,404			138,931	43,856	95,075		1,500		17,604	12,569	3,504	1,793	83
2,143	895			61,204	19,289	41,915		1,100	2	18,144	6,470			84
1,620	658			140,904	61,093	79,811		15,603	1,046	23,876	8,219	4,526	13,544	85
3,228	8,227			49,737	11,188	38,549		1,920	397	9,268	8,799			86
7,000	2,516			41,184	11,761	29,423		900		10,680	948		936	87
				84,949	24,861	60,088		1,200		8,060	2,453	13,435	3,844	88
22,942	2,127			86,291	33,962	17,664	34,665	2,000		7,882	7,627	7,579	2,289	89
17,397	3,331	169	606	89,434	41,874	46,331	1,229	2,003		3,872	3,872	12,467	5,668	90
12,868	4,868			56,331	6,914	49,417						6,914	16,049	91

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
III.—Health conservation and sanitation—Continued.													
City number.	CITY.	Health conservation.						Sanitation.					
		Health department.		Quarantine and contagious disease hospitals.		Morgues.		Sewers and sewage disposal.				Street cleaning.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	General supervision. <sup>1</sup>		General expenses.		Salaries and wages.	All other.
								Salaries and wages.	All other.	Salaries and wages.	All other.		
92	Saginaw, Mich.	\$3,347	\$437	\$1,322	\$1,429					\$2,322	\$1,731	\$17,042	
93	Lincoln, Nebr.	3,093	475	263	308					6,714	1,063	11,441	\$125
94	Altoona, Pa.	2,866	709							2,310	499	9,213	1,513
95	Spokane, Wash.	8,825	3,703	3,008	16,982					5,362	1,353	28,805	4,928
96	Lancaster, Pa.	1,770	131							1,000		5,301	196
97	Birmingham, Ala.	8,365	1,112		47					4,640	3,723	8,651	9,019
98	Bayonne, N. J.	3,487	1,731								1,389	14,457	4,149
99	South Bend, Ind.	931	483	971	3,462					2,911	349	15,705	770
100	Butte, Mont.	6,736	1,181	2,641						1,745	696	13,788	709
101	Pawtucket, R. I.	1,000	766		12			\$1,768	\$268	14,614	842	21,188	220
102	McKeesport, Pa.	4,050	805	240	499					7,000	2,795	12,400	3,700
103	Binghamton, N. Y.	3,533	1,805	548	483					3,817	832	10,306	574
104	Johnstown, Pa.	3,080	400	1,544	2,252					6,000	1,442		
105	Dubuque, Iowa	1,545	213							6,119	1,088	13,174	592
106	Sioux City, Iowa	3,459	405		35					8,124	1,759	11,570	80
107	Augusta, Ga.	12,261	1,785	741	2,942					92	107	5,122	516
108	Mobile, Ala.	6,095	483	600	4,359					2,818	2,545	13,607	2,549
109	Topeka, Kans.	4,822	279	410	326					2,744	300	9,705	150
110	Springfield, Ohio	3,350	628	269	110					4,736	1,915	22,115	811
111	Allentown, Pa.	1,133	688										13,047
112	East St. Louis, Ill.	4,339	1,064		104					9,985	2,888	44,299	7,898
113	Wheeling, W. Va.	2,787	1,173		192					4,807	1,746	15,893	3,157
114	Montgomery, Ala.	10,245	1,337	1,071	407					600	1,262	10,298	3,535
115	Passaic, N. J.	3,625	582	472	4,057			900		8,812	1,848	11,202	338
116	Davenport, Iowa	3,379	565	( <sup>2</sup> )	( <sup>2</sup> )					10,525	4,730	27,782	283
117	Atlantic City, N. J.	8,079	797									42,796	
118	Little Rock, Ark.	1,500	88	600	313					1,117	1,435	1,398	2,640
119	Bay City, Mich.	2,149	534							612	1,927		
120	York, Pa.	1,620	1,285	( <sup>2</sup> )	( <sup>2</sup> )							1,400	2,842
121	Malden, Mass.	3,406	3,022	2,137	7,422					668	7,880		
122	Springfield, Ill.	4,943	1,418	2,235	549					1,851	919	19,198	1,123
123	Quincy, Ill.	840	77		144					1,288	844	4,198	342
124	Canton, Ohio	4,160	550	790	119			1,620		6,794	2,384	5,246	1,025
125	Superior, Wis.	7,408	933	2,261	710					4,487	1,091	562	
126	Chester, Pa.	1,320	604	626									

<sup>1</sup> For some cities, expenses of supervision of sewers are included under "general supervision" of highways.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
III.—Health conservation and sanitation—Continued.				IV.—Highways.											
Sanitation—Continued.															
Refuse disposal.		Miscellaneous.		Aggregate.				General supervision. <sup>1</sup>		General street expenses.		Street pavements.		City number.	
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
						Miscellaneous.	Service transfers.								
\$981				\$73,147	\$31,646	\$41,450	\$51	\$4,508	\$354	\$4,070	\$6,016	\$3,200	\$3,895	92	
	\$611			47,196	16,420	5,026	25,750	2,720	294	6,138	2,110	3,032	1,324	93	
501				49,648	20,455	29,193				18,612	5,251	1,716	3,433	94	
4,512	3,063			108,740	51,066	57,674				19,056	9,145		3,939	95	
	11,917			80,593	17,663	62,930		3,185		14,478	15,097			96	
16,152	19,711			70,345	15,658	43,187	11,500			9,966	22,125	4,655	5,061	97	
11,235	3,240			39,372	4,033	35,339		1,800			153		347	98	
5,103	1,339			59,494	16,427	43,067		3,356	818	13,071	4,160			99	
30,812	1,087			88,572	40,461	48,111		4,701	164	17,990	9,486		328	100	
	2,300			120,954	50,005	69,209	1,740	1,768	268	4	299	28,600	17,714	101	
2,973	5,026	\$3,000		39,410	5,274	34,136				3,000	2,063	1,874	1,026	102	
1,020	158			72,865	21,355	51,510		2,692	188	11,180	1,912	1,954	2,165	103	
510	1,059			58,251	32,186	26,065		3,240		28,946	9,113			104	
439	2,977	681		60,281	15,335	44,946		807		9,461	17,138			105	
10,408	344	1,624		60,462	30,682	29,780		1,200		19,606	2,551	1,565	753	106	
7,629	3,426			59,648	8,963	31,683	19,002			3,808	20,387	2,620	3,126	107	
6,862	2,873			66,359	34,123	32,163	73	4,320	187	26,439	11,391	2,164	658	108	
	320			37,010	16,036	4,577	16,397			14,811	3,336	400	1,943	109	
	4,926			68,841	14,788	54,053		900		2,431	1,847	11,250	6,472	110	
1,338	6,946			53,516	15,671	37,845		892	199	14,779	6,801		4,837	111	
6,851	1,544			53,959	21,845	32,114		6,093	640	5,244	2,974	7,128	2,740	112	
2,407	10,452			46,370	8,539	5,808	32,023			4,870	2,488	2,819	1,648	113	
9,877	4,312		\$86	46,095	8,970	32,083	5,042	1,200	260	6,720	12,958	630	744	114	
	9,171			40,418	10,064	30,354		1,600	364		4,777	4,777	7,409	115	
7,293	441			104,643	57,109	47,534		1,812		39,193	3,341	1,051	1,402	116	
1,383	39,158			93,316	27,644	65,672		2,500		12,790	20,374			117	
300				34,143	14,672	5,588		1,380	145	7,514	3,280	2,750	2,589	118	
400				70,638	41,997	6,650				41,997	6,669			119	
	16,536			46,827	9,175	37,652		4,435	161	4,740	16,520			120	
18,935	4,424			84,208	37,855	46,309	44	1,275	203	28,439	12,194			121	
				43,319	8,293	4,793	30,233			5,563	1,375	1,830	1,737	122	
3,487		431		27,780	6,321	21,459		50		5,446	809	637		123	
1,822	1,849			47,651	15,733	31,918		1,000		14,463	4,730			124	
720	3,981			65,433	32,739	32,739		900	506	17,898	15,176			125	
	7,500			32,632	5,858	26,774		1,204		2,017	125	1,723	1,271	126	
	11,100			66,628	19,346	47,737	3,545	3,901	100			8,165	8,371	127	
	207	14		34,773	14,262	20,481		1,105		11,276	3,113	1,234	1,596	128	
	22			34,494	12,220	22,214		1,200	281	10,208	4,846			129	
13,449	2,331			14,196	60,248			2,068	293	4,536	9,491			130	
8,764	15,940			74,444	76,022	71,513	3,525	7,463	372	41,990	18,044			131	
8,574	2,803			77,871	30,114	47,581	176			14,858	9,246			132	
24,280	19,615	1,548	527	73,168	17,006	15,875	40,287			9,548	12,918	2,584	5,643	133	
				17,284	13,897	3,387		1,050	9	10,119	1,107	1,890	761	134	
				49,177	16,217	32,960		2,240	120	9,637	967	1,000	300	135	
480	151			38,401	9,437	28,964		1,460	27	4,909	1,293	2,272	783	136	
	4,640			62,213	15,092	47,121				6,716	6,845	4,122	5,316	137	
8,934	4,457			55,823	15,331	40,492				13,092	2,645		583	138	
84			269	82,152	18,051	37,305	26,796	3,399				13,652	34,805	139	
15,914	4,067		49	50,205	9,202	41,003		1,350	161			1,454	6,877	140	
	2,218			44,331	10,413	32,818	1,100	550	370	5,513	6,020	1,838	735	141	
11,325	5,359			42,299	12,942	11,191	18,166	1,200		9,446	1,268			142	
3,608				74,647	20,024	50,643	3,980		596	13,525	17,470	73	4,218	143	
				80,261	26,783	53,478		3,636	263	7,851	8,380	2,668	3,016	144	
3,160	3,020			45,547	19,141	26,406		2,000	143	12,222	4,296			145	
	5,076			85,628	25,139	40,107	20,382	1,530	281	20,926	22,821		1,529	146	
75				45,784	10,745	27,539	7,500	1,200	265	6,925	14,548	502	1,060	147	
8,141	4,480			42,545	9,890	32,655				9,824	2,465	40	365	148	
7,339	2,713	314		30,416	11,482	18,934		1,200		6,811	863			149	
( <sup>2</sup> )	( <sup>2</sup> )			59,505	15,995	43,510		1,055	65	11,252	14,956		1,537	150	
	343	168										2,603	6,014	151	
	6,643			24,332	2,603	21,729				13,633	7,094	450	261	152	
3,180	1,289	380	18	70,503	15,603	54,900		1,680		17,936	6,996			153	
161	350			101,376	36,355	47,871	17,150	1,221		8,611	3,683			154	
5,174	3,791			43,590	12,848	30,555	187								
1,336	3,172	55	4	46,000	14,435	31,214	351	2,058	118	5,590	6,527	2,048	12,002	155	
4,440	784			23,627	720	22,907				720	7,389			156	
1,260	112	529		43,988	19,039	24,949				14,549	7,211			157	
				45,379	24,963	7,380	13,036	2,100		11,993	6,695	10,785	105	158	
2,378	108		1,068	26,487	1,492	23,735	1,260				724	567			

<sup>1</sup> Not reported separately.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.											
		Street curbing.		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total.....	\$18,446	\$9,815	\$390,259	\$322,524	\$1,696,142	\$1,130,526	\$748,369	\$2,439,554	\$884,967	\$1,031,085	\$574,606	\$18,925,241
	Group I.....	6,600	424	140,917	117,114	1,303,105	795,123	470,345	2,407,506	228,599	355,321	516,677	11,502,277
	Group II.....	2,444	2,444	80,925	89,709	178,994	135,617	103,889	23,449	366,171	298,202	44,448	3,313,022
	Group III.....	10,669	3,811	104,148	70,247	148,017	128,149	121,316	5,801	159,181	257,277	6,052	2,371,503
	Group IV.....	1,177	3,136	64,269	45,454	66,026	71,637	52,319	2,798	131,016	120,285	7,429	1,738,439

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.					\$474,029	\$87,680	\$126,391	\$2,349,354		\$1,908	\$183,162	\$4,901,746
2	Chicago, Ill.			\$8,008	\$5,215	295,795	141,818	47,161	7,524			113,615	979,790
3	Philadelphia, Pa.					40,740	242,385		41,027		53,737	8,090	1,525,224
4	St. Louis, Mo.				166		27			\$11,319	255,770	23,461	605,053
5	Boston, Mass.			61,165	15,867	143,571	72,345	219,013		143,780	9,645	97,716	742,301
6	Baltimore, Md.				2,658	11,032	9,967		180	1,008	3,524	10,961	262,325
7	Pittsburg, Pa.			7,632	19,183	25,375	69,182	22,035	50			4,280	490,377
8	Cleveland, Ohio.			11,425	1,483	95,402	36,169					66,237	229,607
9	Buffalo, N. Y.			0,488	13,928	31,690	19,197	14,499	9,147		3,664	1,966	184,157
10	San Francisco, Cal.					19,926	13,996			26,039	3,853	1,045	262,758
11	Detroit, Mich.			27,872	49,389	11,823	12,394	23,332	140	948		(1)	1,509
12	Cincinnati, Ohio.			1,199	3,952	35,141	23,356					5,030	413,004
13	Milwaukee, Wis.			8,342		81,230	21,527	7,593		41,134	18,220		326,226
14	New Orleans, La.		\$424		1,420	15,600	21,469						215,876
15	Washington, D. C.			8,786	3,853	20,751	23,111	1,262	84	4,371		1,114	363,194

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.			\$6,007	\$8,658	\$400	\$1,267	\$12,406				\$5,870	\$238,324
17	Minneapolis, Minn.	\$948	\$1,831	6,346	6,082	13,468	10,846		\$425	\$137,735	\$9,670	13,150	237,509
18	Jersey City, N. J.			900	1,950			21,434			7,011		156,436
19	Louisville, Ky.			1,134	1,346		62					5,690	150,300
20	Indianapolis, Ind.					7,945	11,384			3,811	30,133		124,193
21	St. Paul, Minn.			14,474	25,784	13,107	11,477	7,591		41,689	1,228		197,271
22	Providence, R. I.		131	940	3,405	17,990	9,770	18,613	4		2,959	866	276,387
23	Rochester, N. Y.	700		4,794	1,117	27,088	7,552	6,273	21,885	4,584	32,387	3,176	225,563
24	Kansas City, Mo.				52		674						120,478
25	Toledo, Ohio.				6,386	22,687	18,356						106,256
26	Denver, Colo.			3,900	211	1,200	1,490			44,212	14,530		107,366
27	Columbus, Ohio.			2,400	257	610	689			6,700	3,949		65,226
28	Los Angeles, Cal.						2,357			60,263	66,205		184,590
29	Worcester, Mass.			5,538	1,335	1,785	909	17,802	1,100	525	39,428	2,200	122,157
30	Seattle, Wash.			3,663	1,491	477	4,618						62,082
31	Memphis, Tenn.					13,231	9,906			17,713	22,840		71,735
32	Omaha, Nebr.			2,771	2,025	902	903	300					61,319
33	New Haven, Conn.	3,543	411	1,352	213	7,440	3,620	1,459		20,940	10,172	1,200	80,998
34	Scranton, Pa.					1,245	9,576	2,000					64,811
35	Syracuse, N. Y.			8,603	3,828	28,589	2,076	3,541			15,113		92,101
36	St. Joseph, Mo.			900	175		483						25,018
37	Paterson, N. J.												83,148
38	Portland, Oreg.			1,735	13,463	7,828	3,641			2,270	16,226		73,833
39	Atlanta, Ga.	239		1,500	2,085	2,484	4,603						93,256
40	Richmond, Va.			5,756	1,395		2,321	139	35			5,299	47,999
41	Fall River, Mass.	1,170	71	2,376	7,255	437	795	12,331		10,604	8,387	6,997	82,401
42	Nashville, Tenn.						185			10,579	8,971		58,428
43	Dayton, Ohio.					4,794	9,660			398	2,253		60,681
44	Grand Rapids, Mich.			5,276	1,146	5,287	5,397			4,148	6,740		40,156

<sup>1</sup> The major portion of the expense for street lighting is included with those for electric light system in Table 7.



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with the number assigned to each, see page 127.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$1,822	\$2,650 421	\$250,663 111,086 67,068 219,413 70,661	\$66,963 34,311 24,062 61,317 24,017	\$3,144 17,442	\$21,400 5,432	\$159,156 53,876 43,006 139,841 46,644	\$25	\$3,900 2,600	\$292	\$4,438	\$18,998	\$7,662	\$17,000 2,432	16 17 18 19 20
1,369	186 573 35	68,832 115,816 170,247 74,077 34,532	23,501 22,982 15,424 22,081 12,145	1,113 2,806 63,643	56,294 41,487 5,000 12,000	42,359 33,324 49,683 46,936 10,387	1,859 400	3,892	61	1,389 18,721	3,688 22,630	157 594 21,629	4,814 5,000	21 22 23 24 25
3,445	1,144	229,361 46,248 34,680 221,320 21,615	61,056 12,966 16,281 57,624 6,975	7,005 500 3,179 9,185	24,083 500 4,170 98 5,050	137,217 32,782 11,050 151,892 9,590	2,521	4,133	285	9,589	20,705			26 27 28 29 30
425	72	53,613 9,442 104,153	14,096 2,053 15,479	25,990	11,521	39,517 7,389 51,163		4,600	516	9,679	41,819			31 32 33 34
		139,008	18,843	20,662	62,103	37,400		11,980	488	2,336	1,937	19,683	1,008	35
1,766	1,361 221	15,205 53,008 1,901	3,000 8,861	19,639	4,733 1,901	7,472 24,508				4,627	17,093			36 37 38
9,096	9,458	107,018 65,040	33,714 16,085		13,550 6,600	59,754 40,970	1,385			10,885	26,185		7,100 2,800	39 40
		108,041 29,653 74,570 28,799	33,775 11,596 10,394 7,667	4,100		70,023 18,057 8,537 15,698	143	3,897	130	9,199	15,752			41 42 43 44
				2,448	2,986			2,400	1,203				757	

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

[For a list of the cities arranged alphabetically by states.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
IV.—Highways—Continued.													
City number.	CITY.	Street curbing.		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
45	Cambridge, Mass.			\$5,053	\$577	\$14,068	\$5,851	\$8,519	\$479	\$3,209	\$28,082	\$1,000	\$78,693
46	Albany, N. Y.					4,709	41						70,256
47	Hartford, Conn.		\$29	2,790	246	24,955	15,554	6,918			19,324		59,972
48	Lowell, Mass.	\$1,434		338	5,297	147	549	20,908		5,337	11,663		93,618
49	Reading, Pa.												77,611
50	Trenton, N. J.							118	541				62,946
51	Bridgeport, Conn.	1,022	428	808	1,932	4,917	10,903	498		1,575	15,849	150	59,751
52	Wilmington, Del.	572	1,388		698				78	251			42,721
53	Camden, N. J.				108								84,108
54	Des Moines, Iowa.		75	1,542	1,980	8,571	16,740					1,100	66,848
55	Kansas City, Kans.			1,029	1,072		5,122						33,972
56	Lynn, Mass.			7,774	1,551		92	9,901	75	327	19,691		53,024
57	New Bedford, Mass.	1,305	205	1,668	1,590	5,115	5,518	7,924					63,194
58	Springfield, Mass.	2,084	395	17,625	9,968	1,683	2,078	5,022	272	319	28,643	3,029	72,216
59	Troy, N. Y.				45					8,535	1,016		67,168
60	Oakland, Cal.			14,299	16,593					41,268	42,060		74,270
61	Lawrence, Mass.				1,723	1,627	1,106	1,300			3,850		50,772
62	Somerville, Mass.			3,491	999			9,548	125	2,114	23,850		55,000
63	Savannah, Ga.		96	4,046	1,543					480	604		39,124
64	Duluth, Minn.			6,979		15,244		6,625			17,278		30,693
65	Norfolk, Va.												29,358
66	Hoboken, N. J.			6,461	9,407	3,365	5,909	1,427			361		28,903
67	Peoria, Ill.					6,191	470						52,572
68	Yonkers, N. Y.	272		18			89			13,411	2,644		155,853
69	Utica, N. Y.			903	961	20,644	4,698	1,042	36				52,243
70	Manchester, N. H.					940							57,123
71	Schenectady, N. Y.			318	795	2,832	7,723	10,775	935	6,536	440		48,876
72	Evansville, Ind.					11							34,129
73	San Antonio, Tex.					290	210				4,412		38,007
74	Elizabeth, N. J.			3,317	1,366	3,027	4,875			7,312	3,723		29,069
75	Waterbury, Conn.							600					47,444
76	Salt Lake City, Utah.			5,493	3,225	1,736	4,097	5,822		272	3,728	473	40,270
77	Wilkes-Barre, Pa.			328	674	142	13			25,628	1,106	300	34,129
78	Erie, Pa.			1,000	1,733		1,589	2,000	136				13,824
79	Houston, Tex.			1,785		116	233			1,898			45,906
						11,383	5,864						39,537
80	Tacoma, Wash.					9,124	11,521						30,910
81	Harrisburg, Pa.					500	745	2,000					25,129
82	Charleston, S. C.	357		1,250	1,191								28,873
83	Portland, Me.			5,688	3,148	1,848	1,394	11,796	3,053	571	18,847		52,177
84	Youngstown, Ohio.			45	355		51						35,037
85	Dallas, Tex.			160	31	1,864	8,407			15,064	186		48,378
86	Terre Haute, Ind.												29,353
87	Fort Wayne, Ind.					181	1,318						26,221
88	Akron, Ohio.				1,596	2,166	3,393					2,502	46,300
89	Holyoke, Mass.	227	52	5,635	3,696	532	1,985	3,801	8	6,306	6,285		30,387
90	Brockton, Mass.	3,753	786	4,305	649			4,772	63	10,702	1,143		35,379
91	Covington, Ky.												33,368

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
IV.—Highways—Continued.		V.—Charities and corrections.												
Miscellaneous.		Aggregate.						General supervision.		Poor in institutions:				City number.
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.	Of city.		Of other civil divisions.	Of private associations.	
						Miscellaneous.	Service transfers.			Salaries and wages.	All other.			
	\$491	\$85,892	\$17,670	\$15,723	\$1,836	\$50,430	\$133			\$11,030	\$13,482	\$1,154		45
\$25		49,195	3,100	595	34,383	11,117		\$3,100	\$617			595		46
		113,025	17,856	25,593	14,077	54,445	1,054	4,044	1,240	11,162	44,658			47
		125,468	27,100	8,593	7,061	81,589	1,125	4,735	409	12,799	43,271	64	\$1,106	48
														49
		24,619	3,773	1,517		19,329				2,473	9,986			50
		83,146	11,547	16,734	13,143	41,722		2,600		4,232	21,990			51
		3,547				3,547								52
		15,055	1,500		8,500	5,055								53
		751			751									54
		4,353	850			3,503								55
2,113	1,713	100,243	8,466	6,981	2,752	82,034	10	1,934	63	5,029	14,026	2,227		56
429	849	104,553	12,859	4,634		87,060		2,100	1,524	8,802	17,798			57
		61,375	12,798	2,927	1,549	44,101		4,251	799	7,997	20,544			58
		122,902	5,700	18,478	80,753	17,971		4,700	4,120			14,043	287	59
	1,698	1,800				1,800								60
		87,060	12,526	7,154	4,355	63,025		2,945	685	7,731	23,079		1,072	61
		72,527	6,269	6,452	7,054	52,417	335	2,517	298	2,552	6,182	1,949		62
		26,728	5,428		17,460	3,840							600	63
	288	6,732	640	5,237		855								64
		33,655	9,848		5,927	17,880				5,348	9,545			65
		24,855	3,399		15,243	6,213		1,400	10					66
	3,150	15,599	6,945			8,654								67
		42,461	3,124	10,910	22,487	5,940		1,250	222			4,889		68
	59	33,906	11,004	446	1,546	20,910		2,700	64			446		69
		21,757	1,798	2,910	4,640	12,399	10	675		523	236	1,124	160	70
		14,033	1,500	335	4,000	8,198		900	101			335		71
		5,151			4,394	757							1,994	72
		17,434	7,726		9,708	7,708								73
		31,638	1,840	1,017	13,462	15,319		1,000	164	720	8,152			74
		43,942	6,375	12,213	4,481	20,873		708	316	2,898	13,201			75
		1,316			1,316									76
		561		561										77
		8,951	5,400			3,551								78
														79
		997	900		40	57								80
		500			500									81
		76,894	16,052	419	29,000	31,423				2,733	10,717			82
1,345	2,094	67,439	12,023	10,898	1,241	43,277		1,225	153	10,198	27,294			83
		12,772		751	12,021									84
		21,850	8,660		450	12,740								85
		3,820			2,100	1,720								86
														87
		22,279	1,557		14,861	5,861				8,123	19,784			88
		62,346	11,898	5,649	1,794	43,005		2,575	392					89
		60,963	6,356	2,933	2,812	48,676	186	3,360	437	2,384	10,273	180		90
		9,337	2,430			6,907								91

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.											
		Street curbing.		Sidewalks.		Bridges other than toll.		Snow and ice removal.		Street sprinkling.		Street lighting.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
92	Saginaw, Mich.			\$5,116	\$6,092	\$13,275	\$1,521	\$1,426	\$868	\$51	\$203	\$1,800	\$22,552
93	Lincoln, Nebr.			2,391	467	339	1,000						25,581
94	Altoona, Pa.					127	141						20,368
95	Spokane, Wash.			6,153	7,811	7,256	9,904			15,999	1,347		24,157
96	Lancaster, Pa.												47,833
97	Birmingham, Ala.				1,647					1,032	2,651		23,196
98	Bayonne, N. J.									2,233			34,839
99	South Bend, Ind.												38,089
100	Butte, Mont.			1,531	866					16,239	3,905		33,362
101	Pawtucket, R. I.					377	3,497	6,883	101	8,725	4,201	3,648	44,869
102	McKeesport, Pa.					400	600						30,447
103	Binghamton, N. Y.			384	159	575	3,726	4,570					43,360
104	Johnstown, Pa.												16,952
105	Dubuque, Iowa.			1,029	868		726	165		3,873			25,964
106	Sioux City, Iowa.	\$188	\$25		506	7,737	7,591	159					18,208
107	Augusta, Ga.					520	917			2,015	2,308		23,947
108	Mobile, Ala.												19,738
109	Topeka, Kans.			350	45	475	683						14,494
110	Springfield, Ohio.					207	841						44,893
111	Allentown, Pa.						196						25,812
112	East St. Louis, Ill.			3,380	1,952								23,808
113	Wheeling, W. Va.		362	218	200	632	1,110						32,023
114	Montgomery, Ala.				277	420	628						22,258
115	Passaic, N. J.				53					3,687			22,528
116	Davenport, Iowa.			3,887	101	5,359	2,030		68	5,807	1,611		38,731
117	Atlantic City, N. J.									12,354			45,298
118	Little Rock, Ark.			1,080	50	185	296			1,763	228		12,883
119	Bay City, Mich.												21,972
120	York, Pa.												20,971
121	Malden, Mass.					50				8,083	1,746	8	32,150
122	Springfield, Ill.			900	273								31,641
123	Quincy, Ill.			188									20,650
124	Canton, Ohio.			120	71			150					27,117
125	Superior, Wis.			7,985		1,980	3,250	2,200		1,731			13,807
126	Chester, Pa.			914	378								25,000
127	Chelsea, Mass.			1,100	1,117			4,121		2,059	8,136		29,558
128	South Omaha, Nebr.			677	648								15,124
129	Newcastle, Pa.			812									17,087
130	Salem, Mass.					1,721	1,132	5,003	497	68	6,432	800	42,403
131	Newton, Mass.	142	178	6,202	1,754			9,005	180	11,220	3,178		51,332
132	Haverhill, Mass.			2,314	198	1,805	4,137	1,150		8,987	657	1,000	33,519
133	Jacksonville, Fla.			1,254	483	3,620	2,118						35,000
134	Joplin, Mo.			288	140	550	1,370						
135	Wichita, Kans.			2,800	5,814	540	1,217						24,542
136	Rockford, Ill.			477	659	296	1,882					23	24,320
137	Knoxville, Tenn.			74	42	4,180	8,545				509		25,864
138	Elmira, N. Y.	232		24	54	589	789	687	38				36,383
139	Galveston, Tex.												26,796
140	New Britain, Conn.	8	28		15	101		981	20		9,820	150	20,686
141	Chattanooga, Tenn.			680	253	922	962			910	722		24,256
142	Kalamazoo, Mich.			816	351	623	433	857	92		9,047		18,166
143	Woonsocket, R. I.				842	971	266	3,467	24	347	5,280		25,927
144	Fitchburg, Mass.			1,909	5,011	612	1,821	4,723	143	5,384	307		34,537
145	Racine, Wis.			1,819	420	2,500	272				2,127		19,148
146	Auburn, N. Y.	65		1,669	234	301	325	583		65	3,115		32,184
147	Macon, Ga.	236	1,365	1,882	2,574		58				490		14,679
148	Joliet, Ill.					26	832						28,993
149	Oklahoma City, Okla.			1,491	173		42			1,980	784		17,072
150	Oshkosh, Wis.					3,688	3,622				6,125		17,205
151	West Hoboken, N. J.												15,715
152	Sacramento, Cal.				25					699	15,063		32,322
153	Pueblo, Colo.			1,720	430	1,122	2,310			12,500	23,863		30,897
154	Everett, Mass.			188	322			2,219	444	559	6,430		19,863
155	Taunton, Mass.	306	1,178	447	2,079	860	162	3,126	323				9,176
156	Newport, Ky.												15,518
157	La Crosse, Wis.					1,000		844		2,646			17,738
158	Fort Worth, Tex.					85	685						12,931
	San Juan, P. R.									768	1,581		22,847

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City number.
IV.—Highways—Continued.		V.—Charities and corrections.													
Miscellaneous.		Aggregate.						General supervision.		Poor in institutions.					
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.	Of city.		Of other civil divisions.	Of private associations.		
						Miscellaneous.	Service transfers.			Salaries and wages.	All other.				
		\$16,691 446	\$1,980		\$2,429 446	\$12,282		\$1,080					\$711	92	
\$2,602	\$1,371	4,192 1,812	885		2,400 117	907 1,695								93	
5	7	22,408 7,281	6,793 500		5,150 5,000	10,465 1,781		500					460	94	
		6,734 23,411	4,573 3,779	\$442	807	2,161 18,383		805	\$309	\$2,474	\$5,309			95	
		735 55,943	5,497	6,205	17,211	735 27,030					658			96	
227	250 146	50			50							\$4,273		97	
1,200	262 473	50,298 13,803	11,550 1,480	4,787	2,600 9,258	31,361 2,882	\$183							98	
		165 30,506	165 11,996		2,600	24,910								99	
		100 7,139	4,972			100 2,167								100	
		9,106 18,593	3,100 1,884	482	1,977 6,832	4,029 9,395		440		744	3,876			101	
	250	250				250								102	
		32,462 16,116	1,775 4,013	2,554	23,000 930	5,133 11,173		900				2,554	300	103	
		789 2,961		1,824	475 980	314 157								104	
		39,439	4,405	5,307	2,500	27,227				1,947	5,236			105	
		7,674 5,998	420 2,690			7,254 3,308								106	
		2,508 408		512	1,996	408								107	
		42,663 4,722	3,946	7,590	3,997 1,700	27,130 3,022		2,700	136			1,886	171	108	
		15,174 75,356	2,577 7,625	4,428 5,066	1,197 6,435	6,972 56,230		800 1,568		1,777 4,977	2,002 13,379			109	
		36,675	4,583	3,139	9,684	19,154	115	2,900	359	1,683	4,317			110	
		78,289 9,855	8,452 2,236	3,223	201	66,413 7,619		1,100	214	4,308	9,880			111	
		529				529								112	
		2,050 1,072			2,050 1,072									113	
		13,056 22,707	4,365 1,916			8,691 2,695								114	
1,000	2,500	47,717	11,130	2,083	12,523	34,504		1,416	938			5,384	646	115	
		35,631	4,150	5,254	5,606	20,621		1,517	208	2,156	8,076			116	
		34,530	11,836		1,300	21,394								117	
		9,479	2,142	2,293	355	4,689		1,840	107			8		118	
		12,211	2,152	52	2,054	7,907	46	900		802	1,440		418	119	
		56,945	15,869	3,064		38,012				3,467	6,246	1,199		120	
600		11,411	600	311		10,499								121	
		25,886	2,270	3,773	6,238	13,605		1,650	79			3,773	440	122	
														123	
		14,539	3,208		6,480	4,851							480	124	
		2,000			2,000									125	
		4,430	2,220			2,210								126	
		9,381	1,140		341	7,900								127	
														128	
		3,425	525		300	2,600								129	
		1,647	1,299			348								130	
821	135	4,650	2,640		600	1,410								131	
1,397	525	16,360	1,250	3,233	603	11,274		750	29			1,684		132	
50														133	
		36,987	6,598	2,750	536	27,027	76	1,800		3,269	10,718			134	
		11,035	2,800		3,000	5,235							3,000	135	
														136	
		14,112	1,606		7,296	5,210								137	
														138	
		42,382	17,364		4,737	20,132	149			1,326	3,961		732	139	

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
		V.—Charities and corrections—Continued.										
		Outdoor poor relief.				Care of children.					Miscellaneous charities.	
		In city.		By other civil divisions.	By private associations.	In institutions.			In private families.	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.					
Grand total.....	\$233,918	\$1,170,592	\$53,704	\$51,674	\$241,185	\$322,753	\$114,806	\$3,154,129	\$111,112	\$122,964	\$1,312,871	
Group I.....	107,377	521,521	12,804	9,913	219,185	284,730	73,293	2,959,032	94,920	94,601	768,968	
Group II.....	56,880	198,898	3,500	18,725	10,956	16,481	18,035	71,915	14,371	10,522	104,872	
Group III.....	42,543	258,126	25,663	8,291	9,169	19,388	20,716	92,734	261	10,768	285,305	
Group IV.....	27,118	192,047	11,737	14,745	1,875	2,154	2,762	30,448	1,560	7,073	153,726	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.		\$61,050			\$38,109	\$68,938	\$2,400	\$2,628,761	\$7,731		\$271,680
2	Chicago, Ill.	\$9,286	71,779			43,643	33,940	1,735	63,165		\$665	23,828
3	Philadelphia, Pa.	17,190	23,994						50,108		1,100	16,984
4	St. Louis, Mo.		308			22,427	41,973	668	5,792		41,753	28,189
5	Boston, Mass.	29,972	153,931	\$12,794	\$15	42,097	35,508	2,766	8,433	63,449	43,042	261,591
6	Baltimore, Md.	1,800	1,143		5,739				25,825			260
7	Pittsburg, Pa.	8,250	29,132	10					25			8,965
8	Cleveland, Ohio.	4,813	26,121					5,821	34		1,552	56,200
9	Buffalo, N. Y.		43,622			3,100	3,549	3,826	79,178	4,006	878	17,375
10	San Francisco, Cal.		5,434			1,386	3,480	22,275	52,132			7,859
11	Detroit, Mich.	10,381	64,128								1,762	19,714
12	Cincinnati, Ohio	6,268	19,684			30,034	41,641				1,010	35,140
13	Milwaukee, Wis.	8,929	15,997			8,055	12,335			24	907	14,951
14	New Orleans, La.	2,440							13,907			500
15	Washington, D. C.	8,048	5,198		4,159	30,334	42,366	33,802	31,672	19,710	1,932	5,732

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.	\$7,570	\$19,010					\$3,144	\$4,400			
17	Minneapolis, Minn.		11,227					3,500				
18	Jersey City, N. J.	2,400	10,945									
19	Louisville, Ky.		4,848			\$2,808	\$3,496				\$636	\$3,269
20	Indianapolis, Ind.										5,198	6,161
21	St. Paul, Minn.		4,098									
22	Providence, R. I.	4,271	10,180									614
23	Rochester, N. Y.	7,800	31,452						8,214	\$14,371	364	17,573
24	Kansas City, Mo.											
25	Toledo, Ohio.											
26	Denver, Colo.		12,405		\$12,000			3,610	12,083			938
27	Columbus, Ohio	800	2,523			959	1,354					
28	Los Angeles, Cal.		300		3,025			3,179	990		1,200	3,009
29	Worcester, Mass.	700	3,621	\$2,145				1,771				37,849
30	Seattle, Wash.					5,055	9,524		600		1,920	66
31	Memphis, Tenn.											
32	Omaha, Nebr.											
33	New Haven, Conn.	1,200	7,308	576					5,000			1,520
34	Scranton, Pa.											
35	Syracuse, N. Y.	2,000	24,793			2,134	2,107	136	38,478		363	8,075
36	St. Joseph, Mo.				2,000							
37	Paterson, N. J.	4,234	7,415					1,139				
38	Portland, Oreg.											
39	Atlanta, Ga.	6,300	3,609		1,200				1,450			1,500
40	Richmond, Va.	5,200	14,670		500				700			1,500
41	Fall River, Mass.	9,279	18,785	779				1,556			564	21,197
42	Nashville, Tenn.		270									
43	Dayton, Ohio.	3,157	2,771									
44	Grand Rapids, Mich.	1,969	8,668								247	1,301

<sup>1</sup> Including payments to other civil divisions and to private associations and individuals.



## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City number.
V.—Charities and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institu- tions.		Prisons and reformatories.				Aggregate.				
Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Total.	Salaries and wages.	All other.		
Salaries and wages.	All other.					Salaries and wages.	All other.					Miscella- neous.	Service transfers.	
\$1,759,198	\$2,381,320	\$159,792	\$2,104,467	\$147,547	\$1,106,719	\$1,522,393	\$2,118,595	\$224,256	\$283,416	\$109,919,975	\$90,006,536	\$19,742,526	\$170,913	
1,416,963	1,619,747	55,278	1,587,045	147,547	999,895	1,306,611	1,801,906	169,063	277,892	65,988,965	54,364,888	11,535,840	88,237	
255,016	572,753	71,510	188,635	.....	26,615	158,761	241,406	29,226	.....	20,482,314	16,898,423	3,539,781	44,110	
23,663	33,643	20,726	220,879	.....	69,298	25,321	28,467	10,271	4,685	13,520,870	10,755,253	2,744,828	20,789	
63,556	155,177	12,278	107,908	.....	10,911	31,700	46,816	15,696	839	9,927,826	7,987,972	1,922,077	17,777	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$706,769	\$530,358	.....	\$1,134,806	.....	\$268	\$493,315	\$552,668	.....	.....	\$27,262,831	\$22,916,994	\$4,344,793	\$1,044	1
188,074	232,066	.....	.....	.....	28,780	164,224	191,730	.....	\$39,076	8,449,188	7,377,218	1,071,970	.....	2
5,566	26,965	\$20,157	.....	.....	163,780	158,745	195,802	.....	48,447	6,231,390	4,723,048	1,507,372	970	3
99,097	137,335	784	.....	\$38,345	93,015	44,915	72,648	18,586	.....	2,600,934	2,178,945	398,651	23,338	4
217,315	297,026	11,908	16,311	66,650	105,716	98,093	144,938	.....	.....	4,175,017	3,442,689	721,134	11,194	5
.....	.....	.....	60,754	.....	158,657	33,079	54,538	.....	132,373	1,821,079	1,386,959	417,820	16,300	6
.....	.....	.....	5,736	.....	6,013	64,250	87,079	48,638	.....	2,612,819	1,864,540	746,779	1,500	7
.....	.....	3,604	.....	.....	21,257	42,239	98,609	.....	.....	2,359,302	1,914,960	442,612	1,730	8
21,659	70,484	15,150	84,903	.....	25,686	40,252	2,222	16,972	.....	1,611,199	1,216,648	377,206	17,346	9
78,094	129,260	.....	100,947	.....	1,792	36,281	25,874	12,437	21,585	1,647,949	1,423,946	224,003	.....	10
.....	.....	.....	18,660	.....	16,299	23,338	58,703	.....	.....	1,606,755	1,385,862	220,893	.....	11
56,554	138,423	3,675	.....	.....	7,912	35,752	53,259	.....	.....	1,620,384	1,149,546	470,838	.....	12
27,293	38,427	.....	5,000	42,552	73,359	18,966	36,138	.....	5,529	1,329,440	1,146,914	167,860	14,666	13
.....	.....	.....	2,462	.....	27,215	17,530	26,694	419	13,910	767,461	665,153	102,158	150	14
16,542	19,403	.....	157,466	.....	295,832	50,198	62,974	48,578	.....	1,893,217	1,571,466	321,751	.....	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$39,469	\$90,961	.....	.....	.....	.....	\$15,486	\$30,187	.....	.....	\$1,735,396	\$1,377,116	\$352,916	\$5,364	16
20,631	34,023	\$6,280	\$3,000	.....	.....	9,780	8,359	.....	.....	1,274,233	1,035,585	238,648	.....	17
19,062	32,061	.....	.....	.....	.....	.....	.....	.....	.....	831,441	673,773	157,668	.....	18
16,662	50,757	13,644	.....	.....	.....	34,031	60,252	\$4,611	.....	780,804	629,854	150,950	.....	19
18,819	40,483	.....	.....	.....	.....	.....	.....	.....	.....	992,006	787,527	204,479	.....	20
7,488	25,627	.....	.....	.....	\$956	10,732	10,744	.....	.....	747,732	644,536	99,651	3,545	21
.....	.....	2,106	56,294	.....	.....	.....	.....	106	.....	947,129	722,463	220,081	4,585	22
9,076	36,343	23,237	14,098	.....	111	.....	.....	18,666	.....	711,664	582,775	128,889	.....	23
.....	.....	.....	12,000	.....	.....	13,005	10,653	.....	.....	1,016,551	876,346	134,744	5,461	24
.....	.....	.....	.....	.....	.....	12,145	10,387	.....	.....	591,764	487,977	103,787	.....	25
24,840	62,750	.....	.....	.....	.....	19,627	40,333	3,395	.....	1,065,282	924,286	140,564	432	26
8,601	2,490	.....	500	.....	.....	11,207	28,905	.....	.....	627,165	546,374	80,791	.....	27
37,353	82,189	5,269	155	.....	.....	6,480	5,251	.....	.....	1,467,112	1,265,961	201,151	.....	28
.....	.....	.....	98	.....	.....	.....	.....	.....	.....	709,488	582,233	123,477	3,778	29
14,096	39,517	.....	4,450	.....	.....	.....	.....	.....	.....	1,020,486	829,322	178,030	13,134	30
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	2,053	7,389	.....	.....	281,942	239,202	41,364	1,376	31
.....	.....	.....	6,521	25,414	.....	.....	.....	.....	.....	523,692	425,542	98,150	.....	32
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	510,301	422,467	87,834	.....	33
.....	.....	.....	843	22,617	.....	.....	.....	.....	.....	523,128	426,585	96,543	.....	34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	547,652	444,828	102,824	.....	35
.....	.....	.....	2,733	.....	.....	3,000	7,472	.....	.....	301,995	233,464	67,678	853	36
.....	.....	18,500	.....	.....	.....	.....	.....	.....	.....	505,362	424,352	81,010	.....	37
16,611	41,959	.....	1,901	.....	.....	10,803	12,685	.....	.....	570,231	474,216	93,977	2,038	38
.....	.....	.....	3,800	.....	.....	.....	.....	.....	.....	286,907	248,147	38,760	.....	39
.....	.....	.....	2,600	.....	.....	.....	.....	.....	.....	239,235	199,336	38,498	1,401	40
10,836	14,302	1,631	.....	.....	134	.....	.....	.....	.....	417,508	334,837	82,761	.....	41
8,421	14,765	.....	.....	.....	.....	3,175	3,022	.....	.....	272,821	219,515	53,306	.....	42
.....	.....	.....	55,639	.....	.....	7,237	5,706	.....	.....	444,895	390,100	54,795	.....	43
3,051	4,526	.....	2,229	.....	.....	.....	.....	2,448	.....	538,302	449,704	86,455	2,143	44

<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 arranged alphabetically by states,

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.									
		V.—Charities and corrections—Continued.									
		Outdoor poor relief.				Care of children.				Miscellaneous charities.	
		In city.		By other civil divisions.	By private associations.	In institutions.			In private families.	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.				
45	Cambridge, Mass.	\$5,201	\$6,941	\$6,490	\$12			\$3,279	\$156	\$500	\$29,479
46	Albany, N. Y.		7,000								3,500
47	Hartford, Conn.	2,650	9,601	11				1,579			
48	Lowell, Mass.	5,128	7,899	3,489	2,100			3,548	1,316	4,438	31,135
49	Reading, Pa.										
50	Trenton, N. J.	1,300	9,343					1,517			
51	Bridgeport, Conn.	2,260	17,564	261	300			2,122			
52	Wilmington, Del.		3,547								
53	Camden, N. J.	1,500	5,055								
54	Des Moines, Iowa.										
55	Kansas City, Kans.										
56	Lynn, Mass.	1,503	13,129					2,649			54,826
57	New Bedford, Mass.	1,957	25,024	1,958				1,690			42,714
58	Springfield, Mass.		6,765	1,111				398		550	15,993
59	Troy, N. Y.	1,000	11,878	16				1,980	62,356		1,973
60	Oakland, Cal.										1,800
61	Lawrence, Mass.	650	24,565	2,678	29			1,168	3,078	1,200	14,696
62	Somerville, Mass.	1,200	6,266	2,589				597			40,006
63	Savannah, Ga.	3,000	1,487		1,980				480	2,428	2,353
64	Duluth, Minn.									640	855
65	Norfolk, Va.	2,000	5,477		2,280				750		1,640
66	Hoboken, N. J.	1,999	6,203								
67	Peoria, Ill.										
68	Yonkers, N. Y.	1,874	5,718						16,337		
69	Utica, N. Y.	1,375	5,381						1,546		996
70	Manchester, N. H.	600	11,892		600				2,507		281
71	Schenectady, N. Y.	600	8,097								
72	Evansville, Ind.		488								269
73	San Antonio, Tex.		327								
74	Elizabeth, N. J.	120	7,003					1,017	437		
75	Waterbury, Conn.	2,769	7,356	541				44	435		
76	Salt Lake City, Utah.										
77	Wilkes-Barre, Pa.										
78	Erie, Pa.										
79	Houston, Tex.		10								
80	Tacoma, Wash.				40					900	57
81	Harrisburg, Pa.										
82	Charleston, S. C.		267			\$9,169	\$19,388		1,000		500
83	Portland, Me.	600	6,793	374	500			210	480	\$261	9,037
84	Youngstown, Ohio.										
85	Dallas, Tex.		1,110		450						
86	Terre Haute, Ind.										1,720
87	Fort Wayne, Ind.										
88	Akron, Ohio.	1,557	5,861								
89	Holyoke, Mass.	1,200	18,292	4,307				253	277		4,537
90	Brockton, Mass.	500	11,214	1,838				244		112	26,938
91	Covington, Ky.		573								

<sup>1</sup> Including payments to other civil divisions and to private associations and individuals.

## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
V.—Charities and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institu- tions.		Prisons and reformatories.				Aggregate.				City num- ber.
Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Total.	Salaries and wages.	All other.		
Salaries and wages.	All other.					Salaries and wages.	All other.					Miscella- neous.	Service transfers.	
\$939	\$661	\$2,089	\$1,768		\$2,711					\$544,879	\$455,928	\$88,951		45
			34,383							367,736	282,510	85,226		46
			8,515		29,565					536,443	391,352	141,617	\$3,474	47
		1,451	2,539		41					435,211	352,004	81,801	1,406	48
										276,443	228,365	48,078		49
2,455	2,168	116	12,843		14,235					325,514	245,127	80,387		50
										282,726	216,057	66,669		51
			8,500							241,719	188,807	52,912		52
			751							395,815	308,029	87,786		53
										462,039	370,727	91,312		54
						\$850	\$3,503			232,181	194,888	37,293		55
		1,864	2,752		241					331,223	264,397	66,826		56
		748			238					339,058	249,456	88,825	777	57
		1,418	1,549							502,099	368,698	133,378	23	58
		450	14,741					\$1,989	\$3,369	291,049	224,899	66,086	64	59
										565,455	486,182	79,273		60
		3,308	176							289,651	234,595	55,056		61
		1,317	7,054							376,200	309,032	67,165	3	62
			14,400							4,093	2,220	1,873		63
								5,237		315,270	240,402	73,102	1,766	64
			2,897			2,500	1,218			147,428	113,983	33,445		65
			15,243							337,647	274,382	62,060	1,205	66
						6,945	8,654			279,711	229,599	49,312	800	67
		6,021	6,150							374,695	289,154	84,486	1,055	68
6,929	14,469									271,884	223,562	48,322		69
		53	1,373					1,733						
			4,000							156,901	121,883	33,729	1,289	70
			2,400							225,158	173,449	51,709		71
6,480	7,896					1,246	1,485			215,727	192,681	23,046		72
			13,025							190,002	170,022	19,980		73
										178,936	143,131	35,805		74
		131	4,009		11,534					269,918	210,676	59,222	20	75
									1,316	490,256	400,488	89,768		76
										200,001	160,471	39,530		77
						5,400	3,541	561		209,261	172,143	37,118		78
										192,062	168,502	23,560		79
			500							331,657	284,771	44,583	2,303	80
			28,000		419	4,150	551			236,049	177,526	58,523		81
					10,314					94,214	60,144	34,070		82
										253,603	195,676	57,927		83
			12,021					751		241,812	171,245	70,567		84
6,860	8,449					1,800	3,181			228,385	189,826	38,559		85
			2,100							249,235	191,389	57,846		86
										182,213	147,105	35,108		87
			14,861											
		1,089	1,517							218,799	180,637	38,162		88
		671	2,812							243,803	178,204	60,660	4,939	89
						2,430	6,334			251,993	206,953	43,907	1,133	90
										134,716	113,976	20,208	532	91

<sup>a</sup> Including payments to other civil divisions and to private associations.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.									
		V.—Charities and corrections—Continued.									
		Outdoor poor relief.				Care of children.				Miscellaneous charities.	
		In city.		By other civil divisions.	By private associations.	In institutions.			In private families.	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.				
92	Saginaw, Mich.	\$900	\$12,282						\$69		
93	Lincoln, Nebr.				\$125						
94	Altoona, Pa.										
95	Spokane, Wash.				600				1,800	\$885	\$907
96	Lancaster, Pa.		1,695		91						
97	Birmingham, Ala.	1,080	1,309		1,200				1,200		
98	Bayonne, N. J.		1,781								
99	South Bend, Ind.										
100	Butte, Mont.					\$1,875	\$2,154			2,698	7
101	Pawtucket, R. I.	500	12,555								210
102	McKeesport, Pa.		77								
103	Binghamton, N. Y.		10,742						17,211		3,678
104	Johnstown, Pa.										
105	Dubuque, Iowa.										
106	Sioux City, Iowa.								50		
107	Augusta, Ga.	4,396	353		2,600						5,100
108	Mobile, Ala.		563							1,480	1,656
109	Topeka, Kans.									165	
110	Springfield, Ohio.				2,600						
111	Allentown, Pa.										
112	East St. Louis, Ill.										100
113	Wheeling, W. Va.										
114	Montgomery, Ala.		727								
115	Passaic, N. J.	700	5,519					\$482			
116	Davenport, Iowa.										250
117	Atlantic City, N. J.	875	5,133								
118	Little Rock, Ark.		380		630						
119	Bay City, Mich.		314		475						
120	York, Pa.				680						157
121	Malden, Mass.	2,458	8,621	\$1,298				170			13,370
122	Springfield, Ill.										
123	Quincy, Ill.										
124	Canton, Ohio.				1,996						
125	Superior, Wis.										408
126	Chester, Pa.										
127	Chelsea, Mass.	1,000	7,819	1,302				1,025		246	19,175
128	South Omaha, Nebr.		3,022								
129	Newcastle, Pa.		4,970	73							
130	Salem, Mass.	780	10,503	2,521	78			66			
131	Newton, Mass.		9,203	881				811	\$167	300	32,106
132	Haverhill, Mass.	1,000	12,393	1,301							5,390
133	Jacksonville, Fla.		4,750								36,261
134	Joplin, Mo.		529								
135	Wichita, Kans.										
136	Rockford, Ill.				72						
137	Knoxville, Tenn.										
138	Elmira, N. Y.	500	1,203		1,000				4,095	1,393	554
139	Galveston, Tex.										
140	New Britain, Conn.	477	12,337	136					365		
141	Chattanooga, Tenn.		231		1,300						80
142	Kalamazoo, Mich.		3,812								
143	Woonsocket, R. I.	450	6,428						622		85
144	Fitchburg, Mass.	3,782	4,266	1,761				104			14,168
145	Racine, Wis.	500	10,499								
146	Auburn, N. Y.	620	13,526						3,609		
147	Macon, Ga.	720	453								
148	Joliet, Ill.										
149	Oklahoma City, Okla.										450
150	Oshkosh, Wis.	1,140	7,900								
151	West Hoboken, N. J.	525	2,600								
152	Sacramento, Cal.									1,299	348
153	Pueblo, Colo.				600						
154	Everett, Mass.	500	3,704	691							7,541
155	Taunton, Mass.	1,529	4,660	1,773				618			11,725
156	Newport, Ky.	1,900	4,678								
157	La Crosse, Wis.										
158	Fort Worth, Tex.	706	510		698				550		
	San Juan, P. R.	8,441	1,388		600				480	2,472	4,458

<sup>1</sup> Including payments to other civil divisions and to private associations and individuals.

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1906—Continued.

with the number assigned to each, see page 127.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
V.—Charities and corrections—Continued.										VI.—Education.				
Hospitals.				Insane in institu- tions.		Prisons and reformatories.				Aggregate.				City num- ber.
Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Salaries and wages.	All other.*	Of city.		Of other civil divisions.	Of pri- vate as- socia- tions.	Total.	Salaries and wages.	All other.		
Salaries and wages.	All other.					Salaries and wages.	All other.					Miscella- neous.	Service transfers.	
			\$1,649 321							\$228,607	\$181,081	\$46,023	\$1,503	92
										211,247	176,165	33,467	1,615	93
										189,829	154,100	35,464	265	94
										439,961	365,042	74,919		95
			26							127,183	97,108	29,599	476	96
			1,700 5,000			\$5,713	\$9,156		\$590	136,142	110,615	25,527		97
										249,314	206,002	43,312		98
										158,201	130,417	27,784		99
										160,384	126,840	33,544		100
			807						\$442	216,808	163,741	52,062	1,005	101
										186,545	141,381	44,365	799	102
										157,848	133,543	24,305		103
										163,561	128,320	35,241		104
										119,729	100,541	19,188		105
										207,559	159,816	46,905	838	106
														107
														108
										197,718	170,488	26,376	854	109
										155,881	133,216	22,665		110
										133,396	104,671	28,725		111
										189,508	159,156	30,352		112
										134,943	112,212	21,453	1,278	113
										70,002	58,640	11,362		114
										208,933	158,954	49,979		115
										204,890	164,639	40,251		116
										178,826	128,288	50,538		117
										107,404	90,036	17,368		118
										158,930	130,334	27,536	1,060	119
										137,547	103,766	33,781		120
										234,789	179,037	55,752		121
										158,202	140,072	17,470	660	122
										128,305	97,200	31,105		123
										155,410	128,793	26,563	54	124
										184,928	153,899	31,029		125
										119,430	94,207	25,223		126
										189,004	148,515	39,663	826	127
										143,379	113,867	29,512		128
										127,824	104,998	22,826		129
										155,026	126,945	28,081		130
										301,022	228,227	71,394	1,401	131
										200,864	153,845	46,938	81	132
										5,489	3,754	1,735		133
										100,313	86,228	14,085		134
										126,917	108,831	18,086		135
										155,973	126,444	29,529		136
										68,633	61,475	7,158		137
										127,376	103,489	23,887		138
										80,151	72,189	7,962		139
										136,476	89,647	46,829		140
										80,031	71,319	8,712		141
										161,998	127,426	34,572		142
										97,185	75,546	21,120	519	143
										139,271	109,472	29,799		144
										136,299	117,933	18,366		145
										123,608	98,757	24,456	395	146
										977		977		147
										123,101	100,209	22,354	538	148
										132,342	113,430	18,912		149
										121,211	97,048	24,163		150
										123,458	86,703	36,755		151
										205,449	176,642	28,807		152
										188,565	155,151	32,353	1,061	153
										183,124	143,906	38,241	977	154
										140,753	109,921	29,312	1,520	155
										77,374	63,908	13,466		156
										120,383	93,130	27,253		157
										42,290	36,697	5,541	52	158
4,153	7,231		2,925			972	3,243			34,299	7,177	27,048	74	

\* 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 arranged alphabetically by states,

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.											
		Schools. <sup>1</sup>											
		Of city.											
		General supervision.		Pensions and gratui- ties.	Elementary day schools.			High and collegiate day schools.			Night schools.		
		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.			
	Grand total.....	\$2,826,199	\$945,746	\$891,523	\$62,888,924	\$6,241,217	\$12,805,921	\$12,159,777	\$1,134,775	\$2,567,862	\$1,486,553	\$112,810	\$175,012
	Group I.....	1,613,131	631,494	866,025	38,614,945	3,670,684	7,012,857	6,650,121	680,112	1,400,839	1,003,687	77,936	109,898
	Group II.....	503,498	161,994	15,929	11,601,871	1,135,141	2,455,610	2,644,494	202,132	518,521	272,638	18,061	36,094
	Group III.....	379,671	96,556	8,520	7,387,961	818,685	1,899,552	1,601,852	141,975	392,713	153,745	13,004	20,331
	Group IV.....	329,899	55,702	1,049	5,384,147	616,707	1,437,902	1,263,310	110,556	255,789	56,483	3,809	8,689

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$573,920	\$177,945	\$701,078	\$17,134,072	\$1,205,052	\$2,497,220	\$2,450,180	\$148,035	\$351,624	\$535,904	\$36,510	\$47,589
2	Chicago, Ill.....	155,036	60,680	76,192	5,224,044	858,049	669,542	763,538	67,000	83,468	107,856	11,449	13,735
3	Philadelphia, Pa.....	218,013	73,178	23,477	3,163,843	278,882	766,165	601,538	199,469	435,380	60,075	.....	13,575
4	St. Louis, Mo.....	125,981	47,140	.....	1,489,340	138,569	285,169	296,610	36,240	48,274	23,314	1,571	1,286
5	Boston, Mass.....	112,765	32,921	19,222	2,126,782	205,924	471,108	595,357	39,030	99,879	93,193	5,047	17,903
6	Baltimore, Md.....	34,533	6,028	.....	997,125	93,734	312,812	226,137	18,219	53,317	15,465	1,746	2,956
7	Pittsburg, Pa.....	67,342	7,833	.....	1,279,167	171,836	526,856	156,672	23,852	55,137	8,509	.....	2,744
8	Cleveland, Ohio.....	104,389	102,285	3,608	1,181,110	124,849	173,861	350,159	25,440	48,489	15,363	4,412	2,116
9	Buffalo, N. Y.....	21,950	3,947	13,358	891,920	71,129	303,875	125,833	11,548	37,454	27,067	1,892	780
10	San Francisco, Cal.....	38,370	15,242	3,000	986,413	116,710	164,362	171,250	9,122	23,477	60,275	1,500	4,969
11	Detroit, Mich.....	25,761	13,964	.....	968,378	102,939	152,628	185,235	22,774	25,281	13,983	769	177
12	Cincinnati, Ohio.....	30,231	13,829	26,090	756,596	61,909	232,002	232,324	48,082	66,221	13,696	485	.....
13	Milwaukee, Wis.....	40,076	8,145	.....	779,735	92,001	121,366	123,794	10,520	21,017	14,893	1,468	.....
14	New Orleans, La.....	22,572	2,610	.....	515,951	32,505	87,736	69,230	2,386	1,847	.....	9,600	.....
15	Washington, D. C.....	42,192	5,747	.....	1,040,469	117,096	248,155	302,204	17,785	49,944	14,094	1,487	2,068

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$58,636	\$13,431	.....	\$986,420	\$81,186	\$266,037	\$118,960	\$6,520	\$19,804	\$82,999	\$2,850	\$14,620
17	Minneapolis, Minn.....	36,935	7,555	.....	717,250	71,613	176,563	164,109	10,778	30,932	.....	.....	.....
18	Jersey City, N. J.....	16,800	2,651	.....	541,029	35,665	133,977	44,513	7,352	5,945	12,019	620	2,761
19	Louisville, Ky.....	22,983	16,166	.....	391,383	41,888	87,025	128,563	11,499	36,248	5,519	710	528
20	Indianapolis, Ind.....	11,148	26,343	.....	553,900	41,475	113,494	131,411	17,610	32,292	2,574	167	240
21	St. Paul, Minn.....	10,390	1,537	.....	432,185	73,699	68,864	96,174	11,653	15,958	.....	.....	.....
22	Providence, R. I.....	21,958	10,840	\$7,067	472,802	61,285	146,734	126,137	8,936	20,807	28,763	2,582	6,135
23	Rochester, N. Y.....	17,329	6,100	881	388,014	37,896	89,575	99,101	8,875	23,904	30,287	1,273	1,445
24	Kansas City, Mo.....	13,810	4,017	.....	555,400	49,934	77,549	209,738	15,428	50,390	.....	.....	.....
25	Toledo, Ohio.....	12,178	4,778	.....	364,920	22,632	71,367	71,718	3,414	18,603	.....	.....	.....
26	Denver, Colo.....	23,916	6,804	.....	627,495	74,128	106,250	159,574	12,209	17,611	2,597	282	1,130
27	Columbus, Ohio.....	33,233	10,621	.....	319,324	43,293	57,165	128,349	9,195	7,848	5,442	190	.....
28	Los Angeles, Cal.....	29,793	13,370	.....	892,207	56,272	119,095	208,874	12,964	37,021	14,255	.....	1,188
29	Worcester, Mass.....	14,640	2,679	.....	366,660	42,943	80,247	102,857	6,689	18,937	21,298	1,482	2,854
30	Seattle, Wash.....	19,425	1,946	.....	525,433	51,059	128,207	164,088	9,270	45,960	13,500	1,500	1,650
31	Memphis, Tenn.....	12,192	2,754	.....	179,998	19,008	29,480	17,408	2,500	5,121	1,455	180	1,684
32	Omaha, Nebr.....	16,251	3,673	.....	287,318	33,409	76,734	67,632	5,103	13,353	3,431	347	332
33	New Haven, Conn.....	12,890	2,623	.....	292,840	30,506	65,423	61,666	7,129	14,486	4,861	670	154
34	Scranton, Pa.....	16,290	2,759	.....	273,604	36,222	79,053	77,359	5,000	10,763	9,498	800	650
35	Syracuse, N. Y.....	10,453	3,979	4,571	302,429	27,930	68,762	74,931	8,302	11,263	4,376	752	53
36	St. Joseph, Mo.....	10,092	3,305	.....	154,720	22,917	50,779	33,761	3,308	8,309	.....	.....	.....
37	Paterson, N. J.....	7,462	150	3,410	318,798	22,076	55,669	53,318	1,685	15,734	8,409	984	32
38	Portland, Oreg.....	10,366	445	.....	373,790	33,344	65,101	50,497	3,388	10,172	1,396	237	.....
39	Atlanta, Ga.....	8,320	1,132	.....	175,478	9,179	21,971	41,273	1,934	6,102	3,066	.....	49
40	Richmond, Va.....	3,926	256	.....	152,913	10,373	19,565	30,273	1,155	8,878	576	120	.....
41	Fall River, Mass.....	10,233	1,561	.....	223,790	39,768	51,757	33,527	3,133	16,270	10,581	1,215	589
42	Nashville, Tenn.....	5,295	1,000	.....	170,536	11,881	46,290	17,879	480	1,075	1,614	246	.....
43	Dayton, Ohio.....	24,680	2,238	.....	260,627	24,208	40,878	65,754	2,419	6,935	296	134	.....
44	Grand Rapids, Mich.....	11,874	7,281	.....	300,558	28,852	61,999	65,030	4,204	7,800	8,726	850	.....

<sup>1</sup> Total payments for expenses of schools given in Table 34, page 353.



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
VI.—Education—Continued.								VII.—Recreation.							
Schools <sup>1</sup> —Continued.				Libraries.				Art galleries and museums.				Aggregate.			
Of city—Continued.															
Schools for special classes.															
Salaries and wages.		All other.	Of other civil divisions.	Private.			Private.			Total.	Salaries and wages.	All other.		Salaries and wages.	All other.
Of teachers.	Of others.				Salaries and wages.	All other.		Salaries and wages.	All other.			Miscellaneous.	Service transfers.		
\$219,897	\$26,436	\$109,922	\$31,825	\$253,973	\$2,430,895	\$1,857,760	\$479,053	\$273,895	\$12,098,333	\$7,762,324	\$4,106,559	\$229,450	\$473,009	\$103,866	
177,968	24,358	97,319	8,035	139,439	1,487,057	1,101,589	464,889	256,582	8,925,273	5,788,219	2,925,879	211,175	279,135	66,668	
11,539	766	5,219	7,999	53,986	497,175	319,325	11,108	9,214	1,646,606	1,073,176	562,954	10,476	111,493	23,637	
14,492	550	5,197	2,768	60,473	242,598	272,670	720	6,837	1,002,808	604,300	392,434	6,074	57,129	11,387	
15,898	762	2,187	13,023	75	204,065	164,176	2,336	1,262	523,646	296,629	225,292	1,725	25,252	2,174	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$17,130	\$9,924	\$50,694	.....	.....	\$444,387	\$406,106	\$361,880	\$113,581	\$2,751,735	\$2,015,140	\$735,978	\$617	\$105,053	\$12,488	1
37,864	2,624	10,019	.....	.....	149,158	83,058	.....	75,276	1,976,447	1,200,623	595,464	180,360	61,642	23,758	2
31,115	1,920	3,936	.....	\$50,903	108,389	87,034	60,304	54,694	840,422	449,962	390,460	.....	11,445	2,790	3
7,281	1,234	4,528	.....	.....	58,805	35,592	.....	.....	256,926	141,331	115,595	.....	10,737	2,282	4
30,741	1,512	6,751	\$8,035	.....	232,338	76,509	.....	.....	1,021,525	548,052	450,103	14,370	12,179	6,050	5
.....	.....	.....	.....	9,007	.....	50,000	.....	.....	256,600	161,607	87,713	7,280	10,425	3,039	6
.....	.....	.....	.....	78,000	157,162	77,709	.....	.....	249,757	190,235	59,522	.....	9,462	591	7
15,742	560	2,608	.....	.....	112,936	51,380	.....	.....	249,954	205,503	44,451	.....	8,303	2,831	8
.....	.....	.....	.....	1,529	58,080	30,578	7,229	3,000	188,604	116,493	69,253	2,858	12,020	2,010	9
7,350	400	1,189	.....	.....	26,595	11,339	5,961	425	315,484	216,221	99,263	.....	11,044	1,556	10
7,000	360	564	.....	.....	48,508	22,464	10,155	5,815	244,462	159,182	85,280	.....	15,127	1,725	11
5,706	507	1,253	.....	.....	41,711	131,443	.....	.....	72,137	49,418	22,719	.....	3,520	186	12
18,039	5,317	15,782	.....	.....	12,849	12,115	19,360	3,791	98,701	64,030	28,981	5,690	4,398	945	13
.....	.....	.....	.....	.....	36,139	15,837	.....	.....	76,230	42,463	33,767	.....	3,780	6,417	14
.....	.....	.....	.....	.....	.....	.....	.....	.....	326,289	227,959	98,330	.....	.....	.....	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

				\$10,000	\$39,545	\$34,388			\$68,676	\$36,056	\$32,520	\$100	\$3,101	\$1,349	16
					34,900	23,598			112,271	81,053	31,218		7,000	3,298	17
					15,875	12,334			25,713	14,059	11,654				18
					27,809	10,983			68,992	52,973	16,019		8,716	5,689	19
				\$825	29,242	14,614			59,428	47,733	11,695		5,500	1,323	20
					20,435	16,837			142,890	94,948	46,990	952	4,000	862	21
			7,062	831		25,090			70,329	40,417	28,394	1,518	2,790	276	22
				6,984					89,003	53,811	35,070	122	10,427	979	23
					30,536	8,039	\$1,500	\$210	135,010	96,113	38,361	536	7,724	2,099	24
\$815	\$234	\$2,627			12,066	6,412			39,552	29,390	10,162		9,387	28	25
			112		19,666	6,641	4,419	2,448	133,792	83,496	49,808	488	8,205	881	26
					12,248	5,157			15,487	8,826	6,661		2,745	124	27
1,814					49,782	30,477			167,827	133,260	32,950	1,617	3,900	1,088	28
					25,694	22,538			36,418	20,115	13,319	2,984	2,776	771	29
					45,047	13,401			48,719	27,190	21,487	42	3,370	1,125	30
					6,461	3,701			61,863	37,249	24,614		6,500	1,190	31
					12,051	4,058			23,683	16,410	7,273		2,327	606	32
					11,905	5,148			32,511	23,286	9,225		2,500	659	33
					7,812	3,318			8,832	6,742	2,089		1,500		34
					15,655	9,196		5,000	44,548	32,058	12,490		7,676	292	35
					8,666	6,138			12,706	6,256	6,450		1,000		36
					11,620	6,015			25,506	19,760	5,746		3,315	183	37
						20,000	1,198	297	34,513	24,663	9,850		1,320	102	38
				4,400	8,897	5,106			45,935	26,219	19,716		600		39
				10,000		1,200			53,162	14,813	37,918	431			40
				5,000											
					12,590	7,584			19,131	7,082	12,049		1,514	84	41
4,912	532	2,467			6,090	2,474			21,299	11,075	10,224		800	150	42
1,350		5			10,632	4,739			5,840	4,329	1,511		1,000	310	43
2,648		120			21,951	10,139	3,991	1,259	42,970	23,793	17,491	1,686	1,800	149	44

<sup>1</sup> For estimated school expenses, see page 369.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.											
		Schools. <sup>1</sup>											
		Of city.											
		General supervision.			Elementary day schools.			High and collegiate day schools.			Night schools.		
		Salaries and wages.	All other.	Pensions and gratuities.	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.	
45	Cambridge, Mass.	\$14,483	\$1,818	\$1,500	\$286,080	\$34,041	\$56,415	\$87,873	\$11,229	\$21,956	\$9,072		\$436
46	Albany, N. Y.	6,700	15		199,423	18,002	56,283	46,594	2,300	15,528	8,893	\$598	
47	Hartford, Conn.	7,684	1,790		274,884	26,199	101,893	61,791	6,767	20,869	14,175	652	6,539
48	Lowell, Mass.	8,445	785		216,011	53,483	55,779	40,191	3,931	9,236	18,146	3,182	3,180
49	Reading, Pa.	9,940	4,491		152,871	21,968	33,273	29,400	3,898	7,914	4,000	600	
50	Trenton, N. J.	11,284	525	3,150	164,654	13,477	56,886	32,175	1,935	10,055	4,103	604	575
51	Bridgeport, Conn.	9,062	172		151,029	14,257	50,839	29,882	2,181	7,874	1,392	372	70
52	Wilmington, Del.	7,238	1,623		137,220	10,632	34,342	28,517	2,200	7,420			
53	Camden, N. J.	10,311	5,912		235,089	28,101	66,445	22,072	4,570	9,169	1,165	360	
54	Des Moines, Iowa	10,840	3,473		248,494	27,916	65,410	65,360	6,185	14,792			
55	Kansas City, Kans.	11,083	4,603		125,431	11,839	22,049	38,973	3,123	8,401			
56	Lynn, Mass.	10,446	2,675		166,419	21,625	38,631	46,620	3,598	18,708	4,090	342	493
57	New Bedford, Mass.	9,293	4,576		167,912	19,398	54,564	33,474	3,110	11,572	4,631	523	1,252
58	Springfield, Mass.	6,586	4,513		233,001	37,108	64,872	77,383	1,698	21,923	9,930	98	806
59	Troy, N. Y.	9,078	1,191	1,617	155,398	17,534	35,089	36,216	3,512	7,312	2,939	222	
60	Oakland, Cal.	10,794	3,831		345,661	24,605	55,494	72,931	4,746	7,310	8,325		694
61	Lawrence, Mass.	7,980	1,045		150,906	26,107	41,602	26,606	2,652	3,542	10,794	332	
62	Somerville, Mass.	5,856	407		195,625	19,996	40,445	64,511	4,150	18,053	7,471	433	2,311
63	Savannah, Ga.	(2)	(3)		(2)	(2)	(2)	(2)	(2)	(2)			
64	Duluth, Minn.	8,095	1,727		168,052	26,286	50,746	28,195	3,453	14,544			
65	Norfolk, Va.	3,814	2,983		86,278	11,208	19,809	11,275	950	943	375	83	110
66	Hoboken, N. J.	8,490	2,033		211,000	17,317	51,502	23,705	1,733	4,784	4,582	298	767
67	Peoria, Ill.	6,834	8,788	100	171,969	15,026	33,234	22,906	1,614	5,201	471	60	
68	Yonkers, N. Y.	11,920	2,815		208,199	17,435	69,177	36,931	2,520	9,279	6,741	620	485
69	Utica, N. Y.	12,361	2,614		154,093	12,931	35,014	26,651	2,289	5,002	3,489	150	596
70	Manchester, N. H.	4,498	264		87,829	6,716	25,320	16,000	1,453	5,371	1,580	87	211
71	Schenectady, N. Y.	5,194	951	650	130,520	7,285	37,399	24,030	1,680	6,556	4,290	450	153
72	Evansville, Ind.	5,724	1,315		133,596	14,494	17,795	36,008	2,750	2,503	91	18	
73	San Antonio, Tex.	6,508	465		122,379	12,975	15,838	21,596	1,769	1,557			
74	Elizabeth, N. J.	5,400	350		104,019	10,155	32,395	19,792	960	3,060	1,965	840	
75	Waterbury, Conn.	3,500	1,707		153,061	19,057	45,632	21,550	2,173	6,384	4,330	180	641
76	Salt Lake City, Utah	19,767	3,625		279,665	36,727	72,730	47,014	9,679	11,148			
77	Wilkes-Barre, Pa.	7,978	1,000		112,832	14,806	34,680	22,150	1,200	3,850	1,300	205	
78	Erie, Pa.	10,462	2,572		110,606	13,305	22,373	27,071	2,104	6,819	2,097	160	82
79	Houston, Tex.	5,220	1,813		116,626	8,865	16,973	31,545	1,800	3,300	990		
80	Tacoma, Wash.	14,674	3,417		189,819	17,367	30,281	54,044	3,979	8,455			
81	Harrisburg, Pa.	6,210	3,463		110,786	14,356	38,303	42,300	3,874	16,757			
82	Charleston, S. C.	2,500	180	1,503	47,174	1,250	8,536	8,920	300	1,707			
83	Portland, Me.	4,964	375		127,352	19,816	46,025	33,120	2,640	4,275	1,420		41
84	Youngstown, Ohio	7,056	1,719		124,120	16,059	55,874	22,510	1,500	3,624			
85	Dallas, Tex.	4,737	1,032		145,229	7,403	25,615	26,037	1,851	7,563	860		172
86	Terre Haute, Ind.	7,740	1,437		136,428	14,518	45,003	26,533	1,922	4,242			
87	Fort Wayne, Ind.	5,552	242		96,972	10,398	25,284	26,829	2,878	6,096			
88	Akron, Ohio	10,691	151		120,738	14,054	30,179	27,788	1,960	5,610	701	198	33
89	Holyoke, Mass.	12,436	2,270		113,723	12,512	39,311	28,513	4,455	11,156	5,397	1,168	362
90	Brockton, Mass.	4,933	774		133,339	14,681	31,240	36,840	5,904	9,631	3,740	169	322
91	Covington, Ky.	5,320	3,029		86,249	5,395	12,973	11,400	800	1,662	200		

<sup>1</sup> Total payments for expenses of schools given in Table 34, page 353.

## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																
VI.—Education—Continued.										VII.—Recreation.						
Schools <sup>1</sup> —Continued.				Of other civil divisions.	Private.	Libraries.		Art galleries and museums.		Aggregate.				Parks, gardens, etc.		City number.
Of city—Continued.			Salaries and wages.			All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.		
Schools for special classes.		All other.									Miscellaneous.	Service transfers.				
Salaries and wages.	Of teachers.														Of others.	
						\$13,150	\$6,826			\$63,173	\$28,630	\$34,486	\$57	\$2,144	\$524	45
							13,400			80,226	52,884	27,342		2,500	100	46
					\$8,000	14,000				54,356	33,989	19,851	516	3,000	1,728	47
						8,615	6,227			14,345	8,889	5,442	14	1,300		48
						5,688	2,400			12,724	7,634	5,090		1,040	249	49
						7,747	4,875			20,264	10,438	9,826		1,350	159	50
						7,882	7,714			24,539	18,131	6,408		1,700		51
							9,250			20,789	13,641	7,148		1,595	1,017	52
						6,361	6,260			8,536	4,767	3,769		200		53
						11,932	7,637			42,635	27,234	15,401		4,094	1,172	54
						4,439	2,240			4,753	4,420	333		3,075	142	55
						11,257	6,319			33,764	7,394	26,370		300	312	56
					14,000	11,115	3,638			29,958	19,261	10,697		1,836	342	57
							40,688			54,000	39,155	14,687	158	1,650	665	58
					16,941		4,000			31,724	21,495	10,229		900	506	59
						19,120	11,944			52,027	41,364	10,663		1,500	68	60
						9,218	8,867			16,249	9,416	6,833		700	253	61
						10,990	5,952			23,034	7,931	15,040	63			62
						2,220	1,873			19,319	11,179	8,140		960		63
						6,321	7,851			10,367	7,458	2,909				64
					4,600		5,000			22,712	10,356	12,356		1,200	100	65
						7,257	4,179			18,892	12,793	6,099		4,688		66
						10,719	2,789			41,177	32,034	9,143		2,573	740	67
						4,788	3,785			15,928	9,205	6,723				68
						11,568	5,096			8,036	390	7,646			17	69
						3,720	3,252		\$600	10,481	6,737	2,963	781			70
							6,000			2,324	539	1,785		348		71
							1,433			4,906	3,074	1,832				72
						4,795	2,120			15,060	12,182	2,878		1,500		73
										7,940	2,807	5,133				74
						6,825	4,878			11,502	7,405	4,097		157		75
						7,636	2,265			13,616	10,633	2,683	300	965		76
										16,066	7,515	8,551		2,100	100	77
						5,618	5,272	\$720		5,765	4,468	1,297		1,260	6	78
						3,456	1,474			7,194	1,384	5,810		840		79
						4,888	4,733			56,875	38,496	18,379		2,440	728	80
										27,504	14,199	13,305		2,885	1,700	81
					16,807		100		5,237	20,768	8,546	9,511	2,711	500		82
					125	6,374	6,086		1,000	18,980	9,504	9,476		800	46	83
							9,350			9,051	6,541	2,510		1,480		84
						3,709	4,177			11,065	5,310	5,755		750	208	85
				\$2,768		4,248	4,396			5,125	2,849	2,276		720	6	86
						4,476	3,486			11,700	8,078	3,622		840	23	87
						4,507	2,189			3,493	2,500	993				88
							12,500			14,304	9,324	3,506	1,474	1,039	476	89
						7,347	3,073			3,976	1,921	2,055				90
						4,612	3,076			1,586	200	1,386		200		91

<sup>1</sup> For estimated school expenses, see page 369.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES \*

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.											
		Schools. <sup>1</sup>											
		Of city.											
		General supervision.		Pensions and gratuities.	Elementary day schools.			High and collegiate day schools.			Night schools.		
		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.	
92	Saginaw, Mich.	\$9,390	\$1,078		\$106,737	\$14,797	\$34,601	\$41,170	\$4,030	\$9,593	\$1,850	\$240	\$380
93	Lincoln, Nebr.	8,291	1,187		107,736	13,587	25,271	39,116	2,728	6,967	250		30
94	Altoona, Pa.	3,777	1,582		108,049	13,343	23,207	23,267	5,664	10,640			
95	Spokane, Wash.	9,719	2,210		249,393	23,899	54,996	69,905	4,180	14,681			
96	Lancaster, Pa.	5,801	898		62,253	9,776	18,750	15,200	1,824	9,668	1,950	304	759
97	Birmingham, Ala.	5,320	902		71,588	6,403	18,719	24,740	2,564	5,906			
98	Bayonne, N. J.	4,876	2,233		164,127	11,457	34,527	16,039	1,264	4,161	4,573		263
99	South Bend, Ind.	4,760	970		90,640	12,611	20,856	17,652	1,867	3,692	250	61	
100	Butte, Mont.	6,019	755		82,533	8,164	18,778	18,825	1,135	3,275			
101	Pawtucket, R. I.	4,995	1,179		113,539	16,518	43,022	15,500	1,363	4,440	5,760	323	1,157
102	McKeesport, Pa.	12,580	110		94,153	12,500	39,318	17,691	2,160	4,602			
103	Binghamton, N. Y.	5,022	851		93,740	8,873	18,329	19,374	1,188	2,584	528		66
104	Johnstown, Pa.	3,590	1,079		91,369	11,576	26,408	20,355	1,430	7,754			
105	Dubuque, Iowa.	4,500	349		65,691	9,445	15,067	16,039	1,130	1,051			
106	Sioux City, Iowa.	8,014	329		112,972	13,182	42,009	20,244	2,340	3,919			
107	Augusta, Ga.	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)			
108	Mobile, Ala.	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)			
109	Topeka, Kans.	4,495	174		114,099	14,048	18,043	32,058	2,743	6,302			
110	Springfield, Ohio.	8,078	1,519		86,241	14,321	17,839	19,550	1,600	2,140			
111	Allentown, Pa.	5,630	2,115		74,087	9,119	23,039	14,350	660	3,546	750	75	25
112	East St. Louis, Ill.	5,560	1,352		109,147	19,164	23,320	19,421	1,456	2,336	559	165	13
113	Wheeling, W. Va.	5,515	1,734		87,015	5,915	15,304	10,517	480	1,873			
114	Montgomery, Ala.	2,412	409		42,391	1,609	7,403	9,875	720	2,274			
115	Passaic, N. J.	6,350	450	\$291	109,658	9,237	42,009	18,202	720	2,891	5,162	350	631
116	Davenport, Iowa.	5,998			113,744	9,268	36,312	24,512	6,142				
117	Atlantic City, N. J.	6,450	100		89,449	9,582	45,267	15,650	2,000	2,100			
118	Little Rock, Ark.	5,613	758		64,855	5,054	15,197	13,209	1,405	1,413			
119	Bay City, Mich.	5,500	707		79,561	10,115	23,407	27,675	1,710	2,495	213		
120	York, Pa.	2,960	734		74,069	10,176	27,935	14,373	1,648	5,098			
121	Malden, Mass.	4,620	443		115,083	10,410	37,799	34,315	2,977	7,058	4,385		830
122	Springfield, Ill.	7,511	1,663		90,280	8,700	10,895	25,733	1,730	3,567			
123	Quincy, Ill.	3,430	65		66,088	7,863	25,824	15,175	1,697	2,704			
124	Canton, Ohio.	10,927	280		82,565	11,201	18,321	19,756	1,440	6,199			
125	Superior, Wis.	5,400			102,490	16,088	26,410	22,060	2,550	2,610			
126	Chester, Pa.	3,995	1,339		67,121	10,193	22,703	11,398	1,500	1,181			
127	Chelsea, Mass.	5,725	2,442		101,534	10,250	27,216	20,730	1,929	6,276	2,930	150	267
128	South Omaha, Nebr.	6,615			75,639	11,597	28,491	14,985	2,504				
129	Newcastle, Pa.	2,560	387		76,098	9,751	18,531	15,569	1,020	3,908			
130	Salem, Mass.	5,425	198		79,056	8,323	20,962	23,406	1,671	3,112	2,490	361	
131	Newton, Mass.	7,350	2,500		143,881	13,000	45,894	49,889	2,450	12,382	1,827	120	790
132	Haverhill, Mass.	4,052	2,901		103,233	11,576	33,665	22,839	874	4,568	2,630		
133	Jacksonville, Fla.	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)			
134	Joplin, Mo.	4,770	357		57,088	9,020	9,209	10,710	2,100	3,104			
135	Wichita, Kans.	5,350	746		73,324	7,497	13,653	20,112	698	3,031			
136	Rockford, Ill.	9,890	2,310		74,363	11,083	16,947	21,703	1,939	4,698	344		
137	Knoxville, Tenn.	3,000	453		46,911	4,097	6,364	6,917	550	341			
138	Elmira, N. Y.	3,889	692	285	70,880	6,395	17,715	21,100	745	2,170	420	60	25
139	Galveston, Tex.	4,471	368		51,433	3,461	5,004	12,209	615	2,590			
140	New Britain, Conn.	4,271	1,318		56,773	7,114	24,393	16,308	2,043	3,906	2,899	239	189
141	Chattanooga, Tenn.	3,700	1,353		50,628	3,384	4,650	9,393	450	1,109			
142	Kalamazoo, Mich.	5,300	1,541		79,192	7,670	19,443	28,614	2,500	10,648	600		
143	Woonsocket, R. I.	4,362	680		52,194	5,494	17,933	9,061	554	2,396	2,010	139	253
144	Fitchburg, Mass.	4,437	844		66,229	8,048	20,658	22,954	1,320	3,151	1,801	100	442
145	Racine, Wis.	3,495	962		82,538	8,259	13,480	15,604	1,313	1,804	1,420		
146	Auburn, N. Y.	4,435	572		66,176	8,862	16,262	17,934	834	4,167	471	45	
147	Macon, Ga.	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)			
148	Joliet, Ill.	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)			
149	Oklahoma City, Okla.	3,300	978		57,815	10,619	16,934	23,446	2,685	3,142	421		
150	Oshkosh, Wis.	3,050	231		74,609	7,941	15,701	23,980	900	1,194			
151	West Hoboken, N. J.	3,800	400	473	67,791	5,924	31,768	6,585	550	2,687			
152	Sacramento, Cal.	5,480	764		119,124	13,435	15,325	22,852	1,219	3,450	4,673	607	1,718
153	Pueblo, Colo.	8,392	913		102,335	13,351	28,984	25,883	1,474	1,675			
154	Everett, Mass.	4,150	363		101,961	11,970	29,494	18,326	1,994	6,379	1,952	70	724
155	Taunton, Mass.	4,360	50		76,527	8,218	22,955	13,035	1,304	3,676	2,534	375	127
156	Newport, Ky.	2,652			42,968	5,280	10,438	10,200	840	1,000			
157	La Crosse, Wis.	3,650	1,465		62,560	7,903	12,535	15,077	3,049	9,166			
158	Fort Worth, Tex.	970			24,395	1,396	1,402	6,099	752	935			
	San Juan, P. R.	1,140	838			4,984	26,180	150					

<sup>1</sup> Total payments for expenses of schools given in Table 34, page 353.

with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

<sup>2</sup> For estimated school expenses, see page 369.

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES

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

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		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.....	\$5,250,278	\$2,916,219	\$627,278	\$19,249	\$236,093	\$236,100	\$262,648	\$104,132	\$10,709	\$186,264	\$221,798	\$39,598
	Group I.....	3,802,096	2,196,423	504,569	18,281	219,926	194,338	234,815	83,216	10,324	116,731	148,760	13,312
	Group II.....	778,234	323,959	77,352	487	12,950	29,081	21,310	14,808	385	55,405	33,373	15,322
	Group III.....	460,815	266,473	33,680	477	585	7,603	4,877	4,401		11,299	25,665	6,739
	Group IV.....	209,133	129,364	11,677	4	2,632	5,128	1,646	1,707		2,829	14,100	4,225

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$1,440,644	\$518,287			\$107,189	\$56,365	\$49,895	\$15,049		\$48,284	\$60,077	\$3,035
2	Chicago, Ill.....	735,686	661,660	\$253,071	\$8,043	11,894	12,885	72,864	20,103		24,345		
3	Philadelphia, Pa.....	284,770	228,137	115,341	8,444		33,000						
4	St. Louis, Mo.....	92,112	86,696	13,680		2,340	975	8,515	9,627		12,416	12,066	1,657
5	Boston, Mass.....	313,111	307,113					55,431	15,565			4,231	66
6	Baltimore, Md.....	94,269	57,261	22,335	1,227	1,769	2,319	1,781	4,086	\$10,324			
7	Pittsburg, Pa.....	122,459	35,053	32,333		10,570	12,681	14,513	6,746				
8	Cleveland, Ohio.....	97,426	17,943	45,439		2,364	2,281	8,512	2,794		4,194	24,216	3,328
9	Buffalo, N. Y.....	88,387	49,064			3,255	5,741	8,422	2,389		3,274	149	
10	San Francisco, Cal.....	196,793	77,520			1,116	7,094	6,806	206		7,324		
11	Detroit, Mich.....	121,487	60,298	4,159	119	9,067	7,964		4,494		6,043	5,080	1,456
12	Cincinnati, Ohio.....	33,020	16,326	9,425							4,051		
13	Milwaukee, Wis.....	38,508	17,801	6,284	448	2,057	3,131	1,015	408		2,756		
14	New Orleans, La.....	30,534	21,567	2,502			243				4,044	5,147	
15	Washington, D. C.....	112,890	41,697			68,305	49,659	7,061	1,749			37,794	3,770

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$9,548	\$4,232				\$592	\$1,361		\$178	\$10,596	\$14,031	
17	Minneapolis, Minn.....	58,248	15,608	\$8,790		\$518	\$1,083	504	\$385	9,745	4,836	72	
18	Jersey City, N. J.....	8,677	2,718					492		4,609			
19	Louisville, Ky.....	27,111	7,201	15,317			989	310					
20	Indianapolis, Ind.....	38,076	9,495	2,912		720	495						
21	St. Paul, Minn.....	68,699	17,108	9,087				3,563	982		6,635		
22	Providence, R. I.....	33,988	17,532			722	471	2,729	586		2,500		
23	Rochester, N. Y.....	34,797	16,477			3,600	5,210	2,952	2,506		6,221		
24	Kansas City, Mo.....	71,078	36,182	11,181					297			5,284	
25	Toledo, Ohio.....	19,403	7,288			600	2,846						
26	Denver, Colo.....	64,517	25,629	4,359	\$428	1,389	2,917	3,112	534		13,038	1,914	91
27	Columbus, Ohio.....	5,820	6,456										
28	Los Angeles, Cal.....	112,383	25,106	7,920		1,080	1,516	6,177	4,520			1,800	237
29	Worcester, Mass.....	16,910	12,992				148	7	171				
30	Seattle, Wash.....	23,820	17,311				2,593				500		
31	Memphis, Tenn.....	26,391	14,980	2,460		1,898	3,844				4,600		
32	Omaha, Nebr.....	11,966	2,739	1,440		660	914					17	
33	New Haven, Conn.....	11,862	4,690						833		6	6,857	447
34	Scranton, Pa.....	3,720	1,779	960		563	310						
35	Syracuse, N. Y.....	20,828	9,834									1,200	
36	St. Joseph, Mo.....	3,456	6,168	1,800			92				190		
37	Paterson, N. J.....	16,445	5,038										
38	Portland, Oreg.....	20,343	3,166	1,800	59	1,200	2,266				4,257		
39	Atlanta, Ga.....	22,919	7,272	2,700			2,770				1,200		
40	Richmond, Va.....	14,813	12,585										
41	Fall River, Mass.....	2,033	10,076	3,093								173	136
42	Nashville, Tenn.....	6,019	9,115	3,458							561	398	198
43	Dayton, Ohio.....	3,329	1,201										
44	Grand Rapids, Mich.....	20,935	13,981	75			1,556	685	2,216		1,165	298	110

¹ Including, for a few cities, payments for salaries and wages.



# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
VII.—Recreation—Continued.				VIII.—Miscellaneous.								
Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Aggregate.				Damage settlements and current judgments.	Printing and advertising. <sup>1</sup>	Sundries.		City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.				Salaries and wages.	All other.	
						Miscellaneous.	Service transfers.					
\$585,215	\$234,369	\$95,296	\$496,212	\$5,402,709	\$143,316	\$5,208,212	\$51,181	\$2,131,115	\$2,674,752	\$119,128	\$477,714	
515,756	175,608	72,838	272,477	3,941,863	123,075	3,772,527	46,261	1,493,431	2,170,984	98,887	178,561	
33,183	28,506	4,896	82,275	622,288	7,479	614,809	.....	249,505	194,685	7,479	170,619	
21,309	26,834	340	63,295	466,315	2,970	463,345	.....	254,672	173,729	2,970	34,944	
14,967	3,421	17,222	78,165	372,243	9,792	357,531	4,920	133,507	135,354	9,792	93,590	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$229,354	\$11,073	\$22,928	\$72,014	\$2,530,910	\$24,488	\$2,506,422	.....	\$804,746	\$1,719,896	\$300	\$5,968	1
65,466	23,750	.....	1,280	571,645	17,867	553,778	.....	482,935	.....	17,867	70,843	2
10,800	38,696	27,606	79,393	41,325	.....	41,325	.....	.....	40,904	.....	421	3
1,881	1,942	.....	25,019	25,019	.....	25,019	.....	16,651	6,998	.....	1,370	4
142,904	57,248	20,196	87,431	163,782	41,352	83,923	\$38,507	51,231	37,293	41,352	33,906	5
20,704	9,903	.....	17,158	8,888	.....	8,888	.....	4,359	4,123	.....	406	6
898	2,062	.....	2,389	203,508	2,996	192,758	7,754	17,897	176,836	2,996	5,779	7
19,243	11,080	.....	75,225	75,225	2,992	72,733	.....	16,338	49,613	2,992	6,782	8
4,260	5,538	.....	4,095	17,563	.....	17,563	.....	17,563	.....	.....	.....	9
.....	.....	462	5,563	114,479	.....	114,479	.....	33,138	44,487	.....	36,854	10
3,430	1,523	832	1,658	33,758	.....	33,758	.....	10,894	13,846	.....	9,018	11
3,453	2,156	.....	.....	39,136	.....	39,136	.....	8,266	29,434	.....	1,436	12
11,454	9,182	314	.....	68,397	29,883	38,514	.....	7,778	29,890	29,883	846	13
.....	.....	500	1,496	11,530	.....	11,530	.....	11,465	11,465	.....	65	14
1,909	1,455	.....	.....	36,198	3,497	32,701	.....	21,635	6,199	3,497	4,867	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$7,592	\$4,059	\$4,627	\$7,410	\$36,230	.....	\$36,230	.....	\$310	\$35,920	.....	.....	16
772	576	.....	836	4,367	.....	4,367	.....	2,600	1,750	.....	\$17	17
5,382	3,485	.....	350	20,314	.....	20,314	.....	8,851	11,463	.....	.....	18
840	571	.....	2,248	36,897	.....	36,897	.....	24,773	12,124	.....	.....	19
525	235	.....	147	10,193	.....	10,193	.....	10,193	.....	.....	.....	20
9,699	12,301	.....	10,034	66,155	\$300	65,855	.....	33,669	31,836	\$300	350	21
188	707	.....	7,840	31,594	2,163	29,431	.....	9,675	7,927	2,163	11,829	22
2,035	3,049	.....	750	9,717	130	9,587	.....	908	.....	130	8,679	23
846	319	.....	.....	13,586	.....	13,586	.....	13,526	.....	.....	60	24
.....	.....	.....	.....	20,321	.....	20,321	.....	11,923	8,348	.....	50	25
.....	.....	.....	6,778	62,871	1,452	61,419	.....	42,663	1,695	1,452	17,061	26
161	81	.....	18,463	18,463	.....	18,463	.....	11,037	2,850	.....	4,576	27
422	188	.....	2,100	20,491	993	19,498	.....	2,032	14,624	993	2,842	28
.....	.....	.....	2,033	13,240	.....	13,240	.....	11,034	2,206	.....	.....	29
.....	.....	.....	.....	20,331	.....	20,331	.....	11,355	3,976	.....	5,000	30
.....	.....	.....	.....	12,390	1,500	10,890	.....	4,120	5,922	1,500	848	31
.....	.....	.....	3,014	7,141	.....	7,141	.....	2,140	3,669	.....	1,332	32
2,067	958	.....	1,632	10,151	.....	10,151	.....	2,534	6,300	.....	1,317	33
2,354	1,777	.....	.....	19,659	.....	19,659	.....	4,049	.....	.....	15,610	34
.....	.....	.....	587	23,665	.....	23,665	.....	21,464	626	.....	1,575	35
.....	.....	.....	.....	3,380	.....	3,380	.....	2,270	.....	.....	1,110	36
.....	.....	.....	525	10,707	541	10,166	.....	.....	4,510	541	5,656	37
.....	.....	.....	.....	11,543	.....	11,543	.....	10	9,838	.....	1,695	38
.....	.....	.....	8,474	11,588	.....	11,588	.....	6,338	.....	.....	5,250	39
.....	.....	.....	25,764	81,552	.....	81,552	.....	1,141	.....	.....	80,411	40
.....	.....	.....	.....	8,247	.....	8,247	.....	6,969	1,151	.....	127	41
.....	.....	269	1,753	9,313	.....	9,313	.....	5,050	3,999	.....	264	42
400	200	.....	.....	21,695	400	21,295	.....	2,030	18,608	400	657	43
.....	.....	.....	.....	6,487	.....	6,487	.....	890	1,294	.....	4,303	44

## STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		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.
45	Cambridge, Mass.	\$20,286	\$25,186					\$742	\$457			\$4,009	\$991
46	Albany, N. Y.	41,024	19,814										
47	Hartford, Conn.	28,233	11,511										
48	Lowell, Mass.	7,145	3,555									1,856	552
49	Reading, Pa.	5,634	4,754	\$960	\$87						\$645	444	56
50	Trenton, N. J.	6,838	6,913	2,250	170		\$988				1,296		
51	Bridgeport, Conn.	16,431	5,622										
52	Wilmington, Del.	5,286	4,548	6,320	200				613				
53	Camden, N. J.	3,757	2,180										
54	Des Moines, Iowa.	21,502	11,490	1,400		753					1,012		
55	Kansas City, Kans.	1,345	191										
56	Lynn, Mass.	6,313	17,546	232				549	790				
57	New Bedford, Mass.	13,150	5,522	3,259		1,049		293	25			100	711
58	Springfield, Mass.	28,567	11,062	1,450				646	204			6,842	1,729
59	Troy, N. Y.	16,275	5,842	3,070							555		1,500
60	Oakland, Cal.	39,864	10,195										
61	Lawrence, Mass.	7,542	1,995										
62	Somerville, Mass.	6,002	12,326									747	
63	Savannah, Ga.	4,550	3,527					1,158	1,437			5,669	170
64	Duluth, Minn.	7,458	2,709										
65	Norfolk, Va.	7,656	5,245	1,500									
66	Hoboken, N. J.	2,764	2,329	4,486									
67	Peoria, Ill.	25,201	6,788	4,016	20						760		
68	Yonkers, N. Y.	7,635	3,247								894		
69	Utica, N. Y.		5,077										32
70	Manchester, N. H.	6,196	2,248					139	49			342	
71	Schenectady, N. Y.	191	264								440		
72	Evansville, Ind.	3,074	1,832										
73	San Antonio, Tex.	9,122	1,633	1,560		1,083							
74	Elizabeth, N. J.	2,807	3,594										
75	Waterbury, Conn.	5,478	3,661	104				412			100	991	9
76	Salt Lake City, Utah.	9,668	2,983										
77	Wilkes-Barre, Pa.	4,875	3,451	540									
78	Erie, Pa.	3,208	3,943										
79	Houston, Tex.	544	4,845								943		
80	Tacoma, Wash.	35,471	13,721			\$585	3,730				200		
81	Harrisburg, Pa.	11,314	9,398								2,207		
82	Charleston, S. C.	5,794	6,855	1,340							125	912	88
83	Portland, Me.	5,447	4,102					689	247		615	1,411	418
84	Youngstown, Ohio.	4,448	1,515	613							995		
85	Dallas, Tex.	4,320	5,547	240									
86	Terre Haute, Ind.	1,879	1,608	250							512		
87	Fort Wayne, Ind.	7,238	3,599										
88	Akron, Ohio.	2,500	993										
89	Holyoke, Mass.	6,690	3,065									663	5
90	Brockton, Mass.	93	180					249	455			1,579	478
91	Covington, Ky.		1,262						124				

<sup>1</sup> Including, for a few cities, payments for salaries and wages.<sup>2</sup> Not reported separately.

## GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
VII.—Recreation—Continued.				VIII.—Miscellaneous.									
Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Aggregate.				Damage settlements and current judgments.	Printing and advertising. <sup>1</sup>	Sundries.		City number.	
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.				Salaries and wages.	All other.		
						Miscellaneous.	Service transfers.						
\$1,219	\$1,858	\$230	\$5,527	\$6,058		\$6,058		\$3,117	\$2,781		\$160	45	
9,360	5,008		2,420	5,346		5,346		5,346				46	
900	4,943		1,633	5,116		5,116		768	4,348			47	
			1,200	2,020		2,020		944			1,076	48	
				7,318		7,318			6,329		989	49	
			300	10,255		10,255			10,255			50	
( <sup>2</sup> ) 440	( <sup>2</sup> ) 20		786	8,890		8,890		1,791	7,000		99	51	
810	589		750	966		966		966				52	
148	849		1,000	10,464		10,464			7,612		2,852	53	
			125	20,263		20,263		11,027	8,836		400	54	
				22,751		22,751		16,017	3,190		3,544	55	
	339		7,329	7,873	\$442	7,431		5,406	1,980	\$442	45	56	
537	642	86	2,406	2,704	200	2,504		1,076	1,107		200	321	57
			1,185	1,943	321	1,622		1,477			321	145	58
1,250	1,293		533	11,179	200	10,979		10,475			200	504	59
			400	28,334		28,334			28,284		50	60	
1,174	600		3,985	7,021	1,252	5,769		5,724		1,252	45	61	
	412	24	928	3,812		3,812		1,877	1,935			62	
			4,443	4,249		4,249		1,605			2,644	63	
			200	9,533	225	9,308		470	7,396	225	1,442	64	
			7,011	14,399		14,399		5,572	3,897		4,930	65	
855	3,275		495	61,780		61,780		48,239	9,289		4,252	66	
244	111		724	4,081		4,081		789	2,381		911	67	
1,570	2,582		4,305	4,305		4,305		3,880			425	68	
390	2,085		435	7,064		7,064		6,627			437	69	
			1,310	3,642		3,642		2,036	1,606			70	
60	137		1,081	4,158		4,158		600	3,338		220	71	
				1,968		1,968		693	1,275			72	
			162	81,857	240	81,617		80,577	984	240	56	73	
			1,539	6,710		6,710			6,710			74	
			175	3,166		3,166		1,495	1,242		429	75	
263	152			1,454		1,454		70	1,384			76	
( <sup>2</sup> )	( <sup>2</sup> )		5,000	5,429		5,429		100	5,044		285	77	
			348	1,408		1,408		1,408				78	
			22	1,174	90	1,084		495	479	90	110	79	
				13,895		13,895		7,606	6,289			80	
				14,273		14,273		2,252	11,685		336	81	
			5,154	8,123		8,123		662			7,461	82	
1,157	1,301		2,747	7,603		7,603		4,978	2,625			83	
				15,522		15,522		4,897	10,625			84	
			150	2,324		2,324		207	1,841		276	85	
				3,073		3,073		3,073				86	
				2,019		2,019		125	1,469		425	87	
			850	7,442		7,442		2,796	4,646			88	
932	584		942	4,178		4,178		2,618	1,515		45	89	
				1,383		1,383		256	1,097		30	90	
				7,790		7,790		4,535	3,255			91	

<sup>1</sup> Payment to state on account of Nantasket Beach.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES\*

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VII.—Recreation—Continued.											
		Parks, gardens, etc.—Continued.											
		Buildings and grounds.		Park police.		Zoological collections.		Playgrounds.		Music in parks.		Trees in streets.	
		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.
92	Saginaw, Mich.	\$3,905	\$1,745										
93	Lincoln, Nebr.	4,824	2,214										
94	Altoona, Pa.					\$85							
95	Spokane, Wash.	15,274	1,935			\$972	1,023						
96	Lancaster, Pa.	112	281										
97	Birmingham, Ala.	2,553	668					\$268					
98	Bayonne, N. J.	2,197	2,973	\$236				875					
99	South Bend, Ind.	5,347	1,934	150			369	\$250		\$257			
100	Butte, Mont.												
101	Pawtucket, R. I.	1,224	703				71		25		284	\$216	\$56
102	McKeesport, Pa.												
103	Binghamton, N. Y.	2,718	1,321				403						
104	Johnstown, Pa.	1,352	392										
105	Dubuque, Iowa.	990	306										
106	Sioux City, Iowa.	1,795	829										
107	Augusta, Ga.	6,086	911										729
108	Mobile, Ala.	2,040	1,253										
109	Topeka, Kans.	5,909	2,816										
110	Springfield, Ohio.	3,696	2,113	270									
111	Allentown, Pa.	700	55										
112	East St. Louis, Ill.	636	286										
113	Wheeling, W. Va.												
114	Montgomery, Ala.	2,005	437										22
115	Passaic, N. J.	1,767	1,661									1,166	1,690
116	Davenport, Iowa.	7,895	8,576	1,200			698			656			
117	Atlantic City, N. J.												
118	Little Rock, Ark.	1,740	903								750		
119	Bay City, Mich.	1,696	350										
120	York, Pa.	540	2,267								250		
121	Malden, Mass.	3,849	8,177									149	
122	Springfield, Ill.	18,056	7,937	4,930							158		
123	Quincy, Ill.	8,950	3,049	600									
124	Canton, Ohio.	1,530	316				207						
125	Superior, Wis.	2,839	1,115										
126	Chester, Pa.	3,195	805										
127	Chelsea, Mass.	785	5,168					409	475				
128	South Omaha, Nebr.	480	188										
129	Newcastle, Pa.		95										
130	Salem, Mass.	2,972	1,692									608	532
131	Newton, Mass.	3,979	12,360									2,040	93
132	Haverhill, Mass.	4,006	2,141										
133	Jacksonville, Fla.	14,906	8,052	1,980									
134	Joplin, Mo.	1,800	999	795	\$4								
135	Wichita, Kans.	6,208	783				162						
136	Rockford, Ill.	1,450	1,140										
137	Knoxville, Tenn.		107										
138	Elmira, N. Y.	3,802	2,735				27				294	2,065	128
139	Galveston, Tex.	1,327	593										
140	New Britain, Conn.	2,309	1,657	51								274	
141	Chattanooga, Tenn.	2,221	3,089			720	1,363						398
142	Kalamazoo, Mich.	1,876	619										
143	Woonsocket, R. I.		70									50	65
144	Fitchburg, Mass.	306	2,839										
145	Racine, Wis.	1,740	677	240									
146	Auburn, N. Y.	66	109									885	
147	Macon, Ga.	1,260	2,481										
148	Joliet, Ill.	5,416	4,569										
149	Oklahoma City, Okla.	4,401	1,300			940	713						
150	Oshkosh, Wis.	1,802	2,727				7						
151	West Hoboken, N. J.	465	614										
152	Sacramento, Cal.	8,151	1,896									149	22
153	Pueblo, Colo.	15,731	4,783	980							180	5,633	311
154	Everett, Mass.	2,672	5,846	245				987	64			865	179
155	Taunton, Mass.	441	1,071										
156	Newport, Ky.	348	111										
157	La Crosse, Wis.	1,625	461										
158	Fort Worth, Tex.	1,168	64										
	San Juan, P. R.											663	160

\* Including, for a few cities, payments for salaries and wages.

# GENERAL TABLES.

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## AND SPECIAL SERVICE EXPENSES: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
VII.—Recreation—Continued.				VIII.—Miscellaneous.								
Baths, bathing beaches, etc.		Celebrations, entertain- ments, and miscellane- ous.		Aggregate.				Damage settlements and current judgments.	Printing and adver- tising. <sup>1</sup>	Sundries.		City num- ber.
Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.				Salaries and wages.	All other.	
						Miscellane- ous.	Service transfers.					
	\$25		\$5,537	\$10,576		\$10,576		\$65	\$10,207		\$304	92
				2,622		2,622		2,581			41	93
			200	2,768		2,768			2,442		326	94
				3,767		3,767		1,191			2,576	95
			200	4,106		4,106		1,778	2,328			96
			77	3,030		3,030		1,560			1,470	97
				17,829		17,829		8,663	5,763		3,403	98
			57	2,867		2,867		515	1,974		378	99
\$2,129	1,848		75	20,917		20,917		13,412	4,205		3,300	100
		\$75	673	3,340		3,340		3,340				101
			175	9,766		9,766		1,888	5,325		2,553	102
289	216		400	1,000		1,000		1,000				103
			300	1,563	\$200	1,363			943	\$200	420	104
				11,890		11,890		6,970	4,371		549	105
				8,024		8,024		7,490	534			106
			1,200	10,204		10,204		7,525			2,679	107
				14,702		14,702			488		14,244	108
				5,213		5,213		3,126	886		1,201	109
				3,261		3,261		500	2,761			110
			230	2,836		2,836			2,836			111
			552	8,911		8,911		2,500	2,261		4,150	112
			57	1,474		1,474		138	1,336			113
			31	898		898		373			525	114
			200	3,199		3,199			3,199			115
			686	6,249		6,249		1,235	4,899		115	116
11,307		16,952	48,830	9,438		9,438			9,438			117
			120	1,681		1,681			1,478		203	118
			75	758		549	\$209	417	31		310	119
			1,279	1,652		1,652			1,597		55	120
				30		30					30	121
			350	6,246		6,246		1,715	2,670		1,861	122
				1,397		1,397		25	1,000		372	123
				3,734		3,734		997	2,737			124
				9,284	1,200	8,084		2,500	4,905	1,200	679	125
			281	12,068		12,068		8,149	3,737		182	126
			800	6,367		6,367			736		5,631	127
	\$173			13,215		13,215		9,748	3,464		3	128
			109	11,102	4,892	6,210		2,147	3,391	4,892	672	129
			1,213	10,216		10,216		5,403	4,813			130
	500		1,383	25,152	3,500	16,941	4,711	368		3,500	21,284	131
			455	1,034		1,034		488	546			132
				13,999		13,999		13,598			401	133
			595	4,670		4,670		660	1,647		2,363	134
				6,385		6,385		203	3,388		2,794	135
				3,742		3,742		3,330	412			136
				1,644		1,644		1,642			2	137
			149	100		100		100				138
				2,355		2,355			921		1,434	139
			150	3,173		3,173		292	2,604		277	140
				3,229		3,229		2,931			298	141
			175	3,208		3,208		2,624			584	142
			280	34		34		14			20	143
			1,011	4,311		4,311		1,096	2,984		231	144
			50	2,108		2,108		150	1,951		7	145
			197									146
			241	1,319		1,319		837			482	147
				5,749		5,749		420	2,410		2,919	148
				7,914		7,914		2,962	4,952			149
			246	2,486		2,486			2,315		171	150
				3,273		3,273			2,643		630	151
				2,444		2,444		65	332		2,047	152
			6,630	6,155		6,155		1,375	4,780			153
				3,537		3,537		2,146	1,391			154
				579		579		579				155
255		44	495	2,969		2,969			2,106		863	156
				8,484		8,484			3,247		5,237	157
987	510	104	542	3,990		3,990		676			3,314	158
			505	3,577	578	2,139	860	110	30	578	2,859	

<sup>1</sup> Payments to state on account of Nantasket Beach.

## STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR EXPENSES OF MUNICIPAL SERVICE ENTERPRISES: 1907.

[Cities having no municipal service enterprises are omitted from this table. For a list of cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY, AND KIND OF ENTERPRISE.	Total pay-ments for expenses of municipal service enterprises.	PAYMENTS TO PUBLIC.		PAYMENTS TO ENTERPRISES, OFFICES, AND ACCOUNTS.			
			For meeting governmen-tal costs.	Classified by object.		Service transfers.	Allowances for depre-ciation. <sup>1</sup>	Interest on cost of plant. <sup>2</sup>
				Salaries and wages.	Miscellane-ous objects.			
	Grand total.....	\$2, 113, 623	\$2, 051, 727.	\$1, 109, 318	\$942, 409	\$34, 715	\$11, 191	\$15, 990
	Group I.....	1, 663, 480	1, 628, 652	917, 042	711, 610	32, 679	1, 396	753
	Group II.....	237, 506	221, 737	99, 831	121, 906	1, 140	3, 622	11, 007
	Group IV.....	212, 637	201, 338	92, 445	108, 893	896	6, 173	4, 230

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1907.

1	New York, N. Y.: High pressure water system.....	\$2, 026	\$2, 026	\$2, 026				
2	Chicago, Ill.: Electric light systems.....	633, 777	609, 290	334, 757	\$274, 533	\$24, 487		
	Waterworks shops.....	456, 256	448, 079	295, 805	152, 274	8, 177		
4	St. Louis, Mo.: Industrial school bakery.....	29, 518	29, 503	2, 735	26, 768	15		
5	Boston, Mass.: Printing department.....	198, 602	198, 602	126, 095	72, 507			
7	Pittsburg, Pa.: Electric light systems.....	127, 050	127, 050	51, 351	75, 699			
	Asphalt repair plant.....	105, 029	102, 880	47, 588	55, 292		\$1, 396	\$753
14	New Orleans, La.: Asphalt plant.....	111, 222	111, 222	56, 685	54, 537			

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

26	Denver, Colo.: City shop.....	\$15, 456	\$15, 456	\$9, 928	\$5, 528			
27	Columbus, Ohio: Electric light systems.....	62, 226	62, 181	24, 733	37, 448	\$45		
32	Omaha, Nebr.: Asphalt repair plant.....	36, 975	36, 975	17, 381	19, 594			
36	St. Joseph, Mo.: Electric light systems.....	25, 018	25, 018	12, 858	12, 160			
42	Nashville, Tenn.: Electric light systems.....	58, 428	51, 333	22, 194	29, 139	1, 095		\$6, 000
44	Grand Rapids, Mich.: Electric light systems.....	39, 403	30, 774	12, 737	18, 037		\$3, 622	5, 007

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

93	Lincoln, Nebr.: Electric light systems.....	\$25, 685	\$14, 386	\$5, 957	\$8, 429	\$896	\$6, 173	\$4, 23
109	Topeka, Kans.: Electric light systems.....	14, 494	14, 494	6, 640	7, 854			
	Asphalt repair plant.....	1, 904	1, 904	1, 632	272			
113	Wheeling, W. Va.: Electric light systems.....	32, 023	32, 023	14, 820	17, 203			
118	Little Rock, Ark.: Electric light systems.....	11, 859	11, 859	5, 566	6, 293			
122	Springfield, Ill.: Electric light systems.....	32, 276	32, 276	16, 303	15, 973			
131	Newton, Mass.: Heating and lighting plant.....	4, 712	4, 712	2, 010	2, 702			
139	Galveston, Tex.: Electric light systems.....	26, 796	26, 796	6, 727	20, 069			
142	Kalamazoo, Mich.: Electric light systems.....	16, 992	16, 992	7, 550	9, 442			
146	Auburn, N. Y.: Quarry and stone crusher.....	19, 631	19, 631	17, 469	2, 162			
158	Fort Worth, Tex.: Electric light systems.....	14, 084	14, 084	3, 827	10, 257			
	Paving plant.....	12, 181	12, 181	3, 944	8, 237			

<sup>1</sup> Accounting transfers, which are included in Table 3 in column for service transfer.<sup>2</sup> Accounting transfers, which are included in Table 3 in column for interest transfer.





## STATISTICS OF CITIES.

TABLE 7.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS\*

[For a list of the cities arranged alphabetically by states;

City num- ber.	CITY.	PAYMENTS FOR EXPENSES OF INVESTED FUNDS.			PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES.							
		Total pay- ments 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, en- terprises, funds, and accounts (service transfers).
						Payments to public.						
						Total.	Classified by character.		Classified by object.			
							For meeting governmen- tal costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscella- neous objects.		
	Grand total.....	\$873,832	\$179,336	\$694,496	\$27,933,978	\$27,757,097	\$27,743,551	\$13,546	\$15,343,591	\$12,413,506	\$176,881	
	Group I.....	801,309	128,427	\$672,882	16,987,928	16,856,471	16,853,072	3,399	9,889,965	6,966,506	131,457	
	Group II.....	49,997	38,250	\$11,747	4,496,168	4,466,887	4,460,795	6,092	2,394,689	2,072,198	29,281	
	Group III.....	12,800	6,583	6,217	3,715,733	3,707,235	3,704,287	2,948	1,831,420	1,875,815	8,498	
	Group IV.....	9,726	6,076	\$3,650	2,734,149	2,726,504	2,725,397	1,107	1,227,517	1,498,987	7,645	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$4,317	\$2,675	\$1,642	\$6,357,037	\$6,353,161	\$6,350,543	\$2,618	\$3,882,906	\$2,470,255	\$3,876
2	Chicago, Ill.....	17,067	1,800	15,267	1,592,517	1,498,278	1,498,043	235	861,684	636,594	94,239
3	Philadelphia, Pa.....	718,255	100,719	\$617,536	2,102,115	2,102,115	2,102,115	.....	1,158,898	943,217	.....
4	St. Louis, Mo.....	22,190	4,940	\$17,250	1,075,960	1,075,864	1,075,783	81	711,584	364,280	96
5	Boston, Mass.....	5,716	4,279	\$1,437	1,416,594	1,408,601	1,408,532	69	742,966	665,635	7,993
6	Baltimore, Md.....	.....	.....	.....	581,635	567,765	567,757	8	393,827	173,938	13,870
7	Pittsburg, Pa.....	1,155	1,125	30	793,224	793,224	793,224	.....	432,790	360,434	.....
8	Cleveland, Ohio.....	9,263	2,200	7,063	655,349	651,447	651,183	264	402,881	248,566	3,902
9	Buffalo, N. Y.....	4,937	.....	4,937	649,464	647,559	647,438	121	283,801	363,758	1,905
10	San Francisco, Cal.....	600	.....	600	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	442	.....	442	521,709	521,709	521,709	.....	241,729	279,980	.....
12	Cincinnati, Ohio.....	13,618	7,024	6,594	551,625	551,625	551,625	.....	312,700	238,925	.....
13	Milwaukee, Wis.....	84	.....	84	237,220	237,205	237,205	.....	149,690	87,515	15
14	New Orleans, La.....	1,230	1,230	.....	46,664	41,103	41,103	.....	18,436	22,667	5,561
15	Washington, D. C.....	2,435	2,435	.....	406,815	406,815	406,812	3	296,073	110,742	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$3,028	\$2,500	\$528	\$247,399	\$245,515	\$245,496	\$19	\$196,291	\$49,224	\$1,884
17	Minneapolis, Minn.....	.....	.....	.....	175,606	174,009	174,006	3	104,950	69,059	1,597
18	Jersey City, N. J.....	1,917	1,900	17	554,690	554,690	554,690	.....	149,686	405,004	.....
19	Louisville, Ky.....	30,655	25,975	4,680	95,116	95,116	92,497	2,619	63,026	32,090	.....
20	Indianapolis, Ind.....	314	100	214	25,080	25,080	25,080	.....	11,027	14,053	.....
21	St. Paul, Minn.....	.....	.....	.....	139,895	138,688	138,688	.....	90,755	47,933	1,207
22	Providence, R. I.....	843	.....	\$843	433,715	420,670	420,623	47	149,212	271,458	13,045
23	Rochester, N. Y.....	1,155	.....	1,155	268,128	267,727	267,727	.....	146,988	120,789	401
24	Kansas City, Mo.....	.....	.....	.....	303,537	301,212	300,571	641	175,357	125,855	2,325
25	Toledo, Ohio.....	1,194	300	894	117,697	117,666	117,333	333	81,801	35,865	31
26	Denver, Colo.....	47	.....	47	12,017	11,988	11,988	.....	6,886	5,102	29
27	Columbus, Ohio.....	4,551	3,320	1,231	137,077	136,597	135,053	1,544	97,462	39,135	480
28	Los Angeles, Cal.....	600	600	.....	200,552	197,408	197,408	.....	155,741	41,667	3,144
29	Worcester, Mass.....	.....	.....	.....	96,803	96,095	96,088	7	71,159	24,936	708
30	Seattle, Wash.....	.....	.....	.....	284,872	283,912	283,912	.....	154,832	129,080	960
31	Memphis, Tenn.....	257	.....	257	185,864	185,744	185,744	.....	87,435	98,309	120
32	Omaha, Nebr.....	166	40	126	1,268	1,268	1,268	.....	1,200	68	.....
33	New Haven, Conn.....	1,981	1,050	931	692	692	692	.....	614	78	.....
34	Scranton, Pa.....	268	250	18	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y.....	5	.....	5	102,459	102,459	102,459	.....	78,526	23,933	.....
36	St. Joseph, Mo.....	66	.....	66	1,697	1,697	1,697	.....	1,380	317	.....
37	Paterson, N. J.....	81	.....	81	1,228	1,228	1,228	.....	910	318	.....
38	Portland, Oreg.....	.....	.....	.....	249,674	249,674	248,797	877	148,494	101,180	.....
39	Atlanta, Ga.....	30	.....	30	189,141	189,141	189,141	.....	90,344	98,797	.....
40	Richmond, Va.....	600	600	.....	284,090	283,153	283,153	.....	138,309	144,844	937
41	Fall River, Mass.....	175	175	.....	95,473	95,473	95,473	.....	58,744	36,729	.....
42	Nashville, Tenn.....	.....	.....	.....	115,890	115,890	115,890	.....	41,018	74,872	.....
43	Dayton, Ohio.....	1,946	1,440	506	88,077	88,077	88,077	.....	46,278	41,799	.....
44	Grand Rapids, Mich.....	118	.....	118	88,431	86,018	86,016	2	46,314	39,704	2,413

<sup>1</sup>Subsequently corrected by refund receipts.<sup>2</sup>Connected with penal institutions.<sup>3</sup>Including service transfers to the amount of \$172,804, reported in footnotes for certain cities. The payments to public "for all other objects" therefore aggregate \$521,692.<sup>4</sup>Including service transfers in certain cities.

## AND OF PUBLIC SERVICE ENTERPRISES: 1907.

with the number assigned to each, see page 127.]

PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.																
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 enterprises.		City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$11,769,604	\$9,461,669	\$364,158	\$496,324	\$202,287	\$322,575	\$327,658	\$154,466	\$1,270,994	\$1,131,262	\$585,236	\$186,889	\$42,481	\$299,132	\$781,173	\$538,070	
7,551,685	5,168,114	116,029	98,343	87,961	114,420	203,826	89,615	1,225,838	1,080,136	115,073	33,518	38,002	277,731	639,512	350,506	
1,923,065	1,681,993	69,860	83,705	87,961	114,420	67,176	40,323	26,778	24,575	142,632	44,025	3,673	13,284	73,544	99,154	
1,389,477	1,420,719	89,463	146,511	68,220	155,078	31,617	12,850	11,298	13,645	197,999	56,610	806	7,711	43,346	71,189	
905,377	1,190,843	88,806	167,765	46,106	53,077	25,039	11,678	7,080	12,906	129,532	52,736		406	24,771	17,221	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$2,246,214	\$1,373,585					\$79,600		\$1,127,118	\$945,704				\$39,858	\$429,974	\$114,984	1
860,159	676,205					1,525	\$2,116						12,310		40,202	2
1,132,933	878,172					1,500	5,633	17,065	35,992			\$7,400	23,420			3
661,063	317,360					8,632	5,021	31,576	14,422					10,313	27,573	4
473,446	479,306					9,984	4,255			\$77,069	\$23,981	\$4,107	32,076	178,360	134,010	5
329,442	89,986					14,654	9,707	41,194	80,688					8,537	7,427	6
404,282	344,445					22,909	13,955	5,599	2,034							7
333,601	196,824	\$22,265	\$14,323			9,611	8,236			37,404	9,503		23,582			8
262,484	351,990					16,849	4,992				34			4,468	8,647	9
																10
118,410	79,577	93,764	84,020			5,417	1,068					24,138	115,315			11
295,309	217,435					14,105	3,811	3,286	1,296						16,383	12
146,178	56,020					1,155	340					2,357	31,170			13
						9,976	26,948			600				7,860	1,280	14
288,164	107,209					7,909	3,533									15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$181,824	\$31,275					\$14,315	\$10,291	\$152	\$9,542							16
104,131	70,533					819	123									17
147,286	404,018							2,400	986							18
51,835	24,721							10,115	6,221	\$1,076	\$1,148					19
2,220	2,100					6,176	9,394							\$2,631	\$2,559	20
82,102	37,541					2,896	607							5,757	10,992	21
126,316	268,234									19,223	6,216	\$3,673	\$10,053			22
98,623	100,210					4,442	1,348			40,218	9,200			3,655	10,432	23
172,923	122,736					2,434	5,444									24
69,063	29,815					2,148	378			10,590	2,472			3,231		25
	4,062					1,980	967							4,906	102	26
88,889	35,324					8,573	4,291									27
155,741	44,811															28
54,884	19,479						216			16,275	5,949					29
84,906	45,249	\$69,880	\$33,705					66	1,086							30
						1,655	1,267	1,747	3,774							31
84,033	93,388					1,200	68									32
								614	78							33
																34
74,841	23,174					2,686	700			999	59					35
						1,380	317									36
						910	318									37
81,219	23,226							10,680	2,885					56,595	75,069	38
78,889	96,289					1,440				10,015	2,508					39
35,201	24,447			\$87,961	\$114,420	6,611	3,608			8,536	3,306					40
								1,004	3							41
37,125	28,474					1,895	532			20,615	8,252					42
38,643	74,316					3,758				480	24					43
42,520	41,799					1,858	454			14,605	4,891					44
29,851	36,772															

<sup>1</sup> Including ferries.<sup>2</sup> Including \$171,993 for service transfers.<sup>3</sup> Including \$17 for service transfers.<sup>4</sup> Including \$649 for service transfers.<sup>5</sup> Including \$20 for service transfers.

## STATISTICS OF CITIES.

TABLE 7.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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, enterprises, funds, and accounts (service transfers).
						Payments to public.						
						Total.	Classified by character.		Classified by object.			
For meeting governmental costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscellaneous objects.									
45	Cambridge, Mass.	\$525	\$525		\$91,467	\$89,879	\$89,879		\$60,627	\$29,252	\$1,588	
46	Albany, N. Y.	300	300		156,587	156,587	156,587		86,730	69,857		
47	Hartford, Conn.	57	50	\$7	103,088	103,080	103,080		81,328	21,752	8	
48	Lowell, Mass.	10		10	154,309	152,942	152,942		89,825	63,117	1,367	
49	Reading, Pa.				69,335	69,335	69,335		41,769	27,566		
50	Trenton, N. J.	573	350	223	69,218	69,218	69,218		33,258	35,960		
51	Bridgeport, Conn.	100	100		1,410	1,410	1,410		1,200	210		
52	Wilmington, Del.				110,485	110,485	110,485		42,758	67,727		
53	Camden, N. J.	217	125	92	121,866	121,866	121,824	\$42	52,908	68,958		
54	Des Moines, Iowa				17,474	17,474	17,474		14,002	3,472		
55	Kansas City, Kans.	304		304	494	494	494		360	134		
56	Lynn, Mass.	3,680	600	3,080	154,711	154,541	154,531	10	75,716	78,825	170	
57	New Bedford, Mass.	560	507	53	80,474	79,232	79,232		51,614	27,618	1,242	
58	Springfield, Mass.	275	275		138,674	137,317	137,312	5	43,307	94,010	1,357	
59	Troy, N. Y.	336	300	36	104,430	104,368	104,368		57,992	46,376	62	
60	Oakland, Cal.				10,032	10,032	10,032		1,648	8,384		
61	Lawrence, Mass.				85,884	85,387	85,387		49,772	35,615	497	
62	Somerville, Mass.				55,362	54,987	54,987		22,677	32,310	375	
63	Savannah, Ga.				59,210	59,210	59,210		36,255	22,955		
64	Duluth, Minn.				177,569	177,569	177,569		73,704	103,865		
65	Norfolk, Va.				97,047	97,047	97,047		40,744	56,303		
66	Hoboken, N. J.	161	50	111	231,765	231,749	231,749		14,502	217,247	16	
67	Peoria, Ill.	39		39	11,946	11,946	11,946		2,109	9,837		
68	Yonkers, N. Y.	605		605	106,792	106,792	106,792		50,039	56,753		
69	Utica, N. Y.	647	330	317	233	233	233		50	183		
70	Manchester, N. H.				52,413	52,063	52,063		37,437	14,626	350	
71	Schenectady, N. Y.	389	350	39	51,375	51,375	51,368	7	17,969	33,406		
72	Evansville, Ind.	382	300	82	75,788	75,788	75,788		36,596	39,192		
73	San Antonio, Tex.				12,484	12,484	12,484		10,382	2,102		
74	Elizabeth, N. J.	1,004	1,000	4	62	62	62			62		
75	Waterbury, Conn.	500	500		25,455	25,455	25,455		17,864	7,591		
76	Salt Lake City, Utah				140,064	139,982	137,601	2,381	102,513	37,469	82	
77	Wilkes-Barre, Pa.				2,265	2,265	2,265		1,979	286		
78	Erie, Pa.				106,094	106,094	106,094		68,220	37,874		
79	Houston, Tex.				82,282	82,282	82,282		30,563	51,719		
80	Tacoma, Wash.				245,332	245,332	245,223	109	117,177	128,155		
81	Harrisburg, Pa.				68,119	68,119	68,119		28,900	39,219		
82	Charleston, S. C.	243		243	2,902	2,902	2,902		2,240	662		
83	Portland, Me.				50,731	50,731	50,731		22,008	28,723		
84	Youngstown, Ohio	1,108	516	592	77,538	77,442	77,442		44,605	32,837	96	
85	Dallas, Tex.				98,751	98,751	98,747	4	60,909	37,842		
86	Terre Haute, Ind.	224	200	24	10,152	10,152	10,152		8,188	1,964		
87	Fort Wayne, Ind.	108	70	38	60,575	60,575	60,575		26,803	33,772		
88	Akron, Ohio	378	60	318	2,392	2,392	2,392		1,400	992		
89	Holyoke, Mass.	75	75		247,848	247,314	246,964	350	112,297	135,017	534	
90	Brockton, Mass.				45,760	45,006	44,966	40	28,889	16,117	754	
91	Covington, Ky.				47,489	47,489	47,489		29,587	17,902		

<sup>1</sup>Subsequently corrected by refund receipts.

## GENERAL TABLES.

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## AND OF PUBLIC SERVICE ENTERPRISES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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 soales.		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.	
\$46,747	\$26,942					\$51	\$459			\$13,829	\$3,439					45
84,821	69,684					1,909	173									46
77,148	20,266									4,180	1,494					47
83,643	59,742					800	10			5,382	4,732					48
41,769	27,566															49
33,258	35,960															50
42,058	38,712					500	51	\$1,200	\$210							51
50,838	68,537							200	51						\$28,913	52
						1,000	673			2,070	421					53
										13,002	2,799					54
52,059	68,247									360	134					55
26,352	23,306							637	509	23,657	10,748					56
43,307	95,367									24,625	5,045					57
56,386	44,176					900	706	156	1,520	600	36					58
								1,648	8,384							59
39,174	32,565									10,598	3,547					60
22,677	32,685															61
22,738	19,328					3,492	1,539	3,077	959	6,948	1,129					62
47,430	18,943			\$26,274	\$84,922											63
22,873	50,950					3,934	2,626			13,937	2,727					64
11,716	216,538					894	573	200		2,786	725					65
48,471	56,187					620	204	948	362			\$7,711	\$1,015	1,553		66
										50	183					67
23,719	10,178					514	18			13,204	4,780					68
17,969	33,406					1,800	70	600	1,039	10,038	2,210					69
24,158	35,873					4,320	656		62	3,089	1,136			2,973	310	70
																71
17,864	7,591															72
58,871	22,078									15,331	1,389			28,311	14,084	73
										1,979	286					74
66,938	37,134						189	1,282	390							75
25,103	48,991					4,260	2,569	1,200	159						161	76
61,679	28,601	\$55,498	\$99,554													77
28,900	39,219															78
						2,240	633									79
							335			20,076	7,195			1,932	21,193	80
43,972	32,900					633	33									81
53,896	33,525															82
25,783	33,632					1,020	140			8,188	1,964			7,013	4,317	83
																84
36,386	18,438	33,965	46,957	41,946	70,156	1,400	992									85
24,819	16,380									4,070	491					86
26,005	17,072					1,330	201	150						2,102	629	87
																88
																89
																90
																91

<sup>2</sup>Connected with penal institutions.

## STATISTICS OF CITIES.

TABLE 7.—PAYMENTS FOR EXPENSES OF INVESTED FUNDS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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, enterprises, funds, and accounts (service transfers).
						Payments to public.						
						Total.	Classified by character.		Classified by object.			
	For meeting governmental costs.	Payments in error. <sup>1</sup>	Salaries and wages.	Miscellaneous objects.								
92	Saginaw, Mich.				\$45,826	\$44,770	\$44,770		\$21,224	\$23,546	\$1,056	
93	Lincoln, Nebr.				60,628	60,628	60,628		29,815	30,813		
94	Altoona, Pa.				15,823	15,623	15,619	\$4	11,558	4,065		
95	Spokane, Wash.				60,018	60,018	60,018		43,494	16,524		
96	Lancaster, Pa.				77,282	77,282	77,282		18,894	58,388		
97	Birmingham, Ala.				4,903	4,903	4,903		3,381	1,522		
98	Bayonne, N. J.	\$288	\$288		178,176	177,171	177,171		14,913	162,258	1,005	
99	South Bend, Ind.	169	120	\$49	35,460	35,460	35,460		21,443	14,017		
100	Butte, Mont.											
101	Pawtucket, R. I.	40		40	61,511	61,494	61,494		31,758	29,736	17	
102	McKeesport, Pa.				52,783	52,783	52,783		29,310	23,473		
103	Binghamton, N. Y.	453		453	64,935	64,935	64,935		32,833	32,102		
104	Johnstown, Pa.				500	500	500		465	35		
105	Dubuque, Iowa				46,992	46,992	46,948	44	19,167	27,825		
106	Sioux City, Iowa.				27,688	27,688	27,688		15,134	12,554		
107	Augusta, Ga.				47,595	47,595	47,595		32,529	15,066		
108	Mobile, Ala.	2,424	1,883	541	93,701	92,339	92,339		24,073	68,266	1,362	
109	Topeka, Kans.				32,724	32,724	32,724		13,247	19,477		
110	Springfield, Ohio	199	100	99	29,341	29,341	29,341		21,556	7,785		
111	Allentown, Pa.				32,426	32,426	32,426		15,240	17,186		
112	East St. Louis, Ill.				410	410	410		410			
113	Wheeling, W. Va.	508	508		194,625	194,465	194,431	34	95,431	99,034	160	
114	Montgomery, Ala.				46,057	45,907	45,907		22,330	23,577	150	
115	Passaic, N. J.											
116	Davenport, Iowa.				2,635	2,635	2,635		746	1,889		
117	Atlantic City, N. J.	1,675	1,500	175	96,589	96,589	96,589		20,070	76,519		
118	Little Rock, Ark.				2,938	2,938	2,938		2,245	693		
119	Bay City, Mich.	48		48	64,418	64,418	64,418		30,053	34,365		
120	York, Pa.											
121	Malden, Mass.	345	250	95	41,441	41,426	41,426		24,000	17,426	15	
122	Springfield, Ill.	2		2	67,576	67,576	67,571	5	39,842	27,734		
123	Quincy, Ill.				1,864	1,864	1,864		1,140	724		
124	Canton, Ohio	545	140	405	39,328	39,328	39,058	270	22,923	16,405		
125	Superior, Wis.											
126	Chester, Pa.				1,420	1,420	1,420		50	1,370		
127	Chelsea, Mass.	1,121	187	*934	24,647	24,432	24,432		11,738	12,694	215	
128	South Omaha, Nebr.											
129	Newcastle, Pa.				3,166	3,166	3,166		1,530	1,636		
130	Salem, Mass.	161	100	61	43,169	43,169	43,169		27,321	15,848		
131	Newton, Mass.				23,039	21,358	20,666	692	12,898	8,460	1,681	
132	Haverhill, Mass.	100	100		26,176	25,877	25,877		11,949	13,928	299	
133	Jacksonville, Fla.				202,904	202,635	202,635		73,825	128,810	269	
134	Joplin, Mo.				25,803	25,803	25,772	31	10,433	15,370		
135	Wichita, Kans.				1,495	1,495	1,495		1,440	55		
136	Rockford, Ill.				48,654	48,654	48,654		19,374	29,280		
137	Knoxville, Tenn.				4,391	4,391	4,391		2,096	2,295		
138	Elmira, N. Y.				7,452	7,452	7,452		6,122	1,330		
139	Galveston, Tex.				53,139	53,139	53,139		25,082	28,057		
140	New Britain, Conn.	5		5	27,032	26,843	26,640	3	16,313	10,330	389	
141	Chattanooga, Tenn.	100	100		1,344	1,344	1,344		360	984		
142	Kalamazoo, Mich.				28,266	28,266	28,266		20,686	7,580		
143	Woonsocket, R. I.				16,720	16,720	16,720		8,906	7,814		
144	Fitchburg, Mass.	519		519	59,104	58,908	58,908		34,369	24,539	196	
145	Racine, Wis.				7,494	7,494	7,494		6,677	817		
146	Auburn, N. Y.	6		6	42,771	42,771	42,771		19,107	23,664		
147	Macon, Ga.	595	500	95	8,865	8,865	8,865		5,515	3,350		
148	Joliet, Ill.				36,994	36,994	36,994		17,921	19,073		
149	Oklahoma City, Okla.				52,704	52,704	52,704		18,512	34,192		
150	Oshkosh, Wis.				2,928	2,928	2,928		1,605	1,323		
151	West Hoboken, N. J.											
152	Sacramento, Cal.				49,823	49,823	49,823		28,342	21,481		
153	Pueblo, Colo.				90,699	90,699	90,675	24	48,796	41,903		
154	Everett, Mass.				29,660	29,194	29,194		14,367	14,827	466	
155	Taunton, Mass.	408	300	108	86,640	86,275	86,275		45,379	40,896	365	
156	Newport, Ky.				32,710	32,710	32,710		17,412	15,298		
157	La Crosse, Wis.	15		15	27,489	27,489	27,489		14,792	12,697		
158	Fort Worth, Tex.				141,458	141,458	141,458		45,376	96,082		
	San Juan, P. R.				27,477	27,477	27,477		17,550	9,927		

<sup>1</sup>Subsequently corrected by refund receipts.<sup>2</sup>Connected with penal institutions.



## GENERAL TABLES.

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## AND OF PUBLIC SERVICE ENTERPRISES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.\*

## PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES—continued.

## 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.		City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$17,726	\$22,342					\$750	\$30			\$3,498	\$2,260					92
17,352	24,622									11,713	6,161					93
11,558	4,065															94
43,494	16,524															95
18,569	57,444					325	944									96
										3,381	1,522					97
14,913	161,196							\$2,067								98
19,636	13,859						16			1,807	142					99
										4,483	2,032					100
27,275	27,721															101
																102
29,310	23,473															103
32,733	19,707									100	12,395					104
						465	35									105
17,603	27,825					1,214		\$350								106
14,526	11,904					540	360			68	290					107
								720	1,341					\$14,884	\$4,550	108
8,567	8,513					2,055	1,546	4,058	5,409	8,358	662					109
15,300	59,338					480				2,660	3,335					110
12,767	19,477					2,480	613			300	10					111
18,776	7,162															112
15,240	17,186															113
						410										114
46,104	43,147			\$46,106	\$53,077	1,910	2,564	505				\$806	\$406			115
17,509	23,338					1,282	20			3,539	369					116
								558	1,869	188	20					117
																118
20,070	76,519									2,245	693					119
										255	330					120
17,778	12,598	\$12,020	\$21,437													121
										10,760	1,767					122
13,240	15,674															123
						1,614				11,865	2,800					124
26,363	24,934					720	355			420	369					125
						1,280	507							2,218	5,009	126
19,425	10,889							50	1,370							127
																128
11,738	12,909															129
																130
21,778	12,533					379	730			5,164	2,585			1,530	1,636	131
12,806	10,116									92	25					132
																133
11,703	14,089									246	138					134
26,120	27,715	47,225	101,364							480						135
		9,474	15,254							959	116					136
						1,440	55									137
19,374	29,230															138
						2,096	2,295									139
																140
23,602	27,851									6,122	1,330					141
10,217	7,742									1,480	206			143	1,949	142
										5,953	1,028					143
										360	21					144
15,175	6,754					540	55			4,971	771					145
8,906	7,814															146
28,674	22,129									5,695	2,606					147
										6,602	817					148
17,470	22,899									1,312	630			75	135	149
						1,140	973			4,375	2,377					150
17,921	19,073															151
17,912	34,014					600	178			1,605	1,323					152
																153
																154
19,697	20,108							839	850							155
46,376	41,476									7,806	523					156
10,021	14,194									2,420	427					157
										4,346	1,099					158
																159
22,406	10,001	20,087	29,710							2,886	1,550					160
14,120	14,619					1,190	50							2,102	629	161
9,169	9,995					2,129	352							3,494	2,350	162
44,358	96,075									1,018	7					163
																164
																165
13,921	8,304					1,682	749			1,480	164			467	710	166

\* Including \$125 for service transfers.

## STATISTICS OF CITIES.

TABLE 8.—STATISTICS OF INTEREST

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

City number.	CITY.	PAYMENTS FOR INTEREST. <sup>1</sup>							
		Gross payments.							
		Total.	Classified by division of the government of the city paying.			Classified by payee.			
			City corporation.	School districts.	Other divisions of the government of the city.	Payments to public.			Payments to funds and divisions of the government of the city (interest transfers). <sup>4</sup>
						Total.	For meeting governmental costs. <sup>2</sup>	Accrued interest and payments in error. <sup>3</sup>	
	Grand total.....	\$71,256,717	\$67,251,516	\$1,721,183	\$2,284,018	\$60,466,542	\$60,061,702	\$404,840	\$10,790,175
	Group I.....	48,776,167	46,165,290	414,823	2,196,054	39,842,933	39,687,856	155,077	8,983,234
	Group II.....	10,474,998	9,878,601	544,337	52,060	9,332,145	9,210,367	121,778	1,142,853
	Group III.....	6,885,989	6,465,594	389,958	30,437	6,475,026	6,398,380	76,646	410,963
	Group IV.....	5,119,563	4,742,031	372,065	5,467	4,816,438	4,765,099	51,339	303,125

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$27,470,525	\$27,470,525	.....	.....	\$21,510,308	\$21,510,308	.....	\$5,960,217
2	Chicago, Ill.....	3,273,272	1,678,384	\$64,800	\$1,530,088	3,244,516	3,177,956	\$66,560	28,756
3	Philadelphia, Pa.....	2,366,555	2,365,420	.....	1,135	1,974,323	1,953,899	20,424	392,232
4	St. Louis, Mo.....	770,721	770,721	.....	.....	761,562	761,027	535	9,159
5	Boston, Mass.....	5,225,487	5,225,487	.....	.....	4,059,445	4,059,445	.....	1,166,042
6	Baltimore, Md.....	1,720,976	1,720,976	.....	.....	1,216,564	1,216,564	.....	504,412
7	Pittsburg, Pa.....	1,641,275	1,090,726	185,216	365,333	1,296,072	1,282,644	13,428	345,203
8	Cleveland, Ohio.....	1,358,353	1,172,150	117,340	68,863	1,293,560	1,288,159	5,401	64,733
9	Buffalo, N. Y.....	818,198	785,896	.....	32,302	749,489	745,120	4,369	68,709
10	San Francisco, Cal.....	143,325	143,325	.....	.....	143,325	143,325	.....	.....
11	Detroit, Mich.....	452,064	378,128	.....	73,936	360,296	359,961	335	91,768
12	Cincinnati, Ohio.....	1,855,535	1,704,572	47,467	103,496	1,579,388	1,561,444	17,944	276,147
13	Milwaukee, Wis.....	390,978	370,077	.....	20,901	389,618	377,568	12,050	1,360
14	New Orleans, La.....	847,142	847,142	.....	.....	823,556	809,525	14,031	23,586
15	Washington, D. C.....	441,761	441,761	.....	.....	440,911	440,911	.....	850

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$1,038,551	\$1,038,551	.....	.....	\$776,633	\$772,984	\$3,649	\$261,918
17	Minneapolis, Minn.....	431,613	431,613	.....	.....	369,371	359,687	9,684	62,242
18	Jersey City, N. J.....	900,290	900,290	.....	.....	754,848	754,721	127	145,442
19	Louisville, Ky.....	407,295	407,295	.....	.....	407,295	393,906	13,389	.....
20	Indianapolis, Ind.....	159,219	113,392	\$45,827	.....	157,899	157,899	.....	1,320
21	St. Paul, Minn.....	452,961	452,961	.....	.....	432,333	430,195	2,138	20,628
22	Providence, R. I.....	655,231	655,231	.....	.....	486,643	486,643	.....	168,588
23	Rochester, N. Y.....	446,408	446,408	.....	.....	439,233	438,816	417	7,175
24	Kansas City, Mo.....	352,788	240,839	111,949	.....	332,429	325,342	7,087	20,359
25	Toledo, Ohio.....	386,246	364,814	21,432	.....	318,507	318,507	.....	67,739
26	Denver, Colo.....	239,014	203,021	26,073	\$9,920	234,955	219,770	15,185	4,059
27	Columbus, Ohio.....	507,573	466,774	40,799	.....	379,135	379,135	.....	128,438
28	Los Angeles, Cal.....	298,560	268,400	30,160	.....	298,560	289,818	8,742	.....
29	Worcester, Mass.....	341,093	341,093	.....	.....	217,540	214,943	2,597	123,553
30	Seattle, Wash.....	652,169	542,593	109,576	.....	651,917	620,934	30,983	252
31	Memphis, Tenn.....	325,424	325,424	.....	.....	321,724	317,479	4,245	3,700
32	Omaha, Nebr.....	300,263	264,064	36,199	.....	282,050	280,918	1,132	18,213
33	New Haven, Conn.....	132,070	131,429	641	.....	131,050	131,050	.....	1,020
34	Scranton, Pa.....	125,350	72,431	52,919	.....	112,232	110,352	1,880	13,118
35	Syracuse, N. Y.....	333,747	333,747	.....	.....	332,301	325,998	6,303	1,446
36	St. Joseph, Mo.....	82,393	43,214	39,179	.....	82,235	82,235	.....	158
37	Paterson, N. J.....	224,436	224,436	.....	.....	223,369	222,915	454	1,067
38	Portland, Oreg.....	389,743	341,855	5,748	42,140	387,853	384,668	3,185	1,890
39	Atlanta, Ga.....	130,197	130,197	.....	.....	130,197	130,197	.....	.....
40	Richmond, Va.....	369,357	369,357	.....	.....	309,666	309,666	.....	59,691
41	Fall River, Mass.....	253,781	253,781	.....	.....	241,516	240,214	1,302	12,265
42	Nashville, Tenn.....	251,427	251,427	.....	.....	251,242	247,343	3,899	185
43	Dayton, Ohio.....	189,855	166,020	23,835	.....	175,115	172,999	2,116	14,740
44	Grand Rapids, Mich.....	97,944	97,944	.....	.....	94,297	91,033	3,264	3,647

<sup>1</sup> Exclusive of interest classified as outlays, which is included in Table 9.<sup>2</sup> Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.<sup>3</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. The payments in error are given separately on page 48.

## GENERAL TABLES.

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## ON DEBT: 1907.

with the number assigned to each, see page 127.]

PAYMENTS FOR INTEREST <sup>1</sup> —continued.					ANNUAL INTEREST CHARGED ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT—		AVERAGE RATE PER CENT PAID ON—				RATE PER CENT PAID ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS.		City number.
Gross payments—Continued.			Per capita payments.		Beginning of year.	Close of year.	Funded debt, special assessment loans, and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.	Highest.	Lowest.	
Classified by loans on which paid.			Gross.	For meeting governmental costs. <sup>2</sup>									
Loans for general purposes.	Special assessment loans.	Loans for public service enterprises.											
\$50,003,593	\$3,290,719	\$17,962,405	\$3.04	\$2.56	\$65,105,482	\$71,785,707							
34,984,123	1,622,205	12,169,839	3.73	3.04	44,041,083	49,490,120							
6,589,899	878,963	3,006,136	2.31	2.03	10,164,109	10,604,006							
4,917,193	350,859	1,617,937	2.09	1.95	6,205,477	6,655,693							
3,512,378	438,692	1,168,493	1.96	1.82	4,694,813	5,035,888							

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$18,963,234	\$932,770	\$7,574,521	\$6.50	\$5.09	\$25,808,435	\$29,310,696	3.7	3.6	3.7	5.5	7.0	2.5	1
2,660,095	425,293	187,884	1.55	1.51	2,676,851	3,350,555	4.1	4.1	5.0	5.0	6.0	3.5	2
1,478,192		888,363	1.61	1.33	2,278,853	2,470,959	3.4	3.4		5.0	5.0	3.0	3
549,815		220,906	1.16	1.15	775,541	684,303	3.7	3.7			4.0	3.2	4
3,745,255		1,480,232	8.58	6.66	3,717,794	3,837,945	3.7	3.7			5.0	3.0	5
1,146,752		574,224	3.07	2.17	1,661,720	1,820,816	3.8	3.7		6.0	6.0	3.2	6
1,244,496	12,214	384,565	3.09	2.41	1,314,085	1,667,237	4.0	4.0	4.0		7.0	3.2	7
1,003,294	150,414	204,645	2.85	2.71	1,250,798	1,351,549	4.1	4.1	4.1		6.0	4.0	8
630,605	5,688	181,905	2.12	1.93	767,089	841,678	3.9	3.9	4.0	4.0	7.0	3.0	9
143,325			( <sup>5</sup> )	( <sup>5</sup> )	150,381	135,296	3.5	3.5			3.5	3.5	10
339,326	41,471	71,267	1.23	0.98	365,211	461,478	3.8	3.7	4.0	5.0	6.0	3.5	11
1,462,176	53,639	339,720	5.35	4.50	1,637,329	1,839,461	3.6	3.6	4.1		7.0	3.0	12
372,942	716	17,320	1.21	1.17	330,710	368,324	4.1	4.1			5.0	3.0	13
802,855		44,287	2.66	2.54	835,442	889,811	4.1	4.2		5.0	7.3	4.0	14
441,761			1.41	1.41	470,844	460,012	3.2	3.6		2.0	3.6	2.0	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$569,196		\$469,355	\$3.51	\$2.61	\$1,017,317	\$1,064,380	4.0	4.0		4.5	6.0	3.4	16
354,613		77,000	1.51	1.26	414,710	453,089	4.1	4.1		4.5	5.0	3.5	17
612,792	\$23,718	263,780	3.70	3.10	926,782	968,557	4.7	4.7	4.5	4.0	7.0	3.5	18
329,801		77,494	1.77	1.72	366,762	386,683	4.0	3.9		5.1	6.0	3.0	19
157,937		1,282	0.70	0.69	158,888	155,086	3.9	3.9			6.0	3.5	20
336,636		116,325	2.15	2.04	436,163	454,600	4.3	4.4		4.0	5.0	3.5	21
506,966		148,265	3.15	2.34	661,582	657,380	3.6	3.6			4.0	3.0	22
77,669	110,548	258,191	2.36	2.32	451,424	476,228	3.7	3.1	4.3	5.6	6.0	3.0	23
155,210	45,393	152,185	1.90	1.75	348,170	348,530	4.2	4.0	7.0		7.0	3.5	24
239,707	61,109	85,430	2.35	1.93	368,152	316,573	4.1	4.1			5.0	3.0	25
89,717	148,297	1,000	1.56	1.43	213,490	249,803	5.4	4.7	5.9		6.0	4.0	26
330,704	62,279	114,590	3.41	2.55	568,315	502,130	4.1	4.1	6.0	4.2	6.0	3.5	27
138,387		160,173	( <sup>5</sup> )	( <sup>5</sup> )	304,894	331,032	3.9	3.9			5.0	3.8	28
197,543		143,550	2.58	1.63	325,766	321,158	3.8	3.8			4.0	3.5	29
301,521	211,664	138,984	( <sup>5</sup> )	( <sup>5</sup> )	585,503	786,144	5.2	4.6	6.5	5.0	7.0	3.8	30
198,877		126,547	2.53	2.46	318,652	317,037	4.8	4.8		5.0	6.0	4.0	31
273,812	26,451		2.35	2.20	292,912	298,123	4.5	4.5	4.1		5.0	4.0	32
132,070			1.07	1.06	130,920	128,102	3.7	3.7			4.0	3.5	33
115,521	9,829		1.08	0.91	119,887	105,330	4.1	4.1			4.5	3.5	34
131,365	62,345	140,037	2.77	2.70	299,553	314,614	3.8	3.6	4.3	4.8	5.0	3.0	35
82,393			0.68	0.68	82,781	76,936	3.9	3.9			6.0	3.5	36
208,353	16,083		1.97	1.95	210,014	209,997	4.3	4.2	4.0	5.0	5.0	4.0	37
130,970	52,833	205,940	3.46	3.41	389,152	404,233	5.1	4.9	6.0	7.0	7.0	4.0	38
85,935		44,262	1.21	1.21	149,241	151,828	4.1	4.1		5.5	7.0	3.5	39
305,277		64,080	3.48	2.92	344,942	369,992	4.4	4.4			8.0	3.5	40
191,871		61,910	2.39	2.26	229,249	228,884	3.9	3.9			5.0	3.5	41
184,112		67,315	2.39	2.35	167,705	210,905	4.4	4.4		6.0	6.0	3.5	42
129,675	23,514	36,666	1.84	1.68	181,569	200,697	4.3	4.2	5.1	5.5	6.0	3.5	43
21,269	24,900	51,775	0.96	0.89	99,614	114,955	4.3	4.3	4.3		7.0	3.5	44

<sup>1</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>2</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 8.—STATISTICS OF INTEREST\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS FOR INTEREST. <sup>1</sup>						
		Gross payments.						
		Total.	Classified by division of the government of the city paying.			Classified by payee.		
			City corporation.	School districts.	Other divisions of the government of the city.	Payments to public.		Payments to funds and divisions of the government of the city (interest transfers). <sup>4</sup>
						Total.	For meeting governmental costs. <sup>2</sup>	Accrued interest and payments in error. <sup>3</sup>
45	Cambridge, Mass.	\$478,590	\$478,590			\$460,286	\$459,764	\$522
46	Albany, N. Y.	184,827	184,827			158,301	158,155	206
47	Hartford, Conn.	281,053	214,682	\$66,371		258,665	258,665	
48	Lowell, Mass.	194,097	194,097			191,742	191,742	
49	Reading, Pa.	113,815	96,892	16,923		107,667	106,827	840
50	Trenton, N. J.	208,770	208,770			173,702	170,391	3,401
51	Bridgeport, Conn.	83,082	83,082			63,974	62,552	1,422
52	Wilmington, Del.	131,882	131,882			131,882	128,030	3,852
53	Camden, N. J.	168,855	168,855			152,943	150,863	2,080
54	Des Moines, Iowa	54,436	27,402	27,034		54,436	53,230	1,106
55	Kansas City, Kans.	159,533	137,536	21,997		159,533	159,533	
56	Lynn, Mass.	220,050	220,050			187,198	187,087	111
57	New Bedford, Mass.	235,955	235,955			225,809	224,157	1,652
58	Springfield, Mass.	108,544	108,544			99,083	96,429	2,654
59	Troy, N. Y.	163,856	161,791	2,065		161,617	160,382	1,235
60	Oakland, Cal.	101,307	54,032	46,240	\$1,035	101,307	93,480	7,827
61	Lawrence, Mass.	105,500	105,500			100,468	100,218	250
62	Somerville, Mass.	184,391	184,391			184,391	180,441	3,950
63	Savannah, Ga.	155,142	155,142			155,142	155,142	
64	Duluth, Minn.	306,661	256,777	49,884		303,628	300,649	2,979
65	Norfolk, Va.	319,238	319,238			283,444	283,444	
66	Hoboken, N. J.	81,766	81,766			79,686	78,068	718
67	Peoria, Ill.	62,300	45,118	9,332	7,850	60,339	60,241	98
68	Yonkers, N. Y.	204,975	204,975			193,959	191,368	2,591
69	Utica, N. Y.	74,196	74,196			74,196	71,156	3,040
70	Manchester, N. H.	77,447	77,447			61,602	61,602	
71	Schenectady, N. Y.	118,822	118,822			109,892	109,442	450
72	Evansville, Ind.	99,109	96,220	2,889		96,469	96,469	
73	San Antonio, Tex.	134,556	134,556			134,500	125,236	9,264
74	Elizabeth, N. J.	115,437	115,437			108,812	108,703	109
75	Waterbury, Conn.	73,855	73,855			67,907	64,619	3,288
76	Salt Lake City, Utah	203,661	171,036	32,625		203,661	203,661	
77	Wilkes-Barre, Pa.	40,520	30,060	10,460		40,048	39,409	639
78	Erie, Pa.	39,451	32,673	6,778		22,641	22,641	
79	Houston, Tex.	245,634	245,634			245,634	245,634	
80	Tacoma, Wash.	286,302	248,326	37,920	56	275,317	275,317	
81	Harrisburg, Pa.	91,713	69,051	22,662		79,309	75,653	3,656
82	Charleston, S. C.	155,393	155,393			136,795	136,795	
83	Portland, Me.	163,463	141,967		21,496	152,086	136,471	15,615
84	Youngstown, Ohio	71,530	64,118	7,412		64,538	64,233	305
85	Dallas, Tex.	116,766	116,766			112,212	112,212	
86	Terre Haute, Ind.	23,181	14,556	8,625		23,181	22,392	789
87	Fort Wayne, Ind.	36,012	24,932	11,080		35,810	35,810	
88	Akron, Ohio	59,044	49,383	9,661		52,520	52,194	326
89	Holyoke, Mass.	124,734	124,734			116,584	115,611	1,073
90	Brockton, Mass.	138,692	138,692			124,114	123,523	591
91	Covington, Ky.	87,846	87,846			87,846	87,842	4

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	\$91,217	\$91,217			\$88,538	\$88,475	\$63	\$2,679
93	Lincoln, Nebr.	58,602	50,004	\$8,598		56,391	56,175	216	2,211
94	Altoona, Pa.	80,635	59,645	20,990		76,215	75,882	333	4,420
95	Spokane, Wash.	216,060	167,070	48,990		215,283	215,283		777
96	Lancaster, Pa.	43,964	31,564	12,400		42,419	42,419		1,545
97	Birmingham, Ala.	156,241	156,241			156,241	156,241		
98	Bayonne, N. J.	112,214	112,214			99,455	95,950	3,505	12,759
99	South Bend, Ind.	39,279	39,279	9,982		49,279	49,246	33	
100	Butte, Mont.	49,276	41,837	7,439		49,276	49,276		
101	Pawtucket, R. I.	231,758	231,758			178,703	178,703		53,055
102	McKeesport, Pa.	61,884	38,315	23,569		59,614	59,614		2,270
103	Binghamton, N. Y.	26,550	26,550			26,550	26,474	76	
104	Johnstown, Pa.	24,272	15,322	8,950		19,145	18,695	450	5,127
105	Dubuque, Iowa	66,083	60,703	5,380		66,083	66,083		
106	Sioux City, Iowa	76,635	61,918	14,717		76,635	76,635		

<sup>1</sup> Exclusive of interest classified as outlays, which is included in Table 9.<sup>2</sup> Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.<sup>3</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. The payments in error are given separately on page 48.

## GENERAL TABLES.

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ON DEBT: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

PAYMENTS FOR INTEREST <sup>1</sup> —continued.					ANNUAL INTEREST CHARGED ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT—		AVERAGE RATE PER CENT PAID ON—				RATE PER CENT PAID ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS.		City number.
Gross payments—Continued.			Per capita payments.		Beginning of year.	Close of year.	Funded debt, special assessment loans, and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.	Highest.	Lowest.	
Classified by loans on which paid.			Gross.	For meeting governmental costs. <sup>2</sup>									
Loans for general purposes.	Special assessment loans.	Loans for public service enterprises.											
\$328,180		\$150,410	\$4.80	\$4.61	\$395,644	\$403,429	3.8	3.8			6.0	3.0	45
109,407	\$26,945	48,475	1.86	1.59	182,008	173,038	4.4	4.5	3.8		7.0	2.0	46
254,053		27,000	2.85	2.63	279,818	291,247	3.6	3.5		4.3	6.0	3.0	47
147,839		46,238	2.04	2.02	136,601	188,569	4.3	4.0		5.8	5.8	3.0	48
51,622	46,145	16,048	1.22	1.15	111,896	114,242	4.6	3.9	6.0		6.0	3.5	49
161,772	19,148	27,850	2.36	1.92	201,370	213,857	4.0	3.9	4.1	5.0	5.0	3.2	50
83,082			0.96	0.72	79,215	84,380	3.8	3.8			6.0	3.5	51
99,368		32,514	1.53	1.48	102,172	121,622	4.0	4.0			6.0	3.5	52
112,455	5,610	50,790	1.96	1.75	157,792	188,566	4.1	4.1	4.9	5.0	5.0	3.5	53
54,436			0.67	0.66	53,050	58,622	4.0	4.0		6.0	6.0	3.5	54
70,388	89,145		1.98	1.98	143,958	148,263	5.0	4.9	5.0		6.0	4.5	55
151,835		68,215	2.74	2.33	195,394	210,871	4.2	3.9		5.5	6.0	3.5	56
162,975		72,980	2.98	2.83	193,100	214,125	4.0	4.0			7.0	3.5	57
82,669		25,875	1.39	1.23	92,924	105,644	3.7	3.7			4.0	3.0	58
78,924	1,044	83,888	2.13	2.09	152,951	158,542	3.8	3.8	5.0	5.0	6.0	3.0	59
101,307			( <sup>5</sup> )	( <sup>5</sup> )	85,540	125,879	4.3	4.3			5.0	4.0	60
77,020		28,480	1.44	1.37	91,194	102,456	4.2	4.0		6.3	6.9	3.0	61
119,102		65,289	2.55	2.49	72,745	80,832	4.3	3.9		5.9	6.2	3.5	62
110,837		44,305	2.22	2.22	155,811	153,705	5.0	5.0		5.0	5.0	5.0	63
171,701	3,960	131,000	4.40	4.31	302,670	301,790	4.5	4.5	4.0	5.0	6.0	4.0	64
273,838		45,400	4.66	4.14	303,533	318,501	4.5	4.5		5.0	6.0	4.0	65
72,419	8,447	900	1.21	1.17	71,436	76,771	4.0	4.0	4.7		5.0	3.5	66
48,043	14,257		0.92	0.89	51,338	53,668	4.4	4.3	4.8	4.3	5.0	3.5	67
110,292	5,646	89,037	3.07	2.86	210,927	230,952	4.3	4.3	4.8	4.7	7.0	3.5	68
66,694	7,502		1.11	1.07	54,345	62,826	4.1	3.9	4.0	6.0	6.0	3.5	69
46,024		31,423	1.17	0.93	71,850	67,450	4.1	4.1			5.0	3.5	70
67,148	16,219	35,455	1.81	1.67	113,826	142,679	4.3	4.0	5.0	6.0	6.0	3.0	71
75,109		24,000	1.52	1.48	95,840	99,210	4.7	4.7			6.0	3.5	72
134,556			2.09	1.95	121,625	129,375	4.9	4.9			6.0	4.0	73
114,292	1,145		1.81	1.70	121,141	122,500	4.0	4.0			4.0	4.0	74
41,080		32,775	1.16	1.01	69,100	76,360	3.8	3.8			4.0	3.5	75
153,499	5,802	44,360	3.27	3.27	205,765	215,619	4.5	4.4	6.0		6.0	4.0	76
40,370	150		0.66	0.64	38,018	40,783	4.1	4.1			5.0	3.5	77
26,758	1,893	10,800	0.64	0.37	39,250	39,094	4.0	3.9	6.0		6.0	3.5	78
216,484		29,150	4.10	4.10	207,190	207,190	5.3	5.3			6.0	5.0	79
130,626	51,676	104,000	( <sup>5</sup> )	( <sup>5</sup> )	274,441	309,662	5.5	5.1	7.0		7.0	4.2	80
51,732	5,429	34,552	1.62	1.34	86,937	97,739	3.8	3.8	4.0		5.0	3.0	81
155,393			2.76	2.43	155,393	155,393	4.1	4.1			5.0	4.0	82
163,463			2.92	2.44	130,129	127,595	4.0	4.0		4.5	6.0	3.5	83
31,398	26,014	14,118	1.31	1.18	67,039	83,239	4.8	4.7	5.0		5.0	4.0	84
78,761		38,005	2.15	2.07	110,380	116,648	4.8	4.7		5.4	6.0	4.0	85
23,181			0.43	0.42	17,570	31,470	4.3	4.0		5.1	6.0	4.0	86
25,412		10,600	0.69	0.69	36,890	35,735	4.1	3.9		6.0	6.0	3.5	87
43,118	14,249	1,677	1.13	1.00	59,749	59,151	4.3	4.2	4.9		5.0	3.6	88
83,779		40,955	2.42	2.24	112,930	116,702	3.9	3.8		5.1	5.5	3.5	89
81,407		57,285	2.73	2.43	109,271	113,726	3.8	3.8			5.0	3.5	90
33,325	433	54,088	1.74	1.74	83,711	85,976	4.2	4.2	5.1		6.0	4.0	91

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

\$24,727	\$46,358	\$20,132	\$1.83	\$1.78	\$89,201	\$98,444	3.9	4.0	3.8		5.5	3.5	92
38,224	8,759	11,619	1.18	1.13	69,648	61,638	4.2	4.2	4.5		5.0	4.0	93
49,202	23	31,410	1.65	1.55	78,420	90,055	4.1	4.0	5.0	6.0	6.0	4.0	94
109,183	33,328	73,549	( <sup>5</sup> )	( <sup>5</sup> )	191,136	204,170	5.5	5.3	6.0	6.0	6.0	4.0	95
30,849		13,115	0.91	0.88	44,905	46,905	3.8	3.8			6.0	3.5	96
133,273	21,228	1,740	3.32	3.22	173,126	163,799	5.6	5.6	6.0	5.0	7.0	2.5	97
90,778	12,923	8,513	2.44	2.08	110,935	125,737	4.6	4.6	4.2	5.0	6.0	4.0	98
40,739		8,540	1.07	1.07	29,490	34,891	4.3	4.2		5.0	5.5	3.5	99
43,174	6,102		1.08	1.08	35,098	30,931	4.6	4.4	6.0		6.0	4.0	100
173,734		58,024	5.15	3.97	235,006	228,811	4.0	3.9		5.8	6.0	3.5	101
37,911	15,528	8,445	1.38	1.23	74,264	72,408	4.5	4.1	6.0	6.0	6.0	3.5	102
26,258	292		0.60	0.60	27,159	30,227	3.6	3.6	4.0	5.0	5.0	3.0	103
24,272			0.55	0.42	24,650	26,175	4.0	4.0			5.0	3.5	104
45,852	2,793	17,438	1.50	1.50	56,879	68,926	4.4	4.2	5.0	5.0	5.0	3.5	105
74,115	( <sup>5</sup> )	2,520	1.74	1.74	80,248	78,648	4.4	4.4	6.0		6.0	4.0	106

<sup>1</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>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Interest on special assessment loans included with interest on loans for general purposes.

## STATISTICS OF CITIES.

TABLE 8.—STATISTICS OF INTEREST<sup>1</sup>

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	PAYMENTS FOR INTEREST. <sup>1</sup>						
		Gross payments.						
		Total.	Classified by division of the government of the city paying.			Classified by payee.		
			City corporation.	School districts.	Other divisions of the government of the city.	Payments to public.		Payments to funds and divisions of the government of the city (interest transfers). <sup>4</sup>
						Total.	For meeting governmental costs. <sup>2</sup>	Accrued interest and payments in error. <sup>3</sup>
107	Augusta, Ga.....	\$73,925	\$73,925			\$73,925	\$73,925	
108	Mobile, Ala.....	178,293	178,293			178,293	178,353	\$1,940
109	Topeka, Kans.....	111,849	84,531	\$27,318		111,849	111,221	628
110	Springfield, Ohio.....	53,113	49,208	3,905		51,599	50,403	1,196
111	Allentown, Pa.....	42,790	25,288	17,502		41,248	41,248	
112	East St. Louis, Ill.....	85,954	65,350	20,604		85,954	85,936	18
113	Wheeling, W. Va.....	23,566	23,566			23,566	23,566	
114	Montgomery, Ala.....	85,107	85,107			5,107	81,712	3,395
115	Passaic, N. J.....	32,703	32,703			32,525	31,718	807
116	Davenport, Iowa.....	27,197	13,197	14,000		27,197	27,197	
117	Atlantic City, N. J.....	161,482	161,482			137,418	125,611	11,807
118	Little Rock, Ark.....	17,411	10,536	6,875		17,411	17,411	
119	Bay City, Mich.....	69,564	69,564			69,564	68,504	1,060
120	York, Pa.....	44,725	30,349	14,376		42,166	42,074	92
121	Malden, Mass.....	128,791	128,791			123,607	120,539	3,068
122	Springfield, Ill.....	58,188	51,604	1,117	\$5,467	58,188	58,188	
123	Quincy, Ill.....	44,051	36,672	7,379		44,051	44,051	
124	Canton, Ohio.....	84,316	69,937	14,379		81,330	79,865	1,465
125	Superior, Wis.....	33,011	33,011			33,011	33,011	
126	Chester, Pa.....	36,558	26,246	10,312		33,539	33,539	
127	Chelsea, Mass.....	143,920	143,920			110,501	110,150	351
128	South Omaha, Nebr.....	59,609	56,977	2,632		59,609	58,389	1,220
129	Newcastle, Pa.....	23,435	15,790	7,645		23,435	22,855	580
130	Salem, Mass.....	42,570	42,570			40,745	40,097	648
131	Newton, Mass.....	315,189	315,189			249,875	248,961	914
132	Haverhill, Mass.....	82,975	82,975			75,015	73,973	1,042
133	Jacksonville, Fla.....	88,808	88,808			88,808	88,808	
134	Joplin, Mo.....	12,490	4,929	7,561		12,490	11,634	856
135	Wichita, Kans.....	64,478	53,479	10,999		64,478	64,148	330
136	Rockford, Ill.....	30,451	30,451			30,451	30,367	84
137	Knoxville, Tenn.....	79,464	79,464			79,464	79,464	
138	Elmira, N. Y.....	43,908	43,908			43,316	42,689	627
139	Galveston, Tex.....	163,011	163,011			155,451	151,477	3,974
140	New Britain, Conn.....	85,416	85,416			85,416	85,416	
141	Chattanooga, Tenn.....	67,806	67,806			67,806	67,806	
142	Kalamazoo, Mich.....	39,815	31,385	8,430		35,698	35,698	
143	Woonsocket, R. I.....	139,763	139,763			127,496	124,671	2,825
144	Fitchburg, Mass.....	81,733	81,733			68,191	67,993	198
145	Racine, Wis.....	27,256	27,256			27,256	25,756	1,500
146	Auburn, N. Y.....	24,755	24,755			24,305	24,305	
147	Macon, Ga.....	48,486	48,486			38,250	38,250	
148	Joliet, Ill.....	21,634	19,178	2,456		21,634	21,634	
149	Oklahoma City, Okla.....	60,739	44,153	16,586		60,739	56,618	4,121
150	Oshkosh, Wis.....	22,163	22,163			18,843	18,843	
151	West Hoboken, N. J.....	31,165	31,165			31,165	31,165	
152	Sacramento, Cal.....	16,945	16,945			16,945	15,878	1,067
153	Pueblo, Colo.....	181,168	164,194	16,974		181,168	181,168	
154	Everett, Mass.....	107,823	107,823			97,583	97,355	228
155	Taunton, Mass.....	93,327	93,327			89,340	89,081	259
156	Newport, Ky.....	49,639	49,639			49,639	49,639	
157	La Crosse, Wis.....	36,789	36,789			34,382	34,019	363
158	Fort Worth, Tex.....	95,569	95,569			95,569	95,569	
	San Juan, P. R.....	36,372	36,372			36,372	36,372	

<sup>1</sup> Exclusive of interest classified as outlays, which is included in Table 9.<sup>2</sup> Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previously received from the public as accrued interest on city securities sold.

## ON DEBT: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

PAYMENTS FOR INTEREST <sup>1</sup> —continued.				ANNUAL INTEREST CHARGED ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT—		AVERAGE RATE PER CENT PAID ON—				RATE PER CENT PAID ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS.		City number.	
Gross payments—Continued.			Per capita payments.		Beginning of year.	Close of year.	Funded debt, special assessment loans, and revenue loans.	Funded debt.	Special assessment loans.	Revenue loans.	Highest.		Lowest.
Classified by loans on which paid.			Gross.	For meeting governmental costs. <sup>2</sup>									
Loans for general purposes.	Special assessment loans.	Loans for public service enterprises.											
\$9,391		\$64,534	\$1.69	\$1.69	\$75,998	\$80,466	4.5	4.4		6.0	6.0	3.5	107
97,374	\$39,900	41,019	4.09	4.04	182,471	176,214	4.8	4.8	6.0	5.0	8.0	3.5	108
52,289	31,915	27,645	2.61	2.60	106,255	105,898	4.6	4.5	5.0		6.0	3.8	109
11,453	13,231	28,429	1.24	1.18	52,240	51,484	4.5	4.4		6.0	6.0	4.0	110
26,314		16,476	1.00	0.97	39,864	41,700	3.7	3.7			4.0	3.0	111
55,704	30,250		2.02	2.02	68,385	68,940	5.0	4.9	5.0		5.0	4.0	112
20,960		2,606	0.56	0.56	23,543	19,971	4.6	4.6		6.0	6.0	4.0	113
43,642	8,697	32,768	2.03	1.95	129,388	133,920	5.0	4.9	6.0	6.0	6.0	4.5	114
27,796	4,907		0.78	0.76	33,955	40,318	4.3	4.1	5.0	5.5	6.0	3.5	115
27,197			0.65	0.65	26,375	24,375	4.2	4.2			4.5	4.0	116
92,324		69,158	3.89	3.03	132,434	170,220	4.4	4.4			5.0	3.5	117
11,225	6,186		0.42	0.42	19,174	23,542	5.5	5.0	6.1		7.0	5.0	118
26,738	20,726	22,100	1.72	1.69	67,218	76,026	4.5	4.4	4.5	5.1	8.0	4.0	119
44,725			1.12	1.05	43,144	44,974	3.9	3.9			5.0	3.5	120
81,406		47,385	3.24	3.03	79,604	81,206	4.0	4.0			5.0	3.5	121
49,531	8,657		1.47	1.47	57,501	57,356	4.3	3.8	5.0	6.0	6.0	3.5	122
44,051			1.11	1.11	41,418	37,233	4.4	4.4		6.0	6.0	4.0	123
66,289	8,214	9,813	2.16	2.05	76,452	79,923	4.4	4.3	4.7	5.0	5.0	3.5	124
29,822	3,189		0.85	0.85	48,822	46,392	4.3	4.0	5.0		5.0	3.5	125
33,135	3,423		0.95	0.87	37,200	34,597	3.8	3.7	4.5		5.5	3.5	126
97,619		46,301	3.73	2.86	84,063	95,555	4.3	4.1		5.4	5.9	3.5	127
57,488	2,121		1.55	1.51	53,373	64,131	4.8	4.8	5.5		6.0	4.0	128
14,682	7,003	1,750	0.61	0.59	20,681	22,928	4.3	3.8	6.0		6.0	3.5	129
36,813		5,757	1.11	1.05	34,796	38,930	3.9	3.9			6.0	3.2	130
257,052		58,137	8.27	6.53	219,302	224,325	3.9	3.9			4.0	3.0	131
43,935		39,040	2.18	1.94	67,572	68,785	4.0	4.0			4.5	3.5	132
67,933		20,875	2.33	2.33	88,400	91,335	5.0	5.0		6.0	6.0	5.0	133
10,924		1,566	0.34	0.31	12,735	17,133	4.5	4.4		8.0	8.0	4.0	134
50,262	14,216		1.75	1.74	62,395	74,856	5.0	4.9	5.1	5.3	6.0	4.0	135
21,612	4,960	3,879	0.83	0.83	31,785	38,835	4.6	4.1	4.9	4.9	5.0	4.0	136
78,589		875	2.17	2.17	71,068	76,334	5.1	5.1		6.0	6.0	4.0	137
43,908			1.23	1.19	42,609	41,210	3.6	3.6		5.0	5.0	3.2	138
139,076		23,935	4.63	4.30	185,462	212,302	5.0	5.0			5.0	4.0	139
61,131		24,285	2.47	2.47	77,304	91,644	4.0	3.9		4.5	5.0	3.5	140
65,556		2,250	1.97	1.97	68,320	109,386	4.8	4.8		6.0	6.0	3.5	141
29,638	9,874	303	1.18	1.06	36,328	42,943	4.2	4.1	4.3	6.0	7.0	3.5	142
99,483		40,280	4.14	3.69	118,400	134,371	4.3	4.0		5.8	6.4	3.5	143
63,388		18,345	2.43	2.02	64,868	78,775	4.0	3.9		5.6	5.8	3.5	144
27,256			0.81	0.77	25,590	26,015	4.2	4.2			5.0	3.5	145
2,530	7,000	15,225	0.74	0.73	23,487	31,862	4.1	4.0	4.4	4.6	5.0	3.0	146
47,486		1,000	1.48	1.17	46,926	43,109	5.2	5.2			6.0	3.0	147
11,232	8,021	2,381	0.66	0.66	27,253	19,853	5.2	4.3		6.4	7.0	3.5	148
47,855		12,884	1.87	1.74		62,995	4.8	4.8			7.0	4.0	149
22,163			0.70	0.60	20,180	19,611	3.9	3.9			4.0	3.5	150
13,461	17,704		0.99	0.99	37,321	38,711	4.5	4.2	5.0	4.7	6.0	3.5	151
14,265		2,680	0.54	0.51	23,186	32,410	4.0	4.0			5.0	4.0	152
74,979	34,573	71,616	5.81	5.81	156,196	147,748	5.0	4.9	5.3	6.0	6.0	4.0	153
75,857		31,966	3.48	3.14	66,544	58,953	4.0	4.0			5.0	2.0	154
47,706		45,621	3.02	2.88	86,854	86,296	3.9	3.9		5.0	5.0	3.5	155
26,279		23,360	1.62	1.62	52,755	51,403	4.2	4.2			5.0	3.6	156
18,783	6,591	11,415	1.26	1.17	34,769	36,293	4.1	3.9	5.1		6.0	3.0	157
49,780		45,789	( <sup>6</sup> )	( <sup>6</sup> )	92,685	101,331	5.0	5.1		6.2	9.0	4.0	158
36,372			1.02	1.02		36,000	6.0	6.0			6.0	6.0	

<sup>2</sup> Accrued interest received on loans issued to the public by the various divisions of the government of the city, together with payments in error subsequently corrected by refund receipts. This payments in error are given separately on page 48.

<sup>4</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>6</sup> Per capita average not computed, because no reliable estimate of population could be made.



## STATISTICS OF CITIES.

TABLE 9.—PAYMENTS\*

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

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
			City corporation.	School districts.	Other divisions of the government of the city.	From special assessments. <sup>1</sup>				From other sources.
						Total.	For health conservation and sanitation.	For highways.	For all other purposes.	
Grand total .....		\$244, 117, 298	\$225, 650, 362	\$9, 746, 172	\$8, 720, 764	\$59, 732, 312	\$8, 212, 389	\$49, 997, 520	\$1, 522, 403	\$184, 384, 986
Group I.....		158, 148, 678	145, 513, 896	4, 326, 524	8, 308, 258	\$26, 518, 698	2, 250, 340	24, 028, 995	239, 363	\$131, 629, 980
Group II.....		44, 864, 097	42, 340, 412	2, 501, 093	22, 592	\$21, 160, 517	3, 666, 443	16, 422, 506	1, 071, 568	\$23, 703, 580
Group III.....		24, 570, 354	22, 526, 648	1, 684, 640	359, 066	\$6, 498, 889	1, 400, 609	4, 910, 851	187, 329	\$18, 071, 465
Group IV.....		16, 534, 169	15, 269, 406	1, 293, 915	30, 848	\$5, 554, 208	894, 997	4, 685, 068	24, 143	\$10, 979, 961

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$75, 481, 437	\$75, 481, 437			\$15, 016, 899	\$167, 924	\$14, 848, 975		\$60, 464, 638
2	Chicago, Ill.....	20, 264, 132	12, 002, 854			4, 499, 644	863, 752	3, 426, 858		15, 764, 488
3	Philadelphia, Pa.....	12, 030, 874	12, 030, 874	\$1, 694, 427	\$6, 566, 851	643, 848	290, 808	353, 040	\$209, 034	11, 387, 026
4	St. Louis, Mo.....	5, 120, 267	3, 953, 041	1, 167, 226		1, 980, 593	318, 896	1, 661, 697		3, 193, 674
5	Boston, Mass.....	6, 142, 627	6, 142, 627			( <sup>2</sup> )				\$6, 142, 627
6	Baltimore, Md.....	4, 903, 066	4, 903, 066			200, 277		200, 277		4, 702, 789
7	Pittsburg, Pa.....	6, 265, 017	4, 921, 054	490, 787	853, 176	1, 256, 956	286, 974	969, 982		5, 008, 061
8	Cleveland, Ohio.....	4, 814, 027	4, 032, 871	397, 316	383, 840	1, 000, 000		1, 000, 000		3, 814, 027
9	Buffalo, N. Y.....	2, 924, 192	2, 672, 520		251, 672	581, 903	82, 339	499, 564		\$2, 342, 289
10	San Francisco, Cal.....	2, 482, 626	2, 482, 626			( <sup>2</sup> )				\$2, 482, 626
11	Detroit, Mich.....	3, 258, 155	3, 223, 197		34, 958	751, 323	151, 476	599, 847		2, 508, 832
12	Cincinnati, Ohio.....	4, 026, 319	3, 286, 039	576, 768	163, 512	( <sup>2</sup> )				\$4, 026, 319
13	Milwaukee, Wis.....	2, 287, 272	2, 233, 023		54, 249	587, 255	88, 171	468, 755	30, 329	1, 700, 017
14	New Orleans, La.....	4, 204, 750	4, 204, 750			( <sup>2</sup> )				\$4, 204, 750
15	Washington, D. C.....	3, 943, 917	3, 943, 917			( <sup>2</sup> )				\$3, 943, 917

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$2, 320, 510	\$2, 320, 510			\$822, 467	\$226, 112	\$596, 355		\$1, 498, 043
17	Minneapolis, Minn.....	2, 012, 172	2, 012, 172			1, 351, 806	263, 981	509, 487	\$578, 338	600, 366
18	Jersey City, N. J.....	1, 257, 089	1, 257, 089			245, 627	86, 787	158, 840		1, 011, 462
19	Louisville, Ky.....	1, 655, 363	1, 655, 363			330, 883	26, 482	304, 401		1, 324, 480
20	Indianapolis, Ind.....	1, 742, 568	1, 494, 167	\$248, 401		1, 189, 602	176, 965	1, 012, 637		552, 966
21	St. Paul, Minn.....	1, 378, 009	1, 378, 009			588, 784	180, 280	376, 483	32, 021	789, 225
22	Providence, R. I.....	847, 709	847, 709			18, 162		18, 162		829, 547
23	Rochester, N. Y.....	1, 960, 197	1, 960, 197			1, 168, 720	167, 469	1, 001, 124		791, 477
24	Kansas City, Mo.....	2, 840, 198	2, 507, 465	332, 733		1, 429, 782	241, 748	1, 188, 759	127	1, 410, 416
25	Toledo, Ohio.....	1, 067, 739	942, 955	124, 784		615, 964	271, 059	344, 905	4, 275	451, 775
26	Denver, Colo.....	1, 941, 438	1, 834, 909	106, 529		1, 068, 211	439, 581	553, 980	74, 650	873, 227
27	Columbus, Ohio.....	1, 760, 076	1, 617, 456	142, 620		585, 209	77, 540	507, 669		1, 174, 867
28	Los Angeles, Cal.....	5, 248, 839	4, 984, 527	264, 312		2, 199, 592	356, 725	1, 842, 867		3, 043, 247
29	Worcester, Mass.....	629, 403	629, 403			36, 531	21, 573	14, 958		592, 872
30	Seattle, Wash.....	8, 437, 412	8, 042, 592	394, 820		6, 336, 336	394, 608	5, 559, 571	382, 157	2, 101, 076
31	Memphis, Tenn.....	713, 784	713, 784							713, 784
32	Omaha, Nebr.....	688, 083	639, 228	48, 855		408, 750	98, 306	310, 444		279, 333
33	New Haven, Conn.....	598, 890	598, 890			141, 256	52, 721	88, 535		457, 034
34	Scranton, Pa.....	573, 674	355, 272	218, 402		231, 918	130, 370	101, 548		341, 766
35	Syracuse, N. Y.....	495, 465	495, 465			288, 411	67, 218	221, 193		207, 064
36	St. Joseph, Mo.....	606, 532	341, 797	264, 735		248, 687	32, 212	216, 475		357, 845
37	Paterson, N. J.....	169, 715	169, 715			67, 008	11, 819	55, 189		102, 707
38	Portland, Oreg.....	1, 774, 454	1, 427, 223	324, 639	\$22, 592	869, 419	197, 361	672, 068		905, 035
39	Atlanta, Ga.....	728, 841	728, 841			96, 803	44, 650	52, 153		632, 038
40	Richmond, Va.....	728, 184	728, 184			( <sup>2</sup> )				\$728, 184
41	Fall River, Mass.....	317, 844	317, 844			( <sup>2</sup> )				\$317, 844
42	Nashville, Tenn.....	559, 008	559, 008							559, 008
43	Dayton, Ohio.....	926, 772	896, 509	30, 263		376, 180	68, 355	307, 825		550, 582
44	Grand Rapids, Mich.....	884, 129	884, 129			444, 409	32, 521	411, 888		439, 720

<sup>1</sup> Including outlays met by issuing special assessment bonds.<sup>2</sup> 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."

## GENERAL TABLES.

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## FOR OUTLAYS: 1907.

with the number assigned to each, see page 127.]

CLASSIFIED BY PAYEE.									CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		City number.
Payments to public.								Payments to enterprises, funds, and accounts (service transfers).	Groups of departments, offices, and accounts.		
Total.	Classified by character.			Classified by object.					Total.	General government.	
	For meeting governmental costs.	Payments in error:subsequently corrected by refund receipts.	Payments for outlays offset by receipts from sales of real property and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.				
\$243,531,839	\$241,701,788	\$136,334	\$1,693,717	\$39,668,692	\$155,101,266	\$19,247,037	\$29,514,844	\$585,459	\$177,326,424	\$6,104,560	
157,766,748	156,873,910	33,384	859,454	30,154,887	97,313,738	12,425,762	17,872,361	381,930	105,345,159	4,734,272	
44,694,641	44,439,804	93,187	161,650	6,059,087	28,594,820	3,747,079	6,293,655	169,456	37,153,085	642,140	
24,560,958	24,044,826	5,294	510,838	2,359,726	17,074,745	2,026,909	3,099,578	9,396	20,439,147	321,563	
16,509,492	16,343,248	4,469	161,775	1,094,992	12,117,963	1,047,287	2,249,250	24,677	14,389,033	406,585	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$75,473,194	\$74,852,137	\$8,641	\$612,416	\$21,516,859	\$42,998,699	\$5,812,134	\$5,145,502	\$8,243	\$46,800,669	\$928,382	1
20,120,697	20,120,697			2,007,081	13,452,509	2,188,412	2,472,695	143,435	14,499,702	2,482,985	2
12,030,874	12,030,120		754	964,231	10,109,857	376,202	580,584		6,837,496	65,487	3
5,120,267	5,104,952	315	15,000	350,541	4,355,908	71,746	342,072		4,148,199	11,666	4
6,139,967	6,118,339	1,015	20,613	1,075,947	2,765,253	1,130,466	1,168,301	2,660	4,330,954		5
4,882,487	4,846,097	5,838	30,552	1,830,436	2,142,836	412,754	496,461	20,579	3,659,259	58,143	6
6,245,820	6,118,495	22	127,303	327,820	5,237,054	246,526	434,420	19,197	3,754,474	226,827	7
4,664,027	4,646,880	15,346	1,801	294,693	3,117,707	415,860	835,767	150,000	4,028,652	148,152	8
2,924,192	2,893,666		30,526	404,969	2,070,341	228,144	220,738		1,954,305	4,140	9
2,482,626	2,480,626		2,000	494,014	2,465,505	214,961	308,146		2,482,626	36,952	10
3,258,155	3,257,176	979		140,174	1,687,485	490,003	940,493		2,692,320	11,345	11
4,026,319	4,011,324		14,995	363,804	2,629,379	243,881	789,255		2,573,572	3,012	12
2,287,272	2,284,793	29	2,450	297,664	1,455,979	66,543	437,086		2,079,177	5,000	13
4,166,934	4,164,797	1,191	946	86,654	3,795,226	50,958	234,096	37,816	1,941,118	224,627	14
3,943,917	3,943,811	8	98			477,172	3,466,745		3,562,636	527,554	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$2,320,510	\$2,292,393	\$1,397	\$26,720	\$210,884	\$1,758,226	\$80,749	\$270,651		\$2,101,239	\$250,833	16
2,012,160	1,985,773	98	26,289	392,551	521,338	421,321	676,950	\$12	1,780,946	962	17
1,257,089	1,257,089			296,496	859,151		101,442		1,186,913		18
1,655,363	1,647,267	200	7,896	40,657	1,132,445	383,283	98,978		1,042,790	49,790	19
1,742,568	1,742,568			143,742	1,546,697	5,299	46,830		1,741,931	136,081	20
1,377,701	1,376,164	177	1,360	143,922	863,520	112,154	258,105	308	1,058,625		21
842,950	842,925		25	123,254	555,091	48,133	116,472	4,759	729,676	17,709	22
1,960,145	1,958,945		1,200	119,165	1,524,002	109,873	207,105	52	1,598,126	8,644	23
2,840,198	2,802,052		38,146	138,532	1,907,750	175,622	618,294		2,367,809	24,783	24
1,067,597	1,067,597			45,336	849,114	26,632	146,515	142	900,790	22,865	25
1,938,838	1,934,641	797	3,400	214,074	1,501,043	71,233	152,488	2,600	1,925,027	393	26
1,760,076	1,749,555	10,521		30,534	1,494,901	112,546	122,095		1,176,699	12,544	27
5,102,456	5,098,860	3,596		349,861	2,358,476	1,000,393	1,393,726	146,383	3,287,555	387	28
622,737	607,107	184	15,446	117,496	146,622	177,815	180,804	6,666	510,319	1,403	29
8,429,034	8,325,580	73,454	30,000	2,881,978	4,732,249	333,303	481,504	8,378	7,378,066	66,522	30
713,784	713,784				494,665	82,426	136,693		502,431		31
687,960	684,052		3,908	7,511	572,198	66,666	41,585	123	688,083	5,429	32
598,890	597,012	1,878		238,862	280,057	27,856	52,115		598,890	15,227	33
573,674	573,674			2,463	541,704	12,843	16,664		573,674	405	34
495,465	495,465			10,300	383,556	45,881	55,728		441,922	2,058	35
606,532	606,532			10,409	570,189	4,880	21,054		587,221	300	36
169,715	169,715			13,443	91,002	28,536	36,734		169,715		37
1,774,454	1,772,951	526	977	36,818	1,280,447	101,448	355,741		1,412,292	2,006	38
728,841	727,441		1,400	67,550	437,217	42,021	182,053		566,349		39
728,184	724,379		3,805	27,401	544,402	39,354	117,027		572,128	21,223	40
317,811	316,733		1,078	34,286	77,518	113,857	92,150	33	255,737	1,700	41
559,008	559,008			224,483	159,262	67,361	107,902		445,832		42
926,772	926,472	300		114,420	688,748	32,117	91,487		764,048		43
884,129	884,070	59		22,659	723,230	23,477	114,763		788,252	876	44

\* 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 9.—PAYMENTS FOR

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
			City corporation.	School districts.	Other divisions of the government of the city.	From special assessments. <sup>1</sup>				From other sources.
						Total.	For health conservation and sanitation.	For highways.	For all other purposes.	
45	Cambridge, Mass.....	\$559,071	\$559,071	.....	.....	\$25,477	\$2,791	\$22,686	.....	\$533,594
46	Albany, N. Y.....	579,150	579,150	.....	.....	227,700	20,852	206,848	.....	351,450
47	Hartford, Conn.....	792,771	752,833	\$39,938	.....	70,324	66,357	3,967	.....	722,447
48	Lowell, Mass.....	148,159	148,159	.....	.....	22,496	15,120	7,376	.....	125,663
49	Reading, Pa.....	505,550	496,866	8,684	.....	316,488	316,488	.....	.....	189,062
50	Trenton, N. J.....	591,735	591,735	.....	.....	114,695	93,140	21,555	.....	477,040
51	Bridgeport, Conn.....	269,081	269,081	.....	.....	53,292	33,576	19,716	.....	215,789
52	Wilmington, Del.....	552,392	552,392	.....	.....	88,468	88,468	.....	.....	463,924
53	Camden, N. J.....	385,077	385,077	.....	.....	(2)	.....	.....	.....	385,077
54	Des Moines, Iowa.....	640,472	620,566	19,916	.....	286,571	61,964	224,607	.....	353,901
55	Kansas City, Kans.....	394,738	167,409	227,329	.....	125,936	6,891	119,045	.....	268,802
56	Lynn, Mass.....	346,737	346,737	.....	.....	(2)	.....	.....	.....	346,737
57	New Bedford, Mass.....	1,607,074	1,607,074	.....	.....	(2)	.....	.....	.....	1,607,074
58	Springfield, Mass.....	582,970	582,970	.....	.....	3,741	.....	3,741	.....	579,229
59	Troy, N. Y.....	316,459	315,594	865	.....	101,607	4,997	96,610	.....	214,852
60	Oakland, Cal.....	2,694,902	2,256,243	438,659	.....	748,681	118,709	629,972	.....	1,946,221
61	Lawrence, Mass.....	235,051	235,051	.....	.....	12,126	3,744	8,382	.....	222,925
62	Somerville, Mass.....	191,081	191,081	.....	.....	(2)	.....	.....	.....	191,081
63	Savannah, Ga.....	180,173	180,173	.....	.....	15,644	.....	15,644	.....	164,529
64	Duluth, Minn.....	707,550	617,878	89,672	.....	283,011	31,286	251,725	.....	424,539
65	Norfolk, Va.....	411,702	411,702	.....	.....	.....	.....	.....	.....	411,702
66	Hoboken, N. J.....	195,239	195,239	.....	.....	19,919	.....	19,919	.....	175,320
67	Peoria, Ill.....	277,203	156,661	84,919	\$35,623	51,282	638	50,644	.....	225,921
68	Yonkers, N. Y.....	681,851	681,851	.....	.....	225,692	71,887	153,805	.....	456,159
69	Utica, N. Y.....	436,628	436,628	.....	.....	248,707	25,213	223,494	.....	187,921
70	Manchester, N. H.....	166,817	166,817	.....	.....	.....	.....	.....	.....	166,817
71	Schenectady, N. Y.....	904,115	904,115	.....	.....	96,675	.....	96,675	.....	807,440
72	Evansville, Ind.....	173,588	156,791	16,797	.....	110,083	17,870	92,213	.....	63,505
73	San Antonio, Tex.....	188,823	188,823	.....	.....	2,390	.....	.....	.....	186,433
74	Elizabeth, N. J.....	324,816	324,816	.....	.....	145,842	40,892	104,950	.....	178,974
75	Waterbury, Conn.....	450,415	450,415	.....	.....	45,183	16,561	28,622	.....	406,232
76	Salt Lake City, Utah.....	1,194,982	1,090,277	104,705	.....	353,618	39,400	314,218	.....	841,364
77	Wilkes-Barre, Pa.....	155,700	127,953	27,747	.....	49,844	.....	49,844	.....	105,856
78	Erie, Pa.....	173,475	154,223	19,252	.....	61,232	34,622	26,610	.....	112,223
79	Houston, Tex.....	323,668	323,668	.....	.....	.....	.....	.....	.....	323,668
80	Tacoma, Wash.....	2,096,265	1,907,873	167,418	20,974	1,461,652	75,518	1,198,805	\$187,329	634,613
81	Harrisburg, Pa.....	604,449	546,870	57,579	.....	316,816	68,775	248,041	.....	287,633
82	Charleston, S. C.....	109,564	109,564	.....	.....	.....	.....	.....	.....	109,564
83	Portland, Me.....	503,826	201,357	.....	302,469	6,366	5,397	969	.....	497,460
84	Youngstown, Ohio.....	658,024	606,635	51,389	.....	377,422	84,141	293,281	.....	280,602
85	Dallas, Tex.....	531,340	531,340	.....	.....	23,109	4,836	18,273	.....	508,231
86	Terre Haute, Ind.....	366,141	185,739	180,402	.....	118,954	723	118,231	.....	247,187
87	Fort Wayne, Ind.....	277,566	221,558	56,008	.....	128,156	11,539	116,617	.....	149,410
88	Akron, Ohio.....	283,783	190,422	93,361	.....	69,000	4,000	65,000	.....	214,783
89	Holyoke, Mass.....	275,924	275,924	.....	.....	(2)	.....	.....	.....	275,924
90	Brockton, Mass.....	275,403	275,403	.....	.....	20,081	13,188	6,893	.....	255,322
91	Covington, Ky.....	248,854	248,854	.....	.....	70,589	18,636	61,953	.....	178,265

<sup>1</sup> Including outlays met by issuing special assessment bonds.

## GENERAL TABLES.

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OUTLAYS: 1907—Continued.

with the number assigned to each, see page —.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY PAYEE.										CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		City number.
Payments to public.								Payments to enterprises, funds, and accounts (service transfers).	Groups of departments, offices, and accounts.			
Total.	Classified by character.			Classified by object.					Total.	General government.		
	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Payments for outlays offset by receipts from sales of real property and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.					
\$558,009	\$557,501	\$18	\$490	\$38,144	\$212,946	\$147,668	\$159,251	\$1,062	\$474,758	\$2,158	45	
579,150	574,939	.....	4,211	7,000	401,220	30,549	140,381	.....	316,627	2,466	46	
792,602	792,602	.....	.....	56,699	564,473	59,551	111,879	169	714,321	.....	47	
148,159	147,890	25	244	7,237	116	75,265	65,541	.....	113,197	.....	48	
505,550	505,550	.....	.....	.....	354,595	36,165	114,790	.....	400,715	406	49	
591,735	591,382	353	.....	89,066	415,375	52,961	34,333	.....	357,696	100,612	50	
269,081	269,081	.....	.....	7,240	196,580	31,506	33,755	.....	269,081	.....	51	
552,392	552,392	.....	.....	17,525	353,466	76,362	105,039	.....	211,476	.....	52	
385,077	385,077	.....	.....	11,567	337,317	19,046	17,147	.....	357,636	13,440	53	
640,472	640,472	.....	.....	115,037	472,652	32,272	20,511	.....	635,058	79,600	54	
394,738	392,488	.....	2,250	20,717	352,688	9,586	11,747	.....	394,738	6,600	55	
346,539	344,723	.....	1,816	100,914	82,702	64,709	98,214	198	277,887	282	56	
1,606,072	1,294,136	.....	311,936	81,681	1,263,072	75,002	186,317	1,002	1,532,338	1,482	57	
582,018	576,845	.....	5,173	88,942	143,457	130,643	218,976	952	420,035	36,170	58	
313,939	313,939	.....	.....	20,769	261,784	23,764	7,622	2,520	191,498	.....	59	
2,694,902	2,694,902	.....	.....	995,047	1,529,086	30,141	140,628	.....	2,690,072	1,288	60	
234,055	233,859	196	.....	11,536	81,096	82,805	58,618	996	180,554	.....	61	
190,997	190,997	.....	.....	1,385	79,384	34,290	75,938	84	173,349	1,568	62	
180,173	175,023	.....	5,150	46,076	58,598	27,335	48,164	.....	144,776	4,232	63	
707,550	697,450	.....	10,100	9,092	682,204	8,088	8,166	.....	396,030	.....	64	
411,702	411,486	216	.....	17,270	294,219	38,337	61,876	.....	318,890	554	65	
195,239	195,239	.....	.....	.....	173,268	3,222	18,749	.....	195,239	.....	66	
276,541	276,541	.....	.....	6,119	234,852	18,857	16,713	662	259,251	.....	67	
681,851	678,992	.....	2,859	93,171	446,653	72,867	69,160	.....	468,145	14,425	68	
436,628	436,628	.....	.....	25,323	366,652	21,451	23,202	.....	436,628	306	69	
166,450	166,450	.....	.....	57,411	6,518	48,232	54,289	367	87,259	.....	70	
904,115	903,865	.....	250	52,189	816,231	31,710	3,985	.....	835,936	2,384	71	
173,588	173,538	50	.....	516	142,353	15,553	15,166	.....	148,031	.....	72	
188,823	188,023	250	550	41,782	68,735	50,401	27,905	.....	188,823	.....	73	
324,816	324,780	36	.....	16,478	282,539	2,365	23,434	.....	324,416	28,668	74	
450,415	450,100	.....	315	7,914	273,951	73,971	94,579	.....	394,633	325	75	
1,194,982	1,192,523	1,824	635	64,940	1,039,383	59,068	31,591	.....	790,834	6,113	76	
155,700	155,700	.....	.....	34,096	107,750	3,716	10,138	.....	155,700	.....	77	
173,475	173,475	.....	.....	.....	102,007	6,541	64,927	.....	116,735	.....	78	
323,668	196,818	.....	126,850	398	259,560	52,945	10,765	.....	265,300	.....	79	
2,096,265	2,090,800	1,460	4,005	35,269	1,662,423	95,496	303,077	.....	1,633,572	10,650	80	
604,449	604,443	.....	6	34,901	535,812	11,704	22,032	.....	544,700	.....	81	
109,564	109,564	.....	.....	1,300	89,858	3,250	15,156	.....	109,564	.....	82	
503,826	502,258	.....	1,568	17,688	341,995	53,139	91,004	.....	503,826	1,940	83	
658,024	658,017	7	.....	60,599	512,381	26,834	58,210	.....	553,582	1,351	84	
531,340	531,340	.....	.....	24,087	296,464	121,925	88,864	.....	435,744	.....	85	
366,141	358,591	.....	7,550	5,200	345,787	1,069	14,085	.....	366,141	2,577	86	
277,566	272,266	.....	5,300	5,024	251,410	1,569	19,563	.....	203,503	.....	87	
283,783	283,556	27	200	9,377	222,699	6,049	45,658	.....	283,783	.....	88	
275,849	260,719	.....	15,130	19,400	87,082	51,824	117,543	75	145,198	.....	89	
274,094	269,012	832	4,250	200	75,306	107,106	91,482	1,309	221,954	1,966	90	
248,854	248,854	.....	.....	3,400	196,046	.....	49,408	.....	199,918	.....	91	

\* 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 9.—PAYMENTS FOR

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total payments for outlays.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING.			CLASSIFIED BY RECEIPTS FROM WHICH PAID OR PAYABLE.				
			City corporation.	School districts.	Other divisions of the government of the city.	From special assessments. <sup>1</sup>				From other sources.
						Total.	For health conservation and sanitation.	For highways.	For all other purposes.	
92	Saginaw, Mich.	\$474,582	\$474,582			\$352,671	\$66,092	\$286,579		\$121,911
93	Lincoln, Nebr.	242,957	202,360	\$40,597		87,061	24,843	62,218		155,896
94	Altoona, Pa.	444,295	411,288	33,007		153,017	10,356	135,900	\$6,761	291,278
95	Spokane, Wash.	1,075,049	862,320	212,729		460,441	119,449	340,992		614,608
96	Lancaster, Pa.	108,308	108,308							108,308
97	Birmingham, Ala.	421,282	421,282			372,577	26,573	346,004		48,705
98	Bayonne, N. J.	146,884	146,884			60,909	7,212	53,697		85,975
99	South Bend, Ind.	266,732	250,167	16,565		183,072	44,271	138,801		83,660
100	Butte, Mont.	203,607	173,499	30,108		124,734	14,131	110,603		78,873
101	Pawtucket, R. I.	216,329	216,329			12,301	5,884	6,417		204,028
102	McKeesport, Pa.	326,725	260,217	66,508		92,391	18,897	73,494		234,334
103	Binghamton, N. Y.	224,706	224,706			36,898	13,919	22,979		187,808
104	Johnstown, Pa.	168,312	90,684	77,628						168,312
105	Dubuque, Iowa	149,791	122,926	26,865		88,011	6,951	81,060		61,780
106	Sioux City, Iowa.	159,490	112,545	46,945		29,867	378	29,489		129,623
107	Augusta, Ga.	136,480	136,480			18,045	2,873	15,172		118,435
108	Mobile, Ala.	170,502	170,502			169,502		169,502		1,000
109	Topeka, Kans.	168,355	134,256	34,099		78,025	2,138	70,157	5,730	90,330
110	Springfield, Ohio.	165,303	165,303			72,160	22,698	49,462		93,143
111	Allentown, Pa.	288,018	239,980	48,038						288,018
112	East St. Louis, Ill.	306,658	287,292	19,366		116,564		116,564		190,094
113	Wheeling, W. Va.	53,618	52,168	1,450						53,618
114	Montgomery, Ala.	243,236	243,236			144,821		144,821		98,415
115	Passaic, N. J.	191,924	191,924			50,650	16,294	34,356		141,274
116	Davenport, Iowa.	428,410	412,800	15,610		306,433	14,280	292,153		121,977
117	Atlantic City, N. J.	566,659	566,659			6,833		6,833		559,826
118	Little Rock, Ark.	294,695	203,760	90,935		81,675	18,268	63,407		213,020
119	Bay City, Mich.	159,629	159,629			62,562	29,101	33,461		97,067
120	York, Pa.	90,750	53,024	37,726		( <sup>2</sup> )				90,750
121	Malden, Mass.	313,327	313,327			( <sup>2</sup> )				*313,327
122	Springfield, Ill.	265,356	202,746	31,762	\$30,848	119,324	5,952	113,372		146,032
123	Quincy, Ill.	48,857	48,857			21,985	7,203	14,782		26,872
124	Canton, Ohio.	193,303	164,072	29,231		107,732	20,016	87,716		85,571
125	Superior, Wis.	131,049	131,049			103,904	796	101,818	1,290	27,145
126	Chester, Pa.	13,817	13,817			( <sup>2</sup> )				*13,817
127	Chelsea, Mass.	99,100	99,100			3,581	2,013	1,568		95,519
128	South Omaha, Nebr.	116,092	93,992	22,100		38,372	5,026	33,346		77,720
129	Newcastle, Pa.	235,906	195,891	40,015		124,093	19,382	104,711		111,813
130	Salem, Mass.	154,518	154,518			3,094	3,094			151,424
131	Newton, Mass.	349,366	349,366			( <sup>2</sup> )				*349,366
132	Haverhill, Mass.	106,882	106,882			( <sup>2</sup> )				*106,882
133	Jacksonville, Fla.	548,017	548,017			65,063		65,063		482,954
134	Joplin, Mo.	187,097	129,616	57,481		111,610	30,386	81,224		75,487
135	Wichita, Kans.	336,800	318,038	18,762		175,728	87,075	88,653		161,072
136	Rockford, Ill.	249,982	249,982			43,616	7,729	35,887		206,366
137	Knoxville, Tenn.	175,671	175,671							175,671
138	Elmira, N. Y.	73,678	73,678			31,612		31,612		42,066
139	Galveston, Tex.	948,470	948,470							948,470
140	New Britain, Conn.	415,218	415,218			24,457	20,535	3,922		390,761
141	Chattanooga, Tenn.	207,844	207,844							207,844
142	Kalamazoo, Mich.	325,811	298,742	27,069		141,354	17,301	124,053		184,457
143	Woonsocket, R. I.	69,370	69,370			11,938	10,224	1,714		57,432
144	Fitchburg, Mass.	114,952	114,952			12,766	11,205	1,561		102,186
145	Racine, Wis.	191,070	191,070			43,584	8,421	33,163	2,000	147,486
146	Auburn, N. Y.	178,628	178,628			60,258	23,748	36,510		118,370
147	Macon, Ga.	4,228	4,228			( <sup>2</sup> )				*4,228
148	Joliet, Ill.	150,907	96,437	54,470		59,472	14,689	36,421	8,362	91,435
149	Oklahoma City, Okla.	854,948	845,648	9,300		541,605	63,434	478,171		313,343
150	Oshkosh, Wis.	123,131	123,131			30,911		30,911		92,220
151	West Hoboken, N. J.	85,507	85,507			82,342	44,793	37,549		3,165
152	Sacramento, Cal.	514,509	399,677	114,832		128,721	6,989	121,732		385,788
153	Pueblo, Colo.	275,402	244,685	30,717		192,577	17,927	174,650		82,825
154	Everett, Mass.	71,197	71,197			17,291	2,451	14,840		53,906
155	Taunton, Mass.	112,601	112,601			( <sup>2</sup> )				*112,601
156	Newport, Ky.	39,839	39,839			21,106		21,106		18,733
157	La Crosse, Wis.	157,215	157,215			67,081		67,081		90,134
158	Fort Worth, Tex.	201,218	201,218			7,811		7,811		193,407
	San Juan, P. R.	127,160	127,160							127,160

<sup>1</sup>Including outlays met by issuing special assessment bonds.<sup>2</sup>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."

## GENERAL TABLES.

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## OUTLAYS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY PAYEE.										CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES.		City number.
Payments to public.										Groups of departments, offices, and accounts.		
Total.	Classified by character.			Classified by object.				Payments to enterprises, funds, and accounts (service transfers).	Total.	General government.		
	For meeting governmental costs.	Payments in error subsequently corrected by refund receipts.	Payments for outlays offset by receipts from sales of real property and from insurance.	Land.	Contracts.	Salaries and wages.	Miscellaneous.					
\$474,582	\$473,327		\$1,255	\$21,155	\$362,497	\$16,905	\$74,025		\$420,722	\$510	92	
242,957	242,957			27,094	133,884	23,615	58,364		196,197	17,615	93	
444,295	442,788		1,507	33,331	357,247	15,231	38,486		292,773		94	
1,075,049	1,071,416	\$823	2,810	5,276	672,097	113,588	284,088		877,327	496	95	
108,308	107,536	772			88,784	3,932	15,592		92,249		96	
421,282	420,476		806	22,674	371,338	8,361	18,909		421,076		97	
146,884	146,884			34,950	106,828	1,658	3,448		127,451		98	
266,732	266,357	245	130	11,199	196,090	5,838	53,605		221,021	7,650	99	
203,607	200,357		3,250	7,887	170,149	10,808	14,763		203,607	615	100	
216,301	205,776		10,525	23,169	74,091	60,459	58,582	\$28	128,232	396	101	
326,725	326,725			23,780	251,101	13,108	38,736		227,167	675	102	
224,706	224,706			2,538	170,771	22,230	29,167		204,971		103	
168,312	168,312				142,808	2,877	22,627		168,312		104	
149,791	149,791			1,385	125,252	7,369	15,785		138,715		105	
159,490	159,490			18,308	123,124	1,910	16,148		125,121		106	
133,868	133,168		700	45,000	51,493	15,549	21,826	2,612	125,275	45,047	107	
170,502	156,031		14,471	1,000	157,324	9,164	3,014		169,502		108	
168,355	168,355			11,601	118,429	15,534	22,791		139,888		109	
165,303	165,303				100,205	8,392	56,706		117,399		110	
288,018	288,018			66,405	188,566	3,934	29,113		211,610	375	111	
306,658	305,298		1,360	27,377	274,769		4,512		306,658		112	
53,618	53,618				30,029	916	22,673		38,032	1,568	113	
242,996	242,802	194		15,106	170,314	10,961	46,615	240	201,430		114	
191,924	191,924			5,950	172,440	2,566	10,968		191,924		115	
428,410	426,590	820	1,000	11,813	387,747	8,222	20,628		428,410		116	
566,659	566,659			57,812	501,716		7,131		563,089		117	
294,695	282,960		11,735	66,502	216,017		12,176		292,393	81,188	118	
159,629	155,773	51	3,805	879	107,871	15,205	35,674		124,191	1,500	119	
90,750	90,718	32		22,825	34,009	18,188	15,728		90,750		120	
313,252	313,217		35	6,442	242,919	27,110	36,781	75	299,707	3,091	121	
265,356	265,356			10,959	176,153	22,763	55,481		225,052	3,745	122	
48,857	48,837	20		5,317	38,102	2,130	3,308		48,857	1,440	123	
193,303	193,278		25	13,357	135,304	11,029	33,613		175,035		124	
131,049	127,911		3,138	9,050	106,324	7,061	8,614		130,169	5,000	125	
13,817	13,817				13,817				13,817		126	
98,984	78,795	142	20,047		52,289	15,088	31,607	116	84,187		127	
116,092	116,092			1,759	107,034	3,796	3,503		116,092	34,111	128	
235,906	235,866	40		37,500	168,493	5,316	24,597		233,150	100	129	
154,518	146,068		8,450	15,075	49,833	39,797	49,813		142,546	553	130	
347,190	347,190			15,191	138,541	85,334	108,124	2,176	311,137		131	
106,186	97,312	97	8,777	6,000	48,144	12,255	39,787	696	86,624	2,441	132	
548,017	547,778	239		61,824	296,697	36,719	152,777		377,022		133	
187,097	187,097			9,785	157,053	8,135	12,124		186,252	635	134	
335,300	335,225		75	9,203	304,976	10,874	10,247	1,500	336,800	1,733	135	
249,982	249,251	31	700	8,598	83,298	32,109	125,977		185,760	10,230	136	
175,671	161,671		14,000	7,000	153,245	4,000	11,426		175,671	430	137	
73,678	73,678			165	42,629	10,847	20,037		67,646		138	
948,470	935,470		13,000		864,821	17,779	65,870		901,150		139	
415,028	415,028			184,869	156,519	34,334	39,306	190	384,690	172,271	140	
204,744	204,744			5,275	160,946	5,255	33,268	3,100	207,317	475	141	
325,811	319,517	631	5,663	550	199,036	46,131	80,094		286,635	4,500	142	
69,370	65,970		3,400	4,380	31,589	15,492	17,909		47,946		143	
114,952	114,723	229		25,159	11,885	50,594	27,314		105,067		144	
191,070	190,969	101		3,825	180,160	4,450	2,635		188,695		145	
178,628	170,128		8,500	24,053	108,331	15,877	30,367		116,360		146	
4,228	4,263		19,491	450	1,096		2,682		4,228		147	
150,907	150,905	2			129,243	12,078	9,586		116,389		148	
854,948	853,728		1,220	874	819,129	23,056	11,889		723,176	3,032	149	
123,131	123,131				118,355		4,776		122,559		150	
85,507	85,507				75,247	7,095	3,165		85,507	2,820	151	
508,452	499,452		9,000	5,853	464,306	6,379	31,914	6,057	449,685	2,448	152	
275,402	275,402				253,217	4,327	17,858		255,160		153	
71,197	71,197				22,467	18,812	29,918		69,497		154	
112,590	112,590			8,720	71,509	5,700	26,661	11	47,335		155	
39,839	39,264		575		38,456		1,383		38,456		156	
157,215	157,215			3,442	147,763	6,010			128,436		157	
193,342	191,017		2,325	45,301	92,047	23,035	32,959	7,876	70,729		158	
127,160	124,768	23	2,369	411	90,463	11,214	25,072		121,272			

\* Excess of receipts from sales of real property and from insurance over payments for outlays.

† Total receipts from sales of real property and from insurance, which exceed the total payments for outlays.

## STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR

[For a list of the cities arranged alphabetically by states.]

City num- ber.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.									
		Groups of departments, offices, and accounts—Continued.									
		Protection of life and property.			Health conservation and sanitation.		Highways.				Charities and cor- rections.
		Police de- partment.	Fire de- partment.	All other.	Sewers.	All other.	Paving.		Sidewalks.	All other.	
Original.	Replaced.										
	Grand total.....	\$1,525,988	\$4,299,839	\$1,607,660	\$25,459,828	\$2,533,686	\$30,769,002	\$3,755,744	\$3,719,910	\$44,833,996	\$5,180,965
	Group I.....	1,183,957	2,205,180	1,127,918	13,796,252	2,020,269	12,388,734	1,889,751	1,010,877	29,233,453	4,482,865
	Group II.....	172,899	957,431	238,681	5,901,508	303,090	8,829,965	1,109,685	1,511,540	8,767,402	596,113
	Group III.....	114,361	656,554	86,676	3,562,814	121,029	4,821,336	535,726	545,793	4,530,185	30,154
	Group IV.....	54,781	480,674	154,385	2,199,254	89,298	4,728,967	220,582	651,700	2,302,956	71,833

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$731,621	\$805,933	\$831,149	\$2,684,869	\$822,200				\$19,881,606	\$3,250,505
2	Chicago, Ill.....	114,223	273,318	49,563	2,882,356	126,607	\$3,254,362		\$352,361	665,255	12,866
3	Philadelphia, Pa.....	62,933	161,917	44,714	1,092,076	392,330	506,772	\$131,717	10,316	2,857,525	6,185
4	St. Louis, Mo.....	123,207	71,678	1,422	658,231	113,646	1,438,238	179,509	50,885	103,122	36,573
5	Boston, Mass.....		26,397		1,240,709		736,052	16,006	19,420	1,017,760	195,148
6	Baltimore, Md.....	23,005	202,893		1,320,848	7,549	531,793	228,212		479,888	100,386
7	Pittsburg, Pa.....	3,675	19,887	12,986	397,588	4,715	1,597,261	278,505	7,868	336,517	124,512
8	Cleveland, Ohio.....	19,551	89,050	4,393	754,514	81,516	1,288,663	10,307	29,829	627,560	154,287
9	Buffalo, N. Y.....	22,490	22,201	125,199	115,377		178,376	297,918	110,270	810,628	1,759
10	San Francisco, Cal.....	21,617	186,940	20,135	352,595	21,987	789,777		31,183	112,315	164,556
11	Detroit, Mich.....	29,583	90,618	271	323,671	11,719	542,576	676,839	116,335	208,033	13,902
12	Cincinnati, Ohio.....	17,624	76,698		361,488	101,350	612,155	41,616	7,774	376,897	199,938
13	Milwaukee, Wis.....	11,225	58,164		218,521	4,000	487,073	22,078	130,540	676,832	50,886
14	New Orleans, La.....	41,217			660,740	328,738	127,307	7,044	14,901	11,320	11,759
15	Washington, D. C.....	3,203	78,269	38,086	732,669	3,912	298,329		129,195	1,068,195	159,603

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$50,553	\$94,325		\$266,014		\$564,649	\$66,596		\$181,891	\$17,661
17	Minneapolis, Minn.....	12,934	28,269	\$7,109	308,710	\$20,925	287,666	130,707	\$110,284	61,722	51,671
18	Jersey City, N. J.....		33,781		266,971	32,634	158,840	79,550		18,038	143,009
19	Louisville, Ky.....	1,570	33,188		91,136		122,666	293,104	52,008	18,930	12,751
20	Indianapolis, Ind.....	4,438	4,318		176,965	8,925	908,115		104,916	54,458	62,932
21	St. Paul, Minn.....	825	16,947		239,321	3,300	339,231		48,860	167,620	5,432
22	Providence, R. I.....		59,816		101,349	1,010	61,405		2,081	157,187	
23	Rochester, N. Y.....	4,789	66,832	2,534	179,929	28	879,677	19,040	37,754	110,116	
24	Kansas City, Mo.....	914	106,725	67	262,068	3,525	696,975	93,660	147,003	304,349	214,207
25	Toledo, Ohio.....	29,145	71,780		276,734		198,766	90,596	33,047	42,795	
26	Denver, Colo.....	7,825	49,698		424,521	58,547	36,356	19,648	35,785	655,885	
27	Columbus, Ohio.....		42,819		357,796	1,433	507,669	80,407	6,815	7,564	
28	Los Angeles, Cal.....		48,381		903,555	14,555	725,761		290,168	975,862	10,599
29	Worcester, Mass.....		5,533	2,971	111,584	24,519	52,519	63,009	19,588	102,154	16,165
30	Seattle, Wash.....	5,714	98,751		440,936	35,463	885,318		464,118	4,554,760	7,881
31	Memphis, Tenn.....	7,735	12,732	17,706	66,384	11,430	83,041			92,286	15,980
32	Omaha, Nebr.....		32,107	1,566	149,956		264,755	70,363	37,271	67,589	298
33	New Haven, Conn.....		9,058		91,888		92,315			137,799	
34	Scranton, Pa.....	1,000	9,958	1,975	146,741		95,762		5,609	89,896	
35	Syracuse, N. Y.....				76,278	18,827	150,628	14,923	53,733	22,547	
36	St. Joseph, Mo.....	481			82,059	1,500	173,407		13,470	44,828	
37	Paterson, N. J.....		11,218		11,819		43,004			12,185	10,306
38	Portland, Ore.....	540	75,130		209,946	16,008	631,832			143,304	
39	Atlanta, Ga.....		10,531	75,000	108,910	12,960	38,829	40,004	19,035	119,150	
40	Richmond, Va.....	17,335	15,566		159,691	11,999	189,554		14,344	44,620	24,360
41	Fall River, Mass.....		1,850		64,861		21,592	29,426	11,984	60,186	
42	Nashville, Tenn.....				39,677	5,063	55,668		589	283,852	540
43	Dayton, Ohio.....	27,091	18,118	4,987	246,117		215,241			112,990	
44	Grand Rapids, Mich.....			124,766	39,592	20,439	348,724	18,652	3,078	122,839	2,321



## GENERAL TABLES.

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## OUTLAYS: 1907—Continued.

with the number assigned to each, see page 127.]

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													City number.
Groups of departments, offices, and accounts— Continued.				Municipal service enterprises.			Public service enterprises.						
Education.		Recreation.	Miscel- laneous.	Total.	Electric light systems.	All other.	Total.	Water- supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Ceme- teries and crema- tories.	All other.	
Schools.	Libraries, art galler- ies, and museums.												
\$32,580,352	\$3,346,979	\$11,285,561	\$322,354	\$3,025,988	\$813,326	\$2,212,662	\$63,764,886	\$41,301,504	\$2,197,819	\$314,098	\$141,904	\$19,809,561	
21,334,186	2,316,066	7,430,380	190,999	2,907,053	717,196	2,189,857	49,896,466	28,730,560	1,389,815	221,710	19,594	19,534,787	
5,203,092	717,024	2,075,925	126,600	63,743	54,574	9,169	7,647,269	7,192,863	273,515	55,055	2,810	123,026	
3,498,594	192,003	1,422,359	.....	31,167	31,167	.....	4,100,040	3,561,967	370,601	35,725	77,453	54,294	
2,544,480	121,886	356,897	4,755	24,025	10,389	13,636	2,121,111	1,816,114	163,888	1,608	42,047	97,454	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$12,863,416	\$1,616,545	\$2,384,443	.....	\$2,169,974	.....	\$2,169,974	\$26,510,794	\$9,629,117	.....	\$55,157	.....	\$16,826,520	1
1,694,427	22,474	2,568,905	.....	730,749	\$715,641	15,108	5,083,681	3,794,195	\$1,239,486	.....	.....	.....	2
1,131,826	51,515	322,183	.....	.....	.....	.....	5,193,378	5,193,378	.....	.....	.....	.....	3
1,167,226	177,355	15,441	.....	450	.....	450	971,618	924,142	.....	.....	.....	47,476	4
969,025	36,898	73,539	.....	.....	.....	.....	1,811,673	181,366	.....	.....	.....	1,630,307	5
118,305	.....	588,237	.....	.....	.....	.....	2,243,807	270,679	.....	98,554	.....	874,574	6
490,787	29,410	125,033	\$98,903	5,027	702	4,325	2,505,516	2,499,270	.....	6,246	.....	.....	7
318,978	78,339	423,513	.....	.....	.....	.....	785,375	661,909	83,028	31,249	\$9,189	.....	8
193,412	26,778	45,757	.....	.....	.....	.....	969,887	969,887	.....	.....	.....	.....	9
367,685	68,819	308,065	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
463,626	16,038	187,764	.....	.....	.....	.....	565,835	498,534	67,301	.....	.....	.....	11
594,050	.....	124,788	56,182	.....	.....	.....	1,452,747	1,452,747	.....	.....	.....	.....	12
243,831	19,108	151,919	.....	853	853	.....	207,242	207,242	.....	.....	.....	.....	13
327,967	164,726	20,772	.....	.....	.....	.....	2,263,632	2,085,730	.....	21,992	.....	155,910	14
389,625	8,061	90,021	35,914	.....	.....	.....	381,281	362,364	.....	8,512	10,405	.....	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$576,988	\$21,539	\$10,190	.....	.....	.....	.....	\$219,271	\$219,271	.....	.....	.....	.....	16
274,065	17,347	468,575	.....	.....	.....	.....	231,226	231,226	.....	.....	.....	.....	17
387,318	6,415	60,357	.....	.....	.....	.....	70,176	70,176	.....	.....	.....	.....	18
105,385	206,882	55,380	.....	.....	.....	.....	612,573	609,763	.....	\$2,810	.....	.....	19
241,214	7,187	32,382	.....	.....	.....	.....	637	637	.....	.....	.....	.....	20
107,146	21,352	108,591	.....	.....	.....	.....	319,384	239,824	.....	.....	.....	\$79,560	21
219,800	.....	109,319	.....	.....	.....	.....	118,033	118,033	.....	.....	.....	.....	22
165,631	.....	123,152	.....	.....	.....	.....	362,071	343,963	.....	\$266	.....	17,842	23
322,757	9,976	180,800	.....	.....	.....	.....	472,389	446,142	.....	26,247	.....	.....	24
124,784	6,813	3,465	.....	.....	.....	.....	166,949	166,949	.....	.....	.....	.....	25
106,529	120,139	409,701	.....	.....	.....	.....	16,411	.....	.....	15,980	.....	431	26
142,620	14,829	2,203	.....	\$28,505	\$19,336	\$9,169	554,872	554,872	.....	.....	.....	.....	27
264,312	17,017	36,958	.....	.....	.....	.....	1,961,284	1,961,284	.....	.....	.....	.....	28
107,615	3,259	.....	.....	.....	.....	.....	119,084	119,084	.....	.....	.....	.....	29
394,820	68,372	244,700	\$110,711	.....	.....	.....	1,059,346	810,300	\$248,045	.....	.....	1,001	30
167,088	10,950	17,099	.....	.....	.....	.....	211,353	209,753	.....	.....	.....	1,600	31
48,855	4,069	5,825	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
106,146	113,456	33,001	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
218,402	3,926	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
90,127	10,801	2,000	.....	.....	.....	.....	53,543	53,543	.....	.....	.....	.....	35
255,750	12,925	2,501	.....	11,249	11,249	.....	8,062	.....	.....	8,062	.....	.....	36
77,276	3,907	.....	.....	.....	.....	.....	362,162	339,570	.....	.....	.....	22,592	37
324,639	1,028	6,970	899	.....	.....	.....	162,492	162,492	.....	.....	.....	.....	38
118,545	5,130	18,255	.....	.....	.....	.....	156,056	130,586	25,470	.....	.....	.....	39
54,236	.....	4,200	15,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
57,132	6,148	798	.....	.....	.....	.....	62,107	62,107	.....	.....	.....	.....	41
40,325	1,586	18,532	.....	19,348	19,348	.....	93,828	93,828	.....	.....	.....	.....	42
24,723	5,540	109,241	.....	.....	.....	.....	162,724	158,224	.....	4,500	.....	.....	43
78,804	16,431	11,730	.....	4,641	4,641	.....	91,236	91,236	.....	.....	.....	.....	44

## STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.									
		Groups of departments, offices, and accounts—Continued.									
		Protection of life and property.			Health conservation and sanitation.		Highways.			Charities and corrections.	
		Police department.	Fire department.	All other.	Sewers.	All other.	Paving.		Sidewalks.		All other.
Original.	Replaced.										
45	Cambridge, Mass.			\$665	\$62,674	\$386	\$143,437	\$9,589	\$26,494	\$148,018	
46	Albany, N. Y.		\$7,760		20,852	2,139	23,914	206,848		416	
47	Hartford, Conn.	\$3,500	5,774		81,285		64,354	496	6,522	497,392	
48	Lowell, Mass.		1,015		42,147		32,964		11,183	14,666	
49	Reading, Pa.		825		316,488		45,787	9,177		12,995	
50	Trenton, N. J.		10,968	7,825	93,140	3,761	21,555	300			
51	Bridgeport, Conn.		41,448		44,768	1,000	13,812	39,432	4,999	38,722	\$5,461
52	Wilmington, Del.		3,725		88,468		45,643			45,634	
53	Camden, N. J.				78,570			73,662		9,320	
54	Des Moines, Iowa.		13,327	483	112,433	2,307	119,725		10,973	200,881	
55	Kansas City, Kans.		3,716		9,151		107,896		22,957	16,112	
56	Lynn, Mass.		13,090	1,033	36,963		42,869		18,904	103,273	
57	New Bedford, Mass.		24,968		46,456		49,250		18,356	1,189,028	
58	Springfield, Mass.		41,583		47,978	685	54,228	9,778	1,860	84,417	
59	Troy, N. Y.		26,829		5,345		46,860	31,850		63,266	
60	Oakland, Cal.	4,583	65,999	6,302	524,447	1,375	158,099		6,133	501,833	
61	Lawrence, Mass.		19,427		62,798	14,059	21,825		32,690	16,337	
62	Somerville, Mass.		5,580	1,948	28,727	2,622	49,460		31,479	14,034	
63	Savannah, Ga.	7,746		240	5,404		41,157	59,799		24,383	
64	Duluth, Minn.	4,308	2,794		31,679		209,436	2,261	40,932	6,769	
65	Norfolk, Va.	18,290	2,800		93,933	19,142	54,559		10,525	65,806	
66	Hoboken, N. J.		63,366				19,918				
67	Peoria, Ill.	6,831	3,452		638		50,554		130	72,489	
68	Yonkers, N. Y.	10,868	13,125		71,887		82,909		2,344	68,552	
69	Utica, N. Y.		22,537	45,238	84,600	212	237,675		4,636	11,157	241
70	Manchester, N. H.	645	11,734		29,852		32,180		213	7,400	
71	Schenectady, N. Y.	4,748	10,404		470,642	315	109,023		8,595	92,151	
72	Evansville, Ind.		11,257		22,272		93,380		416	3,909	
73	San Antonio, Tex.		100		2,390					121,068	
74	Elizabeth, N. J.		7,480	11,800	40,891	24,476	109,798	25,844		12,256	
75	Waterbury, Conn.		13,628		177,619	12,672	50,715		2,200	55,088	
76	Salt Lake City, Utah.		4,797		161,511	5,263	352,509		85,346	62,814	
77	Wilkes-Barre, Pa.	395	21,000		9,766		39,043	20,201		25,466	
78	Erie, Pa.		5,111		45,186		41,597	4,614		975	
79	Houston, Tex.	2,168	2,982		40,581		97,612			58,361	
80	Tacoma, Wash.	600	77,067		86,693		987,491		77,800	201,120	
81	Harrisburg, Pa.		20,206	1,550	68,775		248,041		1,500	145,444	
82	Charleston, S. C.	42,875	7,450	2,977	1,250	3,809	32,470		12,056	5,645	
83	Portland, Me.		7,946	1,975	32,868		67,354	5,493	21,421	333,417	
84	Youngstown, Ohio.		2,168		88,975		272,391		17,813	108,787	
85	Dallas, Tex.		10,109		81,089	2,473	118,554			18,435	21,052
86	Terre Haute, Ind.	5,104	10,734		27,651	533	118,231			8,600	
87	Fort Wayne, Ind.		6,200		11,539		77,705	11,438	35,589	5,024	
88	Akron, Ohio.	1,700	3,701	4,640	48,005	3,608	96,092			23,753	
89	Holyoke, Mass.		7,000		23,827		32,146		1,976	28,580	
90	Brockton, Mass.		21,372		66,911	18,720	22,136		15,629	3,809	
91	Covington, Ky.				33,690	1,472	84,982	24,944	14,422	2,683	3,400

## OUTLAYS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													
Groups of departments, offices, and accounts—Continued.				Municipal service enterprises.			Public service enterprises.						City number.
Education.		Recreation.	Miscellaneous.	Total.	Electric light systems.	All other.	Total.	Water-supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Cemeteries and crematories.	All other.	
Schools.	Libraries, art galleries, and museums.												
\$47,388	\$6,991	\$26,958					\$84,313	\$84,313					45
4,618		47,614					262,523	262,523					46
44,729		10,269					78,450	78,450					47
384	4,621	6,217					34,962	34,962					48
8,684	1,354	4,999					104,835	104,835					49
111,121	5,195	3,219					234,039	234,039					50
70,384	4,305	4,750											51
13,747		14,259					340,916	340,916					52
145,248	6,107	31,289					27,441	27,441					53
19,916	45,300	30,113					5,414				\$5,414		54
226,753		977											55
55,240	4,883	1,350					68,850	58,450			10,400		56
122,516	8,282	72,000					74,736	68,170			6,566		57
142,754		582					162,935	162,935					58
9,864		7,484					124,961	124,396				\$565	59
438,659	15,413	965,941					4,830					4,830	60
10,000		3,418					54,497	44,566			9,931		61
31,132	6,312	487					17,732	17,732					62
	1,815						35,397	2,147			33,250		63
89,672	4,379	3,800					311,520	162,438	\$148,480	\$602			64
45,834		7,447					92,812	89,021			3,791		65
107,885	4,070												66
84,919		35,623					17,952					17,952	67
181,839	2,816	19,380					213,706	213,706					68
18,369	8,507	3,150											69
1,699	2,608	928					79,558	73,032			6,526		70
133,121		4,553					68,179	68,179					71
16,797							25,557	23,982			1,575		72
44,188	21,067												73
54,088		9,115					400					400	74
68,324	5,073	8,989					55,782	55,782					75
104,705	3,166	4,610					404,148	396,855				7,293	76
27,747		12,082											77
15,559	3,693						56,740	56,740					78
60,711	2,375	510					58,368	58,368					79
167,418	2,124	22,609					462,693	340,264	122,429				80
57,579		1,605					59,749	59,749					81
		1,032											82
20,811		10,601											83
51,389		10,708					104,442	69,494		34,948			84
176,312		7,720					95,596	72,342				23,254	85
180,402	7,209	5,200											86
52,906	3,102			\$31,167	\$31,167		42,896	42,721		175			87
93,361	2,646	6,277											88
37,175		14,494					130,726	31,034	99,692				89
68,012	3,399						53,449	53,449					90
34,625							48,936	48,936					91

TABLE 9.—PAYMENTS FOR

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.											
City number.	CITY.	Groups of departments, offices, and accounts—Continued.									
		Protection of life and property.			Health conservation and sanitation.		Highways.				Charities and corrections.
		Police department.	Fire department.	All other.	Sewers.	All other.	Paving.		Sidewalks.	All other.	
							Original.	Replaced.			
92	Saginaw, Mich.		\$1,361		\$66,092	\$636	\$230,995		\$54,975	\$17,322	
93	Lincoln, Nebr.		689		41,884		79,483	\$90	2,019	3,623	
94	Altoona, Pa.		5,242	\$1,821	27,335		208,984	4,698	104	10,710	
95	Spokane, Wash.		24,183	202	129,480	3,336	54,658		104,657	331,994	
96	Lancaster, Pa.		2,200		32,595		25,413	26,054		2,472	
97	Birmingham, Ala.	\$418	2,759	692	26,573	19,026	302,810		17,706	31,329	\$423
98	Bayonne, N. J.		1,487		7,213					53,697	
99	South Bend, Ind.	2,276	4,940	638	44,781		103,114		31,123	6,153	
100	Butte, Mont.		3,725		34,674		30,893		65,905	27,380	12,393
101	Pawtucket, R. I.	135			21,406		27,070			24,148	
102	McKeesport, Pa.	6,646	16,384	2,746	26,354	2,000	73,280	8,150	3,451	5,660	14,180
103	Binghamton, N. Y.		6,000		43,721		2,519	59,356	22,411	16,102	
104	Johnstown, Pa.		22,627		2,027		58,242			7,788	
105	Dubuque, Iowa.	120	5,600		15,583		81,377		1,142	7,480	
106	Sioux City, Iowa.				14,467	1,490	14,553		10,783	16,894	
107	Augusta, Ga.				16,061	1,288	43,857		11,789	5,983	1,250
108	Mobile, Ala.						166,412		3,090		
109	Topeka, Kans.				2,138	129	48,783	9,954	17,464	17,802	
110	Springfield, Ohio.		8,564		39,166	1,997	47,352		6,360		4,870
111	Allentown, Pa.	1,346	18,081		17,021		18,833	8,032		68,184	
112	East St. Louis, Ill.	360	9,175	120,727	279	400	116,563		682	37,489	
113	Wheeling, W. Va.		4,884		3,271	2,837	17,106		873	6,048	
114	Montgomery, Ala.	2,625	7,729		31,142	2,173	25,696		82,407	42,866	
115	Passaic, N. J.		16,441		16,612		31,076			8,448	
116	Davenport, Iowa.		12,518		25,170		339,070			14,571	
117	Atlantic City, N. J.		26,207	7,671	5,014	1,020	375,674		6,833	9,511	16,030
118	Little Rock, Ark.		9,509		18,268		75,875		441		
119	Bay City, Mich.		1,000		32,277		8,862		29,487	5,436	
120	York, Pa.	300	5,840		32,775		800			14,720	
121	Malden, Mass.	13,489	17,935		11,740	5,017			4,253	16,109	
122	Springfield, Ill.	200	9,346	328	8,769	825	133,319		776		
123	Quincy, Ill.				16,330		19,425			4,477	
124	Canton, Ohio.		17,582	8,849	20,561	1,200	41,020			47,917	
125	Superior, Wis.	295	686		796			76,826	25,820	3,686	
126	Chester, Pa.				5,633		3,461		2,241	2,482	
127	Chelsea, Mass.				11,431		14,408		4,096		
128	South Omaha, Nebr.		5,274		8,652		20,736		4,135	19,566	
129	Newcastle, Pa.	525	590	6,701	38,176	1,477	98,301		1,210	46,055	
130	Salem, Mass.		5,100		74,515		14,925		2,825	26,826	
131	Newton, Mass.		1,977		79,442				11,526	85,799	
132	Haverhill, Mass.		697		5,640					15,759	6,120
133	Jacksonville, Fla.	2,092	10,363		103,081	1,230	171,675		2,593	11,302	
134	Joplin, Mo.	755	1,080		33,141		67,768		18,166	4,072	
135	Wichita, Kans.		34,776	1,071	133,289	1,169	79,360		12,209	54,431	
136	Rockford, Ill.	1,231	15,099		7,729		35,384		4,725	3,159	
137	Knoxville, Tenn.		5,593		21,962	6,527	61,978		310	35,370	1,943
138	Elmira, N. Y.		7,492	939	14,828		24,124		10,112	9,351	
139	Galveston, Tex.				38,844		16,363			845,943	
140	New Britain, Conn.	3,324	16,520		48,706		19,422			10,193	
141	Chattanooga, Tenn.	3,350	22,113		106,403	4,525	39,956		1,272	20,685	5,861
142	Kalamazoo, Mich.		41,604		66,577	551	124,053		10,883	3,298	
143	Woonsocket, R. I.	813			10,325		8,870		3,127	20,517	
144	Fitchburg, Mass.				30,393		12,942		7,498	35,734	
145	Racine, Wis.		450	2,000	23,978		59,620		5,155	69,653	
146	Auburn, N. Y.		2,840		23,748		57,951		2,409	16,060	
147	Macon, Ga.				1,096	2,932				200	
148	Joliet, Ill.				20,710		38,161				
149	Oklahoma City, Okla.	381	2,790		203,187	1,779	468,241		4,703	22,705	
150	Oshkosh, Wis.				20,699		63,291		1,206	1,163	
151	West Hoboken, N. J.				44,793		37,368			181	
152	Sacramento, Cal.	10,500	20,425		114,813	25,439	115,922			36,528	
153	Pueblo, Colo.	3,000	4,999		17,927		168,464		6,186	21,786	
154	Everett, Mass.				8,794		2,081		26,657	1,402	
155	Taunton, Mass.	600	2,400		24,927		6,610	750		5,321	
156	Newport, Ky.				20,710		21,106	17,350			
157	La Crosse, Wis.		161		8,728		67,081		510	1,842	
158	Fort Worth, Tex.		17,637		15,512	295	6,231	9,322	3,395	9,574	8,763
	San Juan, P. R.		2,099		14,838	7,014	11,857		4,336	5,609	27,882

## GENERAL TABLES.

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OUTLAYS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES—continued.													City num- ber.
Groups of departments, offices, and accounts— Continued.				Municipal service enterprises.			Public service enterprises.						
Education.		Recreation.	Miscel- laneous.	Total.	Electric light systems.	All other.	Total.	Water- supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Ceme- teries and crema- tories.	All other.	
Schools.	Libraries, art galler- ies, and museums.												
\$37,559 40,597 33,007 212,729	\$1,665 4,383  4,859	\$6,793 5,814 872 10,733 3,515	\$2,814	\$5,833	\$5,833		\$53,860 40,927 151,522 197,722 16,059	\$12,836 28,907 151,522 196,422 16,059			\$574 12,020	\$40,450	92 93 94 95 96
16,553 39,777 13,909 17,715 43,549	 927 2,657 10,127 1,950	2,787 24,350 3,780 280 9,578					206 19,433 45,711	 19,433 45,711			206		97 98 99
66,508 52,284 77,628 26,865 46,945	1,133 2,578  548 1,272						88,097  99,558 19,735	85,759  99,558 19,735			2,338		100 101
													102 103 104 105 106
													107 108 109 110 111
34,099 48,038	595 1,957	8,924 7,133 31,700		626		\$626	11,205 1,000 27,841 47,904 76,408	5,000 1,000 27,841 47,904 76,408			544	5,661	112 113 114 115 116
19,366 5,550 116,500 15,610	1,617 1,450 1,242 2,847 3,331						15,586 41,806	15,586 41,806					117 118 119 120 121
61,775 90,935 38,281 37,726 228,073	2,542 16,177 3,804 589	50,812  3,544		1,025	1,025		3,570 1,277 35,438	3,570  26,388			1,277 462		122 123 124 125 126
31,762 29,231 10,475	5,134 1,868 2,063 1,754	30,848 5,317 6,612 2,890	1,941	2,271	2,271		13,620 38,033 18,268 880	11,138 33,677 18,268 880			2,482 4,356		127 128 129 130 131
54,252 22,100 40,015 15,213 129,229	1,518  2,189 2,067						14,913  2,756 11,972 38,229	14,913  7,990 38,229			3,982	2,756	132 133 134 135 136
55,432 57,481 17,997 99,520	2,184 2,262 765 4,378	535 72,502 892 4,305					20,258 170,995 845	20,258 72,979 845	98,016 845				137 138 139 140 141
41,558 800 114,254	 800 2,677						6,032 47,320 30,528 527	 47,320 28,937			6,032 1,276 527	316	142 143 144 145 146
27,069 2,600 15,564 18,105 13,352	8,100 623  1,785	1,071 2,936 7,949		1,260	1,260		37,916 21,424 9,885 2,375 57,047	37,916 21,424 9,885  50,442			2,375	6,605	147 148 149 150
54,470 10,438 33,536	924 2,542 2,010	1,124 3,378 654					35,518 131,772 572	35,518 131,464		308	572		151 152 153 154
114,832 30,717 28,662	345 1,887 2,081 1,901	6,891					64,824 20,242 1,700	36,437 20,242			1,325 1,700	27,062	155 156 157 158
4,124 50,114	2,579	24					65,266 1,383 28,779 122,700	9,707 1,383 14,175 122,700	55,559			14,604	
47,313	324						5,888	1,125			4,763		

## STATISTICS OF CITIES.

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT: <sup>1</sup> 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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.....	\$292,759,107	\$253,833,448	\$38,925,659	\$430,155,954	\$374,725,796	\$55,430,158	\$137,396,847	\$120,892,348	\$16,504,499
	Group I.....	216,348,121	185,679,339	30,668,782	319,657,305	277,235,927	42,421,378	103,309,184	91,556,588	11,752,596
	Group II.....	35,975,762	30,647,063	5,328,699	53,688,660	44,823,059	8,865,601	17,712,898	14,175,996	3,536,902
	Group III.....	24,176,944	22,357,240	1,819,704	32,811,961	30,393,386	2,418,575	8,635,017	8,036,146	598,871
	Group IV.....	16,258,280	15,149,806	1,108,474	23,998,028	22,273,424	1,724,604	7,739,748	7,123,618	616,130

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$159,725,662	\$134,639,444	\$25,086,218	\$234,245,797	\$202,476,602	\$31,769,195	\$74,520,135	\$67,837,158	\$6,682,977
2	Chicago, Ill.....	24,219,180	24,098,526	120,654	33,506,698	33,497,998	8,700	9,287,518	9,399,472	111,954
3	Philadelphia, Pa.....	4,523,291	4,364,591	158,700	9,184,646	9,184,646	.....	4,681,355	4,820,055	158,700
4	St. Louis, Mo.....	4,735,695	4,699,895	35,800	2,222,609	2,129,859	92,750	12,513,086	12,570,036	56,950
5	Boston, Mass.....	12,289,806	9,524,606	2,765,200	15,256,800	10,826,950	4,429,850	2,966,994	1,302,344	1,664,650
6	Baltimore, Md.....	366	366	.....	3,560,210	2,377,862	1,182,348	3,559,844	2,377,496	1,182,348
7	Pittsburg, Pa.....	1,648,103	975,403	672,700	3,563,891	2,512,491	1,051,400	1,915,788	1,537,088	378,700
8	Cleveland, Ohio.....	1,450,064	1,348,725	101,339	2,061,792	1,758,527	303,265	611,728	409,802	201,926
9	Buffalo, N. Y.....	2,053,818	1,356,627	397,191	3,490,546	2,168,243	1,322,303	1,436,728	811,616	625,112
10	San Francisco, Cal.....	1,088,562	1,088,562	.....	1,057,274	1,057,274	.....	131,288	131,288	.....
11	Detroit, Mich.....	349,191	30,750	318,441	1,076,702	293,930	782,772	727,511	263,180	464,331
12	Cincinnati, Ohio.....	1,069,794	364,995	704,799	4,342,967	2,911,833	1,431,134	3,273,173	2,546,838	726,335
13	Milwaukee, Wis.....	1,476,179	1,476,179	.....	2,727,087	2,702,888	24,199	1,250,908	1,226,709	24,199
14	New Orleans, La.....	1,129,267	1,121,527	7,740	2,987,589	2,964,127	23,462	1,858,322	1,842,600	15,722
15	Washington, D. C.....	589,143	589,143	.....	372,697	372,697	.....	216,446	216,446	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$6,333,550	\$4,412,800	\$1,920,750	\$7,144,263	\$5,094,163	\$2,050,100	\$810,713	\$681,363	\$129,350
17	Minneapolis, Minn.....	446,061	446,061	.....	1,575,889	1,395,889	180,000	1,129,828	949,828	180,000
18	Jersey City, N. J.....	2,327,212	1,670,045	657,167	3,425,799	2,309,300	1,116,499	1,098,587	639,255	459,332
19	Louisville, Ky.....	3,701,978	3,701,978	.....	4,459,289	4,425,289	34,000	757,311	723,311	34,000
20	Indianapolis, Ind.....	210,511	210,511	.....	68,101	68,101	.....	142,410	142,410	.....
21	St. Paul, Minn.....	1,980,375	1,850,750	129,625	2,386,990	2,251,690	135,300	406,615	400,940	5,675
22	Providence, R. I.....	946,272	647,976	298,296	1,575,958	824,662	751,296	629,686	178,686	453,000
23	Rochester, N. Y.....	3,765,225	3,765,225	.....	4,781,114	4,531,114	250,000	1,015,889	765,889	250,000
24	Kansas City, Mo.....	606,674	594,674	12,000	674,919	674,919	.....	68,245	80,245	12,000
25	Toledo, Ohio.....	493,780	261,901	231,879	790,512	436,244	354,268	296,732	174,343	122,389
26	Denver, Colo.....	955,721	929,121	26,600	1,694,113	1,630,223	63,890	738,392	701,102	37,290
27	Columbus, Ohio.....	1,384,653	528,453	856,200	2,671,523	295,423	2,376,100	1,286,870	123,030	1,519,900
28	Los Angeles, Cal.....	758,204	758,204	.....	1,536,894	1,536,894	.....	778,690	778,690	.....
29	Worcester, Mass.....	1,320,528	795,528	525,000	1,234,045	1,006,933	227,112	186,483	211,405	297,888
30	Seattle, Wash.....	2,322,298	2,286,960	35,338	8,130,699	7,936,680	194,019	5,808,401	5,649,720	158,681
31	Memphis, Tenn.....	496,494	348,494	148,000	552,056	552,056	.....	55,562	203,562	148,000
32	Omaha, Nebr.....	731,246	547,553	183,693	1,094,637	1,094,637	.....	363,391	547,084	183,693
33	New Haven, Conn.....	307,960	307,960	.....	556,743	514,743	42,000	248,793	206,793	42,000
34	Scranton, Pa.....	269,879	243,879	26,000	517,374	517,374	.....	247,495	273,495	26,000
35	Syracuse, N. Y.....	1,935,181	1,904,481	30,700	2,298,851	2,266,351	32,500	363,670	381,870	1,800
36	St. Joseph, Mo.....	177,834	177,634	200	21,662	21,662	.....	156,172	155,972	200
37	Paterson, N. J.....	2,028,159	1,908,159	120,000	2,031,918	2,006,918	25,000	3,759	98,759	95,000
38	Portland, Oreg.....	758,709	758,709	.....	996,901	933,661	63,240	238,192	174,952	63,240
39	Atlanta, Ga.....	98,291	98,291	.....	166,508	40,508	126,000	68,217	57,783	126,000
40	Richmond, Va.....	195,972	143,072	52,900	872,013	284,953	587,060	676,041	141,881	534,160
41	Fall River, Mass.....	718,721	712,721	6,000	892,242	822,354	69,888	173,521	109,633	63,888
42	Nashville, Tenn.....	203,200	203,200	.....	289,361	289,361	.....	86,161	86,161	.....
43	Dayton, Ohio.....	340,803	288,203	52,600	786,727	726,272	60,455	445,924	438,069	7,855
44	Grand Rapids, Mich.....	160,271	144,520	15,751	461,559	334,685	126,874	301,288	190,165	111,123

<sup>1</sup> The term "debt," 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 receipts on account of debt for meeting governmental costs, except where qualified by footnote (4), in which case the item represents payments on account of debt for meeting governmental costs.<sup>4</sup> Excess of payments over receipts.

## GENERAL TABLES.

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TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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).
45	Cambridge, Mass.	\$932,276	\$762,276	\$170,000	\$1,108,145	\$983,145	\$125,000	\$175,869	\$220,869	\$45,000
46	Albany, N. Y.	458,323	391,691	66,632	234,776	234,776		223,547	156,915	66,632
47	Hartford, Conn.	199,146	199,146		434,605	434,605		235,459	235,459	
48	Lowell, Mass.	1,592,264	1,592,264	2,500	1,665,500	1,660,500	5,000	70,236	67,736	2,500
49	Reading, Pa.	360,323	365,123	1,200	417,000	377,000	40,000	50,677	11,877	38,800
50	Trenton, N. J.	710,789	520,539	190,250	1,060,888	738,519	322,369	350,099	217,980	132,119
51	Bridgeport, Conn.	42,079	22,079	20,000	157,583	133,583	24,000	115,504	111,504	4,000
52	Wilmington, Del.	256,151	256,151		521,433	516,433	5,000	265,282	260,282	5,000
53	Camden, N. J.	644,920	604,420	40,500	1,381,841	1,316,841	65,000	736,921	712,421	24,500
54	Des Moines, Iowa	41,847	41,847		135,761	135,761		93,914	93,914	
55	Kansas City, Kans.	723,769	723,769		830,876	830,876		107,107	107,107	
56	Lynn, Mass.	1,330,169	1,057,205	272,964	1,401,120	890,081	511,039	70,951	167,124	238,075
57	New Bedford, Mass.	1,819,157	1,802,357	16,800	2,844,285	2,497,285	347,000	1,025,128	694,928	330,200
58	Springfield, Mass.	615,932	577,232	38,700	921,684	844,684	77,000	305,752	267,452	38,300
59	Troy, N. Y.	1,062,717	985,905	76,812	1,149,013	1,005,361	143,652	86,296	19,456	66,840
60	Oakland, Cal.	184,615	184,615		1,079,793	1,079,793		895,178	895,178	
61	Lawrence, Mass.	717,591	710,591	7,000	853,369	851,369	2,000	135,778	140,778	5,000
62	Somerville, Mass.	1,071,476	1,071,476		1,103,000	1,103,000		31,524	31,524	
63	Savannah, Ga.	79,011	79,011		36,694	36,694		42,317	42,317	
64	Duluth, Minn.	350,640	290,973	59,667	375,700	329,700	46,000	25,060	38,727	13,667
65	Norfolk, Va.	65,933	61,933	4,000	369,832	277,128	92,704	303,899	215,195	88,704
66	Hoboken, N. J.	226,343	217,843	8,500	365,569	365,569		139,226	147,726	8,500
67	Peoria, Ill.	294,459	289,709	4,750	166,995	166,995		127,464	122,714	4,750
68	Yonkers, N. Y.	1,043,905	999,505	44,400	1,571,039	1,571,039		527,134	571,534	44,400
69	Utica, N. Y.	771,567	771,567		705,178	705,178		66,389	66,389	
70	Manchester, N. H.	432,905	392,905	40,000	335,959	335,959		96,946	56,946	40,000
71	Schenectady, N. Y.	348,124	343,124	5,000	931,884	869,724	62,160	583,760	526,600	57,160
72	Evansville, Ind.	41,565	41,565		141,235	141,235		99,670	99,670	
73	San Antonio, Tex.	88,995	88,995		544,105	544,105		455,110	455,110	
74	Elizabeth, N. J.	241,312	223,786	17,526	393,123	299,123	94,000	151,811	75,337	76,474
75	Waterbury, Conn.	134,647	119,647	15,000	260,301	245,282	15,019	125,654	125,635	19
76	Salt Lake City, Utah	287,711	287,711		485,181	485,181		197,470	197,470	
77	Wilkes-Barre, Pa.	34,123	33,123	1,000	104,722	104,722		70,599	71,599	1,000
78	Erie, Pa.	295,001	27,867	267,134	44,319	44,319		250,682	16,452	267,134
79	Houston, Tex.	309,716	309,716		270,571	270,571		39,145	39,145	
80	Tacoma, Wash.	515,480	421,651	93,829	1,131,374	1,131,374		615,894	709,723	93,829
81	Harrisburg, Pa.	318,661	208,861	109,800	561,963	550,963	11,000	243,302	342,102	98,800
82	Charleston, S. C.	1,623,000	1,623,000		1,623,387	1,623,387		387	387	
83	Portland, Me.	1,398,750	1,375,750	23,000	1,730,247	1,720,147	10,100	331,497	344,397	12,900
84	Youngstown, Ohio	202,176	170,734	31,442	556,245	487,762	68,483	354,069	317,028	37,041
85	Dallas, Tex.	274,906	249,906	25,000	504,395	408,145	96,250	229,489	158,239	71,250
86	Terre Haute, Ind.	51,175	51,175		276,974	276,974		225,799	225,799	
87	Fort Wayne, Ind.	65,911	42,111	23,800	35,882	20,882	15,000	30,029	21,229	8,800
88	Akron, Ohio	231,944	175,046	56,898	241,728	100,429	141,299	9,784	74,617	84,401
89	Holyoke, Mass.	801,511	742,911	58,600	776,500	743,000	33,500	25,011	89	25,100
90	Brockton, Mass.	762,119	735,119	27,000	856,000	790,000	66,000	93,881	54,881	39,000
91	Covington, Ky.	112,810	112,810		114,187	114,187		1,377	1,377	

<sup>1</sup> The term "debt," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; 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 receipts on account of debt for meeting governmental costs, except where qualified by footnote (4), in which case the item represents payments on account of debt for meeting governmental costs.

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



TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT:<sup>1</sup> 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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).
92	Saginaw, Mich.	\$193,432	\$185,972	\$7,460	\$469,024	\$426,893	\$42,131	\$275,592	\$240,921	\$34,671
93	Lincoln, Nebr.	100,323	100,323		113,319	113,319		12,996	12,996	
94	Altoona, Pa.	45,000	45,000		256,700	256,700		211,700	211,700	
95	Spokane, Wash.	726,883	723,546	3,337	1,204,077	1,199,077	5,000	477,194	475,531	1,663
96	Lancaster, Pa.	35,000	35,000		85,463	85,463		50,463	50,463	
97	Birmingham, Ala.	289,947	289,947		426,309	426,309		136,362	136,362	
98	Bayonne, N. J.	610,817	533,817	77,000	874,817	844,817	30,000	264,000	311,000	47,000
99	South Bend, Ind.	109,183	109,183		114,370	114,370		5,187	5,187	
100	Butte, Mont.	219,853	219,853		361,437	361,437		141,584	141,584	
101	Pawtucket, R. I.	327,037	327,037		496,955	366,267	130,688	169,918	39,230	130,688
102	McKeesport, Pa.	15,495	15,495		108,748	108,748		93,253	93,253	
103	Binghamton, N. Y.	105,562	105,562		217,482	217,482		111,920	111,920	
104	Johnstown, Pa.	20,502	19,502	1,000	56,280	56,280		35,778	36,778	1,000
105	Dubuque, Iowa	153,273	153,273		159,278	159,278		6,005	6,005	
106	Sioux City, Iowa	64,582	64,582		3,376			61,206	61,206	
107	Augusta, Ga.	91,357	91,357		87,472	87,472		3,885	3,885	
108	Mobile, Ala.	150,547	150,547		22,500	22,500		128,047	128,047	
109	Topeka, Kans.	157,338	157,338		130,931	130,931		26,407	26,407	
110	Springfield, Ohio	127,683	123,235	4,448	274,541	234,297	40,244	146,858	111,062	35,796
111	Allentown, Pa.	97,510	92,510	5,000	164,220	164,220		66,710	71,710	5,000
112	East St. Louis, Ill.	149,732	149,732		216,260	216,260		66,528	66,528	
113	Wheeling, W. Va.	77,403	77,403		48,033	48,033		29,370	29,370	
114	Montgomery, Ala.	608,410	608,410		736,887	736,887		128,477	128,477	
115	Passaic, N. J.	89,803	89,803		224,099	224,099		134,296	134,296	
116	Davenport, Iowa	123,696	123,696		76,209	76,209		47,487	47,487	
117	Atlantic City, N. J.	285,069	285,069		1,141,322	1,022,314	119,008	856,253	737,245	119,008
118	Little Rock, Ark.	91,972	91,972		275,331	275,331		183,359	183,359	
119	Bay City, Mich.	212,823	212,823		477,741	477,691	50	264,918	264,868	50
120	York, Pa.	30,938	30,938		67,125	67,125		36,187	36,187	
121	Malden, Mass.	429,756	407,556	22,200	569,685	569,685		139,929	162,129	22,200
122	Springfield, Ill.	420,810	420,810		388,430	388,430		32,380	32,380	
123	Quincy, Ill.	221,905	221,905		132,931	132,931		88,974	88,974	
124	Canton, Ohio	189,692	182,627	7,065	286,250	271,528	14,722	96,558	88,901	7,657
125	Superior, Wis.	33,453	33,453		770	770		32,683	32,683	
126	Chester, Pa.	310,600	219,900	90,700	274,500	274,500		56,100	56,100	
127	Chelsea, Mass.	679,961	583,967	95,994	817,735	635,865	181,870	137,774	51,898	85,876
128	South Omaha, Nebr.	16,537	16,537		214,240	214,240		197,703	197,703	
129	Newcastle, Pa.	150,311	150,311		171,797	165,797	6,000	21,486	15,486	6,000
130	Salem, Mass.	406,900	405,400	1,500	408,707	408,707		1,807	3,307	1,500
131	Newton, Mass.	834,371	493,871	340,500	1,041,758	584,258	457,500	207,387	90,387	117,000
132	Haverhill, Mass.	518,060	510,060	8,000	592,200	560,200	32,000	74,140	50,140	24,000
133	Jacksonville, Fla.				93,859	93,859		93,859	93,859	
134	Joplin, Mo.	63,321	63,321		172,753	172,753		109,432	109,432	
135	Wichita, Kans.	71,104	71,104		311,378	311,378		240,274	240,274	
136	Rockford, Ill.	485,886	485,886		613,484	613,484		127,598	127,598	
137	Knoxville, Tenn.	134,288	134,288		140,760	140,760		6,472	6,472	
138	Elmira, N. Y.	108,166	99,166	9,000	77,782	67,782	10,000	40,384	31,384	9,000
139	Galveston, Tex.	300,646	173,646	127,000	864,358	743,358	121,000	563,712	569,712	6,000
140	New Britain, Conn.	57,996	57,996		349,229	349,229		291,233	291,233	
141	Chattanooga, Tenn.	99,381	99,381		1,024,151	1,024,151		924,770	924,770	
142	Kalamazoo, Mich.	196,427	196,427		341,939	280,439	111,500	145,512	34,012	111,500
143	Woonsocket, R. I.	2,002,000	1,965,000	37,000	2,111,518	2,039,518	72,000	109,518	74,518	35,000
144	Fitchburg, Mass.	639,848	569,378	70,470	690,094	601,694	88,400	50,246	32,316	17,930
145	Racine, Wis.	53,513	53,513		56,243	56,243		2,730	2,730	
146	Auburn, N. Y.	78,312	78,312		251,936	241,936	10,000	173,624	163,624	10,000
147	Macon, Ga.	115,992	102,992	13,000	10,792	10,792		105,200	92,200	13,000
148	Joliet, Ill.	258,832	258,832		257,353	257,353		1,479	1,479	
149	Oklahoma City, Okla.	76,582	76,582		440,875	440,875		364,293	364,293	
150	Oshkosh, Wis.	132,164	132,164		106,870	106,870		25,294	25,294	
151	West Hoboken, N. J.	116,347	116,347		139,278	139,278		22,931	22,931	
152	Sacramento, Cal.	42,541	42,541		330,957	330,957		288,416	288,416	
153	Pueblo, Colo.	617,350	617,350		636,417	636,417		19,067	19,067	
154	Everett, Mass.	357,163	206,163	151,000	403,375	220,375	183,000	46,212	14,212	32,000
155	Taunton, Mass.	349,800	313,000	36,800	385,710	341,219	44,491	35,910	28,219	7,691
156	Newport, Ky.	113,688	113,688		80,000	80,000		33,688	33,688	
157	La Crosse, Wis.	32,890	32,890		76,089	51,089	25,000	43,199	18,199	25,000
158	Fort Worth, Tex.	230,517	230,517		241,519	241,519		11,002	11,002	
	San Juan, P. R.	7,429	7,429		69,891	69,891		62,462	62,462	

<sup>1</sup> The term "debt," 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 receipts on account of debt for meeting governmental costs, except where qualified by footnote (4), in which case the item represents payments on account of debt for meeting governmental costs.<sup>4</sup> Excess of payments over receipts.



TABLE 11.—RECEIPTS FROM

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

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts in error. <sup>1</sup>	Total.	Taxes.			
									General property.	Special property and business.	Poll.	
									Original levies.	Penalties and collectors' fees.		
	Grand total.....	\$434,786,258	\$375,600,643	\$42,081,315	\$17,104,300	\$433,402,028	\$1,384,230	\$356,209,216	\$338,873,592	\$3,051,054	\$13,032,861	\$1,251,709
	Group I.....	279,652,232	244,058,855	19,853,021	15,740,356	278,536,138	1,116,084	231,670,669	219,545,654	2,311,455	9,542,054	271,506
	Group II.....	73,635,060	62,307,361	10,109,884	1,217,815	73,535,032	100,028	58,735,215	56,941,143	468,882	1,052,049	273,131
	Group III.....	47,968,707	41,860,313	6,011,329	97,065	47,869,977	98,730	39,462,230	37,054,212	149,437	1,788,152	470,429
	Group IV.....	33,530,259	27,374,114	6,107,081	49,064	33,460,881	69,378	26,341,102	25,332,583	121,270	650,606	236,643

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$103,567,226	\$103,567,226			\$103,081,172	\$486,054	\$93,413,366	\$86,608,935	\$1,683,508	\$5,120,923	
2	Chicago, Ill.....	35,853,692	10,538,362	\$10,524,826	\$8,735,504	35,848,979	4,713	26,422,071	26,139,034	85,475	197,562	
3	Philadelphia, Pa.....	24,275,010	24,225,347		49,663	24,107,565	\$107,445	19,217,970	18,911,436	198,776	39,313	\$98,445
4	St. Louis, Mo.....	13,090,881	9,661,146	3,399,735		13,060,831	50	11,071,874	9,855,971	32,391	1,183,612	
5	Boston, Mass.....	21,455,587	21,455,587			21,373,219	82,368	20,021,347	18,237,936		1,624,811	158,600
6	Baltimore, Md.....	8,416,057	8,416,057			8,415,353	704	7,285,806	6,614,784	99,465	571,557	
7	Pittsburg, Pa.....	11,536,384	8,410,894	1,469,392	1,706,098	11,533,196	3,188	9,607,983	8,528,115	59,348	20,520	
8	Cleveland, Ohio.....	9,013,379	4,926,577	2,925,764	1,101,038	9,013,328	51	7,364,883	7,363,205	1,216	462	
9	Buffalo, N. Y.....	7,485,256	6,502,594		982,662	7,190,204	295,052	6,876,243	6,688,795	24,273	163,175	
10	San Francisco, Cal.....	8,427,965	8,427,965			8,416,988	10,977	6,207,811	6,193,606	14,205		
11	Detroit, Mich.....	7,242,990	6,505,116		737,874	7,202,530	40,460	5,342,932	5,306,558	36,374		
12	Cincinnati, Ohio.....	6,898,636	3,734,483	1,533,304	1,630,849	6,896,868	1,768	5,354,425	5,353,322		1,103	
13	Milwaukee, Wis.....	5,286,502	4,549,834		736,668	5,284,837	1,665	4,149,666	4,104,886	3,030	41,750	
14	New Orleans, La.....	5,959,410	5,959,410			5,958,959	451	4,657,081	4,676,001	26,629		44,461
15	Washington, D. C.....	11,123,257	11,123,257			11,102,109	21,148	4,677,101	4,063,070	36,765	577,266	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$5,049,802	\$5,049,802			\$5,049,568	\$234	\$3,787,723	\$3,661,443	\$56,894	\$29,386	\$40,000
17	Minneapolis, Minn.....	4,130,935	4,130,935			4,119,509	11,426	3,410,647	3,382,460		28,187	
18	Jersey City, N. J.....	3,099,647	3,099,647			3,089,197	10,450	2,189,181	1,716,466	98,473	370,742	3,500
19	Louisville, Ky.....	3,751,567	3,751,567			3,749,785	1,782	2,964,665	2,906,751	57,914		
20	Indianapolis, Ind.....	2,930,415	1,728,284	\$1,202,131		2,930,365	50	2,364,834	2,348,221			16,613
21	St. Paul, Minn.....	2,815,681	2,815,681			2,815,451	230	2,263,511	2,241,915	8,957	12,639	
22	Providence, R. I.....	3,630,544	3,630,544			3,630,256	288	3,319,371	3,291,043	4,294	147	23,887
23	Rochester, N. Y.....	3,199,987	3,199,987			3,194,510	5,477	2,865,908	2,765,767	23,404	76,737	
24	Kansas City, Mo.....	3,709,754	2,331,026	1,378,728		3,705,522	4,232	3,040,290	2,962,413	10,974	70,903	
25	Toledo, Ohio.....	2,157,151	1,378,121	779,030		2,156,510	641	1,927,689	1,927,689			
26	Denver, Colo.....	3,904,588	1,667,436	1,153,568	\$1,083,584	3,894,131	10,457	3,327,275	3,310,118	17,157		
27	Columbus, Ohio.....	2,399,636	1,601,917	797,719		2,399,572	64	2,038,076	2,038,076			
28	Los Angeles, Cal.....	5,237,540	3,962,686	1,274,864		5,236,386	1,154	3,543,501	3,543,501			
29	Worcester, Mass.....	2,159,000	2,159,000			2,158,604	396	1,965,737	1,677,574	3,996	213,799	70,368
30	Seattle, Wash.....	3,231,470	2,117,841	1,113,629		3,221,617	9,853	2,376,303	2,376,303			
31	Memphis, Tenn.....	1,716,546	1,716,546			1,715,835	711	1,425,271	1,422,560	2,711		
32	Omaha, Nebr.....	1,643,476	1,592,217	51,259		1,643,476		1,329,468	1,284,712	44,756		
33	New Haven, Conn.....	1,815,146	1,799,588	15,558		1,814,285	861	1,525,279	1,458,661	14,332	44,088	8,198
34	Scranton, Pa.....	1,306,146	669,439	636,707		1,305,819	327	898,110	845,323	13,008	3,779	36,000
35	Syracuse, N. Y.....	1,820,966	1,820,966			1,798,156	22,810	1,579,065	1,514,147	14,630	50,288	
36	St. Joseph, Mo.....	906,540	564,885	341,645		906,175	365	713,181	692,063	2,202	18,916	
37	Paterson, N. J.....	1,702,124	1,702,124			1,700,835	1,289	1,258,486	1,183,578	61,643	6,865	6,400
38	Portland, Oreg.....	2,246,799	1,372,064	740,474	134,231	2,244,962	1,807	1,452,922	1,452,922			
39	Atlanta, Ga.....	1,661,664	1,661,664			1,659,646	2,018	1,193,684	1,142,473	11,840	26,952	12,419
40	Richmond, Va.....	1,707,114	1,707,114			1,700,587	6,427	1,481,385	1,473,921	2,886		4,578
41	Fall River, Mass.....	1,561,422	1,561,422			1,555,307	6,115	1,385,469	1,240,686	994	92,621	51,168
42	Nashville, Tenn.....	1,300,628	1,300,628			1,300,575	53	891,460	883,598	7,862		
43	Dayton, Ohio.....	1,531,095	906,513	624,582		1,531,095		1,297,834	1,297,834			
44	Grand Rapids, Mich.....	1,307,707	1,307,707			1,307,196	511	918,890	908,925	9,965		

<sup>1</sup> Subsequently corrected by refund payments. In addition, this column 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 17.<sup>3</sup> Including service transfers to the amount of \$165,702. The receipts in error from the public therefore aggregate \$1,218,528.

# GENERAL TABLES.

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## GENERAL REVENUES: 1907.

with the number assigned to each, see page 127.]

CLASSIFIED BY SOURCE—continued.													City num- ber.
Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					Miscella- neous general revenues.	
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>2</sup>		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.			
								For education.	For other purposes.	For expenses.	For outlays.		
\$46,804,829	\$37,963,152	\$6,643,865	\$566,757	\$310,324	\$1,320,731	\$3,955,142	\$27,789,081	\$16,441,172	\$8,408,069	\$1,864,445	\$1,075,395	\$27,990	
29,459,699	24,918,704	3,117,809	288,022	214,703	920,461	2,204,636	16,290,533	6,314,698	8,037,297	1,601,236	337,302	26,695	
8,516,734	6,591,549	1,535,648	136,373	62,695	190,469	758,775	5,623,792	5,102,051	42,527	142,111	337,103	544	
4,651,998	3,653,782	788,348	79,431	13,592	116,845	447,051	3,406,913	2,873,058	160,349	75,725	297,781	515	
4,176,398	2,799,117	1,202,060	62,931	19,334	92,956	544,680	2,467,843	2,151,365	167,896	45,373	103,209	236	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$7,087,760	\$6,158,457	\$511,627			\$417,676	\$710,966	\$2,349,841	\$1,504,082		\$845,759		\$5,293	1
8,212,823	7,306,802	633,497	\$122,916	\$11,241	138,367	669,037	548,544	339,144		209,400		1,217	2
2,399,056	1,926,000	299,535		11,374	162,147	63,493	2,594,491	789,182	\$1,513,633	291,676			3
1,540,800	1,178,112	272,911	24,406	37,672	27,699	145,153	302,954	254,560	4,133	14,261	\$30,000		4
1,218,109	1,138,267	43,742	26,480	4,274	5,346	103,644	112,469		17,004	56,440	39,025	18	5
596,589	449,587	68,435	26,900	41,184	10,483	7,724	513,365	508,365	5,000			12,573	6
972,557	805,036	145,721	7,890	8,760	5,150	167,171	838,673	317,424	513,741	7,008	500		7
1,312,463	1,277,290	15,917	3,850	1,090	14,316	29,166	306,674	220,423	59,023	27,228		193	8
379,567	269,456	70,122	7,486	19,527	12,976	36,444	193,002	156,152	21,642	15,208			9
1,553,460	1,187,375	302,096	8,186	8,779	52,024	47,426	614,268	564,804		21,491	27,973		10
846,275	789,342	31,787	5,752	2,324	17,070	13,979	1,039,804	1,018,546	100	21,158			11
1,214,344	1,064,288	71,842	7,513	61,903	8,798	26,571	301,911	220,827	48,263	32,821		1,385	12
753,016	468,030	240,777	22,006	1,665	20,538	33,776	350,044	262,025	63,795	24,224			13
738,933	430,214	287,715	3,054	4,910	13,040	40,103	519,110	159,164	100,000	20,142	239,804	4,173	14
628,947	470,448	122,085	21,583		14,831	109,983	5,705,383		5,690,963	14,420		1,843	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$679,605	\$620,840	\$36,410	\$1,079		\$21,276	\$20,934	\$561,540	\$546,792		\$14,748			16
482,493	434,000	29,887	3,396	\$2,306	12,904	29,944	207,851	190,151		8,037	\$9,663		17
566,717	526,568	18,684	2,406		19,109	10,439	333,310	322,066		11,244			18
310,647	138,915	150,160	7,240	8,332		12,454	463,259	253,144	\$4,375	740	205,000	\$542	19
281,586	196,050	45,105	9,139	16,353	14,939	30,020	253,975	247,652		6,323			20
411,401	391,000	16,012	197	199	3,993	28,176	112,593	109,581			3,012		21
242,131	190,625	37,763	11,723		2,020	7,707	61,335	32,578		28,757			22
224,923	205,948	12,233	6,742			13,976	95,180	71,683		23,497			23
494,572	312,250	153,631	13,335	6,482	8,874	56,902	117,990	114,831		659	2,500		24
148,433	139,655	7,812	89		927	9,516	71,513	70,049		1,464			25
413,288	316,740	65,173	9,276	8,875	13,225	18,834	145,191	60,402		4,789	80,000		26
278,007	244,362	21,678	953	9,403	1,611	13,514	70,039	69,757		282			27
698,428	411,885	229,311	15,844		41,388	81,401	914,210	900,684		13,476	100		28
175,901	164,160	7,834	3,155	752		7,558	9,802	6,713	2,379		710	2	29
344,393	299,835	37,977	6,198		383	106,911	403,863	385,563			18,300		30
108,309	23,358	78,486	788		5,677	13,653	169,313	168,813		500			31
223,046	193,650	14,899	3,162		11,335	13,823	77,139	41,259	25,880		10,000		32
178,882	160,069	5,107	5,652	726	7,328	32,940	78,045	64,319	2,250	4,058	7,418		33
292,592	254,724	28,272	4,072	820	4,704	26,664	88,780	88,780					34
163,782	146,448	11,770	5,549		15	3,210	74,909	61,633		13,276			35
116,373	81,428	25,991	1,802	4,388	2,764	7,122	69,864	68,784		1,080			36
193,474	163,780	17,656	6,319		5,719	12,751	237,413	234,105		3,308			37
430,570	330,241	88,080	6,420		5,829	28,257	335,020	334,770		250			38
305,783	135,613	169,681		489		104,493	57,704	57,704					39
161,465	66,250	88,206	7,009			13,934	50,330	45,434	3,496	1,400			40
156,962	150,232	6,027		703		11,890	7,101	5,396	1,647	58			41
177,068	68,682	105,404			2,982	27,537	204,563	204,513		50			42
176,428	163,097	7,754	1,060	2,867	1,650	6,585	50,248	50,248					43
79,475	61,144	12,695	3,819		1,817	7,630	301,712	294,697	2,500	4,115	400		44

<sup>1</sup> Including service transfers for certain cities.

<sup>2</sup> Including service transfers to the amount of \$304.

<sup>3</sup> Including service transfers to the amount of \$165,398.

TABLE 11.—RECEIPTS FROM

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCES.				
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts in error. <sup>1</sup>	Total.	Taxes.			
									General property.		Special property and business.	Poll.
									Original levies.	Penalties and collectors' fees.		
45	Cambridge, Mass.	\$1,905,910	\$1,905,910			\$1,900,002	\$5,908	\$1,889,753	\$1,687,740		\$162,917	\$39,096
46	Albany, N. Y.	1,359,108	1,359,108			1,354,531	4,577	1,160,163	1,103,138		57,025	
47	Hartford, Conn.	2,022,307	1,745,292	\$277,015		2,022,307		1,768,242	1,463,111	\$6,296	297,732	1,103
48	Lowell, Mass.	1,516,743	1,516,743			1,516,367	376	1,366,138	1,235,191	1,124	94,573	35,250
49	Reading, Pa.	898,978	613,962	285,016		898,775	203	748,488	713,870	7,024	1,882	25,712
50	Trenton, N. J.	861,217	861,217			856,603	4,614	536,750	497,186	11,718	9,846	18,000
51	Bridgeport, Conn.	1,280,104	1,280,104			1,280,033	71	1,063,136	1,030,518	8,179	19,060	5,379
52	Wilmington, Del.	761,544	761,544			760,745	799	706,645	699,312	6,400	933	
53	Camden, N. J.	778,831	778,831			778,685	146	501,633	489,940	1,248	4,062	6,383
54	Des Moines, Iowa	1,306,173	773,811	532,362		1,306,153	20	1,130,233	1,125,647	4,586		
55	Kansas City, Kans.	680,202	396,227	283,975		679,721	481	609,132	603,202		5,930	
56	Lynn, Mass.	1,232,000	1,232,000			1,231,844	156	1,117,759	997,606	3,270	76,883	40,000
57	New Bedford, Mass.	1,486,203	1,486,203			1,486,203		1,117,504	977,661	377	122,466	17,000
58	Springfield, Mass.	1,436,435	1,436,435			1,434,264	2,171	1,308,761	1,092,658	995,369	177,103	39,000
59	Troy, N. Y.	1,189,989	1,134,147	55,842		1,185,053	4,936	1,035,895	995,369	5,755	34,771	
60	Oakland, Cal.	2,064,171	1,567,592	493,797	\$2,782	2,055,750	8,421	1,308,042	1,308,042			
61	Lawrence, Mass.	928,980	928,980			922,522	6,458	777,251	720,697		35,659	20,895
62	Somerville, Mass.	1,000,718	1,000,718			1,000,068	650	989,189	876,559	5,387	71,895	35,348
63	Savannah, Ga.	788,087	788,087			774,772	13,315	592,276	591,189	1,087		
64	Duluth, Minn.	1,068,331	710,317	358,014		1,067,311	1,020	799,426	794,507		4,919	
65	Norfolk, Va.	1,113,864	1,113,864			1,111,421	2,443	761,949	642,238	7,706	110,182	1,823
66	Hoboken, N. J.	810,819	810,819			810,213	606	539,113	502,586	2,519	33,227	781
67	Peoria, Ill.	879,719	525,112	272,821	81,786	879,700	19	712,247	704,969		7,278	
68	Yonkers, N. Y.	1,196,555	1,196,555			1,186,412	10,143	1,065,031	1,019,755	40,897	4,379	
69	Utica, N. Y.	1,257,403	1,257,403			1,253,712	3,691	1,113,819	1,051,474	2,098	60,247	
70	Manchester, N. H.	736,855	736,855			736,855		665,388	503,215	3,291	137,836	21,046
71	Schenectady, N. Y.	775,112	775,112			771,030	4,082	626,712	610,597	2,554	13,561	
72	Evansville, Ind.	732,916	452,826	280,090		732,321	595	545,226	539,826			5,400
73	San Antonio, Tex.	996,350	996,350			996,208	142	854,887	843,815	3,539	7,533	
74	Elizabeth, N. J.	700,156	700,156			699,687	469	487,111	444,946	8,219	21,946	12,000
75	Waterbury, Conn.	841,514	841,514			841,493	21	700,411	683,193	3,566	7,221	6,431
76	Salt Lake City, Utah.	1,488,464	849,779	638,685		1,487,113	1,351	1,030,917	1,020,423			10,494
77	Wilkes-Barre, Pa.	607,368	357,450	249,918		602,432	4,936	498,041	473,231	786	3,174	20,850
78	Erie, Pa.	607,023	382,309	224,714		607,023		494,672	490,928	2,043	1,701	
79	Houston, Tex.	1,012,507	1,012,507			1,011,852	655	878,276	872,189			6,087
80	Tacoma, Wash.	1,176,617	686,135	478,882	11,600	1,173,504	3,113	855,603	855,603			
81	Harrisburg, Pa.	696,341	402,367	293,974		696,237	104	612,190	596,284	4,000	1,837	10,069
82	Charleston, S. C.	782,367	683,790	98,577		775,032	7,335	564,432	539,413	412	24,607	
83	Portland, Me.	1,126,496	1,125,599		897	1,126,470	26	1,067,705	984,772		58,479	24,454
84	Youngstown, Ohio	741,937	471,529	270,408		741,937		573,196	573,196			
85	Dallas, Tex.	1,057,087	1,057,087			1,055,127	1,960	925,334	921,001	4,333		
86	Terre Haute, Ind.	665,687	362,536	303,151		665,007	680	399,661	396,818			2,843
87	Fort Wayne, Ind.	564,515	341,722	222,793		564,515		449,032	434,724			14,308
88	Akron, Ohio	853,492	462,197	391,295		853,492		739,196	739,196			
89	Holyoke, Mass.	782,303	782,303			782,082	221	708,274	619,897		72,919	15,458
90	Brockton, Mass.	713,621	713,621			713,621		696,518	615,907	1,023	51,902	27,686
91	Covington, Ky.	485,588	485,588			483,772	1,816	370,873	370,873			

<sup>1</sup>Subsequently corrected by refund payments. In addition, this column includes service transfers made by certain cities in connection with specified revenues, and reported in footnotes.

## GENERAL TABLES.

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## GENERAL REVENUES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY SOURCE—continued.

Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.					Miscella- neous general revenues.	City num- ber.
Total.	Liquor licenses, and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>2</sup>		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.			
								For education.	For other purposes.	For expenses.	For outlays.		
\$3,424	\$44	\$2,710		\$646	\$24	\$4,573	\$8,160	\$5,439	\$2,013	\$708			45
146,372	137,911	4,252	\$4,152		57	2,801	49,772	42,450		7,322			46
77,453	69,106	2,721	4,483	1,027	116	13,220	163,392	47,624	113,448	820	\$1,500		47
138,690	133,828	4,298		564		6,105	5,810	3,980	1,830				48
85,084	78,800	2,841			3,443	1,250	64,156	64,156					49
130,972	113,700	8,682	4,472		4,118	5,875	187,620	182,723		4,897			50
149,334	137,640	2,375	4,487	1,061	3,771	18,782	48,852	46,852	2,000				51
6,130		900	3,075		2,155	9,077	39,692	35,475		717	3,500		52
138,515	127,738	3,815			6,962	4,137	134,546	133,048		1,503			53
109,482	95,101	11,092	1,870		1,419	28,661	37,797	37,797					54
45,028		40,341	3,508	17	1,162	6,209	19,833	19,833					55
98,981	93,595	4,787		599		9,937	4,823	3,359	1,464			\$500	56
83,027	79,465	2,452		510	600	2,824	282,848	4,361	1,098	27,389	250,000		57
114,867	92,240	2,692		497	19,438	5,676	7,131	4,688	2,013	430			58
113,723	108,703	1,357	3,643		20	221	40,150	33,397		6,753			59
271,454	165,040	81,942	7,647		16,825	50,168	434,492	430,164		2,564	1,764	15	60
142,235	140,651	996		588		5,660	3,834	1,680	1,830	324			61
1,458	26	951		418	63	4,863	5,208	4,110	1,098				62
176,253	52,425	121,354	2,474			18,206	1,352			1,352			63
198,237	183,000	8,707	2,337	136	4,057	25,098	45,570	45,570					64
313,282	114,131	193,974	2,152		3,025	4,481	34,152	28,634	2,922		2,596		65
136,517	127,860	4,396	2,538		1,723	1,724	133,465	133,365		100			66
148,096	134,934	8,268	1,726	23	3,145	6,339	13,037	10,368		2,669			67
96,346	86,848	3,264	823		5,411	3,251	31,927	30,066		1,861			68
107,092	105,972	1,120				3,231	33,261	30,714		2,547			69
62,988	55,921	2,379	2,555	711	1,422	4,858	3,621	3,621					70
110,845	100,091	6,236	3,224		1,294	12,459	25,096	20,368		4,728			71
93,013	76,118	11,602	2,825	2,119	349	8,707	85,970	84,650	418	902			72
36,683	23,936	4,696	3,545		4,506	8,916	95,864	67,790			28,074		73
88,627	82,678	2,344	1,208		2,397	1,593	122,825	122,302		523			74
87,098	80,480	2,382	2,841		1,395	14,802	39,203	39,174		29			75
230,674	159,700	59,097	3,132	145	8,600	21,422	205,451	205,451					76
68,518	56,800	5,824	669		5,225	4,121	36,688	36,688					77
66,873	56,400	6,949	1,652		1,872	2,623	42,855	42,855					78
49,527	39,090	7,913	545		1,979	14,481	70,223	70,123			100		79
132,863	118,935	10,845	1,450		1,633	18,511	169,640	169,640					80
30,350	12,600	14,749	2,085		916	10,583	43,218	40,765	182	2,271			81
96,551		96,488	63			38,428	82,956	60,459	20,987	1,510			82
1,224		1,224				45	57,522	46,430	1,673		9,419		83
133,993	129,058	1,671	158	162	2,944	8,917	25,831	25,581		250			84
38,745	33,093	3,978	1,674			11,112	81,896	81,068			828		85
76,165	68,409	2,984	360		4,412	3,079	186,782	186,228		554			86
40,383	27,200	11,435	1,475		273	2,794	72,306	71,304		1,002			87
72,864	71,524	1,211		129		1,900	39,532	34,245	5,000	287			88
63,875	61,861	2,014				5,566	4,588	2,200	825	1,563			89
3,163		2,842		321		7,690	6,250	4,552	1,548	150			90
34,924	21,130	9,198	583	3,919	94	2,075	77,716	77,716					91

<sup>2</sup> Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 17.

TABLE 11.—RECEIPTS FROM\*

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total receipts from general revenues.	CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING.			CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			City corporation.	School districts.	Other divisions of the government of the city.	For meeting governmental costs.	Receipts in error. <sup>1</sup>	Taxes.				
								Total.	General property.		Special property and business.	Poll.
									Original levies.	Penalties and collectors' fees.		
92	Saginaw, Mich. ....	\$731,446	\$731,446			\$730,756	\$690	\$462,615	\$447,781	\$14,834		
93	Lincoln, Nebr. ....	535,752	327,428	\$208,324		535,752		447,729	431,982	8,272		\$7,475
94	Altoona, Pa. ....	464,892	278,684	186,208		464,892		377,002	375,571		\$1,431	
95	Spokane, Wash. ....	1,100,251	619,259	480,992		1,093,464	6,787	698,049	697,404	645		
96	Lancaster, Pa. ....	340,169	203,702	136,467		340,117	52	266,483	261,820		1,940	2,723
97	Birmingham, Ala. ....	698,727	698,727			694,277	4,450	267,394	264,060	3,334		
98	Bayonne, N. J. ....	517,137	517,137			516,528	609	358,584	340,320	11,240	6,424	
99	South Bend, Ind. ....	509,449	296,843	212,606		509,203	246	407,986	402,989			4,997
100	Butte, Mont. ....	588,542	389,937	198,605		587,952	590	405,834	402,544	1,744		1,546
101	Pawtucket, R. I. ....	683,121	683,121			682,654	467	621,502	616,005	936	24	4,537
102	McKeesport, Pa. ....	518,885	283,539	235,346		518,854	31	430,448	425,282	4,059	1,107	
103	Binghamton, N. Y. ....	526,974	526,974			526,434	540	462,100	445,507	2,588	14,005	
104	Johnstown, Pa. ....	474,610	273,165	201,445		473,318	1,292	370,314	348,475		1,281	20,558
105	Dubuque, Iowa. ....	444,990	308,273	136,717		444,902	88	395,362	394,624	738		
106	Sioux City, Iowa. ....	631,732	378,491	253,301		631,717	75	537,859	537,859			
107	Augusta, Ga. ....	368,006	368,006			366,470	1,536	293,503	282,624	1,159	9,720	
108	Mobile, Ala. ....	447,996	447,996			447,996		274,229	272,624	1,605		
109	Topeka, Kans. ....	564,359	280,255	284,104		564,359		524,459	521,658		2,801	
110	Springfield, Ohio. ....	491,582	302,461	189,121		491,582		435,240	435,240			
111	Allentown, Pa. ....	432,928	249,024	183,904		432,402	526	358,012	336,528	1,042	1,342	19,100
112	East St. Louis, Ill. ....	670,342	407,451	262,891		670,107	235	506,609	502,631		3,978	
113	Wheeling, W. Va. ....	435,018	305,960	129,058		433,943	1,075	333,289	326,657	396	3,369	2,867
114	Montgomery, Ala. ....	378,336	378,336			375,798	2,538	201,949	199,079	2,870		
115	Passaic, N. J. ....	390,103	390,103			390,052	51	235,410	235,410	2,982	1,153	
116	Davenport, Iowa. ....	639,057	426,798	212,259		638,493	564	531,822	530,905	917		
117	Atlantic City, N. J. ....	945,764	945,764			945,559	205	598,742	595,577		3,003	162
118	Little Rock, Ark. ....	381,818	233,349	148,469		381,818		210,973	210,973	1,252		6,450
119	Bay City, Mich. ....	557,614	557,614			556,317	1,297	353,165	343,580	9,585		
120	York, Pa. ....	382,155	207,368	174,787		382,149	6	320,555	314,536	4,922	1,097	
121	Malden, Mass. ....	565,958	565,958			565,770	188	559,431	469,378	1,683	70,918	17,452
122	Springfield, Ill. ....	565,068	324,181	191,823	\$49,064	565,068		442,207	439,678		2,529	
123	Quincy, Ill. ....	445,738	291,698	154,040		445,738		357,095	357,095			
124	Canton, Ohio. ....	487,423	305,738	181,685		487,148	275	387,583	387,583			
125	Superior, Wis. ....	589,816	589,816			589,816		463,283	457,488		5,795	
126	Chester, Pa. ....	326,091	195,054	131,037		326,079	12	270,379	263,652	2,770	757	3,200
127	Chelsea, Mass. ....	502,147	502,147			502,130	17	493,794	456,486		19,852	17,456
128	South Omaha, Nebr. ....	424,303	256,924	167,379		420,494	3,809	291,472	291,472			
129	Newcastle, Pa. ....	373,904	3,166	160,738		373,821	83	325,823	324,923		900	
130	Salem, Mass. ....	524,383	524,383			523,934	449	509,074	426,627	874	61,483	20,190
131	Newton, Mass. ....	1,112,152	1,112,152			1,094,495	17,657	1,103,150	884,781	2,375	197,994	18,000
132	Haverhill, Mass. ....	545,781	545,781			544,204	1,577	487,874	418,698	1,993	46,183	21,000
133	Jacksonville, Fla. ....	453,781	453,781			453,625	156	319,181	312,685	6,496		
134	Joplin, Mo. ....	236,654	140,677	115,997		256,649	5	182,092	175,280	1,131	5,681	
135	Wichita, Kans. ....	359,906	201,628	158,278		359,806	100	330,641	326,742	1,268	2,631	
136	Rockford, Ill. ....	412,039	412,039			412,039		322,685	319,852		2,833	
137	Knoxville, Tenn. ....	454,252	454,252			453,877	375	312,642	308,639	203		3,800
138	Elmira, N. Y. ....	488,582	488,582			486,811	1,771	419,502	405,300	2,184	12,008	
139	Galveston, Tex. ....	596,590	513,553	83,037		596,572	18	430,654	426,337			4,317
140	New Britain, Conn. ....	455,273	455,273			455,208	65	396,428	383,618	3,152	8,125	1,533
141	Chattanooga, Tenn. ....	462,255	462,255			461,930	325	307,039	307,039			
142	Kalamazoo, Mich. ....	419,822	213,933	205,889		419,436	386	314,594	313,163	1,431		
143	Woonsocket, R. I. ....	326,550	326,550			326,381	169	285,684	281,120	2,955	1	1,608
144	Fitchburg, Mass. ....	524,86	524,86			524,671	145	509,499	446,800		45,559	17,000
145	Racine, Wis. ....	449,408	449,408			449,339	129	335,707	331,483	218	4,006	
146	Auburn, N. Y. ....	391,922	391,922			391,652	270	352,981	341,703	3,501	7,777	
147	Macon, Ga. ....	331,756	331,756			329,297	2,459	220,421	212,397	960	5,170	1,894
148	Joliet, Ill. ....	383,913	201,305	182,609		383,868	46	279,069	277,149		1,320	
149	Oklahoma City, Okla. ....	246,288	141,728	104,560		246,274	14	189,188	189,188			
150	Oshkosh, Wis. ....	407,466	407,466			407,202	264	350,446	346,783		3,663	
151	West Hoboken, N. J. ....	329,604	329,604			329,523	81	233,357	227,864	5,043		450
152	Sacramento, Cal. ....	687,162	489,188	197,974		686,688	474	478,785	478,645	140		
153	Pueblo, Colo. ....	667,957	430,526	237,431		665,111	2,846	505,252	505,252			
154	Everett, Mass. ....	427,412	427,412			427,257	155	422,230	377,888	885	29,326	14,131
155	Taunton, Mass. ....	422,820	422,820			419,879	2,941	375,095	296,897	249	59,965	17,984
156	Newport, Ky. ....	269,143	269,143			269,116	27	216,785	216,785			
157	La Crosse, Wis. ....	376,115	376,115			375,897	218	304,177	301,422		2,755	
158	Forth Worth, Tex. ....	614,133	614,133			606,211	7,922	556,748	543,896	6,639		6,213
	San Juan, P. R. ....	274,866	274,866			274,851	15	246,999	226,150		20,849	

<sup>1</sup>Subsequently corrected by refund payments. In addition, this column includes service transfers made by certain cities in connection with specified revenues and reported in footnotes.



## GENERAL REVENUES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY SOURCE—continued.													City number.
Licenses and permits.						Fines and forfeits.	Subventions, grants, and gifts.				Miscellaneous general revenues.		
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Permits. <sup>2</sup>		Total.	Subventions and grants from other civil divisions.		Gifts from private individuals.			
								For education.	For other purposes.	For expenses.	For outlays.		
\$50,557	\$46,504	\$2,783	\$1,035	.....	\$235	\$2,687	\$215,568	\$149,167	\$7,988	\$2,000	\$56,412	\$19	92
55,404	49,503	4,760	5	.....	1,136	4,729	27,890	15,325	6,106	1,504	4,955	.....	93
48,818	26,267	20,743	.....	.....	1,808	6,362	32,710	32,710	.....	.....	.....	.....	94
173,003	149,820	15,744	3,746	\$3,693	.....	51,951	177,248	171,170	.....	4,855	1,223	.....	95
40,307	30,218	3,489	.....	.....	6,600	257	33,122	31,222	.....	1,900	.....	.....	96
320,336	113,100	202,317	458	136	4,325	49,905	61,092	61,092	.....	.....	.....	.....	97
57,444	50,650	1,376	930	.....	4,488	3,587	97,522	97,522	.....	.....	.....	.....	98
24,399	19,900	2,242	.....	.....	2,257	1,744	75,320	66,501	.....	8,819	.....	.....	99
97,435	51,255	41,616	2,473	205	1,886	25,377	59,896	59,846	.....	50	.....	.....	100
45,667	37,996	4,283	2,298	489	601	4,150	11,802	10,252	.....	1,550	.....	.....	101
48,806	29,056	18,957	593	.....	200	7,453	32,178	31,791	.....	387	.....	.....	102
37,554	33,597	2,295	1,662	.....	.....	2,048	25,272	24,528	.....	744	.....	.....	103
68,410	34,800	24,384	1,538	.....	7,688	6,633	29,253	29,253	.....	.....	.....	.....	104
37,257	34,631	1,957	669	.....	.....	670	11,701	11,701	.....	.....	.....	.....	105
59,129	54,053	4,704	297	.....	75	20,218	14,586	14,586	.....	.....	.....	.....	106
65,988	10,300	54,141	1,547	.....	.....	6,911	1,604	.....	.....	1,604	.....	.....	107
159,804	35,536	119,204	473	.....	3,754	13,843	120	.....	.....	120	.....	.....	108
15,423	.....	8,912	3,556	140	2,815	9,439	14,821	12,971	.....	174	1,676	217	109
27,759	24,962	833	855	679	330	4,607	23,976	20,782	3,194	.....	.....	.....	110
42,491	29,600	10,398	1,221	.....	1,272	2,991	29,434	29,434	.....	.....	.....	.....	111
153,799	124,715	27,662	1,412	10	.....	3,292	6,642	6,642	.....	.....	.....	.....	112
69,031	52,651	15,673	329	378	.....	8,382	24,316	22,816	.....	.....	1,500	.....	113
135,400	36,950	99,972	.....	.....	1,478	21,017	19,970	16,794	.....	3,176	.....	.....	114
65,270	56,404	1,661	1,656	.....	3,489	4,194	81,094	80,999	.....	95	.....	.....	115
78,323	78,902	2,779	1,627	.....	15	13,233	15,679	15,679	.....	.....	.....	.....	116
203,212	112,150	75,120	1,674	.....	14,268	3,714	140,096	140,096	.....	.....	.....	.....	117
96,063	58,618	33,226	2,484	.....	1,735	34,528	32,552	20,468	12,084	.....	.....	.....	118
44,826	41,780	1,230	1,798	.....	18	1,627	157,996	156,196	1,800	.....	.....	.....	119
28,498	14,000	10,588	746	.....	3,164	1,585	31,517	31,517	.....	.....	.....	.....	120
852	.....	635	.....	217	.....	2,273	3,402	2,571	831	.....	.....	.....	121
110,453	103,024	6,781	.....	108	540	4,980	7,428	7,234	.....	194	.....	.....	122
74,204	70,354	2,156	1,694	.....	.....	4,405	10,034	7,914	.....	880	1,240	.....	123
77,568	74,528	754	316	36	1,934	1,061	21,211	21,205	.....	6	.....	.....	124
93,634	85,130	7,433	1,071	.....	.....	11,564	21,335	21,190	.....	145	.....	.....	125
27,836	18,258	4,292	1,068	.....	3,618	1,137	26,739	26,739	.....	.....	.....	.....	126
4,038	8	1,576	2,201	253	.....	3,493	822	.....	822	.....	.....	.....	127
86,972	83,100	2,144	651	.....	1,077	2,334	43,525	12,883	5,462	.....	25,180	.....	128
21,503	7,200	12,661	845	.....	797	5,074	21,504	21,504	.....	.....	.....	.....	129
1,021	96	685	.....	240	.....	4,435	9,853	1,984	2,619	.....	5,250	.....	130
1,641	17	1,426	.....	198	.....	2,584	4,777	3,819	833	.....	125	.....	131
49,793	47,587	1,952	.....	254	.....	4,446	3,668	2,843	825	.....	.....	.....	132
116,382	52,650	63,202	530	.....	.....	18,218	.....	.....	.....	.....	.....	.....	133
44,580	26,012	17,258	283	.....	1,027	10,260	19,722	19,652	.....	70	.....	.....	134
11,383	.....	6,657	1,166	1,225	2,335	7,657	10,225	10,225	.....	.....	.....	.....	135
59,648	56,218	3,430	.....	.....	.....	4,864	24,842	6,113	18,662	67	.....	.....	136
68,005	8,719	58,231	.....	.....	2,055	15,071	58,534	58,209	.....	325	.....	.....	137
43,894	40,618	2,063	89	1,114	.....	951	24,245	21,610	.....	2,635	.....	.....	138
30,983	18,250	10,398	990	1,345	.....	3,988	130,965	36,380	94,535	50	.....	.....	139
27,850	23,589	877	1,858	556	970	8,743	22,252	19,885	.....	2,367	.....	.....	140
67,066	33,396	33,670	.....	.....	.....	14,468	73,682	64,200	9,000	482	.....	.....	141
18,175	14,404	2,133	1,132	506	.....	2,191	84,862	84,862	.....	.....	.....	.....	142
30,746	26,847	2,253	1,240	406	.....	164	9,956	9,856	.....	.....	100	.....	143
2,252	19	2,013	.....	220	.....	1,989	11,076	2,120	1,281	7,675	.....	.....	144
84,098	70,190	11,488	2,420	.....	.....	2,461	27,202	23,041	.....	.....	4,161	.....	145
18,359	13,757	988	1,469	145	.....	3,546	19,036	17,785	.....	1,251	.....	.....	146
.....	.....	.....	.....	.....	.....	16,953	.....	.....	.....	.....	.....	.....	147
94,382	46,500	47,882	.....	.....	823	.....	7,135	4,885	.....	2,250	.....	.....	148
97,710	93,242	2,798	852	.....	.....	17,454	9,371	9,371	.....	.....	.....	.....	149
30,275	8,000	15,259	1,137	.....	5,879	2,168	22,258	22,258	.....	.....	.....	.....	150
32,594	27,710	3,752	1,021	.....	111	.....	.....	.....	.....	.....	.....	.....	.....
51,171	50,075	275	.....	.....	821	510	44,566	44,203	.....	363	.....	.....	151
97,758	65,610	28,750	1,390	.....	2,008	5,624	104,995	104,995	.....	.....	.....	.....	152
95,312	84,935	3,093	323	95	1,866	20,895	46,498	46,498	.....	.....	.....	.....	153
961	.....	617	.....	344	.....	403	3,818	2,365	1,453	.....	.....	.....	154
42,963	41,514	1,258	.....	191	.....	2,073	2,689	2,289	400	.....	.....	.....	155
26,376	11,795	8,153	123	5,878	627	448	25,534	25,534	.....	.....	.....	.....	156
45,149	32,200	10,589	1,556	.....	804	3,166	23,623	22,623	.....	1,000	.....	.....	157
40,408	30,587	6,334	1,460	.....	2,027	15,495	1,482	1,460	.....	22	.....	.....	158
22,690	.....	20,755	.....	.....	1,935	5,177	.....	.....	.....	.....	.....	.....	.....

<sup>2</sup> Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 17.

## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM COMMERCIAL REVENUES: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER.					CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts.		Special services. <sup>2</sup>	Municipal service enterprises. <sup>3</sup>	Interest. <sup>4</sup>	Public service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>	Service transfer.	Interest transfer.				
	Grand total.....	\$159,205,710	\$143,741,740	\$142,062,935	\$1,078,805	\$4,546,118	\$10,917,852	\$68,661,894	\$2,118,313	\$22,148,221	\$66,277,282
	Group I.....	95,554,410	83,633,703	83,103,606	530,097	2,901,434	9,019,273	35,890,373	1,677,291	17,335,161	40,651,585
	Group II.....	34,063,727	32,119,646	31,792,989	326,657	770,550	1,173,531	19,420,588	232,816	2,592,143	11,818,180
	Group III.....	16,852,434	16,092,773	15,958,592	134,181	344,310	415,351	7,484,904	.....	1,308,929	8,058,601
	Group IV.....	12,735,139	11,895,618	11,807,748	87,870	529,824	309,697	5,866,029	208,206	911,988	5,748,916

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$34,370,977	\$28,224,024	\$28,172,121	\$51,903	\$104,945	\$6,042,008	\$10,246,883	\$2,026	\$6,389,483	\$17,732,585
2	Chicago, Ill.....	15,989,261	14,357,032	14,118,273	238,759	1,603,473	28,756	8,489,404	1,101,298	1,575,597	4,822,962
3	Philadelphia, Pa.....	9,659,899	9,258,326	9,231,271	27,055	9,341	392,232	2,117,501	.....	3,375,993	4,166,405
4	St. Louis, Mo.....	5,536,087	5,460,420	5,456,760	3,660	66,258	9,409	3,026,593	43,906	358,557	2,107,031
5	Boston, Mass.....	6,393,867	4,971,771	4,962,887	8,884	256,054	1,166,042	1,388,694	193,544	1,452,047	3,359,582
6	Baltimore, Md.....	2,930,238	2,365,672	2,361,654	4,018	60,154	504,412	890,278	.....	748,519	1,291,441
7	Pittsburg, Pa.....	3,861,582	3,234,235	3,217,566	16,669	279,191	348,156	1,524,466	224,155	552,733	1,560,228
8	Cleveland, Ohio.....	4,210,029	3,918,916	3,804,571	114,345	225,716	65,397	2,305,084	.....	575,156	1,329,789
9	Buffalo, N. Y.....	2,391,870	2,218,903	2,214,275	4,628	104,258	68,709	1,209,063	.....	257,614	925,193
10	San Francisco, Cal.....	1,171,053	1,169,080	1,165,005	4,075	1,973	.....	1,168,037	.....	3,016	.....
11	Detroit, Mich.....	2,227,660	2,120,548	2,115,473	5,075	15,334	91,778	1,121,887	.....	205,759	900,014
12	Cincinnati, Ohio.....	3,498,612	3,222,327	3,204,175	18,152	.....	276,285	795,795	.....	1,652,748	1,050,069
13	Milwaukee, Wis.....	1,383,644	1,318,654	1,305,847	12,807	63,337	1,653	646,908	.....	88,870	647,866
14	New Orleans, La.....	704,913	569,927	553,860	16,067	111,400	23,586	290,872	112,362	90,998	210,681
15	Washington, D. C.....	1,224,718	1,223,868	1,219,868	4,000	.....	850	668,908	.....	8,071	547,730

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$2,269,367	\$1,998,111	\$1,992,642	\$5,409	\$9,338	\$261,918	\$853,915	.....	\$291,045	\$1,124,407
17	Minneapolis, Minn.....	1,349,949	1,283,166	1,196,512	86,654	4,541	62,242	850,867	.....	161,324	337,758
18	Jersey City, N. J.....	1,647,337	1,500,839	1,495,757	5,082	.....	146,498	370,054	.....	162,456	1,114,827
19	Louisville, Ky.....	1,134,226	1,133,856	1,110,759	23,097	.....	370	390,221	.....	143,416	600,589
20	Indianapolis, Ind.....	1,444,650	1,443,390	1,441,952	1,378	.....	1,320	1,394,735	.....	10,581	39,334
21	St. Paul, Minn.....	1,032,867	994,575	988,776	5,799	16,645	21,647	622,235	.....	40,886	369,746
22	Providence, R. I.....	1,472,087	1,236,281	1,235,759	522	67,218	168,588	419,330	.....	267,019	785,738
23	Rochester, N. Y.....	1,578,934	1,563,592	1,544,571	19,021	8,167	7,175	858,025	.....	98,581	622,328
24	Kansas City, Mo.....	2,826,136	2,778,529	2,768,063	10,466	27,248	20,359	1,919,106	.....	79,052	827,978
25	Toledo, Ohio.....	798,861	728,693	721,068	7,065	173	69,995	413,534	.....	112,827	272,500
26	Denver, Colo.....	1,062,563	1,049,244	1,012,669	36,575	8,557	4,762	895,259	\$5,547	136,270	25,487
27	Columbus, Ohio.....	924,132	717,247	713,612	3,635	67,463	139,422	401,756	63,135	185,676	273,565
28	Los Angeles, Cal.....	3,564,037	3,384,989	3,374,219	10,770	179,048	.....	2,470,929	.....	57,448	1,035,660
29	Worcester, Mass.....	847,098	685,986	681,182	4,804	35,884	125,228	264,111	.....	169,567	413,420
30	Seattle, Wash.....	4,594,439	4,502,496	4,469,804	32,692	91,691	252	3,664,403	.....	75,377	854,659
31	Memphis, Tenn.....	421,223	416,053	409,129	6,924	1,470	3,700	50,679	.....	10,250	360,294
32	Omaha, Nebr.....	407,830	352,350	350,133	2,217	37,267	18,213	330,661	37,144	39,582	443
33	New Haven, Conn.....	253,418	252,398	252,156	242	.....	1,020	190,191	.....	62,190	1,037
34	Scranton, Pa.....	239,057	225,939	224,059	1,880	.....	13,118	207,467	.....	31,590	.....
35	Syracuse, N. Y.....	959,838	958,392	924,262	34,130	.....	1,446	562,548	.....	85,203	312,087
36	St. Joseph, Mo.....	304,076	278,208	278,063	145	25,710	158	266,082	25,320	10,872	1,802
37	Paterson, N. J.....	210,620	209,553	209,073	480	.....	1,067	181,239	.....	29,125	256
38	Portland, Oreg.....	1,346,135	1,341,420	1,338,111	3,309	2,115	2,600	651,259	.....	51,239	643,637
39	Atlanta, Ga.....	676,701	629,630	629,630	.....	47,071	.....	338,790	.....	8,949	328,962
40	Richmond, Va.....	747,129	679,819	679,397	422	7,619	59,691	81,809	.....	69,862	595,458
41	Fall River, Mass.....	383,658	370,894	363,243	7,651	499	12,265	47,598	.....	102,424	233,636
42	Nashville, Tenn.....	422,602	346,894	342,945	3,949	69,523	6,185	95,674	58,428	21,694	246,806
43	Dayton, Ohio.....	467,063	452,274	444,607	7,667	44	14,745	259,813	.....	24,503	182,747
44	Grand Rapids, Mich.....	677,694	604,888	600,276	4,612	63,259	9,547	368,298	43,242	53,135	213,019

<sup>1</sup> Subsequently corrected by refund payments, together with accrued interest received from and paid to public.<sup>2</sup> For details, see Tables 14 and 15.<sup>3</sup> For details, see Table 13.<sup>4</sup> For details, see Table 16.<sup>5</sup> For details, see Table 17.

## GENERAL TABLES.

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TABLE 12.—RECEIPTS FROM COMMERCIAL REVENUES: 1907—Continued. •

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER					CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts.		Special services. <sup>2</sup>	Municipal service enterprises. <sup>3</sup>	Interest. <sup>4</sup>	Public service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>	Service transfer.	Interest transfer				
45	Cambridge, Mass.	\$663,461	\$641,773	\$635,869	\$5,904	\$3,384	\$18,304	\$149,354		\$112,752	\$401,355
46	Albany, N. Y.	627,683	601,217	599,828	1,389		26,466	167,710		94,297	365,676
47	Hartford, Conn.	519,399	473,375	472,488	887	23,636	22,388	157,510		69,366	292,523
48	Lowell, Mass.	392,362	383,210	381,907	1,303	6,797	2,355	97,552		63,811	230,999
49	Reading, Pa.	592,823	586,675	585,790	885		6,148	353,830		8,875	230,118
50	Trenton, N. J.	356,066	321,088	317,504	3,584		34,978	95,331		53,992	206,743
51	Bridgeport, Conn.	95,546	76,438	74,994	1,444		19,108	68,065		27,402	79
52	Wilmington, Del.	276,036	276,036	271,948	4,088			46,740		14,408	214,888
53	Camden, N. J.	353,204	337,292	335,209	2,083		15,912	74,021		36,843	242,340
54	Des Moines, Iowa	356,939	356,939	355,833	1,106			334,788		5,163	16,988
55	Kansas City, Kans.	360,397	360,397	360,397				353,856		6,541	
56	Lynn, Mass.	557,294	523,745	523,577	168	616	32,933	174,228		65,465	317,601
57	New Bedford, Mass.	436,020	422,412	419,691	2,721	3,462	10,146	117,712		65,291	253,557
58	Springfield, Mass.	469,563	452,996	449,162	3,834	5,721	10,846	135,581		37,165	296,817
59	Troy, N. Y.	264,115	258,723	257,475	1,248	2,918	2,474	73,271		9,288	181,556
60	Oakland, Cal.	765,552	765,552	757,690	7,862			729,760		20,762	15,030
61	Lawrence, Mass.	210,738	204,026	203,436	590	1,663	5,049	51,785		17,498	141,455
62	Somerville, Mass.	362,513	359,008	356,618	2,390	3,505		116,276		11,641	234,596
63	Savannah, Ga.	193,650	193,650	193,650				38,389		10,123	145,138
64	Duluth, Minn.	658,325	612,638	608,623	4,015	42,654	3,033	266,067		12,288	379,970
65	Norfolk, Va.	293,346	256,819	256,819			36,527	71,774		36,978	184,594
66	Hoboken, N. J.	292,675	289,158	288,335	823	1,437	2,080	59,666		6,993	226,116
67	Peoria, Ill.	155,498	152,075	151,822	253	1,462	1,961	110,779		22,927	21,792
68	Yonkers, N. Y.	362,593	286,202	283,611	2,591	65,375	11,016	89,608		24,838	248,147
69	Utica, N. Y.	244,368	237,105	233,975	3,130	7,263		201,770		38,962	3,636
70	Manchester, N. H.	190,422	147,670	147,441	229	26,324	16,428	11,411		22,189	156,822
71	Schenectady, N. Y.	373,850	364,920	361,999	2,921		8,930	210,825		34,169	128,856
72	Evansville, Ind.	275,227	272,587	271,826	761		2,640	132,772		3,594	138,661
73	San Antonio, Tex.	53,810	53,754	44,456	9,298		56	21,060		13,939	18,811
74	Elizabeth, N. J.	152,694	145,321	138,879	6,442		7,373	140,125		12,501	68
75	Waterbury, Conn.	253,705	247,537	244,223	3,314	20	6,148	38,103		30,066	185,536
76	Salt Lake City, Utah	472,419	467,434	448,658	18,776	4,985		286,572		7,369	178,478
77	Wilkes-Barre, Pa.	35,295	34,823	34,181	642		472	31,655		2,594	1,046
78	Erie, Pa.	302,645	285,835	283,641	2,194		16,810	69,495		31,089	201,461
79	Houston, Tex.	239,075	239,075	238,553	522			41,360		6,588	191,127
80	Tacoma, Wash.	1,686,194	1,601,670	1,598,467	3,203	73,539	10,985	1,091,376		17,064	577,754
81	Harrisburg, Pa.	470,360	457,956	454,335	3,621		12,404	234,092		23,214	213,054
82	Charleston, S. C.	68,256	39,383	39,383		10,275	18,598	34,494		29,773	3,989
83	Portland, Me.	183,137	171,760	156,007	15,753		11,377	57,377		83,149	42,611
84	Youngstown, Ohio	373,153	365,984	358,256	7,728	96	7,073	220,519		16,651	135,983
85	Dallas, Tex.	285,146	280,592	277,897	2,695		4,554	54,999		21,121	209,026
86	Terre Haute, Ind.	149,453	148,953	148,080	873	500		128,979		2,361	18,113
87	Fort Wayne, Ind.	241,098	240,896	240,291	605		202	133,328		7,132	100,638
88	Akron, Ohio	168,278	161,754	161,164	590		6,524	153,404		13,009	1,865
89	Holyoke, Mass.	502,421	441,782	440,700	1,082	52,164	8,475	26,642		23,362	452,417
90	Brockton, Mass.	308,925	288,365	287,735	630	5,982	14,578	145,147		33,722	130,056
91	Covington, Ky.	206,705	206,173	206,169	4	532		86,386		4	120,315

<sup>1</sup> Subsequently corrected by refund payments, together with accrued interest received from and paid to public.<sup>2</sup> For details, see Tables 14 and 15.<sup>3</sup> For details, see Table 13.<sup>4</sup> For details, see Table 16.<sup>5</sup> For details, see Table 17.

## STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM COMMERCIAL REVENUES: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total receipts from commercial revenues.	CLASSIFIED BY PAYER.					CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts.		Special services. <sup>2</sup>	Municipal service enterprises. <sup>3</sup>	Interest. <sup>4</sup>	Public service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs	Receipts in error. <sup>1</sup>	Service transfer.	Interest transfer.				
92	Saginaw, Mich.	\$263,222	\$257,933	\$257,870	\$63	\$2,610	\$2,679	\$164,031		\$9,658	\$89,533
93	Lincoln, Nebr.	229,204	194,465	194,249	216	28,298	6,441	75,369	\$25,581	18,903	108,351
94	Altoona, Pa.	160,370	155,685	155,299	386	265	4,420	34,317		15,367	110,686
95	Spokane, Wash.	779,566	778,789	777,942	847		777	393,122		40,940	345,504
96	Lancaster, Pa.	143,559	141,538	141,538		476	1,545	5,596		9,769	128,194
97	Birmingham, Ala.	311,013	281,013	279,981	1,032	30,000		288,134		19,354	3,525
98	Bayonne, N. J.	323,081	309,317	305,128	4,189	1,005	12,759	77,005		19,410	226,666
99	South Bend, Ind.	270,849	270,849	269,366	1,483			186,186		1,828	82,834
100	Butte, Mont.	131,325	131,325	131,128	197			130,666		659	
101	Pawtucket, R. I.	345,351	275,343	275,343		16,953	53,055	37,710		68,616	239,025
102	McKeesport, Pa.	150,037	146,968	146,901	67	799	2,270	62,484		14,945	72,608
103	Binghamton, N. Y.	170,460	170,460	169,754	706			43,062		6,504	120,894
104	Johnstown, Pa.	16,126	10,999	10,549	450		5,127	9,555		6,273	298
105	Dubuque, Iowa	107,778	107,778	107,592	186			49,989		851	56,938
106	Sioux City, Iowa	120,431	119,593	119,487	106	838		44,789			75,642
107	Augusta, Ga.	217,193	195,579	194,984	595	21,614		70,057		92	147,044
108	Mobile, Ala.	182,657	179,614	178,594	1,020	3,043		43,500			139,157
109	Topeka, Kans.	211,764	194,179	192,924	1,255	17,585		104,239	16,398	5,018	86,109
110	Springfield, Ohio	174,094	172,520	171,114	1,406		1,574	72,404		20,430	81,260
111	Allentown, Pa.	118,770	117,228	117,223	5		1,542	17,431		4,103	97,236
112	East St. Louis, Ill.	123,634	123,634	123,229	405			112,399		11,108	127
113	Wheeling, W. Va.	296,999	259,868	259,330	538	37,131		10,240	32,023	2,508	252,228
114	Montgomery, Ala.	166,770	160,470	156,734	3,736	6,300		72,471		3,395	90,904
115	Passaic, N. J.	82,661	82,483	81,676	807		178	80,816		1,845	
116	Davenport, Iowa	350,123	350,123	340,741	9,382			342,852		5,976	1,295
117	Atlantic City, N. J.	382,287	358,209	346,963	11,246		24,078	181,344		54,267	146,676
118	Little Rock, Ark.	69,989	52,981	52,620	361	17,008		49,137	12,883	1,769	6,200
119	Bay City, Mich.	180,623	155,435	155,974	1,461	25,188		78,149		2,214	100,280
120	York, Pa.	21,074	15,515	15,423	92		2,559	10,248		10,826	
121	Malden, Mass.	240,502	234,081	230,167	3,914	1,237	5,184	76,335		57,480	106,687
122	Springfield, Ill.	297,398	266,505	266,314	191	30,893		128,214	30,250		138,934
123	Quincy, Ill.	47,481	47,481	47,481				31,017		15,401	1,063
124	Canton, Ohio	147,366	144,032	136,135	7,897	54	3,250	50,074		10,451	86,811
125	Superior, Wis.	131,390	131,390	131,382	8			126,942		4,448	
126	Chester, Pa.	22,980	19,961	19,993	68		3,019	17,442		4,848	690
127	Chelsea, Mass.	232,992	190,586	190,228	358	8,987	33,419	43,864		46,019	143,109
128	South Omaha, Nebr.	30,298	30,298	28,301	1,997			20,099		10,199	
129	Newcastle, Pa.	87,962	87,962	87,344	618			82,678		5,136	148
130	Salem, Mass.	322,629	320,804	319,936	868		1,822	199,497		18,142	104,990
131	Newton, Mass.	351,772	301,237	294,762	6,475	14,224	66,311	122,765	4,712	91,682	162,613
132	Haverhill, Mass.	199,570	189,724	188,682	1,042	1,692	8,154	52,472		40,350	106,748
133	Jacksonville, Fla.	461,267	393,418	393,045	373	67,849		95,168		348	355,751
134	Joplin, Mo.	144,541	144,541	143,680	861			112,785		12,951	18,805
135	Wichita, Kans.	99,484	97,343	96,717	626	2,141		66,680		1,432	1,372
136	Rockford, Ill.	128,669	128,669	128,471	198			50,288		1,400	76,981
137	Knoxville, Tenn.	30,407	30,407	30,407				18,023		1,572	10,812
138	Elmira, N. Y.	45,511	44,919	44,907	12		592	25,870		10,143	9,498
139	Galveston, Tex.	247,425	213,069	209,088	3,981	26,796	7,560	48,761	27,510	49,152	122,002
140	New Britain, Conn.	173,029	172,294	172,294		735		49,761		6,082	117,186
141	Chattanooga, Tenn.	36,327	31,027	30,785	242	5,300		30,987		2,789	2,551
142	Kalamazoo, Mich.	200,949	178,644	178,096	548	18,188	4,117	124,963	18,303	11,845	45,838
143	Woonsocket, R. I.	154,365	118,219	115,394	2,825	23,879	12,267	33,707		17,189	103,469
144	Fitchburg, Mass.	140,707	126,621	126,423	198	196	13,890	31,553		20,851	88,303
145	Racine, Wis.	40,027	40,027	38,527	1,500			26,536		4,951	8,540
146	Auburn, N. Y.	174,335	140,458	140,458		33,427	450	40,054	19,631	3,510	111,140
147	Macon, Ga.	49,695	31,959	31,944	15	7,500	10,236	25,317		15,248	9,130
148	Joliet, Ill.	89,649	88,982	87,850	1,132	667		55,696		3,931	30,022
149	Oklahoma City, Okla.	686,176	682,176	677,986	4,190	4,000		602,527		4,251	79,398
150	Oshkosh, Wis.	49,392	46,072	46,072			3,320	41,480		6,107	1,805
151	West Hoboken, N. J.	66,620	66,620	66,620				64,888		1,732	
152	Sacramento, Cal.	273,572	267,515	266,448	1,067	6,057		138,267		3,241	132,064
153	Pueblo, Colo.	414,789	375,373	374,696	677	39,416		166,687		10,179	237,923
154	Everett, Mass.	162,661	149,727	149,280	447	2,694	10,240	42,610		22,470	97,581
155	Taunton, Mass.	204,557	196,524	195,728	796	3,581	4,452	36,262		26,979	141,316
156	Newport, Ky.	89,158	89,158	88,493	665			23,637			65,521
157	La Crosse, Wis.	122,144	119,737	119,374	363		2,407	62,986		11,533	47,625
158	Fort Worth, Tex.	206,363	185,165	183,684	1,481	21,198		21,835	20,915	317	163,296
	San Juan, P. R.	100,305	96,059	96,040	19	4,246		4,954		9,472	85,879

<sup>1</sup> Subsequently corrected by refund payments together with accrued interest received from and paid to public.<sup>2</sup> For details, see Tables 14 and 15.<sup>3</sup> For details, see Table 13.<sup>4</sup> For details, see Table 16.<sup>5</sup> For details, see Table 17.

## GENERAL TABLES.

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**TABLE 13.—RECEIPTS FROM REVENUES OF MUNICIPAL SERVICE ENTERPRISES, WITH VALUE OF PLANT AT CLOSE OF YEAR, AND COSTS OF SERVICES RENDERED: 1907.<sup>1</sup>**

[Cities having no municipal service enterprises are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY, AND KIND OF ENTERPRISE.	RECEIPTS.			Value of plant at close of year.	COSTS OF SERVICES RENDERED.			
		Total receipts from revenues of municipal service enterprises.	From public for meeting governmental costs.	From departments, offices, enterprises, funds, and accounts (service transfers).		Total costs of services.	Expenses of operation.		Interest on present value of system. <sup>2</sup>
							Services, materials, and supplies.	Depreciation (estimated). <sup>2</sup>	
	Grand total.....	\$2,118,313	\$37,199	\$2,081,114	\$10,187,095	\$3,154,565	\$2,063,041	\$703,475	\$388,049
	Group I.....	1,677,291	34,333	1,642,958	8,347,399	2,549,460	1,644,256	584,204	321,000
	Group II.....	232,816	1,995	230,821	1,274,535	344,961	222,877	80,537	41,547
	Group IV.....	208,206	871	207,335	565,161	260,144	195,908	38,734	25,502

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.: High pressure water system.....	\$2,026		\$2,026	\$4,117,858	\$438,519	\$2,026	\$288,250	\$148,243
2	Chicago, Ill.: Electric light systems..... Waterworks shops.....	674,024 427,274	\$6,659 14,590	667,365 412,684	3,414,878 149,861	1,012,828 472,890	633,777 456,256	239,041 10,490	140,010 6,144
4	St. Louis, Mo.: Industrial school bakery.....	43,906	1,183	42,723	( <sup>3</sup> )	29,518	29,518	( <sup>3</sup> )	( <sup>3</sup> )
5	Boston, Mass.: Printing department.....	193,544	994	192,550	( <sup>3</sup> )	198,602	198,602	( <sup>3</sup> )	( <sup>3</sup> )
7	Pittsburg, Pa.: Electric light systems..... Asphalt repair plant.....	120,435 103,720	1,885 7,910	118,550 95,810	583,242 21,560	182,707 96,454	118,550 94,305	40,827 1,396	23,330 4,753
14	New Orleans, La.: Asphalt plant.....	112,362	1,112	111,250	60,000	117,942	111,222	4,200	2,520

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

26	Denver, Colo.: City shop.....	\$5,547		\$5,547	\$15,000	\$17,211	\$15,456	\$1,050	\$705
27	Columbus, Ohio: Electric light systems.....	63,135	\$909	62,226	571,285	125,639	62,226	39,990	23,423
32	Omaha, Nebr.: Asphalt repair plant.....	37,144		37,144	12,500	38,412	36,975	875	562
36	St. Joseph, Mo.: Electric light systems.....	25,320	302	25,018	150,000	41,368	25,018	10,500	5,850
42	Nashville, Tenn.: Electric light systems.....	58,428		58,428	350,000	82,928	52,428	24,500	4,600
44	Grand Rapids, Mich.: Electric light systems.....	43,242	784	42,458	175,750	39,403	30,774	4,322	4,507

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

93	Lincoln, Nebr.: Electric light systems.....	\$25,581		\$25,581	\$100,000	\$25,581	\$15,178	4 \$6,173	4 \$4,230
109	Topeka, Kans.: Electric light systems..... Asphalt repair plant.....	14,494 1,904		14,494 1,904	66,000 600	22,084 1,973	14,494 1,904	4,620 42	2,970 27
113	Wheeling, W. Va.: Electric light systems.....	32,023		32,023	50,000	37,823	32,023	3,500	2,300
118	Little Rock, Ark.: Electric light systems.....	12,883		12,883	60,000	19,059	11,859	4,200	3,000
122	Springfield, Ill.: Electric light systems.....	30,250	\$17	30,233	70,061	37,799	30,233	4,904	2,662
131	Newton, Mass.: Heating and lighting plant.....	4,712		4,712	( <sup>3</sup> )	4,712	4,712	( <sup>3</sup> )	( <sup>3</sup> )
139	Galveston, Tex.: Electric light systems.....	27,510	714	26,796	65,000	34,596	26,796	4,550	3,250
142	Kalamazoo, Mich.: Electric light systems.....	18,303	137	18,166	70,000	25,936	18,166	4,900	2,870
146	Auburn, N. Y.: Quarry and stone crusher.....	19,631		19,631	6,000	20,291	19,631	420	240
158	Fort Worth, Tex.: Electric light systems..... Paving plant.....	12,934 7,981	3	12,931 7,981	65,000 12,500	20,796 9,494	12,931 7,981	4,550 875	3,315 637

<sup>1</sup> Exclusive of plants not in operation in 1907 and of plants for which the payments and receipts were not reported separately.<sup>2</sup> Allowances in addition to those shown in city accounts and reports and in columns 6 and 7 of Table 6, except where otherwise stated in footnotes.<sup>3</sup> Value of plant not reported.<sup>4</sup> Allowances made in city accounts and included in column 5 of this table.

## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM

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

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>							
	Grand total .....	\$15,653,966	\$14,343,631	\$14,297,396	\$46,235	\$1,310,335	\$5,001,440	\$8,061,380	\$919,570	\$1,671,576	\$13,288,113	\$2,365,853
	Group I.....	10,481,955	9,648,326	9,617,085	31,241	833,629	4,227,259	4,538,081	608,460	1,108,155	9,157,002	1,324,953
	Group II.....	2,326,873	2,000,494	1,998,440	2,054	326,379	454,467	1,417,901	173,927	281,578	1,954,119	372,754
	Group III.....	1,398,785	1,362,196	1,360,880	1,316	36,589	165,469	968,464	71,752	193,100	1,227,603	171,182
	Group IV.....	1,446,353	1,332,615	1,320,991	11,624	113,738	154,245	1,136,934	66,431	88,743	949,389	496,964

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$1,436,880	\$1,434,601	\$1,430,345	\$4,256	\$2,279	\$701,538	\$192,491	\$336,025	\$206,826	\$1,430,771	\$6,109
2	Chicago, Ill.....	2,071,200	1,601,449	1,587,614	13,835	469,751	1,296,681	510,897	89,997	173,625	2,071,200	.....
3	Philadelphia, Pa.....	1,340,583	1,338,807	1,337,807	1,000	1,776	616,899	698,711	2,032	22,941	1,110,316	230,267
4	St. Louis, Mo.....	460,767	460,588	460,588	.....	179	316,143	131,115	939	12,570	460,767	.....
5	Boston, Mass.....	1,093,631	1,030,742	1,030,742	.....	62,889	125,789	916,013	22,660	29,169	701,774	391,857
6	Baltimore, Md.....	206,689	177,566	177,448	108	29,133	26,590	149,229	19,799	11,071	206,689	.....
7	Pittsburg, Pa.....	432,371	374,018	373,859	159	58,353	273,691	73,486	18,918	66,276	432,371	.....
8	Cleveland, Ohio.....	1,076,404	890,188	883,634	6,554	186,216	92,948	510,102	48,104	425,250	700,105	376,299
9	Buffalo, N. Y.....	467,877	465,267	465,264	3	2,610	52,802	375,671	1,982	37,422	266,103	201,774
10	San Francisco, Cal.....	469,014	467,041	462,966	4,075	1,973	253,350	200,346	8,570	6,748	469,014	.....
11	Detroit, Mich.....	457,180	447,682	446,508	1,174	9,498	64,630	312,626	7,829	72,095	402,480	54,700
12	Cincinnati, Ohio.....	209,154	209,154	209,154	.....	.....	114,894	67,632	16,684	9,944	209,154	.....
13	Milwaukee, Wis.....	113,748	104,926	104,908	18	8,822	38,535	51,868	13,015	10,330	113,748	.....
14	New Orleans, La.....	231,370	231,220	231,161	59	150	146,937	48,966	21,785	13,682	213,370	18,000
15	Washington, D. C.....	415,087	415,087	415,087	.....	.....	105,832	298,928	121	10,206	369,140	45,947

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907

16	Newark, N. J.....	\$132,507	\$131,077	\$131,062	\$15	\$1,430	\$68,993	\$46,397	\$5,930	\$11,187	\$132,507	.....
17	Minneapolis, Minn.....	76,986	72,445	72,158	287	4,541	11,895	26,804	18,805	19,482	76,986	.....
18	Jersey City, N. J.....	79,821	79,821	79,821	.....	.....	23,081	47,158	583	8,999	79,821	.....
19	Louisville, Ky.....	57,280	57,280	57,275	5	.....	19,061	7,876	22,722	7,621	57,280	.....
20	Indianapolis, Ind.....	61,697	61,697	61,697	.....	.....	10,753	28,240	9,920	12,784	38,788	\$22,909
21	St. Paul, Minn.....	101,191	98,798	98,781	17	2,393	2,948	33,273	45,375	19,595	101,191	.....
22	Providence, R. I.....	174,136	161,756	161,749	7	12,380	36,299	94,077	13,491	30,269	131,396	42,740
23	Rochester, N. Y.....	95,179	87,555	87,552	3	7,624	12,862	65,739	4,612	11,966	47,833	47,346
24	Kansas City, Mo.....	80,056	58,550	58,550	.....	21,506	13,314	44,417	3,292	19,033	80,056	.....
25	Toledo, Ohio.....	45,353	45,322	45,322	.....	31	5,069	20,118	7,806	12,360	36,326	9,027
26	Denver, Colo.....	179,453	176,443	175,307	1,136	3,010	111,256	56,376	2,414	9,407	179,453	.....
27	Columbus, Ohio.....	75,199	75,168	75,144	24	31	9,531	59,267	1,815	4,586	67,392	7,807
28	Los Angeles, Cal.....	225,642	48,096	48,022	74	177,546	2,732	197,051	3,309	22,550	87,862	137,780
29	Worcester, Mass.....	183,910	159,305	159,252	53	24,605	7,305	138,977	2,307	35,321	183,910	.....
30	Seattle, Wash.....	201,151	189,054	189,054	.....	12,097	7,151	183,064	1,011	9,925	192,773	8,378
31	Memphis, Tenn.....	50,679	50,559	50,559	.....	120	10,511	36,656	661	2,851	50,679	.....
32	Omaha, Nebr.....	33,341	33,218	33,101	117	123	10,024	14,256	1,815	7,246	33,341	.....
33	New Haven, Conn.....	35,812	35,812	35,752	60	.....	20,535	13,167	881	1,229	28,803	7,009
34	Scranton, Pa.....	10,624	10,624	10,624	.....	.....	2,501	2,479	4,221	1,423	10,624	.....
35	Syracuse, N. Y.....	23,355	23,355	23,355	.....	.....	12,311	7,380	1,011	2,653	23,355	.....
36	St. Joseph, Mo.....	8,028	7,336	7,336	.....	692	514	5,556	1,047	911	8,028	.....
37	Paterson, N. J.....	21,486	21,486	21,486	.....	.....	11,216	8,217	269	1,784	21,486	.....
38	Portland, Ore.....	52,205	52,205	52,183	22	.....	3,921	43,209	2,438	2,637	52,205	.....
39	Atlanta, Ga.....	144,490	97,419	97,419	.....	47,071	7,600	130,858	3,874	2,158	68,566	75,924
40	Richmond, Va.....	12,822	12,822	12,822	.....	.....	2,484	989	6,507	2,842	12,822	.....
41	Fall River, Mass.....	35,278	35,015	35,015	.....	263	7,873	21,226	1,500	4,679	35,278	.....
42	Nashville, Tenn.....	41,101	31,101	31,057	44	10,000	3,641	31,491	2,048	3,921	35,382	5,719
43	Dayton, Ohio.....	25,844	25,800	25,626	174	44	10,470	8,249	2,591	4,534	25,844	.....
44	Grand Rapids, Mich.....	62,247	61,375	61,359	16	872	8,616	45,334	672	7,025	54,132	8,115

<sup>1</sup>Subsequently corrected by refund payments.

# GENERAL TABLES.

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## DEPARTMENTAL SERVICES: 1907.

with the number assigned to each, see page 127.]

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.	Miscellaneous executive offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.		
\$3,700,336	\$163,931	\$1,447	\$973,261	\$74,511	\$47,225	\$497,718	\$1,942,243	\$2,478,441	\$274,903	\$152,622	\$644,713	\$37,479	\$1,368,724		
2,947,644	79,912	173	861,121	67,162	6,123	192,508	1,740,645	1,986,045	130,241	71,803	460,131	16,134	1,307,736		
463,942	48,651	371	64,523	5,547	29,829	154,895	160,126	236,261	43,947	43,016	118,279	5,392	25,627		
154,523	20,465	884	22,752	1,598	1,882	77,705	29,237	157,853	74,152	17,701	38,013	8,182	19,805		
134,227	14,903	19	24,865	204	9,391	72,610	12,235	98,282	26,563	20,102	28,290	7,771	15,556		

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$299,860	\$48,666	\$35	\$34,224	\$17,468	\$266	\$1,699	\$197,502	\$477,598	\$8,350	\$15,291	\$49,747		\$404,210	1
1,107,257	2,218		651,965	2,998		32,215	417,861	503,322	24,037	15,251	241,801	\$5,558	216,675	2
455,167	72		52,139	46,034		75,022	281,900	280,477	4,018	2,380	42,389	2,022	229,668	3
235,687	9,683		48,832		5	300	176,867	126,061	278	1,311	57,361		67,111	4
77,379	7,188		22,197		405	1,003	46,586	67,545	22,279	9,931	5,413		29,922	5
15,239			183		5,025	6,627	3,404	18,006		2,463	10,394	148		6
175,927	1,403		9,514	420		66	164,524	95,644	240	2,325	4,850	702	87,527	7
78,592						42,178	36,414	25,811	505	5,714	290		19,302	8
49,453	69		1,996	131		34	47,223	8,645	1,157	2,175	5,100	12	201	9
207,551	7,084	96	22,087			7,535	170,749	104,645	1,938	1,544	131	3,888	97,144	10
35,960	765		3,990		336	19,085	11,784	51,182	16,007	1,507	19,593	1,260	19,815	11
51,258					33	33	51,225	44,503	539	3,431	20,691		19,842	12
22,923	2,764		2,204	111	86	3,435	14,323	20,548	1,659	3,077			15,812	13
66,668			6,244			460	59,964	75,863	17,997	5,131		767	51,968	14
68,723		42	5,546			2,816	60,319	91,196	31,237	272	9,371	1,777	48,539	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$48,500	\$4,971		\$14,650			\$4,291	\$24,588	\$26,749	\$633	\$3,254	\$22,862		\$213	\$2,390	16
11,652	3,311					300	8,041	3,993	76	1,314					17
54,826		\$371	11,009		\$28,422	22	15,002	2,913	225	2,220	468				18
5,715						5,715		1,360	265	1,083		12			19
2,631			2,165	\$20		446		3,388	845	216	2,327				20
3,160	1,439						1,721	2,151	301	1,685	23	86	56		21
17,627	20		439		412	5,092	11,664	25,551	9,686	3,427	2,320	2	10,116		22
11,443	154		4,626	2,558		749	3,356	5,485	3,077	2,408					23
614	74		308			232		18,991	153	153	18,838				24
1,315							1,315	2,972	700	2,015	257				25
110,388	28,585		14,424	544			66,835	26,833	668	4,952	15,919	464	4,830		26
4,627	41		2	280		447	3,857	7,178	174	1,919	4,953	12	120		27
7,228	356		3,590	342		2,901	39	18,688	398	884	17,406				28
3,036	1,772		317			947		10,149	5,751	2,779	1,619				29
131,769			654		995	129,367	753	21,669	12,097	2,212	7,360				30
2,543			2,317			226		7,402		115	5,704	1,583			31
190	48		19			123		11,894	1,282	2,726	7,886				32
13,016	7,108		990			253	4,665	20		20					33
1,769				1,769				506	239	208		59			34
9,217			4,015				5,202	3,503	1,365	2,069	39	30			35
112	16		96					3,733		218	3,515				36
5,202			118			11	5,073	1,216	632	584					37
3,923			2,825			1,098		2,719	272	1,013		1,434			38
416			128	34		254		1,365	1,091	274					39
23			23					2,187	535	1,505		147			40
2,960	578		244			2,138		1,490	34	1,062	394				41
1,192			942			250		3,493	258	74	2,291	870			42
3,040							3,040	8,837	860	1,191	1,764	22			43
5,808	178		622			33	4,975	14,826	2,483	1,436	2,334	458	8,115		44



## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM DEPARTMENTAL\*

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>							
45	Cambridge, Mass.	\$67,040	\$64,193	\$64,072	\$121	\$2,847	\$8,302	\$34,423	\$5,259	\$19,056	\$67,040	
46	Albany, N. Y.	8,541	8,541	8,541			666	2,428	2,585	2,882	8,541	
47	Hartford, Conn.	43,550	43,550	43,525	25		16,110	20,638	3,778	3,024	40,811	\$2,739
48	Lowell, Mass.	43,526	42,248	42,248		1,278	7,552	25,208	3,538	7,228	43,526	
49	Reading, Pa.	7,266	7,266	7,266			842	5,030	585	809	7,266	
50	Trenton, N. J.	19,675	19,675	19,675			8,097	6,189	1,499	3,890	19,675	
51	Bridgeport, Conn.	18,116	18,116	18,116			8,989	2,065	5,819	1,243	18,116	
52	Wilmington, Del.	14,626	14,626	14,626			2,645	9,625	1,896	460	14,626	
53	Camden, N. J.	15,162	15,162	15,162			7,989	6,127	957	89	15,162	
54	Des Moines, Iowa	38,354	38,354	38,354			1,449	24,017	1,796	11,092	24,806	13,548
55	Kansas City, Kans.	3,898	3,898	3,898			1,331	1,054	460	1,053	3,898	
56	Lynn, Mass.	127,420	127,181	127,181		239	2,245	113,858	720	10,597	77,096	50,324
57	New Bedford, Mass.	88,315	87,009	87,009		1,306	2,978	83,819	368	1,150	88,315	
58	Springfield, Mass.	86,999	84,831	84,746	85	2,168	16,673	52,160	4,433	13,735	86,999	
59	Troy, N. Y.	12,232	12,232	12,232		62	1,597	8,540	630	1,527	12,232	
60	Oakland, Cal.	6,966	6,966	6,931	35		1,713	3,685	339	1,229	6,466	500
61	Lawrence, Mass.	25,860	24,847	24,847		1,013	2,672	20,872	1,833	433	25,860	
62	Somerville, Mass.	54,174	51,451	51,451		2,723	1,649	38,459	842	13,224	54,174	
63	Savannah, Ga.	27,772	27,772	27,772				19,994	247	7,531	27,772	
64	Duluth, Minn.	21,611	21,611	21,611			8,374	1,870	2,685	8,682	21,611	
65	Norfolk, Va.	51,969	51,969	51,969			1,631	40,897	3,318	6,123	26,363	25,606
66	Hoboken, N. J.	13,445	13,445	13,445			6,006	7,278		161	13,445	
67	Peoria, Ill.	36,039	35,239	35,239		800		33,122	1,099	1,454	36,039	
68	Yonkers, N. Y.	12,313	12,313	12,313			2,271	6,106	2,372	1,564	12,313	
69	Utica, N. Y.	16,442	9,179	9,179		7,263	1,950	12,885	54	1,553	16,442	
70	Manchester, N. H.	11,411	9,327	9,327		2,084	2,231	2,545	570	6,065	11,411	
71	Schenectady, N. Y.	7,243	7,243	7,243			4,297	2,549	285	102	7,243	
72	Evansville, Ind.	6,514	6,514	6,514			3,787	667	392	1,668	6,514	
73	San Antonio, Tex.	16,900	16,900	16,866	34		1,129	14,673	182	916	14,510	2,390
74	Elizabeth, N. J.	12,686	12,686	12,672	14		4,389	7,835	100	362	12,686	
75	Waterbury, Conn.	11,963	11,963	11,963	10		2,477	7,849	1,327	310	11,963	
76	Salt Lake City, Utah	51,561	50,680	49,850	730	981	2,673	36,852	1,450	10,586	49,337	2,224
77	Wilkes-Barre, Pa.	12,108	12,108	12,108			883	4,373	1,175	5,677	12,108	
78	Erie, Pa.	10,105	10,105	10,105			3,728	5,079	400	898	10,105	
79	Houston, Tex.	33,900	33,900	33,900			1,091	31,693	607	509	33,900	
80	Tacoma, Wash.	59,191	59,191	59,191			1,922	49,974	3,295	4,000	59,191	
81	Harrisburg, Pa.	11,145	11,145	11,145			1,319	8,083	197	1,546	3,566	7,579
82	Charleston, S. C.	34,494	24,219	24,219		10,275		24,353	1,430	8,711	24,755	9,739
83	Portland, Me.	31,565	31,565	31,533	32		3,367	13,474	6,267	8,437	31,565	
84	Youngstown, Ohio	7,513	7,417	7,417		96	790	4,259	909	1,555	7,513	
85	Dallas, Tex.	39,640	39,640	39,412	228		2,204	36,354	371	711	16,531	23,109
86	Terre Haute, Ind.	9,548	9,048	9,048		500	6,084	1,551	1,106	807	9,548	
87	Fort Wayne, Ind.	4,446	4,446	4,446			3,473	527	170	276	4,446	
88	Akron, Ohio	35,791	35,791	35,789	2		2,676	31,537	372	1,206	10,877	24,914
89	Holyoke, Mass.	16,825	16,803	16,803		22	846	12,434	1,915	1,630	16,825	
90	Brockton, Mass.	108,545	105,613	105,613		2,932	904	89,690	1,163	16,788	100,035	8,510
91	Covington, Ky.	4,318	4,318	4,318			1,104	1,764	877	573	4,318	

<sup>1</sup> Subsequently corrected by refund payments.

## GENERAL TABLES.

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SERVICES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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.	Miscellaneous executive offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.		
\$7,411	\$1,200		\$5,095	\$1,000		\$116		\$1,671	\$976	\$35	\$642		\$18	45	
956			893			63		3,550	2,040	1,470			40	46	
6,968	3		2,625			2,156	\$2,184	3,016	2,807	200	9			47	
2,047	946		10	5		1,086		3,255	2,965	63	227			48	
83				83				65	2		63			49	
4,583	51		576			1,162	2,794	421		421				50	
6,156	5,296		860											51	
7,471	1,503		25			118	5,825	744	83	169		\$217	275	52	
								57		57				53	
								3,200	1,656	204	1,340			54	
3	3							112		112				55	
1,768	1,078					690		18,312	1,665	296			16,129	56	
908	492		406			10		1,741	148	951	222			57	
3,532	1,032		2,121			379		2,930	1,010	951	969			58	
1,796			1,264			80	452	1,843	959	884				59	
457	2		455					262	30	142			90	60	
6,027	2,582					3,445		33		33				61	
1,465	1,022		151			292		3,217	1,157	667	485		908	62	
445				52		393		6,009	3,705	926	1,323		55	63	
6,513	1,660		844			936	3,073	5,517		1,505	2,443	281	1,288	64	
3,359		\$874				2,485		4,298	84	100	4,114			65	
5,591	1,704						3,887	5,611	5,417	194				66	
1,056	118		210				728	27,360	22,613	82	4,665			67	
545	26		458			61		2,276	322	666	1,276	12		68	
607	452					155		9,601	8,867	335			399	69	
3,750	70	10	277			45	3,348							70	
23			23					1,473	335	633	505			71	
6,149	146		1,884			119	4,000	10,247		46	8,741	1,460		72	
								515		515				73	
1,459			283			1,107	69							74	
10,206			114	7	\$975	6,561	2,549	2,997	800	208	1,147	842		75	
								775		775				76	
1,220	32					1,188		1,108	88	668	352			77	
3,992			2,602	14		1,156	220	10,601	3,328	309	3,842	3,122		78	
48,683	70			425		48,080	108	1,467	70	607		790		79	
123	58		55	10				270		270				80	
3,809						3,809		7,766	7,598	168				81	
								4,759	3,590	208	358		603	82	
907					907									83	
236			236					1,824	334	401	1,070	19		84	
580			580					2,786	913	434		1,439		85	
								3,058	163	316	2,579			86	
72						72		353	176	177				87	
2,061	186					1,875		478		478				88	
1,504	733		705			66		1,122		462	660			89	
2				2				676	251	425				90	
								364		25	339			91	

## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM DEPARTMENTAL

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total receipts from departmental services.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.				CLASSIFIED BY OBJECT FOR WHICH RECEIVED.	
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Sales.	Expenses.	Outlays.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>							
92	Saginaw, Mich.	\$24,478	\$23,419	\$23,419	.....	\$1,056	\$7,110	\$16,187	\$85	\$1,093	\$24,475	.....
93	Lincoln, Nebr.	10,943	10,643	10,643	.....	300	1,451	7,636	322	1,464	6,693	\$4,250
94	Altoona, Pa.	7,074	7,074	7,074	.....	.....	3,176	2,664	611	623	7,074	.....
95	Spokane, Wash.	37,151	37,151	37,087	\$64	.....	6,424	24,336	404	5,987	37,151	.....
96	Lancaster, Pa.	2,596	2,596	2,596	.....	.....	798	128	1,013	657	2,596	.....
97	Birmingham, Ala.	103,902	73,902	73,877	25	30,000	22,285	73,487	6,649	1,481	91,802	12,100
98	Bayonne, N. J.	9,238	8,233	7,557	676	1,005	1,439	7,290	16	493	9,238	.....
99	South Bend, Ind.	2,783	2,783	2,783	.....	.....	1,981	670	.....	132	2,783	.....
100	Butte, Mont.	6,570	6,570	6,570	.....	.....	.....	4,374	1,442	754	6,570	.....
101	Pawtucket, R. I.	15,174	15,174	15,174	.....	.....	5,932	5,197	725	3,320	15,174	.....
102	McKeesport, Pa.	6,500	6,500	6,500	.....	.....	2,461	3,489	232	318	6,500	.....
103	Binghamton, N. Y.	18,195	18,195	17,858	337	.....	4,817	11,999	831	548	18,195	.....
104	Johnstown, Pa.	8,283	8,283	8,283	.....	.....	2,289	5,456	.....	538	7,779	504
105	Dubuque, Iowa	2,373	2,373	2,373	.....	.....	.....	1,248	265	860	2,373	.....
106	Sioux City, Iowa	6,770	6,770	6,762	8	.....	483	4,377	917	993	6,770	.....
107	Augusta, Ga.	42,541	23,639	23,370	269	18,902	.....	40,539	.....	2,002	42,541	.....
108	Mobile, Ala.	6,503	3,460	3,460	.....	3,043	20	6,083	.....	400	6,503	.....
109	Topeka, Kans.	15,607	15,607	15,607	.....	.....	6,402	7,106	950	1,149	9,432	6,175
110	Springfield, Ohio	18,027	18,027	18,027	.....	.....	1,549	13,446	2,394	638	18,027	.....
111	Allentown, Pa.	2,431	2,431	2,426	5	.....	235	1,310	561	325	1,138	1,293
112	East St. Louis, Ill.	16,435	16,435	16,435	.....	.....	2,686	13,565	.....	184	3,060	13,375
113	Wheeling, W. Va.	5,509	1,679	1,679	.....	3,830	910	4,166	150	283	5,509	.....
114	Montgomery, Ala.	21,491	15,186	15,186	5	6,300	2,700	12,943	5,209	639	21,251	240
115	Passaic, N. J.	5,803	5,803	5,803	.....	.....	3,250	1,766	.....	787	5,803	.....
116	Davenport, Iowa	36,756	36,756	27,374	9,382	.....	2,213	22,690	1,330	10,523	21,532	15,224
117	Atlantic City, N. J.	163,430	163,430	163,430	.....	.....	5,293	151,643	237	6,257	13,430	150,000
118	Little Rock, Ark.	12,742	8,617	8,617	.....	4,125	1,671	10,621	300	150	10,683	2,059
119	Bay City, Mich.	3,318	3,318	3,318	.....	.....	1,005	790	.....	1,523	3,318	.....
120	York, Pa.	4,095	4,095	4,095	.....	.....	580	2,371	305	839	4,095	.....
121	Malden, Mass.	35,214	35,214	35,172	42	27	1,247	30,312	.....	3,682	35,241	.....
122	Springfield, Ill.	6,821	6,461	6,461	.....	360	4,624	877	756	564	6,821	.....
123	Quincy, Ill.	2,859	2,859	2,859	.....	.....	663	669	396	1,131	2,859	.....
124	Canton, Ohio	3,702	3,702	3,650	52	.....	1,790	337	50	1,525	3,702	.....
125	Superior, Wis.	3,279	3,279	3,271	8	.....	583	530	1,200	966	3,279	.....
126	Chester, Pa.	3,873	3,873	3,873	.....	.....	1,342	2,511	.....	20	3,873	.....
127	Chelsea, Mass.	27,921	25,525	25,525	.....	2,396	1,731	25,289	198	703	.....	27,921
128	South Omaha, Nebr.	1,910	1,910	1,458	452	.....	381	1,174	.....	355	.....	1,910
129	Newcastle, Pa.	8,957	8,957	8,957	.....	.....	1,994	3,321	3,346	296	8,957	.....
130	Salem, Mass.	190,728	190,728	190,538	190	.....	2,146	184,301	1,636	2,645	150,000	40,728
131	Newton, Mass.	91,814	87,958	87,958	.....	3,856	2,700	86,359	1,000	1,755	67,213	24,601
132	Haverhill, Mass.	35,152	34,853	34,853	.....	299	1,271	29,151	1,387	3,343	.....	35,152
133	Jacksonville, Fla.	33,652	25,365	25,365	.....	8,287	.....	32,064	11	1,577	33,652	.....
134	Joplin, Mo.	3,633	3,633	3,633	.....	.....	201	3,129	60	243	3,633	.....
135	Wichita, Kans.	6,495	4,354	4,354	.....	2,141	877	5,192	4	422	6,495	.....
136	Rockford, Ill.	19,939	19,939	19,939	.....	.....	10,362	8,878	389	310	19,939	.....
137	Knoxville, Tenn.	14,725	14,725	14,725	.....	.....	1,310	12,712	308	395	4,538	10,187
138	Elmira, N. Y.	3,636	3,636	3,636	.....	.....	1,203	924	980	529	3,636	.....
139	Galveston, Tex.	48,761	48,761	48,754	7	.....	83	47,792	524	362	48,761	.....
140	New Britain, Conn.	20,248	19,898	19,898	.....	350	6,219	3,062	9,774	1,193	20,248	.....
141	Chattanooga, Tenn.	30,087	24,787	24,635	92	5,300	1,185	27,003	125	1,774	4,372	25,715
142	Kalamazoo, Mich.	15,967	15,945	15,945	.....	22	3,996	10,228	.....	1,743	.....	15,967
143	Woonsocket, R. I.	15,181	15,181	15,181	.....	.....	3,925	3,943	6,177	1,136	15,181	.....
144	Fitchburg, Mass.	22,082	21,886	21,886	.....	196	1,551	17,617	1,893	1,021	22,082	.....
145	Racine, Wis.	5,314	5,314	5,314	.....	.....	1,926	1,423	90	1,875	5,314	.....
146	Auburn, N. Y.	11,224	11,224	11,224	.....	.....	3,156	6,366	966	736	5,504	5,720
147	Macon, Ga.	16,506	9,006	9,006	.....	7,500	.....	14,678	1,507	321	.....	16,506
148	Joliet, Ill.	1,683	1,016	1,014	2	667	106	622	667	288	1,683	.....
149	Oklahoma City, Okla.	58,372	54,372	54,372	.....	4,000	2,830	51,096	4,434	12	43,276	15,096
150	Oshkosh, Wis.	3,044	3,044	3,044	.....	.....	479	2,386	65	114	3,044	.....
151	West Hoboken, N. J.	1,464	1,464	1,464	.....	.....	222	1,227	.....	15	.....	1,464
152	Sacramento, Cal.	9,546	3,489	3,489	.....	6,057	12	7,960	150	1,424	6,057	3,489
153	Pueblo, Colo.	7,419	5,919	5,919	.....	1,500	.....	2,285	1,866	3,268	7,419	.....
154	Everett, Mass.	13,944	12,641	12,641	.....	1,303	850	12,849	.....	245	.....	13,944
155	Taunton, Mass.	30,092	29,176	29,168	8	916	2,874	20,615	153	6,450	30,092	.....
156	Newport, Ky.	2,215	2,215	2,215	.....	.....	540	1,537	60	78	2,215	.....
157	La Crosse, Wis.	2,946	2,946	2,946	.....	.....	276	1,364	680	626	2,946	.....
158	Fort Worth, Tex.	19,206	19,206	19,206	.....	.....	430	17,574	561	641	10,784	8,422
San Juan, P. R.		2,970	2,970	2,970	.....	.....	204	1,500	911	355	.....	.....

<sup>1</sup> Subsequently corrected by refund payments.

## GENERAL TABLES.

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SERVICES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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.	Miscellaneous executive offices, and city buildings.	Courts.	Total.	Police department.	Fire department.	Miscellaneous inspection.	Pounds.	All other.	
\$3,789	\$28		\$2,860			\$901		\$3,232	\$2,899	\$270	\$61		\$2	92
545						545		193	105	67		\$21		93
126						126		2,101	347	4	1,750			94
15,933				\$146	\$723	14,912	\$152	2,930	1,642	401	689	198		95
842	126					716		37		37				96
10,032	100	\$16	4,407	10		5,499		14,437	4,570	1,294	5,219	3,354		97
6,112		3	188		4,670		1,251	319	55	264				98
288	13		275					720	400	129	188		3	99
32	3		29					1,458	22	20	762	654		100
6,318	3,100		784				2,434	1,157	1,097	60				101
23						23		94		6		88		102
3,401			1,971			85	1,345	420	113	294		13		103
								1,358	791	555				104
51	16				35			1,300	58	1,222		20		105
80						80		103			83	20		106
187						187		5,420	1,115	224	4,081			107
20						20		1,550	220	116	46	872	296	108
989	26					963		1,058	139	41	878			109
2,253						2,244	9	721	218	255	248			110
364				3		361		340	200	123		17		111
212						212		1,939	194		1,637	108		112
10						10		198	170	28				113
7,312	2,103					5,209		796		125		671		114
2,193			23			60	2,110	33				33		115
1,540	20				1,500	20		2,824		164	2,660			116
3,534			33			406	3,095	4,962		3,014	1,698	119	131	117
1,137			1,125		12			512	47	117		348		118
								646	50	596				119
54	54							15		15				120
485	435		30			20		7,675	331	340	171		6,833	121
1,450	900			25		525		1,143		128	1,015			122
4						4		522	74	448				123
1,830			94	10		1,726		674	280	394				124
								615		604		11		125
														126
1,368	332		952			84		735	144	366	225			127
								200		200				128
3,276	21					3,255		275	275					129
1,158	887					271		7,037	346	366	97	16	6,212	130
990	496					494		3,881	1,543	453	227		1,658	131
2,301	673		28			1,600		1,092	274	636	126		56	132
808					808			4,770	2,431		2,339			133
112	52					60		327		117		210		134
2,396	183				641	1,572		545		545				135
7,368			7,368					221		20	201			136
128						128		215		71		144		137
1,013			333			31	649	259		259				138
886			886					617		355		262		139
10,791	1,690		273			8,828		535			535			140
								1,730		1,724		6		141
2,498	5		2,453			40		1,041	17	717	307			142
8,004	1,052		176		2	6,033	741	466	263	203				143
2,228	402		94			1,732		1,247	243	775	229			144
147	34		113			15		42	16	26				145
266			241	10				342		342				146
50						50		5,663	5,006	321			336	147
17	17							181	120	32			29	148
4,420						4,420		2,792	6		2,688	98		149
441							441	243	239	4				150
					1,000	15								151
1,015			81			7,105	8	387	65	322				152
7,194						1,700		415		324		91		153
2,770	1,070		15					241	16	175	50			154
521	506													
276	190					86		520	408	32	80			156
369	369													156
33			33					222		222				157
237						237		541	14	130		397		158
919	204	355				360								

## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM DEPARTMENTAL

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

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 and ice removal and street sprink- ling.	All other.
				Sewars and sew- age dis- posal.	Street cleaning.	Refuse disposal.							
	Grand total.....	\$1,431,877	\$276,611	\$567,696	\$127,258	\$460,312	\$3,842,943	\$11,671	\$2,220,728	\$184,298	\$72,156	\$20,642	\$1,333,448
	Group I.....	721,392	175,776	144,422	95,608	305,586	2,444,112	1,799	1,135,746	111,992	44,756	7,627	1,142,192
	Group II.....	192,110	33,481	86,299	23,291	49,039	583,788	3,944	459,065	40,054	10,191	2,855	67,679
	Group III.....	235,684	39,213	106,182	3,987	86,302	370,633	3,812	297,621	17,912	7,011	6,471	37,806
	Group IV.....	282,691	28,141	230,793	4,372	19,385	444,410	2,116	328,296	14,340	10,198	3,689	85,771

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. ....	\$172,025	\$55,905	\$8,013	\$27,377	\$80,730	\$3,535	.....	\$2,213	.....	\$1,322	.....	.....
2	Chicago, Ill. ....	117,638	31,965	21,920	62,522	1,231	121,925	\$620	71,150	\$15,802	31,327	.....	\$3,026
3	Philadelphia, Pa. ....	74,090	22,327	51,763	.....	.....	447,822	.....	214,983	.....	2,572	.....	230,267
4	St. Louis, Mo. ....	3,811	2,681	630	.....	.....	55,949	934	54,919	.....	.....	.....	96
5	Boston, Mass. ....	35,532	5,697	10,554	578	18,703	399,915	.....	28,964	.....	1,419	\$3	369,529
6	Baltimore, Md. ....	18,559	18,015	.....	544	.....	103,719	95	103,624	.....	.....	.....	.....
7	Pittsburg, Pa. ....	2,017	2,017	.....	.....	.....	6,540	.....	6,147	.....	393	.....	.....
8	Cleveland, Ohio. ....	188,745	546	20,355	3,985	168,859	449,326	.....	185,899	27,066	3,087	.....	233,474
9	Buffalo, N. Y. ....	30,930	2,179	211	602	27,938	340,856	148	34,781	9,541	.....	4,864	291,522
10	San Francisco, Cal. ....	925	925	.....	.....	.....	111,936	.....	111,936	.....	.....	.....	.....
11	Detroit, Mich. ....	8,606	617	5,684	.....	2,305	190,804	2	138,679	50,821	1,302	.....	.....
12	Cincinnati, Ohio. ....	400	400	.....	.....	.....	6,659	.....	6,659	.....	.....	.....	.....
13	Milwaukee, Wis. ....	11,168	576	.....	.....	10,025	8,758	.....	4,299	.....	1,699	2,760	.....
14	New Orleans, La. ....	41,064	31,484	9,513	.....	67	1,115	.....	974	.....	141	.....	.....
15	Washington, D. C. ....	16,382	442	15,212	.....	728	195,053	.....	170,519	8,762	1,494	.....	14,278

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J. ....	\$10,198	\$5,442	\$4,756	.....	.....	\$24,762	\$3,087	\$16,950	\$3,883	.....	\$569	\$273
17	Minneapolis, Minn. ....	1,625	.....	1,504	.....	\$121	12,184	.....	11,226	862	\$50	14	32
18	Jersey City, N. J. ....	1,403	1,403	.....	.....	.....	9,634	.....	9,266	368	.....	.....	.....
19	Louisville, Ky. ....	714	234	130	\$350	.....	1,989	.....	1,989	.....	.....	.....	.....
20	Indianapolis, Ind. ....	3,826	.....	.....	3,153	673	24,862	.....	6,792	4,588	.....	.....	13,482
21	St. Paul, Minn. ....	16,666	195	40	13,871	2,560	5,344	.....	3,733	69	1,124	418	.....
22	Providence, R. I. ....	5,558	708	3,350	.....	1,500	65,797	.....	65,601	.....	51	.....	145
23	Rochester, N. Y. ....	3,772	1,178	1,951	32	611	56,735	.....	53,646	976	525	1,499	89
24	Kansas City, Mo. ....	387	.....	.....	17	370	3,032	.....	2,594	.....	60	.....	378
25	Tolado, Ohio. ....	136	56	3	57	20	16,966	45	14,329	.....	2,592	.....	.....
26	Denver, Colo. ....	2,816	2,359	.....	457	.....	17,327	.....	17,327	.....	.....	.....	.....
27	Columbus, Ohio. ....	10,748	212	10,322	212	2	19,042	.....	10,923	7,807	312	.....	.....
28	Los Angeles, Cal. ....	55,405	3,631	51,044	.....	730	105,409	812	89,133	14,305	1,159	.....	.....
29	Worcester, Mass. ....	39,883	5,846	9,206	.....	24,831	24,663	.....	21,936	1,106	.....	.....	1,621
30	Seattle, Wash. ....	74	74	.....	.....	.....	13,773	.....	13,773	.....	.....	.....	.....
31	Memphis, Tenn. ....	2,986	1,998	898	.....	90	18,608	.....	17,275	.....	80	45	1,208
32	Omaha, Nebr. ....	257	255	2	.....	.....	12,992	.....	12,992	.....	.....	.....	.....
33	New Haven, Conn. ....	58	58	.....	.....	.....	8,914	.....	5,261	324	3,110	219	.....
34	Scranton, Pa. ....	22	22	.....	.....	.....	6	.....	.....	.....	6	.....	.....
35	Syracuse, N. Y. ....	759	439	10	310	.....	1,167	.....	765	402	.....	.....	.....
36	St. Joseph, Mo. ....	59	59	.....	.....	.....	91	.....	91	.....	.....	.....	.....
37	Paterson, N. J. ....	257	107	150	.....	.....	120	.....	120	.....	.....	.....	.....
38	Portland, Oreg. ....	891	515	.....	228	148	40,891	.....	39,531	1,176	181	.....	3
39	Atlanta, Ga. ....	3,209	43	2,426	740	.....	73,726	.....	23,283	.....	135	.....	50,308
40	Richmond, Va. ....	963	307	.....	656	.....	69	.....	.....	.....	.....	.....	69
41	Fall River, Mass. ....	762	711	51	.....	.....	4,024	.....	3,715	.....	238	.....	71
42	Nashville, Tenn. ....	30	.....	.....	.....	30	12,470	.....	10,218	2,202	.....	50	.....
43	Dayton, Ohio. ....	4,158	578	372	3,208	.....	498	.....	56	.....	442	.....	.....
44	Grand Rapids, Mich. ....	24,498	7,051	84	.....	17,353	8,693	.....	6,540	1,986	126	41	.....

## GENERAL TABLES.

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SERVICES: 1907—Continued.

with the number assigned to each, see page 127.]

## 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.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.		
\$2,200,850	\$3,204	\$363,528	\$142,156	\$464,945	\$341,118	\$214,506	\$671,393	\$999,182	\$777,808	\$219,840	\$1,534	\$596,774	\$516,587	\$79,527	\$660	\$403,563	
1,249,606	3,170	242,035	65,444	181,603	131,239	209,050	416,975	399,418	324,479	73,405	1,534	402,568	346,477	56,091	.....	331,170	
375,381	.....	63,298	4,330	47,359	109,572	.....	150,822	281,342	186,087	95,255	.....	142,319	125,666	16,575	78	51,730	
266,585	.....	43,819	46,135	156,124	4,279	3,634	12,594	166,802	138,022	28,780	.....	35,024	29,151	5,873	.....	11,681	
309,278	34	14,376	26,247	79,769	96,028	1,822	91,002	151,620	129,220	22,400	.....	16,863	15,293	988	582	8,982	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$136,758	\$3,170	\$43,864	.....	\$37,081	\$1,869	.....	\$50,824	\$540	\$540	.....	.....	\$73,877	\$62,216	\$11,661	.....	\$272,687	1
12,545	.....	2,437	.....	2,587	3,107	.....	3,491	40,557	30,543	.....	.....	167,956	167,592	364	.....	.....	2
76,471	.....	34,415	.....	1,543	.....	36,187	4,326	4,364	917	1,913	\$1,534	2,192	2,192	.....	.....	.....	3
20,563	.....	2,319	.....	51	632	15,477	2,084	16,521	8,432	8,089	.....	1,767	1,324	443	.....	908	4
451,917	.....	3,895	\$63,881	133,908	115,575	129,679	4,979	34,641	28,276	6,365	.....	23,308	10,365	12,943	.....	3,394	5
27,425	.....	874	.....	.....	.....	16,336	10,215	10,241	10,241	.....	.....	18,501	6,473	12,028	.....	.....	6
83,931	.....	9,516	.....	.....	.....	121	74,294	35,171	19,092	16,079	.....	1,204	1,204	.....	.....	31,937	7
191,534	.....	27,260	.....	.....	.....	.....	164,274	119,317	113,621	5,696	.....	22,879	14,137	8,742	.....	.....	8
25,547	.....	11,397	.....	764	.....	.....	13,386	10,451	3,648	6,803	.....	1,645	1,645	.....	.....	350	9
800	.....	251	.....	163	.....	280	106	4,269	2,192	2,077	.....	30,791	30,791	.....	.....	8,097	10
130,460	.....	100,179	1,007	2	.....	29,272	15,293	12,744	2,549	.....	.....	24,687	18,964	5,723	.....	188	11
36,825	.....	1,294	.....	359	8,168	27,009	56,854	56,854	.....	.....	.....	4,627	561	4,066	.....	8,028	12
20,849	.....	2,058	23	205	1,893	9,684	6,986	21,326	16,875	4,451	.....	8,176	8,176	.....	.....	.....	13
3,554	.....	2,109	.....	.....	.....	.....	1,445	24,857	20,292	4,565	.....	15,414	15,414	.....	.....	2,835	14
30,427	.....	167	533	5,080	.....	363	24,284	5,016	212	4,804	.....	5,544	5,423	121	.....	2,746	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$4,578	.....	\$950	.....	.....	\$1,381	.....	\$2,247	\$13,285	\$5,743	\$7,542	.....	\$1,935	\$572	\$1,285	\$78	\$2,500	16
4,418	.....	.....	.....	.....	2,936	.....	1,482	19,975	14,579	5,396	.....	23,139	21,353	1,786	.....	.....	17
1,322	.....	.....	.....	.....	1,322	.....	.....	9,370	8,301	1,069	.....	60	.....	60	.....	293	18
7,643	.....	2,200	.....	.....	3,193	.....	2,250	37,195	13,786	23,409	.....	1,961	1,961	.....	.....	708	19
139	.....	.....	.....	.....	139	.....	.....	19,863	18,068	1,795	.....	6,799	6,556	243	.....	189	20
14,055	.....	1,856	.....	.....	12,162	.....	37	28,885	2,039	26,846	.....	30,930	20,428	10,502	.....	.....	21
27,430	.....	26,958	\$232	.....	240	.....	.....	10,300	10,300	.....	.....	8,103	8,103	.....	.....	13,770	22
1,138	.....	1,138	.....	.....	.....	.....	.....	3,856	3,856	.....	.....	5,603	5,598	5	.....	7,147	23
22,211	.....	.....	.....	.....	920	.....	21,291	10,092	7,457	2,635	.....	22,729	22,251	478	.....	2,000	24
4,808	.....	.....	.....	.....	4,808	.....	.....	16,473	13,891	2,582	.....	2,683	2,683	.....	.....	.....	25
8,499	.....	3,888	.....	.....	3,006	.....	1,655	7,152	5,330	1,822	.....	6,153	6,153	.....	.....	285	26
27,303	.....	.....	.....	.....	27,303	.....	.....	6,272	6,272	.....	.....	29	29	.....	.....	.....	27
28,454	.....	.....	.....	.....	28,362	.....	.....	7,644	3,241	4,403	.....	2,763	2,763	.....	.....	51	28
97,322	.....	17,867	902	24,682	53,871	.....	.....	6,307	5,027	1,280	.....	2,550	2,550	.....	.....	.....	29
5,354	.....	.....	.....	5,354	.....	.....	.....	12,465	7,658	4,807	.....	5,491	5,491	.....	.....	10,556	30
12,827	.....	.....	.....	.....	12,827	.....	.....	5,449	4,877	572	.....	864	864	.....	.....	.....	31
1,473	.....	1,402	67	.....	4	.....	.....	6,406	5,029	1,377	.....	1,204	1,204	.....	.....	398	32
3,316	.....	.....	.....	.....	1,364	.....	.....	10,230	7,858	2,372	.....	2,101	1,564	537	.....	.....	33
27	.....	.....	.....	.....	.....	.....	27	4,100	3,257	843	.....	562	562	.....	.....	3,659	34
6,469	.....	6,454	15	.....	.....	.....	.....	3,927	3,425	502	.....	1,466	455	1,011	.....	.....	35
53,061	.....	.....	.....	.....	5,572	.....	47,444	3,456	2,167	1,289	.....	550	550	.....	.....	.....	36
104	.....	104	.....	.....	.....	.....	.....	7,657	6,569	1,088	.....	565	565	.....	.....	.....	37
18,601	.....	1,669	1,547	15,279	106	.....	.....	2,362	2,362	.....	.....	259	259	.....	.....	1,160	38
19,564	.....	.....	.....	.....	9,502	.....	.....	2,875	1,642	1,233	.....	9,838	9,838	.....	.....	.....	39
3,854	.....	.....	.....	.....	.....	.....	.....	2,461	2,461	.....	.....	910	910	.....	.....	6,105	40
1,411	.....	.....	.....	.....	1,027	.....	.....	6,751	6,428	323	.....	3	3	.....	.....	687	41
.....	.....	.....	.....	.....	.....	.....	.....	3,158	2,734	424	.....	1,194	526	668	.....	.....	42
.....	.....	.....	.....	.....	.....	.....	.....	6,855	6,313	542	.....	1,375	1,375	.....	.....	2,227	43
.....	.....	.....	.....	.....	.....	.....	.....	6,521	5,417	1,104	.....	500	500	.....	.....	.....	44

TABLE 14.—RECEIPTS FROM DEPARTMENTAL

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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 and ice removal and street sprinkling.	All other.
				Sewers and sewage disposal.	Street cleaning.	Refuse disposal.							
45	Cambridge, Mass.	\$12,880	\$2,083	\$233		\$10,564	\$4,449		\$764	\$324	\$2,237	\$1,124	
46	Albany, N. Y.	90	90				423		108				\$315
47	Hartford, Conn.	2,810	264	25	\$2,521		10,857		7,071	2	1,046		2,738
48	Lowell, Mass.	6,438	278	35		6,125	245		200				45
49	Reading, Pa.	137	17	120			4,993		4,993				
50	Trenton, N. J.	300		40		260	6,608	\$2,398	2,541	709		467	493
51	Bridgeport, Conn.	135	135				1,000		1,000				
52	Wilmington, Del.	2,520	178	2,342			5,239	895	4,344				
53	Camden, N. J.	1,648	1,648				1,009		92	485			432
54	Des Moines, Iowa	5,750	5,750				14,284		14,284				
55	Kansas City, Kans.	2	2				1,261	209	1,052				
56	Lynn, Mass.	14,621	2,143	2,201	13	10,264	50,667		50,394	90		183	
57	New Bedford, Mass.	16,708	240	16,468			41,800		40,297				1,503
58	Springfield, Mass.	10,110	3,078	2,984		4,048	22,786		14,769	3,619	1,383	2,234	781
59	Troy, N. Y.	36			36		1,195		1,150	45			
60	Oakland, Cal.	500		500			1,140		640		500		
61	Lawrence, Mass.	2,054	251	924		879	966		281		685		
62	Somerville, Mass.	19,399	10,916	329		8,154	2,830		2,534	181		115	
63	Savannah, Ga.	5,876	2	2,605	113	3,156	14,683		8,036	6,647			
64	Duluth, Minn.	174	174				6,353		6,309				44
65	Norfolk, Va.	4,153	1,976	1,937	240		36,611		36,394	217			
66	Hoboken, N. J.	180	180				473		473				
67	Peoria, Ill.	2,277	2,277				427		427				
68	Yonkers, N. Y.	1,297	10	567	720		2,798		1,796			1,002	
69	Utica, N. Y.												
70	Manchester, N. H.	716		716			3,778		3,277		501		
71	Schenectady, N. Y.						511		511				
72	Evansville, Ind.	244		74		170	120		120				
73	San Antonio, Tex.	2,579	189			2,390	1,824		624			1,200	
74	Elizabeth, N. J.	601	571	30			4,332		370	3,906		56	
75	Waterbury, Conn.	389		389			5,238		5,238				
76	Salt Lake City, Utah	2,274		2,274			27,185		27,105	80			
77	Wilkes-Barre, Pa.	150		150			7,411		7,305	106			
78	Erie, Pa.	4,613	2,373	2,240			1,181		678	503			
79	Houston, Tex.	16,636	40	124		16,472	821		412		69		340
80	Tacoma, Wash.						780		210				
81	Harrisburg, Pa.	7,579		7,579			551		176	375			570
82	Charleston, S. C.	789	334	39	280	136	14,484		14,248				236
83	Portland, Me.	7,121	329	18		6,774	2,250		2,170		78		2
84	Youngstown, Ohio	5	5				3,802		3,484		318		
85	Dallas, Tex.	8,171	3,209	62	64	4,836	25,314		20,742		21		4,551
86	Terre Haute, Ind.	500		500			490	310	180				
87	Fort Wayne, Ind.	6		6			130		130				
88	Akron, Ohio.						31,313		5,384		173		25,756
89	Holyoke, Mass.	239	158	81			2,088		1,857	231			
90	Brockton, Mass.	72,727	313	60,590		11,824	3,031		2,549	392		90	
91	Covington, Ky.	250				250	902		902				



## GENERAL TABLES.

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SERVICES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																		City number.
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.		
Total.	General supervision.	Poor in institutions.	Out-door poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.			
\$25,053		\$6,320	\$3,396	\$14,893	\$444			\$8,420	\$7,695	\$725		\$5,585	\$4,321	\$1,264		\$1,571	45	
5,474		2,103	229		1,727	\$1,415		568	568			2,843	736	2,107		111	46	
23,599		1,469	3,815	18,315				12,371	12,371			2,054	2,054				47	
								6,911	6,561	350		1,031	1,031				48	
								1,628	1,403	225		360	360				49	
								6,137	5,114	1,023		654	654			972	50	
2,186		1,410	752		24			8,310	2,833	5,477		329	329				61	
3			3					3,091	3,091			2,930	2,603	327		102	52	
								4,974	4,336	638							53	
								12,921	11,734	1,187		2,199	2,199				54	
								2,060	2,060			60	60			400	55	
38,789		2,026	2,662	34,101				2,108	1,444	664		990	990			165	56	
24,888		3,993	4,528	16,367				1,912	1,474	438		358		358			57	
27,924		6,671	7,481	13,772				14,200	14,200			4,875	4,875			642	58	
6,109				6,109				1,075	1,075			240	240				59	
								4,479	3,061	1,418		39	39			89	60	
16,383		1,811	7,660	6,912				317	118	199		80	80				61	
25,473		3,731	4,627	17,115				1,596	627	969		194	194				62	
								759		759							63	
								2,246	2,002	244		808	808				64	
808		357					\$451					222	222			2,518	65	
								1,590	739	851							66	
2,243							2,243	3,207	1,409	1,798		525	525				67	
418				418				2,393	1,349	1,044		1,955	138	1,817		120	68	
2,549			413	1,546	590			3,747	2,892	855							69	
								2,343	1,993	350		9	9			425	70	
3,420		3,338			82			2,687	2,687							295	71	
								4,266	4,266			388	388				72	
96					96			2,127	1,441	686		27	27				73	
700					700			389	389								74	
1,141		330	331		480			3,616	2,208	1,408						120	75	
								7,428	6,450	978		104	104			1,367	76	
								1,960	1,960							1,812	77	
								1,758	1,211	547		150	150			75	78	
								1,340	560	780		510	510				79	
								5,458	4,980	478		2,418	2,418			385	80	
								2,366	2,366			256	256				81	
10,200		300					9,900	3,319	2,214	1,105		1,255	1,255				82	
10,157		2,766		5,172		2,219						150	150				83	
								921	921							54	84	
								3,369	2,270	1,099							85	
								4,757	4,493	264		507	507				86	
								3,202	3,002	200		5	5			170	87	
								3,928	3,701	227							88	
10,757		1,759	5,617	3,381				489	489			69	69				89	
28,079		5,435	4,621	18,023				1,683	1,141	542		845	845				90	
136					136			2,376	1,124	1,252						288	91	

## STATISTICS OF CITIES.

TABLE 14.—RECEIPTS FROM DEPARTMENTAL.

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
City number.	CITY.	III.—Health conservation and sanitation.					IV.—Highways.						
		Total.	Health conservation.	Sanitation.			Total.	General supervision.	Streets.	Side-walks.	Bridges other than toll.	Snow and ice removal and street sprinkling.	All other.
				Sewers and sewage disposal.	Street cleaning.	Refuse disposal.							
92	Saginaw, Mich.	\$6,337	\$2,632	\$3,700		\$5	\$3,728		\$3,063				\$665
93	Lincoln, Nebr.	4,424	49	4,375			2,835		2,764				71
94	Altoona, Pa.	131	9	122			2,291		2,291				
95	Spokane, Wash.	2,565	581	111		1,873	7,859		2,242	\$4,047	\$1,410		180
96	Lancaster, Pa.						249		249				
97	Birmingham, Ala.	6,676	5,684	233		759	22,238		18,742		\$1,023		2,473
98	Bayonne, N. J.						2,408	\$1,005	1,403				
99	South Bend, Ind.						5		5				
100	Butte, Mont.	20	20				1,744		901				843
101	Pawtucket, R. I.	203		203			3,956		3,077			879	
102	McKeesport, Pa.	3,198	125			3,073							
103	Binghamton, N. Y.	44	44				1,196		254	931		11	
104	Johnstown, Pa.	3,770	319		\$2,450	1,001	504		301		504		
105	Dubuque, Iowa	44	2	42			301		211			90	
106	Sioux City, Iowa	779	375	404			3,400		2,763	458	20	159	
107	Augusta, Ga.	937	642			295	24		24				
108	Mobile, Ala.	681	540	141			2,049		2,049				
109	Topeka, Kans.	2,337	2,307	30			7,012		522	27	288		6,175
110	Springfield, Ohio						42	42					
111	Allentown, Pa.						1,348		1,348				
112	East St. Louis, Ill.						13,376						13,376
113	Wheeling, W. Va.												
114	Montgomery, Ala.	2,228	2,175		53		2,591		2,245	346			
115	Passaic, N. J.	65	65				753		753				
116	Davenport, Iowa	5,126		5,120	6		13,460		13,197	9			254
117	Atlantic City, N. J.	558			187	371	150,591	40	150,195				356
118	Little Rock, Ark.	5,444		2,059		3,385	541		541				
119	Bay City, Mich.						205		205				
120	York, Pa.	25		25			1,831		1,831				
121	Malden, Mass.	10,822	1,143	6,370		3,309	600		550				50
122	Springfield, Ill.												
123	Quincy, Ill.						404		404				
124	Canton, Ohio						297		297				
125	Superior, Wis.	345	45			300	23		23				
126	Chester, Pa.						2,511		831	1,680			
127	Chelsea, Mass.	663	663				10,470		10,286	179			
128	South Omaha, Nebr.						504						504
129	Newcastle, Pa.	1,557			1,557		81		32	49			
130	Salem, Mass.	152,814	1,283	150,001		1,530	220		220				
131	Newton, Mass.	9,190	3,109	6,081			61,618		4,494	148		24	56,952
132	Haverhill, Mass.	78	61	15			2,948		1,371	32	1,529		16
133	Jacksonville, Fla.	4,129	1,068	2,813		248	11,947		11,826	121			
134	Joplin, Mo.	176		175			2,612		2,612				
135	Wichita, Kans.	1,572	1,469	103			762		762				
136	Rockford, Ill.	6,275	9	6,266			1,916	591	1,019	245	61		
137	Knoxville, Tenn.	19	18		3		4,718		4,602		116		
138	Elmira, N. Y.	125		41		84	257		213			44	
139	Galveston, Tex.	25,939		22,820		3,119	6,132		6,132				
140	New Britain, Conn.	1,708		1,708			1,161	350	811				
141	Chattanooga, Tenn.	535	535				2,335		1,062	1,273			
142	Kalamazoo, Mich.	6,926	739	6,187			2,624		757	1,803		64	
143	Woonsocket, R. I.	25		15	10		3,784		1,714	138	1,316	616	
144	Fitchburg, Mass.	860	69	791			1,480		1,129	351			
145	Racine, Wis.	26		26			1,109		450	111	484	14	50
146	Auburn, N. Y.	630	480	103	47		6,063	88	5,898	67	4	6	
147	Macon, Ga.	237	237				1,599		1,599				
148	Joliet, Ill.						278						
149	Oklahoma City, Okla.	147	88		59		46,587		42,418	1,431			2,738
150	Oshkosh, Wis.	204	141	30		33	661		127	269		16	249
151	West Hoboken, N. J.												
152	Sacramento, Cal.						709		304			405	
153	Pueblo, Colo.	59	59				29		29				
154	Everett, Mass.	1,575	1,316	259			2,966		2,341	625			
155	Taunton, Mass.	10,083		10,083			929		929				
156	Newport, Ky.						912		78				834
157	La Crosse, Wis.	51	13	38			1,259		921			338	
158	Fort Worth, Tex.	332	29	303			15,368		10,902		4,466		
	San Juan, P. R.												

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with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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 institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.		
\$227		\$227						\$6,377	\$6,198	\$179		\$125	\$125			\$660	92
								2,934	2,070	864						12	93
								2,425	2,425								94
								7,764	6,940	824							95
								1,075	1,075							297	96
30,838			\$462				\$30,376	18,416	18,416			1,265	1,265				97
								399									98
								1,770	1,720	50							99
1,969		1,969						3,816	580	2,736							100
								1,017	764	253		544	544			10	101
								3,185	3,032	153							102
10,334				\$1,616	\$8,718			2,004	1,523	481		666	666			130	103
								2,653	2,653								104
								677	367	310							105
								1,555	1,135	420		16	16			837	106
35,837					16,935		18,902					136	136				107
2,203				123			2,080										108
12,642					12,642			4,055	3,790	265		156	156				109
								2,176	1,914	262		193	193				110
								379	379								111
								908	741	167							112
3,830							3,830	1,471	1,361	110							113
7,265			10				7,255	1,299	612	687							114
								2,046	1,555	491		713	713				115
								13,806	13,212	594							116
								3,315	2,336	979		470			\$470		117
4,474					1,474		3,000	534	534							100	118
								2,467	2,173	294							119
								2,170	2,084	86							120
14,356		796	5,398	8,162				1,179	723	456		124	124				121
								3,628	3,238	390		600	600				122
472							472	1,092	911	181		19	19			346	123
								2,731	2,459	272							124
								466	289	177							125
								1,362	1,362								126
								626	321	305		278	278				127
13,781			2,722	11,059				1,206	1,206								128
1,623						\$1,623		2,085	2,085							60	129
26,682		1,747	1,794	18,846	4,295			1,634	1,162	472		1,183	1,183				130
7,590		128	4,040	3,422				2,876	1,977	899		5	5			5,664	131
								902	902			1,408	1,408				132
26,425	\$34	1,165	3,577	16,900	4,749			1,211		1,211							133
10,787			2,500				8,287	389	236	153		18	18				134
								1,220	1,075	145							135
								4,144	3,065	1,079		15	15				136
								1,462	1,462								137
8,183					8,183			860	860			722	722				138
400		400						85	85			400		\$400		124	139
14,578					14,578			3,829	3,829			61	61			400	140
1,763		1,136	228		200	199		1,890	1,185	705		1,882	1,882				141
21,715			65		16,350		5,300										
								1,841	1,551	290							142
1,037		34			1,003			2,285	2,224	61							143
617		617						1,266	915	351						92	144
14,909		793	1,416	5,822	6,878			3,734	3,302	432		160	160				145
96			96					3,923	3,923								146
7,500							7,500					1,457	1,457				147
								1,207	126	1,081							148
4,000							4,000	426	142	284							149
909			909					508	505	3		13	13			65	150
								449	449								151
								1,132	578	554		124	124				152
								1,342	823	519		2,804	2,804				153
7,096			1,602	5,471	23			1,083	730	353		462	350		112		154
15,050		5,364	1,338	8,348				3,156	2,826	330						78	155
								874	753	121		60	60				156
								793	793			588		588			157
90			90					2,531	1,559	972						107	158
1,480					618		862	20	20							551	

TABLE 15.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.								RECEIPTS FROM PRIVILEGES.			
		Total.	Classified by payer.				Classified by object.				Total.	Public service.	Minor.
			Receipts from public.			Receipts from enter- prises, offices, and accounts (service transfers).	For expenses.		For outlays.				
			Total.	For meeting govern- mental costs.	Receipts in error. <sup>1</sup>		Original assess- ments.	Penal- ties and collect- ors' fees.	Original assess- ments.	Penal- ties and collect- ors' fees.			
	Grand total.....	\$47,552,023	\$47,516,595	\$47,200,639	\$315,956	\$35,428	\$1,309,301	\$5,344	\$45,541,017	\$696,361	\$5,455,905	\$4,681,358	\$774,547
	Group I.....	21,691,720	21,658,531	21,548,624	109,907	33,189	342,386	4,257	20,899,630	445,447	3,716,698	2,967,561	749,137
	Group II.....	15,928,504	15,927,257	15,767,912	159,345	1,247	513,487	1,084	15,208,613	205,320	1,165,211	1,159,348	5,863
	Group III.....	5,721,118	5,720,294	5,681,394	38,900	824	256,911	.....	5,442,198	22,009	365,001	350,876	14,125
	Group IV.....	4,210,681	4,210,513	4,202,709	7,804	168	196,517	3	3,990,576	23,585	208,995	203,573	5,422

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$7,805,381	\$7,774,801	\$7,746,679	\$28,122	\$30,580	.....	.....	\$7,376,761	\$428,620	\$1,004,622	\$693,481	\$311,141
2	Chicago, Ill.....	5,545,383	5,545,383	5,541,433	3,950	.....	.....	.....	5,545,383	.....	872,821	546,540	326,281
3	Philadelphia, Pa.....	655,072	655,072	655,012	60	.....	.....	.....	643,848	11,224	121,846	115,579	6,267
4	St. Louis, Mo.....	2,207,731	2,205,122	2,205,122	.....	2,609	\$260,954	\$4,257	1,942,240	280	358,095	354,135	3,960
5	Boston, Mass.....	202,907	202,907	195,705	7,202	.....	11,317	.....	191,590	.....	92,156	76,913	15,243
6	Baltimore, Md.....	200,277	200,277	200,277	.....	.....	.....	.....	200,277	.....	483,312	434,809	48,503
7	Pittsburg, Pa.....	1,047,710	1,047,710	1,047,686	24	.....	.....	.....	1,047,710	.....	44,385	17,249	27,136
8	Cleveland, Ohio.....	1,065,464	1,065,464	998,989	66,475	.....	.....	.....	1,065,464	.....	163,216	158,422	4,794
9	Buffalo, N. Y.....	595,668	595,668	595,472	196	.....	34,791	.....	560,877	.....	145,518	145,033	485
10	San Francisco, Cal.....	663,474	663,474	663,474	.....	.....	.....	.....	663,474	.....	35,549	35,449	100
11	Detroit, Mich.....	606,077	606,077	605,418	659	.....	.....	.....	600,767	5,310	58,630	58,630	.....
12	Cincinnati, Ohio.....	321,345	321,345	321,345	.....	.....	.....	.....	321,345	.....	265,296	265,296	.....
13	Milwaukee, Wis.....	533,160	533,160	532,500	660	.....	35,324	.....	497,836	.....	.....	.....	.....
14	New Orleans, La.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59,502	54,275	5,227
15	Washington, D. C.....	242,071	242,071	239,512	2,559	.....	.....	.....	242,058	13	11,750	11,750	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$561,861	\$561,861	\$561,861	.....	.....	.....	.....	\$519,720	\$42,141	\$159,547	\$159,547	.....
17	Minneapolis, Minn.....	773,699	773,699	693,376	\$80,323	.....	\$141,129	\$998	622,503	9,069	132	.....	\$182
18	Jersey City, N. J.....	208,542	208,542	207,026	1,516	.....	.....	.....	188,393	20,149	81,691	81,691	.....
19	Louisville, Ky.....	330,883	330,883	330,883	.....	.....	.....	.....	330,883	.....	2,058	1,808	250
20	Indianapolis, Ind.....	1,244,483	1,244,483	1,243,283	1,200	.....	.....	.....	1,243,832	651	88,556	88,555	.....
21	St. Paul, Minn.....	519,582	519,582	516,147	3,435	.....	2,792	35	507,633	9,122	1,462	1,462	.....
22	Providence, R. I.....	70,122	70,122	69,741	381	.....	6,826	.....	63,178	118	175,072	173,659	1,413
23	Rochester, N. Y.....	739,637	739,637	727,443	12,194	.....	75,853	51	656,760	6,973	23,209	23,209	.....
24	Kansas City, Mo.....	1,668,445	1,668,445	1,668,445	.....	.....	.....	.....	1,668,445	.....	170,605	170,605	.....
25	Toledo, Ohio.....	368,181	368,181	364,878	3,303	.....	63,313	.....	304,868	.....	.....	.....	.....
26	Denver, Colo.....	603,805	603,805	583,551	20,254	.....	.....	.....	599,153	4,652	112,001	111,754	247
27	Columbus, Ohio.....	322,001	322,001	321,824	177	.....	61,911	.....	260,090	.....	4,556	3,892	664
28	Los Angeles, Cal.....	2,227,802	2,226,555	2,224,601	1,954	\$1,247	23,656	.....	2,204,146	.....	17,485	17,083	402
29	Worcester, Mass.....	78,696	78,696	78,402	294	.....	41,121	.....	37,421	154	1,505	1,505	.....
30	Seattle, Wash.....	3,397,472	3,397,472	3,395,901	1,571	.....	.....	.....	3,345,745	51,727	65,780	65,780	.....
31	Memphis, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Omaha, Nebr.....	265,237	265,237	264,915	322	.....	85	.....	232,186	32,966	32,083	31,975	108
33	New Haven, Conn.....	154,379	154,379	154,379	.....	.....	2	.....	154,377	.....	.....	.....	.....
34	Scranton, Pa.....	181,843	181,843	181,843	.....	.....	.....	.....	174,093	7,750	15,000	15,000	.....
35	Syracuse, N. Y.....	539,193	539,193	511,758	27,435	.....	23,783	.....	502,859	12,551	.....	.....	.....
36	St. Joseph, Mo.....	255,982	255,982	255,972	10	.....	.....	.....	255,982	.....	2,072	500	1,572
37	Paterson, N. J.....	118,264	118,264	118,264	.....	.....	.....	.....	111,097	7,167	41,489	41,489	.....
38	Portland, Oreg.....	578,641	578,641	578,539	102	.....	.....	.....	578,641	.....	20,413	20,388	25
39	Atlanta, Ga.....	162,515	162,515	162,515	.....	.....	72,688	.....	89,697	130	31,785	31,785	.....
40	Richmond, Va.....	28,535	28,535	28,535	.....	.....	.....	.....	28,535	.....	40,452	40,452	.....
41	Fall River, Mass.....	5,224	5,224	5,224	.....	.....	.....	.....	5,224	.....	7,096	7,021	75
42	Nashville, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,573	54,573	.....
43	Dayton, Ohio.....	217,804	217,804	212,930	4,874	.....	328	.....	217,476	.....	16,165	15,240	925
44	Grand Rapids, Mich.....	305,676	305,676	305,676	.....	.....	.....	.....	305,676	.....	375	375	.....

<sup>1</sup> Subsequently corrected by refund payments.<sup>2</sup> Including receipts in error to the amount of \$8,411, reported in footnotes for certain cities. The receipts from the public for meeting governmental costs therefore aggregate \$5,447,494.<sup>3</sup> Including receipts in error in certain cities.<sup>4</sup> Including receipts in error to the amount of \$7,594, subsequently corrected by refund payments.<sup>5</sup> Including receipts in error to the amount of \$86, subsequently corrected by refund payments.<sup>6</sup> Including receipts in error to the amount of \$566, subsequently corrected by refund payments.

## GENERAL TABLES.

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TABLE 15.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.								RECEIPTS FROM PRIVILEGES.			
		Total.	Classified by payer.				Classified by objects.				Total.	Public service.	Minor.
			Receipts from public.			Receipts from enterprises, offices, and accounts (service transfers).	For expenses.		For outlays.				
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>		Original assessments.	Penalties and collectors' fees.	Original assessments.	Penalties and collectors' fees.			
45	Cambridge, Mass.	\$59,455	\$59,455	\$59,455			\$33,978		\$25,477		\$22,859	\$22,859	
46	Albany, N. Y.	156,388	156,388	156,388					156,388		2,781	2,778	\$3
47	Hartford, Conn.	90,543	89,719	89,719		\$824	20,219		70,324		23,417	23,417	
48	Lowell, Mass.	45,157	45,157	45,141	\$16		19,210		25,947		8,869	8,869	
49	Reading, Pa.	346,564	346,564	346,564					346,564				
50	Trenton, N. J.	61,306	61,306	61,276	30				49,399	\$11,907	14,350	14,350	
51	Bridgeport, Conn.	49,949	49,949	49,913	36		19,216		30,733				
52	Wilmington, Del.	32,114	32,114	31,878	236				30,122	1,992			
53	Camden, N. J.	43,320	43,320	43,320					43,320		15,539	15,479	60
54	Des Moines, Iowa.	284,497	284,497	284,497					284,497		11,937	11,937	
55	Kansas City, Kans.	318,214	318,214	318,214					318,214		31,744	31,744	
56	Lynn, Mass.	38,092	38,092	38,053	39		21,800		16,292		8,716	8,716	
57	New Bedford, Mass.	4,210	4,210	4,180	30				4,210		24,647	24,647	
58	Springfield, Mass.	34,935	34,935	34,935			31,194		3,741		13,647	13,647	
59	Troy, N. Y.	53,147	53,147	53,134	13				53,147		7,830	7,830	
60	Oakland, Cal.	715,937	715,937	715,937					715,937		6,857	6,857	
61	Lawrence, Mass.	22,069	22,069	21,995	74		12,787		9,282		3,856	3,856	
62	Somerville, Mass.	53,194	53,194	53,194			33,726		19,468		8,908	8,908	
63	Savannah, Ga.	10,617	10,617	10,617					10,617				
64	Duluth, Minn.	244,456	244,456	243,420	1,036		9,405		234,893	158			
65	Norfolk, Va.										19,805	6,708	13,097
66	Hoboken, N. J.	29,526	29,526	29,526					29,526		16,595	16,595	
67	Peoria, Ill.	73,740	73,740	73,665	75				73,740		1,000	1,000	
68	Yonkers, N. Y.	77,270	77,270	77,270					74,994	2,276	25		25
69	Utica, N. Y.	185,278	185,278	185,188	90				181,634	3,644	50		50
70	Manchester, N. H.												
71	Schenectady, N. Y.	203,407	203,407	203,130	277				202,342	1,065	175	175	
72	Evansville, Ind.	114,495	114,495	114,495			4,412		110,083		11,763	11,723	40
73	San Antonio, Tex.										4,160	4,160	
74	Elizabeth, N. J.	105,711	105,711	99,392	6,319				105,711		21,728	21,728	
75	Waterbury, Conn.	26,140	26,140	26,140					25,184	956			
76	Salt Lake City, Utah.	231,885	231,885	213,871	18,014				231,885		3,126	3,086	40
77	Wilkes-Barre, Pa.	18,967	18,967	18,967					18,967		580		580
78	Erle, Pa.	58,862	58,862	56,760	2,102				58,862		528	528	
79	Houston, Tex.										7,460	7,460	
80	Tacoma, Wash.	1,014,844	1,014,844	1,011,773	3,071				1,014,844		17,341	17,341	
81	Harrisburg, Pa.	206,486	206,486	206,486					206,486		16,461	16,461	
82	Charleston, S. C.												
83	Portland, Me.	21,812	21,812	21,706	106		18,267		3,545		4,000	4,000	
84	Youngstown, Ohio.	212,486	212,486	205,203	7,283		1,927		210,559		520	520	
85	Dallas, Tex.										15,359	15,329	30
86	Terre Haute, Ind.	118,954	118,954	118,954					118,954		477	477	
87	Fort Wayne, Ind.	128,357	128,357	128,357					128,357		525	525	
88	Akron, Ohio.	117,413	117,413	117,413			16,496		100,917		200		200
89	Holyoke, Mass.	6,327	6,327	6,313	14				6,327		3,490	3,490	
90	Brockton, Mass.	30,426	30,426	30,387	39		10,295		20,120	11	6,176	6,176	
91	Covington, Ky.	74,568	74,568	74,568			3,979		70,589		7,500	7,500	

<sup>1</sup> Subsequently corrected by refund payments.

## STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM SPECIAL ASSESSMENTS AND PRIVILEGES: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	RECEIPTS FROM SPECIAL ASSESSMENTS.								RECEIPTS FROM PRIVILEGES.			
		Total.	Classified by payer.				Classified by object.				Total.	Public service.	Minor.
			Receipts from public.			Receipts from enterprises, offices, and accounts (service transfers).	For expenses.		For outlays.				
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>		Original assessments.	Penalties and collectors' fees.	Original assessments.	Penalties and collectors' fees.			
92	Saginaw, Mich.	\$139,556	\$139,556	\$139,556					\$139,556		\$7,687		
93	Lincoln, Nebr.	56,739	56,571	56,571		\$168			56,585	\$154	100	\$7,637	\$50
94	Altoona, Pa.	27,143	27,143	27,143					25,723	1,420			100
95	Spokane, Wash.	349,174	349,174	348,391	\$783				349,174		6,797	6,797	
96	Lancaster, Pa.										3,000	3,000	
97	Birmingham, Ala.	179,409	179,409	178,441	968				179,409		4,823	3,800	1,023
98	Bayonne, N. J.	56,566	56,566	56,558	8				51,098	5,468	11,201	11,201	
99	South Bend, Ind.	182,903	182,903	182,820	83				182,717	186	500	500	
100	Butte, Mont.	108,022	108,022	107,825	197		\$19,258		88,764		16,074	16,074	
101	Pawtucket, R. I.	11,914	11,914	11,914					11,912	2	10,622	10,609	13
102	McKeesport, Pa.	55,984	55,984	55,944	40				55,984				
103	Binghamton, N. Y.	24,867	24,867	24,867					24,577	290			
104	Johnstown, Pa.										1,272	1,000	272
105	Dubuque, Iowa	47,084	47,084	47,084			47,081	\$3			582		582
106	Sioux City, Iowa	29,897	29,897	29,799	98		1,451		28,446		8,122	8,122	
107	Augusta, Ga.	14,847	14,847	14,739	108		2,381		12,466		12,669	12,669	
108	Mobile, Ala.	29,984	29,984	29,984					29,984		7,013	6,453	560
109	Topeka, Kans.	88,207	88,207	87,816	391		250		87,957		425	125	300
110	Springfield, Ohio	54,377	54,377	54,193	184				54,377				
111	Allentown, Pa.										15,000	15,000	
112	East St. Louis, Ill.	95,889	95,889	95,502	387				95,748	141	75	75	
113	Wheeling, W. Va.										4,731	4,731	
114	Montgomery, Ala.	48,980	48,980	48,644	336				48,980		2,000	2,000	
115	Passaic, N. J.	64,914	64,914	64,914					61,974	2,940	10,099	10,099	
116	Davenport, Iowa	306,096	306,096	306,096			384		305,712				
117	Atlantic City, N. J.	7,331	7,331	7,331					6,771	560	10,583	10,583	
118	Little Rock, Ark.	31,589	31,589	31,228	361				31,589		4,806	4,806	
119	Bay City, Mich.	74,831	74,831	74,430	401				71,716	3,115			
120	York, Pa.										6,153	5,681	472
121	Malden, Mass.	34,580	34,580	34,534	46		9,321		24,845	414	6,514	6,514	
122	Springfield, Ill.	121,393	121,393	121,202	191				121,393				
123	Quincy, Ill.	27,054	27,054	27,054					27,054		1,104	1,104	
124	Canton, Ohio	46,372	46,372	45,919	453				46,190	182			
125	Superior, Wis.	123,663	123,663	123,663			9,331		114,332				
126	Chester, Pa.	13,530	13,530	13,462	68				13,530		39		39
127	Chelsea, Mass.	12,859	12,859	12,859			9,278		3,581		3,084	3,084	
128	South Omaha, Nebr.	15,021	15,021	14,734	287		15,021				3,168	3,168	15
129	Newcastle, Pa.	73,721	73,721	73,683	38				73,721				
130	Salem, Mass.	8,769	8,769	8,764	5		5,675		3,094				
131	Newton, Mass.	29,207	29,207	29,153	54		12,980		16,227		1,744	1,744	
132	Haverhill, Mass.	11,577	11,577	11,577			9,827		1,750		5,743	5,743	
133	Jacksonville, Fla.	53,142	53,142	53,070	72				50,959	2,183	8,374	8,374	
134	Joplin, Mo.	109,152	109,152	109,152					109,152				
135	Wichita, Kans.	90,185	90,185	89,889	296		189		89,691	305			
136	Rockford, Ill.	29,456	29,456	29,342	114				29,456		893	893	
137	Knoxville, Tenn.										3,298	3,298	
138	Elmira, N. Y.	21,234	21,234	21,234			1,198		19,966	70	1,000	1,000	
139	Galveston, Tex.												
140	New Britain, Conn.	29,513	29,513	29,513			5,057		24,456				
141	Chattanooga, Tenn.										\$ 900	\$ 900	
142	Kalamazoo, Mich.	108,996	108,996	108,448	548		11,730		97,266				
143	Woonsocket, R. I.	15,557	15,557	15,557					15,557		2,969	2,969	
144	Fitchburg, Mass.	9,393	9,393	9,393			4,854		4,539		78	78	
145	Racine, Wis.	21,222	21,222	21,222			9,759		11,463				
146	Auburn, N. Y.	28,730	28,730	28,730			7,150		21,580		100		100
147	Macon, Ga.	65	65	65					65		\$ 8,746	7,000	\$ 1,746
148	Joliet, Ill.	50,636	50,636	49,526	1,110				50,636		3,377	3,377	
149	Oklahoma City, Okla.	544,155	544,155	544,086	69				544,155				
150	Oshkosh, Wis.	37,436	37,436	37,436			6,525		30,911		1,000	1,000	
151	West Hoboken, N. J.	63,267	63,267	63,267					57,112	6,155	157	157	
152	Sacramento, Cal.	128,721	128,721	128,721					128,721				
153	Pueblo, Colo.	159,268	159,268	159,268					159,268				
154	Everett, Mass.	24,046	24,046	23,938	108		6,755		17,291		4,620	4,620	
155	Taunton, Mass.	959	959	959					959		5,211	5,011	200
156	Newport, Ky.	21,422	21,422	21,422					21,422				
157	La Crosse, Wis.	60,040	60,040	60,040			1,025		59,015				
158	Fort Worth, Tex.	37	37	37			37				2,592	2,592	
	San Juan, P. R.										1,984		1,984

<sup>1</sup> Subsequently corrected by refund payments.<sup>2</sup> Including receipts in error to the amount of \$150, subsequently corrected by refund payments.<sup>3</sup> Including receipts in error to the amount of \$15, subsequently corrected by refund payments.

## GENERAL TABLES.

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TABLE 16.—RECEIPTS FROM INTEREST: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total gross receipts from interest.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.					
			Receipts from public.			Receipts from divisions, funds, and enterprises (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 on original loans.	Investments in municipal service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs. <sup>1</sup>	Accrued interest and receipts in error. <sup>2</sup>							
	Grand total.....	\$22,148,221	\$11,191,083	\$10,750,274	\$440,809	\$10,957,138	\$17,074,962	\$3,491,974	\$468,754	\$676,901	\$419,640	\$15,990
	Group I.....	17,335,161	8,276,892	8,105,318	171,574	9,058,269	14,089,852	2,572,515	233,106	280,363	158,572	753
	Group II.....	2,592,143	1,418,322	1,281,979	136,343	1,173,821	1,591,811	557,348	40,710	258,694	132,573	11,007
	Group III.....	1,308,929	893,578	812,180	81,398	415,351	849,237	203,699	125,801	52,251	77,941	
	Group IV.....	911,988	602,291	550,797	51,494	309,697	544,062	158,412	69,137	85,593	50,554	4,230

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$6,389,483	\$347,475	\$347,475		\$6,042,008	\$6,178,194	\$211,289				
2	Chicago, Ill.....	1,575,597	1,546,841	1,476,140	\$70,701	28,756	614,490	687,031		\$207,516	\$66,560	
3	Philadelphia, Pa.....	3,375,993	2,983,761	2,958,515	25,246	392,232	2,979,440	317,321	\$58,808		20,424	
4	St. Louis, Mo.....	358,557	337,125	333,465	3,660	21,432	139,285	218,487			785	
5	Boston, Mass.....	1,452,047	285,705	285,233	472	1,166,342	1,243,485	34,621	132,574	41,367		
6	Baltimore, Md.....	748,519	217,434	217,434		531,085	701,386	47,133				
7	Pittsburg, Pa.....	552,733	204,577	190,217	14,360	348,156	381,644	151,589		3,119	15,628	\$753
8	Cleveland, Ohio.....	575,156	509,759	503,678	6,081	65,397	468,510	468,510			6,005	
9	Buffalo, N. Y.....	257,614	188,905	184,536	4,369	68,709	101,300	104,366	36,137	11,442	4,369	
10	San Francisco, Cal.....	3,016	3,016	3,016			3,016					
11	Detroit, Mich.....	205,759	113,981	111,529	2,452	91,778	109,285	78,860	350	16,919	345	
12	Cincinnati, Ohio.....	1,652,748	1,376,463	1,358,311	18,152	276,285	1,497,555	137,111			18,082	
13	Milwaukee, Wis.....	88,870	87,217	75,167	12,050	1,653	9,027	67,500			12,343	
14	New Orleans, La.....	90,998	67,412	53,381	14,031	23,586	28,297	48,670			14,031	
15	Washington, D. C.....	8,071	7,221	7,221		850	2,807	27	5,237			

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$291,045	\$29,127	\$23,713	\$5,414	\$261,918	\$276,955	\$10,476			\$3,614	
17	Minneapolis, Minn.....	161,324	99,082	93,604	5,478	82,242	104,641	19,654		\$34,528	2,501	
18	Jersey City, N. J.....	162,456	15,958	12,612	3,346	146,498	147,127	14,146			1,183	
19	Louisville, Ky.....	143,416	143,046	129,657	13,389	370	80,915	48,742			13,759	
20	Indianapolis, Ind.....	10,581	9,261	9,083	178	1,320	8,506	1,180		895		
21	St. Paul, Minn.....	40,886	19,239	17,101	2,138	21,647	29,878	7,851			3,157	
22	Providence, R. I.....	267,019	98,141	98,007	134	168,878	196,054	60,590	\$9,062	1,313		
23	Rochester, N. Y.....	98,581	91,406	90,989	417	7,175	39,089	25,250		33,825	417	
24	Kansas City, Mo.....	79,052	58,693	51,114	7,579	20,359	28,165	44,600			6,287	
25	Toledo, Ohio.....	112,827	42,832	39,070	3,762	69,995	80,916	30,175			1,736	
26	Denver, Colo.....	136,270	131,508	116,323	15,185	4,762	7,550	52,820		60,012	15,888	
27	Columbus, Ohio.....	185,676	46,254	46,231	23	139,422	146,727	28,298			10,651	
28	Los Angeles, Cal.....	57,448	57,448	48,706	8,742		25,000	23,706			8,742	
29	Worcester, Mass.....	169,567	44,339	39,882	4,457	125,228	145,301	4,987	12,654	2,353	4,272	
30	Seattle, Wash.....	75,377	75,125	44,142	30,983	252	726	43,668			30,983	
31	Memphis, Tenn.....	10,250	6,550	2,305	4,245	3,700	4,365	1,640			4,245	
32	Omaha, Nebr.....	39,582	21,369	19,591	1,778	18,213	19,071	19,379			1,132	
33	New Haven, Conn.....	62,190	61,170	60,988	182	1,020	25,460	4,339		32,391		
34	Scranton, Pa.....	31,590	18,472	16,592	1,880	13,118	18,918	10,792			1,880	
35	Syracuse, N. Y.....	86,203	83,757	77,454	6,303	1,446	3,014	25,121		50,765	6,303	
36	St. Joseph, Mo.....	10,872	10,714	10,579	135	158	757	10,115				
37	Paterson, N. J.....	29,125	28,056	27,578	480	1,067	26,069	2,602			454	
38	Portland, Oreg.....	51,239	48,639	45,454	3,185	2,600	1,890	14,177		31,277	3,895	
39	Atlanta, Ga.....	8,949	8,949	8,949				2,039	6,910			
40	Richmond, Va.....	69,862	10,171	10,171		59,691	64,077	5,419	366			
41	Fall River, Mass.....	102,424	90,159	82,508	7,651	12,265	89,404		11,718		1,302	
42	Nashville, Tenn.....	21,694	15,509	11,610	3,899	6,185	11,610				3,899	\$6,000
43	Dayton, Ohio.....	24,503	9,758	7,642	2,116	14,745	14,745	7,642			2,116	
44	Grand Rapids, Mich.....	53,135	43,588	40,324	3,264	9,547	6,306	26,330		11,335	4,157	5,007

<sup>1</sup> Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of 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; accrued interest paid by sinking, investment, and public trust funds to the public on securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 48.

<sup>3</sup> Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 49.

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

<sup>5</sup> Amounts shown as "interest on cost of plant" (accounting transfers), Table 6.



## STATISTICS OF CITIES.

TABLE 16.—RECEIPTS FROM INTEREST: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total gross receipts from interest.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.					
			Receipts from public.			Receipts from divisions, funds, and enterprises (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 on original loans.	Investments in municipal service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs. <sup>1</sup>	Accrued interest and receipts in error. <sup>2</sup>							
45	Cambridge, Mass.....	\$112,752	\$94,448	\$92,727	\$1,721	\$18,304	\$99,241	\$3,130	\$9,708	\$151	\$522	
46	Albany, N. Y.....	94,297	67,831	67,155	676	26,466	61,596	14,104		18,391	206	
47	Hartford, Conn.....	69,366	46,978	46,116	862	22,388	57,086	11,531		749		
48	Lowell, Mass.....	63,811	61,456	60,773	683	2,356	40,027	3,490	20,294			
49	Reading, Pa.....	8,875	2,727	1,887	840	6,148	6,859	1,176			840	
50	Trenton, N. J.....	53,992	19,014	15,613	3,401	34,978	46,792	3,799			3,401	
51	Bridgeport, Conn.....	27,402	8,294	6,886	1,408	19,108	20,234	5,760			1,408	
52	Wilmington, Del.....	14,408	14,408	10,556	3,852		67	10,489			3,852	
53	Camden, N. J.....	36,843	20,931	18,848	2,083	15,912	20,306	6,196	8,261		2,080	
54	Des Moines, Iowa.....	5,163	5,163	4,057	1,106			4,057			1,106	
55	Kansas City, Kans.....	6,541	6,541	6,541			272	6,269				
56	Lynn, Mass.....	65,465	32,532	32,403	129	32,938	45,173	2,251	17,427	422	192	
57	New Bedford, Mass.....	65,291	55,145	52,454	2,691	10,146	58,519	1,892	3,228		1,652	
58	Springfield, Mass.....	37,165	26,319	22,603	3,716	10,846	19,236	6,198	7,922		3,809	
59	Troy, N. Y.....	9,288	6,814	5,579	1,235	2,474	4,193	3,625			1,470	
60	Oakland, Cal.....	20,762	20,762	12,935	7,827		448	12,487			7,827	
61	Lawrence, Mass.....	17,498	12,449	11,933	516	5,049	5,203	2,498	9,530		267	
62	Somerville, Mass.....	11,641	11,641	9,803	1,838		200	1,800	7,803		1,838	
63	Savannah, Ga.....	10,123	10,123	10,123			5,631	4,198	294			
64	Duluth, Minn.....	12,288	9,255	6,276	2,979	3,033	3,342	5,967			2,979	
65	Norfolk, Va.....	36,978	451	451		36,527	35,794	451			733	
66	Hoboken, N. J.....	6,993	4,913	4,195	718	2,080	4,219	2,056			718	
67	Peoria, Ill.....	22,927	20,966	20,851	115	1,961	14,176	8,653			98	
68	Yonkers, N. Y.....	24,838	13,822	11,231	2,591	11,016	14,222	8,025			2,591	
69	Utica, N. Y.....	38,962	38,962	35,922	3,040		18,462	9,430		8,030	3,040	
70	Manchester, N. H.....	22,189	5,761	5,532	229	16,428	19,256	2,933				
71	Schenectady, N. Y.....	34,169	25,239	24,789	450	8,930	10,762	6,080		16,877	450	
72	Evansville, Ind.....	3,594	954	954		2,640	3,594					
73	San Antonio, Tex.....	13,939	13,883	4,619	9,264	56	56	433	4,186		9,264	
74	Elizabeth, N. J.....	12,501	5,128	5,019	109	7,373	7,578	4,066			857	
75	Waterbury, Conn.....	30,066	23,918	20,630	3,288	6,148	18,654	7,924			3,488	
76	Salt Lake City, Utah.....	7,369	7,369	7,369			2,400			4,969		
77	Wilkes-Barre, Pa.....	2,594	2,122	1,480	642	472	473	1,479			642	
78	Erie, Pa.....	31,689	14,879	14,859	20	16,810	20,813	9,277	220	1,379		
79	Houston, Tex.....	6,588	6,588	6,066	522			121	6,467			
80	Tacoma, Wash.....	17,064	6,079	5,947	132	10,985	10,985	5,074		1,005		
81	Harrisburg, Pa.....	23,214	10,810	7,189	3,621	12,404	14,660	4,968			3,586	
82	Charleston, S. C.....	29,773	11,175	11,175		18,598	22,331	7,442				
83	Portland, Me.....	83,149	71,772	56,157	15,615	11,377	61,088	1,062	5,384		15,615	
84	Youngstown, Ohio.....	16,651	9,578	9,273	305	7,073	13,863	2,465			323	
85	Dallas, Tex.....	21,121	16,567	16,567		4,554	10,746	1,762	8,613			
86	Terre Haute, Ind.....	2,361	2,361	1,488	873		1,572				789	
87	Fort Wayne, Ind.....	7,132	6,930	6,880	50	202	5,115	2,017				
88	Akron, Ohio.....	13,009	6,485	5,897	588	6,524	10,381	2,302			326	
89	Holyoke, Mass.....	23,362	14,887	13,819	1,068	8,475	13,180	3,896	4,909		1,377	
90	Brockton, Mass.....	33,722	19,144	18,553	591	14,578	20,432	866	11,555	278	591	
91	Covington, Ky.....	4	4		4						4	

<sup>1</sup> Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of 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; accrued interest paid by sinking, investment, and public trust funds to the public on securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 48.<sup>3</sup> Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 49.<sup>4</sup> Sinking, investment, and public trust funds.<sup>5</sup> Amounts shown as "interest on cost of plant" (accounting transfers), Table 6.

## GENERAL TABLES.

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TABLE 16.—RECEIPTS FROM INTEREST: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total gross receipts from interest.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.					
			Receipts from public.			Receipts from divisions, funds, and enterprises (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 on original loans.	Investments in municipal service enterprises. <sup>5</sup>
			Total.	For meeting governmental costs. <sup>1</sup>	Accrued interest and receipts in error. <sup>2</sup>							
92	Saginaw, Mich.	\$9,658	\$6,979	\$6,916	\$63	\$2,679	\$2,712	\$6,883			\$63	
93	Lincoln, Nebr.	19,903	13,462	13,246	216	6,441	2,249	3,749		\$9,459	216	\$4,230
94	Altoona, Pa.	15,367	10,947	10,561	386	4,420	15,034				333	
95	Spokane, Wash.	40,940	40,163	40,163		777	777	1,651		38,512		
96	Lancaster, Pa.	9,769	8,224	8,224		1,545	1,636	8,133				
97	Birmingham, Ala.	19,354	19,354	19,315	39			8,323		11,031		
98	Bayonne, N. J.	19,410	6,651	3,146	3,505	12,759	13,703	2,202			3,505	
99	South Bend, Ind.	1,829	1,829	1,796	33		957	839			33	
100	Butte, Mont.	659	659	659				659				
101	Fawtucket, R. I.	68,616	15,561	15,561		53,055	62,116	4,120	\$2,248	132		
102	McKeesport, Pa.	14,954	12,675	12,675		2,270	7,393	7,552				
103	Binghamton, N. Y.	6,504	6,504	6,428	76		1,022	5,336			76	
104	Johnstown, Pa.	6,273	1,146	696	450	5,127	5,823				450	
105	Dubuque, Iowa.	851	851	851						851		
106	Sioux City, Iowa.											
107	Augusta, Ga.	92	92	92						92		
108	Mobile, Ala.											
109	Topeka, Kans.	5,018	5,018	4,390	628		591	3,799			628	
110	Springfield, Ohio.	20,430	18,856	17,660	1,196	1,574	15,726	3,448			1,256	
111	Allentown, Pa.	4,103	2,561	2,561		1,542	4,103					
112	East St. Louis, Ill.	11,108	11,108	11,090	18					11,090	18	
113	Wheeling, W. Va.	2,508	2,508	2,508			2,508					
114	Montgomery, Ala.	3,395	3,395		3,395						3,395	
115	Passaic, N. J.	1,845	1,667	860	807	178	182	856			807	
116	Davenport, Iowa.	5,976	5,976	5,976				5,976				
117	Atlantic City, N. J.	54,267	30,189	18,943	11,246	24,078	26,898	16,109			11,260	
118	Little Rock, Ark.	1,769	1,769	1,769			1,568	201				
119	Bay City, Mich.	2,214	2,214	1,154	1,060			1,154			1,060	
120	York, Pa.	10,826	8,267	8,175	92	2,559	4,215	6,519			92	
121	Malden, Mass.	57,480	52,296	48,693	3,603	5,184	43,219	2,144	9,049		3,068	
122	Springfield, Ill.											
123	Quincy, Ill.	15,401	15,401	15,401			14,484	917				
124	Canton, Ohio.	10,451	7,201	5,736	1,465	3,250	4,201	4,520			1,730	
125	Superior, Wis.	4,448	4,448	4,448			1,136	3,312				
126	Chester, Pa.	4,848	1,829	1,829		3,019	4,095	753				
127	Chelsea, Mass.	46,019	12,600	12,249	351	33,419	34,937	1,275	9,456		351	
128	South Omaha, Nebr.	10,199	10,199	8,941	1,258		200	8,779			1,220	
129	Newcastle, Pa.	5,136	5,136	4,556	580		67	4,489			580	
130	Salem, Mass.	18,142	16,317	15,669	648	1,825	11,991	1,999	3,504		648	
131	Newton, Mass.	91,682	25,371	22,607	2,764	66,311	77,047	1,797	10,573	354	1,911	
132	Haverhill, Mass.	40,350	32,196	31,154	1,042	8,154	24,503	5,987	8,624		1,236	
133	Jacksonville, Fla.	348	348	348				348				
134	Joplin, Mo.	12,951	12,951	12,095	856		10,426	1,669			856	
135	Wichita, Kans.	1,432	1,432	1,102	330			1,102			330	
136	Rockford, Ill.	1,400	1,400	1,316	84					1,316	84	
137	Knoxville, Tenn.	1,572	1,572	1,572			1,572					
138	Elmira, N. Y.	10,143	9,551	9,539	12	592	1,873	6,362	475	1,433		
139	Galveston, Tex.	49,152	41,592	37,618	3,974	7,560	39,542	5,636			3,974	
140	New Britain, Conn.	6,082	6,082	6,082			5,452	630				
141	Chattanooga, Tenn.	2,789	2,789	2,789			1,260	1,529				
142	Kalamazoo, Mich.	11,845	7,728	7,728		4,117	5,039	315		6,491	2,825	
143	Woonsocket, R. I.	17,189	4,922	2,097	2,825	12,267	12,741	722		901	546	
144	Fitchburg, Mass.	20,851	6,961	6,763	198	13,890	15,536	4,769			1,500	
145	Racine, Wla.	4,951	4,951	3,451	1,500			3,451				
146	Auburn, N. Y.	3,510	3,060	3,060		450	943	2,567				
147	Macon, Ga.	15,248	5,012	5,012		10,236	14,793	455				
148	Joliet, Ill.	3,931	3,931	3,931						3,931		
149	Oklahoma City, Okla.	4,251	4,251	130	4,121			130			4,121	
150	Oshkosh, Wis.	6,107	2,787	2,787		3,320	3,391	2,716				
151	West Hoboken, N. J.	1,732	1,732	1,732			1,732					
152	Sacramento, Cal.	3,241	3,241	2,174	1,067			2,174			1,067	
153	Pueblo, Colo.	10,179	10,179	9,952	227		2,408	178	7,593			
154	Everett, Mass.	22,470	12,230	12,002	228	10,240	10,537	1,083	10,622		228	
155	Taunton, Mass.	26,979	22,527	21,739	788	4,452	24,898		1,357		724	
156	Newport, Ky.											
157	La Crosse, Wis.	11,533	9,126	8,703	363	2,407	6,447	4,723			363	
158	Fort Worth, Tex.	317	317	317			309	8				
	San Juan, P. R.	9,472	9,472	9,472			5,607	2,200	1,665			

<sup>1</sup> Interest receipts for meeting governmental costs are the total interest receipts from the public, less the sum of accrued interest received on the city securities sold to the public and later repaid and of 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; accrued interest paid by sinking, investment, and public trust funds to the public on securities purchased for investment; and receipts in error subsequently corrected by refund payments. The receipts in error are given separately on page 48.

<sup>3</sup> Interest transfers comprise interest received by sinking, investment, and public trust funds on city securities held by them; accrued interest received by a fund or division of the city government on securities sold to another fund or division; and accrued interest received by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 49.

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

<sup>5</sup> Amounts shown as "interest on cost of plant" (accounting transfers), Table 6.

## STATISTICS OF CITIES.

TABLE 17.—RECEIPTS FROM REVENUES OF

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

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>					
	Grand total.....	\$66,277,282	\$65,197,327	\$64,929,933	\$267,394	\$1,079,955	\$45,173	\$1,932,946	\$7,573,936	\$53,575,627
	Group I.....	40,651,585	40,298,923	40,089,794	209,129	352,662	14,665	760,226	7,088,393	30,525,825
	Group II.....	11,818,180	11,606,367	11,577,452	28,915	211,813	7,188	504,403	315,834	10,600,638
	Group III.....	8,058,601	7,751,704	7,739,137	12,567	306,897	8,429	380,416	93,934	7,296,751
	Group IV.....	5,748,916	5,540,333	5,523,550	16,783	208,583	14,891	287,901	75,775	5,152,413

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$17,732,585	\$17,662,525	\$17,650,594	\$11,931	\$70,060	\$54	\$118,842	\$5,773,863	\$10,505,469
2	Chicago, Ill.....	4,822,962	4,769,289	4,619,102	150,187	53,673	.....	89,404	114,893	4,502,189
3	Philadelphia, Pa.....	4,166,405	4,158,840	4,158,091	749	7,565	4,096	150,346	72,332	3,876,855
4	St. Louis, Mo.....	2,107,031	2,098,307	2,098,307	.....	8,724	2,438	27,058	116,134	1,911,404
5	Boston, Mass.....	3,359,582	3,359,267	3,358,057	1,210	315	196	79,878	409,481	2,561,816
6	Baltimore, Md.....	1,291,441	1,287,093	1,283,749	3,344	4,348	.....	62,247	92,632	1,128,622
7	Pittsburg, Pa.....	1,560,228	1,553,750	1,551,624	2,126	6,478	2,937	1,300	125,282	1,417,946
8	Cleveland, Ohio.....	1,329,789	1,290,289	1,255,054	35,235	39,500	2,448	96,389	36,760	1,119,141
9	Buffalo, N. Y.....	925,193	823,545	823,485	60	101,648	.....	.....	71,939	853,254
10	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	900,014	894,178	893,388	790	5,836	.....	69,187	1,350	607,347
12	Cincinnati, Ohio.....	1,050,069	1,050,069	1,050,069	.....	.....	.....	19,862	38,702	978,508
13	Milwaukee, Wis.....	647,866	593,351	593,272	79	54,515	2,496	7,258	.....	583,293
14	New Orleans, La.....	210,681	210,681	208,704	1,977	.....	.....	9,501	199,182	.....
15	Washington, D. C.....	547,739	547,739	546,298	1,441	.....	.....	28,954	35,843	479,981

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$1,124,407	\$1,116,499	\$1,116,459	\$40	\$7,908	\$519	\$294	\$49,545	\$1,074,049
17	Minneapolis, Minn.....	337,758	337,758	337,192	566	.....	211	3,900	60	288,134
18	Jersey City, N. J.....	1,114,827	1,114,827	1,114,607	220	.....	.....	8,114	.....	1,080,526
19	Louisville, Ky.....	600,589	600,589	590,886	9,703	.....	.....	7,829	18,954	564,778
20	Indianapolis, Ind.....	39,334	39,334	39,334	.....	.....	.....	40	35,194	4,080
21	St. Paul, Minn.....	369,746	355,494	355,285	209	14,252	96	57,433	19,393	289,271
22	Providence, R. I.....	785,738	731,190	731,190	.....	54,548	48	38,816	2,126	716,793
23	Rochester, N. Y.....	622,328	621,785	615,378	6,407	543	5	28,032	10,596	477,566
24	Kansas City, Mo.....	827,978	822,236	819,349	2,887	5,742	1,978	27,849	33,647	742,013
25	Toledo, Ohio.....	272,500	272,358	272,358	.....	142	.....	31,532	9,649	203,393
26	Denver, Colo.....	25,487	25,487	25,487	.....	.....	.....	.....	20,104	5,383
27	Columbus, Ohio.....	273,555	268,359	264,948	3,411	5,205	74	25,320	24,971	220,743
28	Los Angeles, Cal.....	1,035,660	1,035,405	1,035,405	.....	255	.....	37,964	4,020	975,825
29	Worcester, Mass.....	413,420	402,141	402,141	.....	11,279	.....	42,038	51	360,023
30	Seattle, Wash.....	854,659	775,065	774,927	138	79,594	.....	27,145	7,781	809,680
31	Memphis, Tenn.....	360,294	358,944	356,265	2,679	1,350	.....	3,437	8,201	348,299
32	Omaha, Nebr.....	443	443	443	.....	.....	.....	.....	443	.....
33	New Haven, Conn.....	1,037	1,037	1,037	.....	.....	.....	.....	1,037	.....
34	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y.....	312,087	312,087	311,695	392	.....	2,362	4,132	1,976	303,414
36	St. Joseph, Mo.....	1,802	1,802	1,802	.....	.....	166	.....	1,636	.....
37	Paterson, N. J.....	256	256	256	.....	.....	256	.....	.....	.....
38	Portland, Oreg.....	643,637	641,522	641,522	.....	2,115	.....	87,327	1,251	554,811
39	Atlanta, Ga.....	328,962	328,962	328,962	.....	.....	121	9,043	924	288,122
40	Richmond, Va.....	595,458	587,839	587,417	422	7,619	.....	4,344	18,476	557,773
41	Fall River, Mass.....	233,636	233,400	233,400	.....	236	.....	17,095	3,277	201,888
42	Nashville, Tenn.....	246,806	245,711	245,705	6	1,095	.....	2,582	13,265	230,959
43	Dayton, Ohio.....	182,747	182,747	182,244	503	.....	1,352	12,259	25,582	141,101
44	Grand Rapids, Mich.....	213,019	193,090	191,758	1,332	19,929	.....	26,878	3,675	161,964

<sup>1</sup>Subsequently corrected by refund payments.

# GENERAL TABLES.

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## PUBLIC SERVICE ENTERPRISES: 1907.

with the number assigned to each, see page 127.]

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Tolls.	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.	Institu- tional industries. <sup>2</sup>	All other public service enterprises.	
\$1,482,097	\$558,203	\$959,105	\$150,195	\$53,541,596	\$1,078,331	\$792,280	\$1,376,948	\$3,925,581	\$665,189	\$558,620	\$4,338,737	
1,464,807	531,458	188,329	77,882	31,109,262	56,267	201,829	977,875	3,797,023	79,022	531,875	4,100,261	1
14,620	14,620	324,926	50,571	10,633,188	201,829	369,575	259,742	54,864	182,346	14,620	102,016	2
5,090	12,125	250,720	11,136	6,887,608	437,061	329,812	71,551	41,522	235,258	12,125	43,664	3
12,200	195,130	10,606	10,606	4,911,538	383,174	92,893	67,780	32,172	168,563	.....	92,796	4

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$1,233,989	\$74,568	\$15,986	\$9,814	\$10,563,468	.....	.....	\$297,279	\$3,502,294	.....	\$74,568	\$3,294,976	1
.....	81,491	12,075	22,910	4,654,504	.....	.....	4,034	10,524	.....	81,491	72,409	2
.....	58,849	3,927	.....	4,024,859	.....	.....	11,467	60,865	.....	59,001	10,213	3
.....	.....	40,835	9,162	1,951,783	.....	.....	39,811	79,399	.....	.....	36,038	4
230,818	50,609	26,784	.....	2,626,247	.....	.....	116,310	.....	\$31,185	50,609	535,231	5
.....	.....	7,940	.....	1,020,262	.....	.....	56,153	100,138	.....	.....	114,888	6
.....	.....	4,918	7,845	1,432,009	.....	.....	103,162	25,057	.....	.....	.....	7
.....	26,109	48,942	.....	1,179,485	\$38,878	.....	36,023	3,452	45,842	26,109	.....	8
.....	.....	.....	.....	853,254	.....	.....	62,743	.....	.....	.....	9,196	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
.....	208,502	2,146	11,482	664,602	17,389	.....	9,256	.....	.....	208,767	.....	11
.....	.....	12,997	.....	1,011,096	.....	.....	13,220	6,190	.....	.....	19,563	12
.....	31,330	8,384	15,105	614,040	.....	.....	2,496	.....	.....	31,330	.....	13
.....	.....	1,998	.....	1,757	.....	.....	199,182	.....	1,995	.....	7,747	14
.....	.....	1,397	1,564	511,896	.....	.....	26,739	9,104	.....	.....	.....	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

.....	.....	\$36,747	\$8,656	\$1,075,199	.....	.....	\$48,044	\$1,164	.....	.....	.....	16
.....	.....	166	25,021	337,547	.....	.....	211	.....	.....	.....	.....	17
.....	.....	9,028	.....	1,106,143	.....	.....	.....	8,684	.....	.....	.....	18
.....	.....	20	.....	582,978	.....	.....	.....	17,119	\$492	.....	.....	19
.....	.....	.....	.....	4,080	.....	.....	33,081	.....	.....	.....	\$2,173	20
.....	.....	3,553	.....	350,463	.....	.....	6,470	.....	.....	.....	12,813	21
.....	\$8,578	19,377	.....	748,871	.....	.....	.....	.....	28,289	\$8,578	.....	22
.....	.....	106,129	.....	541,898	.....	.....	10,562	.....	54,572	.....	15,296	23
.....	.....	8,646	13,845	791,213	.....	.....	36,765	.....	.....	.....	.....	24
6,042	.....	21,884	.....	238,388	.....	.....	7,664	.....	18,510	6,042	1,896	25
.....	.....	.....	.....	11,869	.....	.....	10,996	.....	.....	.....	2,622	26
.....	.....	2,457	.....	248,466	.....	.....	25,039	60	.....	.....	.....	27
.....	.....	17,851	.....	1,035,660	.....	.....	.....	.....	.....	.....	.....	28
.....	.....	11,308	.....	390,534	.....	.....	.....	.....	22,886	.....	.....	29
.....	.....	10,053	.....	648,049	\$201,829	.....	.....	4,781	.....	.....	.....	30
.....	.....	357	.....	348,983	.....	.....	7,880	3,431	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	.....	443	1,037	.....	.....	.....	32
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
.....	.....	203	.....	307,749	.....	.....	4,338	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	1,802	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	.....	256	.....	.....	.....	.....	36
.....	.....	248	.....	559,531	.....	.....	.....	16,890	.....	.....	67,216	37
.....	.....	30,752	.....	325,988	.....	.....	121	.....	2,853	.....	.....	38
.....	.....	14,176	689	197,103	.....	\$369,575	18,476	.....	10,304	.....	.....	39
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
.....	.....	11,376	.....	210,899	.....	.....	.....	.....	21,826	.....	.....	41
.....	.....	.....	.....	230,959	.....	.....	15,060	.....	.....	.....	.....	42
.....	.....	2,453	.....	155,813	.....	.....	20,934	.....	.....	.....	.....	43
.....	.....	18,142	2,360	184,805	.....	.....	5,600	.....	22,614	.....	.....	44

<sup>2</sup>Connected with penal institutions.

## STATISTICS OF CITIES.

TABLE 17.—RECEIPTS FROM REVENUES OF

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>					
45	Cambridge, Mass.....	\$401,355	\$400,818	\$396,756	\$4,062	\$537	\$95	\$9,434	\$199	\$377,059
46	Albany, N. Y.....	365,676	365,676	364,963	713			2,213	4,560	356,083
47	Hartford, Conn.....	292,523	269,711	269,711		22,812		3,309		282,676
48	Lowell, Mass.....	230,999	225,480	224,876	604	5,519	138	19,625		200,608
49	Reading, Pa.....	230,118	230,118	230,073	45			5,061		221,337
50	Trenton, N. J.....	206,743	206,743	206,590	153			2,125		204,618
51	Bridgeport, Conn.....	79	79	79					79	
52	Wilmington, Del.....	214,888	214,888	214,888				35	1,653	213,174
53	Camden, N. J.....	242,340	242,340	242,340				4,104		236,456
54	Des Moines, Iowa.....	16,988	16,988	16,988			876	7,704		
55	Kansas City, Kans.....									
56	Lynn, Mass.....	317,601	317,224	317,224		377		20,111		277,859
57	New Bedford, Mass.....	253,557	251,401	251,401		2,156		35,897		212,590
58	Springfield, Mass.....	296,817	293,264	293,231	33	3,553		38,019	1,606	255,109
59	Troy, N. Y.....	181,556	178,700	178,700		2,856		7,754	1,496	171,749
60	Oakland, Cal.....	15,030	15,030	15,030				27	4,975	9,771
61	Lawrence, Mass.....	141,455	140,805	140,805		650		16,780		120,410
62	Somerville, Mass.....	234,596	233,814	233,262	552	782		5,944		228,652
63	Savannah, Ga.....	145,138	145,138	145,138				8,198	13,959	113,769
64	Duluth, Minn.....	379,970	337,316	337,316		42,654		18,998		339,851
65	Norfolk, Va.....	184,594	184,594	184,594				14,116	4,970	156,163
66	Hoboken, N. J.....	226,116	224,679	224,574	105	1,437		2,887		220,225
67	Peoria, Ill.....	21,792	21,130	21,067	63	662	2,681	387	6,599	
68	Yonkers, N. Y.....	248,147	182,772	182,772		65,375	151	1,263		239,667
69	Utica, N. Y.....	3,636	3,636	3,636					3,636	
70	Manchester, N. H.....	156,822	132,582	132,582		24,240	414	8,560	646	142,759
71	Schenectady, N. Y.....	128,856	128,856	126,662	2,194			7,382		121,115
72	Evansville, Ind.....	138,861	138,861	138,100	761		1,212	9,238	4,557	105,168
73	San Antonio, Tex.....	18,811	18,811	18,811				6,567	9,244	430
74	Elizabeth, N. J.....	68	68	68			68			
75	Waterbury, Conn.....	185,536	185,516	185,500	16	20		125		185,411
76	Salt Lake City, Utah.....	178,478	174,474	174,442	32	4,004		18,118		147,946
77	Wilkes-Barre, Pa.....	1,046	1,046	1,046						
78	Erie, Pa.....	201,461	201,461	201,389	72			5,663	4,785	191,013
79	Houston, Tex.....	191,127	191,127	191,127				9,236	18,212	163,679
80	Tacoma, Wash.....	577,754	504,215	504,215		73,539		25,406	25	548,565
81	Harrisburg, Pa.....	213,054	213,054	213,054				15,632		185,121
82	Charleston, S. C.....	3,989	3,989	3,989			202		3,765	
83	Portland, Me.....	42,611	42,611	42,611			33	10,597	38	
84	Youngstown, Ohio.....	135,983	135,983	135,843	140		491	4,790	365	127,619
85	Dallas, Tex.....	209,026	209,026	206,559	2,467			5,424	3,511	198,498
86	Terre Haute, Ind.....	18,113	18,113	18,113				5,525	18	
87	Fort Wayne, Ind.....	100,638	100,638	100,083	555		2,068	5,486	1,921	84,653
88	Akron, Ohio.....	1,865	1,865	1,865					1,865	
89	Holyoke, Mass.....	452,417	400,275	400,275		52,142		7,680	150	427,855
90	Brockton, Mass.....	130,056	127,006	127,006		3,050		10,596		115,457
91	Covington, Ky.....	120,315	119,783	119,783		532		400	1,100	113,336

<sup>1</sup> Subsequently corrected by refund payments.

## GENERAL TABLES.

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## PUBLIC SERVICE ENTERPRISES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Tolls.	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.	Institu- tional industries. <sup>2</sup>	All other public service enterprises.	
		\$14,568		\$384,527			\$95		\$16,733			45
			\$2,820	361,642			984	\$3,050				46
		6,538		288,562					3,961			47
		10,628		220,708			138		10,153			48
		3,720		230,118								49
				206,743								50
		26		210,996			2,739	79				51
		1,780		239,076				1,153				52
		8,408					876		3,264			53
									16,112			54
		19,631		294,648								55
		5,070		231,637				4,101	22,953			56
		2,083		286,817					17,819			57
		557		180,371			1,015	150	20			58
		257						15,030				59
		4,265		126,478					14,977			60
				234,596								61
		9,212		114,512			13,314	6,213	11,099			62
		21,121		215,637		\$164,333						63
												64
		7,941	1,404	168,898			4,970		10,726			65
		1,369	1,635	222,246					3,870			66
	\$12,125						2,681	4,387		\$12,125	\$2,599	67
		6,023	1,043	245,484			151	2,512			3,636	68
												69
		4,443		144,433			414		11,975			70
		359		128,856								71
		18,686		111,479			3,328	2,328	21,726			72
		2,570					12,647		4,664		1,500	73
							68					74
				185,536								75
		11,401	1,013	157,221					20,707		550	76
		1,046							1,046			77
				196,676			771	396			3,618	78
				172,915			17,589	623				79
		3,758		298,570	\$279,184							80
		9,080	3,221	213,054								81
		22					3,939					82
		31,943							19,472		23,139	83
												84
		2,418		135,407			576					85
		1,593		205,544							3,482	86
		12,570							18,113			87
		6,510		97,247			3,391					88
							1,865					89
		16,732		129,061	157,877	165,479						90
		4,003		124,188					5,868			91
\$5,090		389		113,725			1,500				5,080	

<sup>2</sup> Connected with penal institutions.

## STATISTICS OF CITIES.

TABLE 17.—RECEIPTS FROM REVENUES OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total receipts from revenues of public service enterprises.	CLASSIFIED BY PAYER.				CLASSIFIED BY SOURCE.			
			Receipts from public.			Receipts from departments, offices, enterprises, funds, and accounts (service transfers).	Fees.	Charges.	Rents.	Rates.
			Total.	For meeting governmental costs.	Receipts in error. <sup>1</sup>					
92	Saginaw, Mich.....	\$89,533	\$87,979	\$87,979		\$1,554		\$8,296		\$71,061
93	Lincoln, Nebr.....	108,351	106,102	106,102		2,249	\$817	13,092		72,928
94	Altoona, Pa.....	110,686	110,421	110,421		265		1,255	\$242	107,447
95	Spokane, Wash.....	345,504	345,504	345,504				53,325		291,776
96	Lancaster, Pa.....	128,194	127,718	127,718		476		404		121,704
97	Birmingham, Ala.....	3,525	3,525	3,525				284		
98	Bayonne, N. J.....	226,666	226,666	226,666				1,709	2,440	216,758
99	South Bend, Ind.....	82,834	32,834	81,467	\$1,367			1,798		74,381
100	Butte, Mont.....									
101	Pawtucket, R. I.....	239,025	222,072	222,072		16,953		14,449		218,877
102	McKeesport, Pa.....	72,608	71,809	71,782	27	799		2,544	60	67,055
103	Binghamton, N. Y.....	120,894	120,894	120,601	293			1,678	370	113,366
104	Johnstown, Pa.....	298	298	298			298			
105	Dubuque, Iowa.....	56,938	56,938	56,752	186			1,508	50	54,211
106	Sioux City, Iowa.....	75,642	74,804	74,804		838	462	1,948		70,455
107	Augusta, Ga.....	147,044	144,332	144,114	218	2,712	236	2,446	396	138,285
108	Mobile, Ala.....	139,157	139,157	138,137	1,020			15,640	12,754	108,137
109	Topeka, Kans.....	86,109	84,922	84,686	236	1,187	380			79,468
110	Springfield, Ohio.....	81,260	81,260	81,234	26		793	5	10,199	70,263
111	Allentown, Pa.....	97,236	97,236	97,236				10,078	89	85,584
112	East St. Louis, Ill.....	127	127	127			127			
113	Wheeling, W. Va.....	252,228	250,950	250,412	538	1,278		3,291	9,013	225,005
114	Montgomery, Ala.....	90,904	90,904	90,904			3,500	2,558	545	83,049
115	Passaic, N. J.....									
116	Davenport, Iowa.....	1,295	1,295	1,295					1,295	
117	Atlantic City, N. J.....	146,676	146,676	146,676						146,676
118	Little Rock, Ark.....	6,200	6,200	6,200				225		
119	Bay City, Mich.....	100,260	75,072	75,072		25,188		2		99,778
120	York, Pa.....									
121	Malden, Mass.....	106,687	105,477	105,254	223	1,210		7,453	120	90,921
122	Springfield, Ill.....	138,934	138,634	138,634		300	1,614	11,714	300	107,903
123	Quincy, Ill.....	1,063	1,063	1,063			1,011		52	
124	Canton, Ohio.....	86,811	86,757	80,830	5,927	54	868	3,256	12,475	70,212
125	Superior, Wis.....									
126	Chester, Pa.....	690	690	690						690
127	Chelsea, Mass.....	143,109	136,518	136,511	7	6,591		2,088		140,813
128	South Omaha, Nebr.....									
129	Newcastle, Pa.....	148	148	148					148	
130	Salem, Mass.....	104,990	104,990	104,965	25		42	2,616	1,081	97,706
131	Newton, Mass.....	162,613	156,957	153,300	3,657	5,656		11,045		151,568
132	Haverhill, Mass.....	106,748	105,355	105,355		1,393	61	6,472	1,040	98,927
133	Jacksonville, Fla.....	365,751	306,189	305,888	301	59,562		5,081		357,133
134	Joplin, Mo.....	18,805	18,805	18,800	5				30	16,757
135	Wichita, Kans.....	1,372	1,372	1,372			1,092		280	
136	Rockford, Ill.....	76,981	76,981	76,981				10,242		59,657
137	Knoxville, Tenn.....	10,812	10,812	10,812			2,149		8,663	
138	Elmira, N. Y.....	9,498	9,498	9,498				4,825	378	
139	Galveston, Tex.....	122,002	122,002	122,002				2,907	120	116,326
140	New Britain, Conn.....	117,186	116,801	116,801		385		4,941	3,934	100,257
141	Chattanooga, Tenn.....	2,551	2,551	2,551					2,551	
142	Kalamazoo, Mich.....	45,838	45,838	45,838			793	11,087	37	31,446
143	Woonsocket, R. I.....	103,469	79,590	79,590		23,879		3,269	81	100,119
144	Fitchburg, Mass.....	88,303	88,303	88,303				9,678		76,957
145	Racine, Wis.....	8,540	8,540	8,540				1,643		5
146	Auburn, N. Y.....	111,140	97,344	97,344		13,796		3,003	388	105,016
147	Macon, Ga.....	9,130	9,130	9,130				3,687	5,443	
148	Joliet, Ill.....	30,022	30,022	30,002	20			44		28,302
149	Oklahoma City, Okla.....	79,398	79,398	79,398			590	9,946		68,862
150	Oshkosh, Wis.....	1,805	1,805	1,805						
151	West Hoboken, N. J.....									
152	Sacramento, Cal.....	132,064	132,064	132,064				5,789	355	125,897



## GENERAL TABLES.

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## PUBLIC SERVICE ENTERPRISES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

CLASSIFIED BY SOURCE—continued.				CLASSIFIED BY PUBLIC SERVICE ENTERPRISES.								City number.
Tolls.	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.	Institu- tional industries. <sup>2</sup>	All other public service enterprises.	
		\$10,176		\$79,158					\$10,375			92
		21,514		85,892			\$817		21,642			93
		259	\$1,483	110,686								94
		403		345,504								95
		6,086		121,395			6,799					96
		3,241							3,525			97
		3,977	1,782	224,226				\$2,440				98
		6,655		82,572			176		86			99
		5,699		231,804					7,221			100
		2,949		72,548				60				102
		5,480		120,894								103
		1,169		56,425			238					104
		2,777		74,130			388	125				105
							462		1,050			106
		5,671		76,393			236	1,609	3,627		\$65,179	107
		2,626		110,412			5,044	20,366	3,335			108
		6,261		85,729			380					109
				70,268			10,937		55			110
		1,295	190	97,236								111
		14,919		149,380		\$92,893	127					112
		1,252		83,992			8,663	819	473			113
							4,045		2,867			114
								1,295				115
				146,676								116
		5,975							6,200			117
		480		53,807	\$45,973				480			118
		8,193		91,914					14,773			119
		14,644	2,759	111,859			1,614		25,461			120
				73,468			1,038	25			8,707	121
							4,636					122
								690				123
		208		143,109								124
												125
		3,545		98,576			1,086		5,328			126
				162,613							148	127
		248		106,687			61					128
		3,537		103,777	261,974							129
		2,018			16,757		30		2,018			130
							1,372					131
		7,082		76,981								132
							10,812					133
		4,295							9,498			134
		2,649		120,901			120		981			135
		8,054		106,692				2,000	7,259		3,235	136
											551	137
		2,475		39,108			830		5,900			138
				103,469								139
		1,668		81,966					6,337			140
		4,285	2,607						8,535		5	141
		2,733		106,269					2,148		2,723	142
							5,443		3,687			143
		951	725	30,022								144
		1,805		78,808			590		1,805			145
												146
		23		126,743				2,417	2,904			147
		2,527		235,915					2,008			148
		4,791		91,466					6,115			149
												150
		2,135		79,976	58,470				2,870			151
\$5,091		4,441	1,060	59,634			470	326			5,091	152
7,109		1,608		39,162			1,306				7,157	153
		2,351		163,296								154
												155
												156
												157
												158
		3,530	527	73,327			6,404		3,131		3,017	

<sup>2</sup> Connected with penal institutions.

## STATISTICS OF CITIES.

TABLE 18.—PAYMENTS TO, AND RECEIPTS FOR, OTHER CIVIL DIVISIONS AND IN CORRECTION OF ERROR, TOGETHER WITH RECEIPTS FROM SALES OF REAL PROPERTY, FROM INSURANCE, AND ON ACCOUNT OF DEPRECIATION: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	PAYMENTS.		RECEIPTS.								Receipts on account of depreciation (accounting transfers). <sup>4</sup>
		To other civil divisions (taxes, licenses, etc.).	In correction of error (refunds). <sup>1</sup>	For other civil divisions.					In correction of error (refunds). <sup>2</sup>	From sales of real property. <sup>3</sup>	From insurance. <sup>3</sup>	
				Total.	Taxes.		Liquor licenses and taxes.	All other.				
					General property.	All other.						
	Grand total .....	\$21,893,443	\$1,856,739	\$21,923,062	\$17,525,567	\$2,860,190	\$1,386,060	\$151,245	\$1,608,078	\$1,598,357	\$95,360	\$11,191
	Group I.....	10,513,920	1,308,915	10,605,747	7,122,677	2,616,871	806,790	59,409	1,320,499	815,727	43,727	1,396
	Group II.....	5,009,543	290,481	4,980,179	4,577,664	86,609	292,206	23,640	180,210	143,631	18,019	3,622
	Group III.....	4,098,488	151,551	4,096,324	3,722,054	118,482	212,536	43,252	53,127	495,272	15,666	.....
	Group IV.....	2,271,492	105,792	2,240,812	2,103,172	38,168	74,528	24,944	54,242	143,727	18,048	6.173

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$1,774,582	\$537,653	\$1,774,582	\$75,704	\$1,698,878	.....	.....	\$1,038,451	\$612,416	.....	.....
2	Chicago, Ill.....	.....	172,771	.....	.....	.....	.....	.....	40,099	.....	.....	.....
3	Philadelphia, Pa.....	1,902,957	3,856	1,898,903	1,898,903	.....	.....	.....	87,102	754	.....	.....
4	St. Louis, Mo.....	1,501,048	50	1,501,048	920,938	116,812	\$446,928	\$16,370	6,366	15,000	.....	.....
5	Boston, Mass.....	2,349,214	90,780	2,349,214	1,438,800	550,562	359,862	.....	19,361	20,613	.....	.....
6	Baltimore, Md.....	.....	4,722	.....	.....	.....	.....	.....	20,876	30,552	.....	.....
7	Pittsburg, Pa.....	.....	5,497	.....	.....	.....	.....	.....	8,343	116,552	.....	.....
8	Cleveland, Ohio.....	.....	108,315	.....	.....	.....	.....	.....	24,332	1,801	\$10,751	\$1,396
9	Buffalo, N. Y.....	13,191	295,311	.....	.....	.....	.....	.....	4,611	200	30,326	.....
10	San Francisco, Cal.....	2,162,693	15,052	2,161,739	1,910,705	250,029	.....	405	3,625	.....	2,000	.....
11	Detroit, Mich.....	.....	43,083	.....	.....	.....	.....	.....	45,081	.....	.....	.....
12	Cincinnati, Ohio.....	.....	1,768	.....	.....	.....	.....	.....	8,438	14,995	.....	.....
13	Milwaukee, Wis.....	790,488	2,422	900,514	877,627	.....	.....	22,887	602	1,800	650	.....
14	New Orleans, La.....	.....	2,487	.....	.....	.....	.....	.....	3,626	946	.....	.....
15	Washington, D. C.....	19,747	25,148	19,747	.....	.....	.....	.....	9,586	98	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$1,154,366	\$289	\$1,154,366	\$1,154,366	.....	.....	.....	\$3,018	\$26,720	.....	.....
17	Minneapolis, Minn.....	420	92,602	420	.....	.....	.....	\$420	10,279	26,289	.....	.....
18	Jersey City, N. J.....	913,016	12,186	913,016	913,016	.....	.....	.....	3,526	.....	.....	.....
19	Louisville, Ky.....	.....	11,490	.....	.....	.....	.....	.....	3,276	7,896	.....	.....
20	Indianapolis, Ind.....	.....	1,250	.....	.....	.....	.....	.....	805	.....	.....	.....
21	St. Paul, Minn.....	.....	3,891	.....	.....	.....	.....	.....	822	1,360	.....	.....
22	Providence, R. I.....	475,006	676	475,788	405,641	.....	\$62,400	7,747	1,277	25	.....	.....
23	Rochester, N. Y.....	.....	24,081	.....	.....	.....	.....	.....	90	1,200	.....	.....
24	Kansas City, Mo.....	.....	7,119	.....	.....	.....	.....	.....	4,132	21,104	\$17,042	.....
25	Toledo, Ohio.....	.....	3,944	.....	.....	.....	.....	.....	2,801	.....	.....	.....
26	Denver, Colo.....	503,562	31,847	499,430	456,267	\$43,163	.....	.....	4,961	3,400	.....	.....
27	Columbus, Ohio.....	.....	3,676	.....	.....	.....	.....	.....	12,511	.....	.....	.....
28	Los Angeles, Cal.....	825	3,182	825	.....	.....	.....	825	4,294	.....	.....	.....
29	Worcester, Mass.....	364,123	757	363,956	285,096	16,572	54,592	7,696	820	15,446	.....	.....
30	Seattle, Wash.....	34,160	11,562	33,315	.....	.....	33,315	.....	90,786	30,000	.....	.....
31	Memphis, Tenn.....	.....	3,390	.....	.....	.....	.....	.....	808	.....	.....	.....
32	Omaha, Nebr.....	.....	564	.....	.....	.....	.....	.....	1,806	3,908	.....	.....
33	New Haven, Conn.....	60,261	921	60,261	60,261	.....	.....	.....	2,091	.....	.....	.....
34	Scranton, Pa.....	.....	327	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y.....	269,979	50,637	269,979	269,979	.....	.....	.....	1,690	.....	.....	.....
36	St. Joseph, Mo.....	91,822	375	91,822	.....	91,822	.....	.....	59	.....	.....	.....
37	Paterson, N. J.....	422,054	1,289	422,054	422,054	.....	.....	.....	392	.....	.....	.....
38	Portland, Oreg.....	.....	1,931	.....	.....	.....	.....	.....	23,648	.....	977	.....
39	Atlanta, Ga.....	.....	2,018	.....	.....	.....	.....	.....	682	1,400	.....	.....
40	Richmond, Va.....	.....	6,849	.....	.....	.....	.....	.....	2,998	3,805	.....	.....
41	Fall River, Mass.....	355,517	6,115	355,517	271,554	26,934	50,077	6,952	29	1,078	.....	.....
42	Nashville, Tenn.....	.....	103	.....	.....	.....	.....	.....	44	.....	.....	.....
43	Dayton, Ohio.....	.....	5,551	.....	.....	.....	.....	.....	526	.....	.....	.....
44	Grand Rapids, Mich.....	364,432	1,859	339,430	339,430	.....	.....	.....	2,039	.....	.....	\$3,622

<sup>1</sup> Payments in correction of receipts in error reported in Table 11 and Tables 14 to 17.<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 7, 8, and 9.<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 receipts from sales of real property and from insurance" is shown under that head in Table 9.<sup>4</sup> Included in Table 3 in column for service transfers.

TABLE 18.—PAYMENTS TO, AND RECEIPTS FOR, OTHER CIVIL DIVISIONS AND IN CORRECTION OF ERROR, TOGETHER WITH RECEIPTS FROM SALES OF REAL PROPERTY, FROM INSURANCE, AND ON ACCOUNT OF DEPRECIATION: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS.		RECEIPTS.								Receipts on account of depreciation (accounting transfers). <sup>4</sup>
		To other civil divisions (taxes, licenses, etc.).	In correction of error (refunds). <sup>1</sup>	For other civil divisions.					In correction of error (refunds). <sup>2</sup>	From sales of real property. <sup>3</sup>	From insurance. <sup>3</sup>	
				Total.	Taxes.		Liquor licenses and taxes.	All other.				
					General property.	All other.						
45	Cambridge, Mass.	\$241,626	\$10,091	\$241,626	\$230,987	\$4,471	\$15	\$6,153	\$611	\$490		
46	Albany, N. Y.	251,689	5,290	251,689	251,689				1,199	4,211		
47	Hartford, Conn.	34,871	25	34,871	34,871				822			
48	Lowell, Mass.	226,112	996	226,112	165,109	12,034	44,626	4,343	169	244		
49	Reading, Pa.		248									
50	Trenton, N. J.	388,822	4,797	388,822	388,822				403			
51	Bridgeport, Conn.	21,177	167	21,177	20,425			752	14			
52	Wilmington, Del.		1,035						9			
53	Camden, N. J.	320,024	149	319,978	319,978				44			
54	Des Moines, Iowa		20						661			
55	Kansas City, Kans.		481						275	2,250		
56	Lynn, Mass.	190,942	195	190,942	146,923	7,607	31,198	5,214	924	1,000	\$816	
57	New Bedford, Mass.	245,868	30	245,868	173,805	39,722	26,488	5,853	436	311,936		
58	Springfield, Mass.	258,189	2,289	258,189	195,846	26,074	30,748	5,521	651	5,173		
59	Troy, N. Y.		4,949						779			
60	Oakland, Cal.		8,456						410			
61	Lawrence, Mass.	171,037	6,532	171,037	117,386	6,661	45,617	1,373	899			
62	Somerville, Mass.	138,720	1,202	138,720	132,057	1,730	9	4,924	2,496			
63	Savannah, Ga.		13,315						10	5,150		
64	Duluth, Minn.		2,056						452	200	9,900	
65	Norfolk, Va.		2,443						381			
66	Hoboken, N. J.	251,856	711	251,856	251,856							
67	Peoria, Ill.		157						8,686			
68	Yonkers, N. Y.	134,327	10,143	134,327	134,327				76	2,859		
69	Utica, N. Y.	208,423	3,781	208,423	208,423				15			
70	Manchester, N. H.	141,783		141,783	141,783				2,786			
71	Schenectady, N. Y.	164,641	6,553	164,641	164,641				41	250		
72	Evansville, Ind.		1,356						154			
73	San Antonio, Tex.		176						394	550		
74	Elizabeth, N. J.	234,837	6,802	234,837	234,837				99			
75	Waterbury, Conn.	11,490	47	11,490	11,490				51	315		
76	Salt Lake City, Utah.		20,127						4,315	635		
77	Wilkes-Barre, Pa.		4,936						280			
78	Erie, Pa.		2,174						1,150			
79	Houston, Tex.		655						191	122,000	4,850	
80	Tacoma, Wash.	11,209	6,184	13,215			13,215		2,046	4,005		
81	Harrisburg, Pa.	4,124	139						139	6		
82	Charleston, S. C.		7,335						949			
83	Portland, Me.	218,822	164	218,822	217,112			1,710	631	1,568		
84	Youngstown, Ohio.		7,423						1,367			
85	Dallas, Tex.		4,655						16,210			
86	Terre Haute, Ind.		680						63	7,550		
87	Fort Wayne, Ind.		555						34	5,300		
88	Akron, Ohio.		2						101	200		
89	Holyoke, Mass.	134,863	235	134,863	96,330	15,831	20,620	2,082	433	15,130		
90	Brockton, Mass.	93,036	39	93,036	83,357	4,352		5,327	1,031	4,250		
91	Covington, Ky.		1,816						240			

<sup>1</sup> Payments in correction of receipts in error reported in Table 11 and Tables 14 to 17.

<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 7, 8, and 9.

<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 receipts from sales of real property and from insurance" is shown under that head in Table 9.

<sup>4</sup> Included in Table 3 in column for service transfers.

TABLE 18.—PAYMENTS TO, AND RECEIPTS FOR, OTHER CIVIL DIVISIONS AND IN CORRECTION OF ERROR, TOGETHER WITH RECEIPTS FROM SALES OF REAL PROPERTY, FROM INSURANCE, AND ON ACCOUNT OF DEPRECIATION: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS.		RECEIPTS.								Receipts on account of depreciation (accounting transfers). <sup>4</sup>
		To other civil divisions (taxes, licenses, etc.).	In correction of error (refunds). <sup>1</sup>	For other civil divisions.					In correction of error (refunds). <sup>2</sup>	From sales of real property. <sup>3</sup>	From insurance. <sup>3</sup>	
				Total.	Taxes.		Liquor licenses and taxes.	All other.				
					General property.	All other.						
92	Saginaw, Mich.	\$157,049	\$690	\$157,049	\$157,049				\$57	\$1,255		
93	Lincoln, Nebr.								73			\$6,173
94	Altoona, Pa.								86	1,507		
95	Spokane, Wash.	20,830	7,634	16,380			\$16,380		1,035	2,810		
96	Lancaster, Pa.		52						1,840			
97	Birmingham, Ala.		5,443						3,078	226	\$580	
98	Bayonne, N. J.	172,492	1,293	172,492	172,492				55			
99	South Bend, Ind.		1,696						724	130		
100	Butte, Mont.		787						578	3,250		
101	Pawtucket, R. I.	89,024	467	89,024	74,989		12,410	\$1,625	160	10,525		
102	McKeesport, Pa.		98									
103	Binghamton, N. Y.	121,203	1,170	121,203	121,203				593			
104	Johnstown, Pa.		1,292						25			
105	Dubuque, Iowa		274						140			
106	Sioux City, Iowa		181						109			
107	Augusta, Ga.		2,131							700		
108	Mobile, Ala.		1,020						2,300	14,471		
109	Topeka, Kans.		627						44			
110	Springfield, Ohio		210						1,531			
111	Allentown, Pa.		531						1,400			
112	East St. Louis, Ill.		622						2	1,360		
113	Wheeling, W. Va.		1,613						34			
114	Montgomery, Ala.		2,879						12,386			
115	Passaic, N. J.	124,905	51	124,905	124,905				36			
116	Davenport, Iowa		9,946						896	1,000		
117	Atlantic City, N. J.	234,566	205	234,566	234,566				636			
118	Little Rock, Ark.		361							11,735		
119	Bay City, Mich.	115,192	1,698	115,192	115,192				185		3,805	
120	York, Pa.		6						32			
121	Malden, Mass.	82,681	499	82,681	77,999	\$2,032		2,650	3,583	35		
122	Springfield, Ill.		191						5			
123	Quincy, Ill.								106			
124	Canton, Ohio		6,707						655	25		
125	Superior, Wis.	73,758	8	73,758	73,227			531	163	3,138		
126	Chester, Pa.		80						263			
127	Chelsea, Mass.	30,920	24	30,922	30,920		2		181	20,047		
128	South Omaha, Nebr.		4,586						1,221			
129	Newcastle, Pa.		121						45			
130	Salem, Mass.	88,771	669	88,771	74,654	11,439	32	2,646	6	8,450		
131	Newton, Mass.	159,286	21,368	159,286	153,514	1,544	6	4,222	738			
132	Haverhill, Mass.	90,382	1,577	90,382	65,178	7,183	15,344	2,677	320	777	8,000	
133	Jacksonville, Fla.		529						5,240			
134	Joplin, Mo.	8,674	10	8,674			8,520	154	1,222			
135	Wichita, Kans.		396						2,221	75		
136	Rockford, Ill.		114						35	700		
137	Knoxville, Tenn.		375						40	14,000		
138	Elmira, N. Y.	54,606	1,771	54,678	54,678				1,160			
139	Galveston, Tex.		25						64	13,000		
140	New Britain, Conn.	11,500	65	11,500	11,500				29			
141	Chattanooga, Tenn.		567						81			
142	Kalamazoo, Mich.	84,201	934	84,201	84,201				1,283		5,663	
143	Woonsocket, R. I.	42,218	169	42,218	32,805		8,949	464	6	3,400		
144	Fitchburg, Mass.	68,194	145	68,194	60,619	5,334	7	2,234	386			
145	Racine, Wis.	38,963	129	38,963	37,804			1,159	781			
146	Auburn, N. Y.	79,956	270	53,740	53,740				392	8,500		
147	Macon, Ga.		2,474							9,491		
148	Joliet, Ill.		1,178						95			
149	Oklahoma City, Okla.		83						446	1,220		
150	Oshkosh, Wis.	43,832	264	43,744	42,241			1,503	54			
151	West Hoboken, N. J.	76,186	81	76,186	76,186				15			
152	Sacramento, Cal.		474						5,012	9,000		
153	Pueblo, Colo.		3,296						102			
154	Everett, Mass.	53,820	374	53,820	50,895			2,925	26			
155	Taunton, Mass.	87,318	2,949	87,318	61,650	10,636	12,878	2,154	208			
156	Newport, Ky.		692							575		
157	La Crosse, Wis.	60,965	218	60,965	60,965				21			
158	Fort Worth, Tex.		9,403						52	2,325		
	San Juan, P. R.		34						131	2,369		

<sup>1</sup> Payments in correction of receipts in error reported in Table 11 and Tables 14 to 17.

<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 7, 8, and 9.

<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 receipts from sales of real property and from insurance is shown under that head in Table 9.

<sup>4</sup> Included in Table 3 in column for service transfers.

## GENERAL TABLES.

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TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1907.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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.		Private trust funds. <sup>3</sup>	Private trust accounts. <sup>4</sup>
	Grand total.....	\$1,284,779	\$19,550,018	\$7,855,180	\$28,690,639	\$8,535,720	\$724,381	\$174,700	\$19,255,628	\$3,717,046	\$8,608,093	\$2,964,133
	Group I.....	1,162,255	15,117,612	5,998,462	\$22,278,329	6,669,404	702,694	168,591	14,737,460	3,213,246	7,219,502	1,992,206
	Group II.....	77,355	3,462,353	1,449,841	4,989,549	1,475,547	20,533	3,566	3,489,903	358,836	1,098,665	710,012
	Group III.....		468,720	204,891	\$ 674,273	212,017		1,467	460,789	88,440	144,388	148,943
	Group IV.....	45,169	501,333	201,986	\$ 748,488	178,752	1,154	1,076	567,476	56,524	145,538	112,972

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$1,138,710	\$11,697,665	\$3,661,780	\$16,498,155	\$4,384,456	\$675,515	\$159,036	\$11,279,148	\$2,866,503	\$5,767,578	\$760,705
2	Chicago, Ill.....		1,022,959	387,432	1,410,391	419,978		40	990,373	1,000	19,326	369,106
3	Philadelphia, Pa.....		158,035	158,022	316,057	155,535			160,522		158,022	
4	St. Louis, Mo.....		394,896	196,314	591,210	175,674		256	415,280		2,969	193,945
5	Boston, Mass.....		77,964	151,513	229,477	161,075			68,402		151,513	
6	Baltimore, Md.....	1,900		209	2,109	287		974	848	29,013	29,222	
7	Pittsburg, Pa.....		14,194	1,716	15,910	591			15,319		396	1,320
8	Cleveland, Ohio.....		108,853	342,899	451,752	368,130			83,622		342,899	
9	Buffalo, N. Y.....		220,156	34,700	254,856	40,780			214,076			34,700
10	San Francisco, Cal.....		218,391	96,324	314,715	104,749			209,966		96,324	
11	Detroit, Mich.....		137,272	14,364	151,636	10,191			141,445			14,364
12	Cincinnati, Ohio.....		57,190	30,198	\$ 87,388	69,532		8,285	9,391	195,500	225,698	
13	Milwaukee, Wis.....		145,046	116,220	262,266	123,100			139,166			116,220
14	New Orleans, La.....		271,328	505,734	777,062	307,778			469,284		3,288	502,446
15	Washington, D. C.....	21,645	592,663	301,037	915,345	347,548	27,179		540,618	121,230	422,267	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....		\$68,626	\$151,305	\$219,931	\$133,776			\$86,155			\$151,305
17	Minneapolis, Minn.....		41,767	135,914	177,681	172,171			5,610			135,914
18	Jersey City, N. J.....		14,398	22,736	37,134	17,337			19,797			22,736
19	Louisville, Ky.....		20,926	6,926	27,852	7,584			20,268			6,926
20	Indianapolis, Ind.....		386,980	110,836	497,816	146,123			351,693	\$162,434	\$272,270	1,000
21	St. Paul, Minn.....		39,532	423	39,955	56			39,899			423
22	Providence, R. I.....			19,897	19,897	18,745			1,152		19,897	
23	Rochester, N. Y.....		147,672	297,111	444,783	259,610			185,173		297,111	
24	Kansas City, Mo.....		1,286,645	116,176	1,402,821	133,448			1,269,373			116,176
25	Toledo, Ohio.....		8,640	12,235	20,875	11,494			9,391		155	12,080
26	Denver, Colo.....		444,185	27,409	471,594	85,558			386,036		27,399	10
27	Columbus, Ohio.....	\$77,355	63,143	94,620	235,118	103,781	\$20,533	\$3,566	107,238	195,402	199,146	90,876
28	Los Angeles, Cal.....		200,942	62,241	263,183	71,189			191,994		10,888	51,353
29	Worcester, Mass.....		2,771	259	3,030	259			2,771			259
30	Seattle, Wash.....		157,396	75,391	232,787	68,815			163,972			75,391
31	Memphis, Tenn.....		12,636	38,009	50,645	19,732			30,913			38,009
32	Omaha, Nebr.....		226,057	261,463	487,520	195,849			291,671		261,463	
33	Scranton, Pa.....		8,849		8,849	8,849						
34	Syracuse, N. Y.....		305,874	3,760	309,634	8,344			301,290		3,760	
35	St. Joseph, Mo.....		15,100	2,058	17,158	1,406			15,692		2,058	
36	Paterson, N. J.....			3,512	3,512	3,512					3,512	
37												
38	Portland, Oreg.....		4,796	1,161	5,957	1,195			4,762	1,000	1,000	1,161
39	Atlanta, Ga.....		778	1,336	2,114				2,114			1,336
40	Richmond, Va.....		1,686	4,493	6,179	3,329			2,850			4,493
41	Fall River, Mass.....			562	562	515			47			562
42	Dayton, Ohio.....		2,785		2,785	2,785						
43	Grand Rapids, Mich.....		169	8	177	35			142		6	2

<sup>1</sup> Par value, premiums, and accrued interest, less 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.

## STATISTICS OF CITIES.

TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1907—Continued.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments 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.		Private trust funds. <sup>3</sup>	Private trust accounts. <sup>4</sup>
46	Albany, N. Y.		\$32,915	\$4,782	\$37,697	\$4,219			\$33,478			\$4,782
49	Reading, Pa.		2,300	733	3,033	1,183			1,850			733
50	Trenton, N. J.		10,455	11,361	21,816	21,310			506		\$1,261	10,100
55	Kansas City, Kans.			4,229	4,229	2,254		\$79	1,896		4,229	
57	New Bedford, Mass.		27	52	79	53			26			52
59	Troy, N. Y.		27,171	6,067	33,238	7,246		1,388	24,604	\$18,192	24,090	169
62	Somerville, Mass.		1,245	649	1,894	642			1,252			649
64	Duluth, Minn.		1,628	8,626	10,254	8,381			1,873			8,626
66	Hoboken, N. J.		1,000		1,000				1,000			
67	Peoria, Ill.			1,662	1,662				1,662			1,662
69	Utica, N. Y.		43,547	5,123	48,670	24,872			23,798			5,123
71	Schenectady, N. Y.		2,073	98	2,171	173			1,998			98
72	Evansville, Ind.		172,887	13,453	186,340	39,491			146,849			13,453
73	San Antonio, Tex.		1,500		1,500				1,500	38,248	38,248	
76	Salt Lake City, Utah.		7,356	23,115	30,471	8,528			21,943			23,115
79	Houston, Tex.		7,221	4,851	12,072	4,141			7,931			4,851
80	Tacoma, Wash.		63,374	19,940	83,314	27,180			56,134			19,940
82	Charleston, S. C.			5,000	5,000	5,000					5,000	
83	Portland, Me.		1,552	2,217	3,769	2,914			855			2,217
85	Dallas, Tex.		1,901	29,564	31,465	5,105			26,360	32,000	32,493	29,071
86	Terre Haute, Ind.		13,948	17,747	31,695	5,117			26,578		57	17,690
87	Fort Wayne, Ind.		76,549	45,622	122,171	44,208			77,963		39,010	6,612
91	Covington, Ky.		71	( <sup>5</sup> )	733	( <sup>5</sup> )			733			( <sup>5</sup> )

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.		\$13,547	\$14,714	\$28,261	\$13,547			\$14,714		\$14,714	
93	Lincoln, Nebr.		4,818	4,702	9,520	3,077			6,443			\$4,702
94	Altoona, Pa.		4,782	656	5,438	2,168			3,270			656
95	Spokane, Wash.		10,000		10,000				10,000			
97	Birmingham, Ala.		9,319	645	9,964	487			9,477		645	
98	Bayonne, N. J.		9,582	5,212	14,794	1,705			13,089			5,212
99	South Bend, Ind.		91,176	32,955	124,131	30,409	\$1,154		92,568	\$2,132	35,087	
101	Pawtucket, R. I.			1,432	1,432							1,432
102	McKeesport, Pa.		2,904	15,569	18,473	8,814			9,659		15,569	
103	Binghamton, N. Y.		3,963		3,963				3,963			
105	Dubuque, Iowa.		1,746	657	2,403	527			1,846		657	
106	Sioux City, Iowa.			496	496						496	
109	Topeka, Kans.		4,184	5,858	10,042	7,195			2,847		1,000	4,858
110	Springfield, Ohio.			1,200	1,200	700			500		1,200	
111	Allentown, Pa.		594	312	906	73			833			312
112	East St. Louis, Ill.		911	664	1,575	223			1,352			664
113	Wheeling, W. Va.		20	800	820	760			60		800	
116	Davenport, Iowa.		265,855	4,906	270,761	26,323			244,438			4,906
118	Little Rock, Ark.		350	500	850	500			350		500	
120	York, Pa.		45		45			\$45		1,223	1,223	
128	South Omaha, Nebr.		200	250	450				450			250
130	Salem, Mass.		879	102	981	296			685			102
131	Newton, Mass.		2,426	1,718	4,144	1,718			2,426			1,718
133	Jacksonville, Fla.		6,644	11,195	17,839	10,732			7,107			11,195
134	Joplin, Mo.		57	15,000	15,057	5,057			10,000		15,000	
135	Wichita, Kans.		200	1,000	1,200	1,000			200			1,000
137	Knoxville, Tenn.			6,000	6,000	1,000			5,000			6,000
138	Elmira, N. Y.		300	5,990	6,290	4,629			1,661		5,478	512
139	Galveston, Tex.			3,350	3,350	2,905			445			3,350
142	Kalamazoo, Mich.		167		167			167		8,000	8,000	
143	Woonsocket, R. I.		970	28,190	29,160	27,205			1,955			28,190
144	Fitchburg, Mass.		13		13				13			
146	Auburn, N. Y.		21,894	363	22,257	1,905			20,352			363
149	Oklahoma City, Okla.	\$45,169			45,169				45,169	45,169	45,169	
150	Oshkosh, Wis.		28,232	31,694	59,926	18,946		864	40,116			31,694
151	West Hoboken, N. J.		7,400	50	7,450				7,450			50
153	Pueblo, Colo.		1,361	950	2,311	2,311						950
155	Taunton, Mass.		95	143	238	143			95			143
157	La Crosse, Wis.		5,919	4,203	10,122	2,459			7,663			4,203
158	Fort Worth, Tex.		780	510	1,290				1,290			510

<sup>1</sup> Par value, premiums, and accrued interest, less 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> Not reported separately.<sup>6</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 20.—PAYMENTS, RECEIPTS, AND BALANCES OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES: 1907.**

[Cities having no public trust funds for nonmunicipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	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.				Par value of investments at close of year.	Total assets at close of year. <sup>3</sup>
		Total.	For investments purchased. <sup>1</sup>	For purposes of trusts.				Total.	From investments disposed of. <sup>1</sup>	From interest.	For purposes of trusts.		
	Grand total.....	\$292,948	\$236,384	\$56,564	\$87,053	\$380,001	\$118,926	\$261,075	\$79,448	\$58,916	\$122,711	\$1,447,843	\$1,534,896
	Group I.....	22,186	18,036	4,150	2,879	25,065	1,989	23,076	1,500	4,240	17,336	129,676	132,555
	Group II.....	146,371	126,717	19,654	24,055	170,426	66,262	104,164	54,710	19,144	30,310	456,145	480,200
	Group III.....	77,387	52,362	25,025	14,209	91,596	9,260	82,336	8,900	25,761	47,675	669,269	683,478
	Group IV.....	47,004	39,269	7,735	45,910	92,914	41,415	51,499	14,338	9,771	27,390	192,753	238,663

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

3	Philadelphia, Pa.....	\$94	\$86	\$8	\$71	\$165	\$114	\$51	.....	\$51	.....	\$1,550	\$1,621
5	Boston, Mass.....	22,067	17,950	4,117	538	22,605	127	22,478	\$1,500	4,117	\$16,861	128,126	128,664
8	Cleveland, Ohio.....	25	.....	25	2,270	2,275	1,748	547	.....	72	475	.....	2,270

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

22	Providence, R. I.....	\$71,786	\$63,652	\$8,134	\$5,431	\$77,217	\$1,729	\$75,488	\$54,710	\$8,493	\$12,285	\$218,952	\$224,383
23	Rochester, N. Y.....	53,382	50,000	3,382	16,469	69,851	62,951	6,900	.....	2,482	4,418	50,000	66,469
25	Toledo, Ohio.....	79	.....	79	850	929	750	.....	.....	79	100	4,700	5,550
29	Worcester, Mass.....	13,553	8,990	4,563	.....	13,553	.....	13,553	.....	4,563	8,990	120,710	120,710
33	New Haven, Conn.....	7	.....	7	1,305	1,312	832	.....	.....	38	442	.....	1,305
41	Fall River, Mass.....	7,564	4,075	3,489	.....	7,564	.....	7,564	.....	3,489	4,075	61,783	61,783

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....	\$4,239	\$1,000	\$3,239	\$4,331	\$8,570	\$826	\$7,744	\$2,000	\$3,253	\$2,491	\$79,350	\$83,681
47	Hartford, Conn.....	62	.....	62	1,262	1,324	1,077	247	.....	47	200	.....	1,262
48	Lowell, Mass.....	5,052	3,100	1,952	.....	5,052	.....	5,052	.....	1,952	3,100	53,775	53,775
56	Lynn, Mass.....	18,394	11,076	7,318	.....	18,394	.....	18,394	.....	7,318	11,076	180,662	180,662
57	New Bedford, Mass.....	13,818	9,615	4,203	4,185	18,003	4,185	13,818	.....	4,203	9,615	116,334	120,519
61	Lawrence, Mass.....	10,049	7,363	2,686	.....	10,049	.....	10,049	.....	2,686	7,363	77,756	77,756
66	Hoboken, N. J.....	20	.....	20	.....	20	.....	20	.....	20	.....	650	650
70	Manchester, N. H.....	17,818	12,722	5,096	.....	17,818	.....	17,818	.....	5,835	11,983	148,681	148,681
72	Evansville, Ind.....	.....	.....	.....	2,931	2,931	1,534	1,397	.....	.....	1,397	.....	2,931
76	Salt Lake City, Utah.....	.....	.....	.....	1,500	1,500	1,500	.....	.....	.....	.....	.....	1,500
88	Portland, Me.....	7,458	7,136	322	.....	7,458	138	7,320	6,900	320	100	9,736	9,736
89	Holyoke, Mass.....	27	.....	27	.....	27	.....	27	.....	27	.....	800	800
90	Brookton, Mass.....	450	350	100	.....	450	.....	450	.....	100	350	1,525	1,525

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.....	\$28	.....	\$28	\$3,427	\$3,455	\$950	\$2,505	.....	\$105	\$2,400	.....	\$3,427
93	Lincoln, Nebr.....	3,294	\$2,894	400	.....	3,294	.....	3,294	.....	400	2,894	\$10,548	10,548
101	Pawtucket, R. I.....	4	.....	4	31,022	31,026	26,953	4,073	.....	1,423	2,650	.....	31,022
121	Malden, Mass.....	11,113	8,102	3,011	1,517	12,630	986	11,644	\$1,000	3,075	7,569	75,000	76,517
122	Springfield, Ill.....	4,800	4,800	.....	629	5,429	1,612	3,817	2,600	575	842	6,600	7,229
130	Salem, Mass.....	1,530	1,025	505	182	1,712	402	1,310	.....	285	1,025	8,084	8,266
132	Haverhill, Mass.....	172	.....	.....	.....	172	.....	172	.....	22	150	687	687
138	Elmira, N. Y.....	4,535	4,282	253	473	5,008	3,186	1,822	.....	535	1,287	12,900	13,373
140	New Britain, Conn.....	9,571	8,600	971	.....	9,571	.....	9,571	5,738	971	2,862	15,015	15,015
142	Kalamazoo, Mich.....	.....	.....	.....	288	288	200	88	.....	.....	88	.....	288
144	Fitchburg, Mass.....	3,111	2,094	1,017	.....	3,111	.....	3,111	.....	993	2,118	26,294	26,294
146	Auburn, N. Y.....	55	.....	55	4,311	4,366	4,220	146	.....	146	.....	4,311	4,311
154	Everett, Mass.....	5,445	5,000	445	4,061	9,506	2,906	6,600	5,000	395	1,205	10,100	14,161
155	Taunton, Mass.....	3,346	2,300	1,046	.....	3,346	.....	3,346	.....	1,046	2,300	27,525	27,525

<sup>1</sup> Par value, premiums, and accrued interest, less discounts.

<sup>2</sup> The same as the aggregate of cash on hand 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.



## STATISTICS OF CITIES.

TABLE 21.—PAYMENTS, RECEIPTS, AND BALANCES OF

[Cities having no public trust funds for municipal uses are omitted from this table. For a list

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).					
	Grand total.....	379	\$11,445,543	\$2,356,674	\$1,121,091	\$12,473	\$2,391	\$6,549,714	\$1,403,200	\$3,252,711	\$14,698,254	\$3,409,589
	Group I.....	151	9,537,750	1,914,743	364,611	10,788	564	5,979,686	1,267,358	2,207,198	11,744,948	2,387,682
	Group II.....	76	947,258	170,754	369,338	633	1,308	351,481	53,744	472,407	1,419,665	484,322
	Group III.....	89	682,689	141,114	316,870	434	195	172,657	51,419	415,722	1,098,411	365,645
	Group IV.....	63	277,846	130,063	70,272	618	324	45,890	30,679	157,384	435,230	171,940

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	6	\$3,125,702		\$140,000			\$2,985,702		\$513,934	\$3,639,636	\$517,053
2	Chicago, Ill.....	14	1,773,677	\$275,632	8,700	\$4,141		559,326	\$925,878	803,755	2,577,432	513,604
3	Philadelphia, Pa.....	45	2,632,083	1,009,823		2,687		1,441,610	177,963	331,773	2,963,856	336,189
4	St. Louis, Mo.....	4	614,150	370,995	92,750	3,125	\$250	59,132	87,898	55,784	669,934	395,537
5	Boston, Mass.....	31	413,603	34,460	75,000	89		303,865	189	199,846	613,449	298,093
6	Baltimore, Md.....	3	50,600	586				50,014		442	51,042	376
7	Pittsburg, Pa.....	1	1,978					1,978		482	2,460	683
8	Cleveland, Ohio.....	7	197,393	61,924		469		135,000		112,861	310,254	104,808
9	Buffalo, N. Y.....	6	140,673	15,850				122,899	1,924	86,623	227,296	99,981
10	San Francisco, Cal.....	3	110,119					98,619	11,500	46,773	156,892	33,484
11	Detroit, Mich.....	4	45,166	34,000		245		10,921		12,473	57,639	34,117
12	Cincinnati, Ohio.....	11	169,575	8,000	1,500	32	21	113,332	46,690	30,053	199,628	13,664
13	Milwaukee, Wis.....	3	78,084	21,095	24,199		293	31,880	617	7,809	85,893	11,404
14	New Orleans, La.....	8	182,556	82,378	22,462			63,017	14,699	3,425	185,981	27,980
15	Washington, D. C.....	5	2,391					2,391		1,165	3,556	709

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	2	\$157,027	\$2,600	\$124,000			\$30,427		\$11,382	\$168,409	\$6,276
17	Minneapolis, Minn.....	1	4,720					4,720		1,321	6,041	2,590
18	Jersey City, N. J.....	2	54,469	3,000				51,469		40,214	94,683	33,875
19	Louisville, Ky.....	2	46,663		34,000		\$370	12,293		5,045	51,708	26,146
20	Indianapolis, Ind.....	5	43,522	15,922		\$178		27,402	\$20	11,643	55,165	17,765
21	St. Paul, Minn.....	1	1,407	905	500		2			194	1,601	137
22	Providence, R. I.....	10	172,185		120,000			30,134	22,051	85,688	257,873	72,363
23	Rochester, N. Y.....	4	54,846	6,700				48,146		187,885	242,731	152,317
24	Kansas City, Mo.....	1	188					188		471	659	
25	Toledo, Ohio.....	4	36,217	3,000	4,000	4	128	29,085		7,300	43,517	9,164
26	Denver, Colo.....	2	38,274		31,290		703	6,167	114	3,750	42,024	12,804
27	Columbus, Ohio.....	3	44,695	35,000		23		9,672		1,999	46,694	2,267
28	Los Angeles, Cal.....	2	16,526					16,526		9,417	25,943	8,256
29	Worcester, Mass.....	7	30,957	14,605				3,096	13,256	15,413	46,370	17,957
32	Omaha, Nebr.....	3	20,895	19,320		85		1,490		4,986	25,875	4,623
33	New Haven, Conn.....	8	84,335	33,786		182		36,034	14,333	17,742	102,077	24,899
34	Scranton, Pa.....	1	73						73	110	183	133
35	Syracuse, N. Y.....	3	59,570	2,000	32,500			25,070		29,967	89,537	32,968
36	St. Joseph, Mo.....	1	16,451	15,796		135		520		1,309	17,760	14,312
37	Paterson, N. J.....	2	23,410	18,120		26		5,264		5,576	28,986	11,333
38	Portland, Ore.....	1	2,461					2,461		5,132	7,593	3,952
40	Richmond, Va.....	2	180						180	200	380	150
41	Fall River, Mass.....	2	2,598					2,598		1,325	3,923	1,288
42	Nashville, Tenn.....	1	185					185			185	
43	Dayton, Ohio.....	2	12,495		4,000		5	8,490		1,280	13,775	69
44	Grand Rapids, Mich.....	4	22,909		19,048		100	44	3,717	23,064	45,973	28,678

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Other than investment and interest transfers.<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.<sup>4</sup> Sum of par value of investments and cash on hand at close of year.

# GENERAL TABLES.

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## PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1907.

of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>4</sup>	City num- ber.
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	City secu- rities.	Other invest- ments.		
	To public.	To city (in- vestment transfers).	Total.	From public.	From city (interest transfers).						
\$11,288,665	\$878,023	\$540,286	\$3,378,185	\$2,808,903	<sup>5</sup> \$569,282	\$3,218,285	\$3,273,886	\$15,526,580	\$43,877,007	\$62,656,299	
9,357,266	653,726	126,140	3,078,518	2,610,325	<sup>5</sup> 468,193	2,547,127	2,951,755	12,868,972	39,908,865	54,985,036	
935,343	90,286	293,238	118,163	85,519	<sup>5</sup> 32,644	258,757	174,899	841,310	1,692,429	3,006,146	
732,766	78,644	41,558	115,083	61,461	53,622	369,490	127,991	1,467,042	1,103,370	2,986,134	
263,290	55,367	79,350	66,421	51,598	14,823	42,911	19,241	349,256	1,172,343	1,678,983	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$3,122,583			\$85,177	\$22,227	\$62,950	\$1,253,786	\$1,783,620	\$1,695,007	\$43,250	\$2,252,191	1
2,063,828	\$200,073	\$70,600	602,193	575,837	26,356	580,109	610,853	792,620	11,768,355	13,364,730	2
2,627,667	278,550		1,912,106	1,768,169	143,937	267,698	169,313	4,390,275	22,986,858	27,708,906	3
274,397	55,263	35,800	128,216	107,034	\$21,182	34,487	20,631	447,995	2,252,960	2,756,739	4
315,356	76,455	5,000	132,424	43,434	\$88,990	101,477		2,408,025	754,229	3,362,100	5
50,666			46,408		46,408		4,258	1,192,200		1,192,642	6
1,777			1,014	1,014		763			20,000	20,483	7
205,446	17,000	2,000	25,439	14,949	10,490	28,676	132,331	249,000	258,130	619,991	8
127,315	15,300	5,000	24,162	13,847	10,315	66,686	16,167	287,830	199,650	574,103	9
123,408			3,016	3,016		41,266	79,126		46,000	92,773	10
23,522			1,693	1,603	90	14,632	7,197	3,000	47,000	62,473	11
185,964	4,000		77,859	44,860	32,999	85,628	18,477	894,500	1,174,550	2,099,103	12
74,489	1,500		9,027	7,667	1,360	25,086	38,876	33,000	202,000	242,809	13
158,001	5,585	7,740	26,977	4,711	22,266	46,793	70,906	452,220	118,883	574,528	14
2,847			2,807	1,957	850	40		23,300	37,000	61,465	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$162,133		\$126,000	\$3,930	\$1,410	\$2,520	\$29,082	\$3,121	\$62,000	\$30,950	\$104,332	16
3,451			53	53		414	2,984			1,321	17
60,808			2,309	1,229	1,080	21,506	36,993	37,000	3,000	80,214	18
25,562			840	840		5,724	18,998	34,000		39,045	19
37,400	\$6,072		8,327	7,007	1,320	23,001		22,000	201,110	234,752	20
1,464		500	964	940	24				28,000	28,194	21
185,510	5,000	110,000	31,025	17,977	\$13,048	39,485		360,000	306,553	752,241	22
90,414	4,900		11,305	11,305		37,366	36,843		86,675	274,560	23
659						659			471	471	24
34,353		3,790	2,387	998	1,389	2,662	25,514	36,210	23,000	66,510	25
29,220			2,795	232	2,563	16,326	10,099	66,200		69,950	26
44,427	34,500		3,257	2,277	980	628	6,042	25,500	74,000	101,499	27
17,687						17,687				9,417	28
28,413	9,500		17,603	17,603		710	600		346,433	361,846	29
21,252	15		584	584		10,968	9,685	9,000	12,000	25,980	32
77,178	29,799	9,000	20,202	19,357	845	18,177		22,000	508,008	547,750	33
50			50	50					1,000	1,110	34
56,569		30,700	2,789	1,343	1,446	15,754	7,326	16,200	35,400	81,567	35
3,448	500	200	523	365	158	1,081	1,144	9,000	6,100	16,409	36
17,653			478	478		7,011	10,164		18,000	23,576	37
3,641						579	3,062			5,132	38
230			230		230			4,000		4,200	40
2,635			2,577	77	2,500	58		50,000	1,600	52,925	41
185			185		185			3,700		3,700	42
13,706	4,000		3,670		3,670	6,036		67,500		68,780	43
17,295	9,048		2,080	1,394	686	3,843	2,324	17,000	10,600	50,664	44

<sup>5</sup>Including service transfers reported in footnotes for certain cities.

<sup>6</sup>Including service transfers to the amount of \$12,023.

<sup>7</sup>Including service transfers to the amount of \$300.

<sup>8</sup>Including service transfers to the amount of \$290.

## STATISTICS OF CITIES.

TABLE 21.—PAYMENTS, RECEIPTS, AND BALANCES OF

[Cities having no public trust funds for municipal uses are omitted from this table. For a list

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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).					
45	Cambridge, Mass.	6	\$2,938	\$14				\$2,924		\$5,725	\$8,663	\$5,943
46	Albany, N. Y.	4	14,082					14,082		85,875	99,957	72,775
47	Hartford, Conn.	8	29,774	16,000				12,365	\$1,409	45,528	75,302	58,072
48	Lowell, Mass.	3	18,266	10,238		\$21		8,007		2,426	20,692	3,449
50	Trenton, N. J.	3	11,569		\$5,069			4,769	1,731	16,035	27,604	17,509
51	Bridgeport, Conn.	1	448					350	98		448	
52	Wilmington, Del.	1	5,092		5,000				92	353	5,445	378
53	Camden, N. J.	2	8,174	2,000				6,174		14,578	22,752	8,944
55	Kansas City, Kans.	1	4,769					4,769		13,541	18,310	11,970
56	Lynn, Mass.	5	5,753	70	3,000			2,683		3,576	9,329	3,026
57	New Bedford, Mass.	2	260,616		250,000			10,616		23,827	284,443	201
59	Troy, N. Y.	4	26,481		12,690		\$185	13,606		24,878	51,359	24,404
60	Oakland, Cal.	3	25,626					14,302	11,324	33,240	58,866	35,548
61	Lawrence, Mass.	2	344	24				120	200	91	435	91
62	Somerville, Mass.	1	200						200	315	515	315
64	Duluth, Minn.	1	1,280					1,280		2,818	4,098	2,067
66	Hoboken, N. J.	1	161					161		3,049	3,210	
67	Peoria, Ill.	2	11,031	1,100		17		3,520	6,394	16,837	27,868	5,550
68	Yonkers, N. Y.	2	17,520	10,000				7,520		7,290	24,810	8,080
69	Utica, N. Y.	4	13,517	4,512				7,650	1,355	39,835	53,352	35,358
70	Manchester, N. H.	1	935						935		935	
71	Schenectady, N. Y.	4	4,029					4,029		16,559	20,588	5,260
72	Evansville, Ind.	2	7,486	4,040				3,446		9,144	16,630	10,300
74	Elizabeth, N. J.	2	2,841	2,654				187		2,235	5,076	90
75	Waterbury, Conn.	2	58,116	38,000				20,096	20	13,018	71,134	8,039
82	Charleston, S. C.	5	22,882	4,649				2,289	15,944	12,672	35,554	11,453
83	Portland, Me.	4	22,816		10,100			7,999	4,717		22,816	
84	Youngstown, Ohio.	4	45,616	3,749	30,078		10	11,779		9,236	54,852	19,842
86	Terre Haute, Ind.	1	7,031	4,655		84		2,292		4,436	11,467	7,501
87	Fort Wayne, Ind.	3	21,638	12,809		50		1,801	6,978	4,987	26,625	6,235
88	Akron, Ohio	3	31,594	26,600	933	262		3,777	22	3,616	35,210	3,242
90	Brockton, Mass.	2	64					64		2	66	3

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	2	\$548					\$548		\$3,759	\$4,307	\$3,790
95	Spokane, Wash.	1	7,049		\$5,000			2,049		317	7,366	807
96	Lancaster, Pa.	1	3,712	\$1,900				1,812		9,325	4,027	501
99	South Bend, Ind.	2	3,506	3,482				24		9,763	13,269	
100	Butte, Mont.	1	1,693					1,693		5,220	3,060	
101	Pawtucket, R. I.	1	2,787					2,787		1,408	4,195	490
103	Binghamton, N. Y.	1	2,018	78				1,940		7,837	9,855	5,836
109	Topeka, Kans.	2	915					789	\$126	23,489	24,404	21,012
110	Springfield, Ohio	4	96,022	51,800	25,500		\$60	8,987	9,675	23,495	119,517	61,728
113	Wheeling, W. Va.	2	1,299					130	1,169	1,560	2,859	
119	Bay City, Mich.	1	50		50						50	
120	York, Pa.	1	737					737			737	
121	Malden, Mass.	2	14,273	5,735		\$82			8,456	7,639	21,912	6,087
122	Springfield, Ill.	1	442					442		846	1,288	420
123	Quincy, Ill.	2	29						29	781	810	741
124	Canton, Ohio	4	18,562		14,722		264	688	2,888	2,039	20,601	4,688
127	Chelsea, Mass.	3	16,254	376	15,000			652	226	2,902	19,156	546
130	Salem, Mass.	2	18,343	12,378				5,365	600	42,118	60,461	38,772
131	Newton, Mass.	9	43,812	40,000		524		3,288		4,308	48,120	4,641
132	Haverhill, Mass.	2	2,098	5				68	2,025		2,098	
135	Wichita, Kans.	1	2,936					2,936		1,893	4,829	2,184
136	Rockford, Ill.	1	348					348		31	379	312
137	Knoxville, Tenn.	1	1,439	211					1,228		1,439	211
138	Elmira, N. Y.	3	28,961	13,150	10,000	12		5,799		1,898	30,859	3,765
139	Galveston, Tex.	2	872						872		872	
140	New Britain, Conn.	1	1,392	492				900			1,392	
143	Woonsocket, R. I.	1								288		288
144	Fitchburg, Mass.	3	1,290					1,225	65	4,748	6,038	3,196
146	Auburn, N. Y.	2	2,116	456				1,660		8,490	10,606	6,427
150	Oshkosh, Wis.	1	3,320						3,320	1,622	4,942	1,551
151	West Hoboken, N. J.	1	23					23		1,788	1,811	
152	Sacramento, Cal.	1	1,000					1,000		513	1,513	937
155	Taunton, Mass.	1										

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Other than investment and interest transfers.

# GENERAL TABLES.

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## PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1907—Continued.

of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

RECEIPTS.						PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>4</sup>	City num ber.		
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>			City secu- rities.	Other invest- ments.
	To public.	To city (in- vestment transfers).	Total.	From public.	From city (interest transfers).						
\$2,720			\$2,012	\$157	\$1,855	\$708		\$40,500	\$410	\$46,635	45
27,182			2,946	2,946		9,424	\$14,812			85,875	46
17,230			7,999	6,590	1,409	2,320	6,911	23,481	77,930	146,939	47
17,243	\$10,462		6,781	4,681	2,100			35,200	105,515	143,141	48
10,095			2,262	2,137	125	7,833		5,000	21,000	42,035	50
448			448	98	350			6,000	2,800	8,800	51
5,067	2,000		67	67		3,000		5,000	1,200	6,553	52
13,808	3,600		2,214	2,214		5,594	2,400		37,700	52,278	53
6,340			272	272		5,930	138			13,541	55
6,303	3,632	\$964	1,207	689	518	500		13,000	4,975	21,551	56
284,242			6,786		6,786	277,456		367,100		390,927	57
26,955		1,058	783	275	508	13,384	11,730	11,632		36,510	59
23,318			448	448			22,870			33,240	60
344			344	64	280			7,000	1,614	8,705	61
200			200	200					5,000	5,315	62
2,031			39	39		1,992				2,818	64
3,210			20	20		3,190				3,049	66
22,318		4,750	8,595	6,634	1,961	2,670	6,303	37,350	138,350	192,537	67
16,730	1,100		3,191	3,191		4,467	7,972		78,000	85,290	68
17,994	4,250		3,499	3,499			10,245		36,424	76,259	69
935	236		699	699					21,597	21,597	70
15,328	1,000		321	321		8,195	5,812		1,000	17,559	71
6,330			741	101	640	1,203	4,386	16,000		25,144	72
4,986			224	224		2,383	2,379		7,989	10,224	74
63,095	39,000		12,266	10,916	1,350	5,305	6,524	35,000	225,350	273,368	75
24,101			21,809	3,281	18,528	1,510	782	459,100	65,726	537,498	82
22,816			12,716	1,339	11,377	10,100		287,284	28,500	315,784	83
35,010	2,987	17,746	9,777	6,470	3,307	250	4,250	71,099	143,851	224,186	84
3,966	286		324	324		554	2,802		16,496	20,932	86
20,390	4,691		1,800	1,800		1,178	12,721		32,762	37,749	87
31,968	5,400	17,040	4,230	1,702	2,528	344	4,954	44,296	47,181	95,093	88
63			63	63				3,000	2,000	5,002	90

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

\$517						\$517				\$3,759	92
6,559		\$3,337	\$277		\$277	2,945		\$5,200		5,517	95
3,536			1,636	\$91	1,545	1,900		33,500	\$2,055	35,880	96
13,269	\$338		73	73		12,858			3,144	12,907	99
2,160			47	47		209	\$1,904			3,527	100
3,705			43	43		3,662				1,408	101
4,019	565		1,092	1,092			2,362		24,256	32,093	103
3,392			591	591		2,801		5,000	1,800	30,289	109
57,788	34,713	4,448	15,056	14,058	998	509	3,063	43,907	297,887	365,289	110
2,859			1,359	1,359		1,500			75,000	76,560	113
50							50	1,193		1,193	119
737			737	80	657			15,210	2,000	17,210	120
15,825	1,000		14,825	14,825				300	344,000	351,939	121
868						868				846	122
69			69	69					600	1,381	123
15,913	2,951	7,065	4,201	1,215	2,986	61	1,635	80,065	20,500	102,604	124
18,610	2,300	15,000	1,108	508	600	2	200	15,000	5,299	23,201	127
21,689	7,000	500	8,939	8,719	220	5,250		5,500	191,760	239,378	130
43,479		40,000	3,339	2,115	1,224	140		3,500	62,500	70,308	131
2,098			2,098	1,098	1,000			25,000	26,836	51,836	132
2,645						2,645				1,893	135
67						67				31	136
1,228			1,228	1,228					20,000	20,000	137
27,094	6,500	9,000	1,873	1,281	592	4,080	5,641	8,500	33,300	43,698	138
872			872	872					21,800	21,800	139
1,392			192	192			1,200		5,244	5,244	140
50			50	50					1,000	1,288	143
2,842			2,842	1,438	1,404			24,381	22,100	51,229	144
4,179			483	483		2,696	1,000		8,148	16,638	146
3,391			3,391	71	3,320			83,000	2,114	86,736	150
1,811						201	1,610			1,788	151
676							576			513	152
									1,000	1,000	155

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

<sup>4</sup> Sum of par value of investments and cash on hand at close of year.

## STATISTICS OF CITIES.

TABLE 22.—PAYMENTS, RECEIPTS, AND

[Cities having no 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.....	69	\$2,944,179	\$219,679	\$55,867	\$614	.....	\$50,592	\$2,617,427	\$322,183	\$3,266,362	\$303,808
	Group I.....	19	2,406,700	39,933	1,000	.....	.....	6,835	2,358,932	131,676	2,538,376	98,688
	Group II.....	13	179,137	64,900	9,000	22	.....	1,640	103,575	67,414	246,551	51,893
	Group III.....	17	253,726	97,597	11,000	592	.....	39,821	104,716	94,172	347,898	100,969
	Group IV.....	20	104,616	17,249	34,867	.....	.....	2,296	50,204	28,921	133,537	52,258

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	4	\$176,645					\$176,645		\$176,645	
2	Chicago, Ill.....	3	3,088					3,088	\$124,184	127,272	\$82,583
3	Philadelphia, Pa.....	4	1,010,239	\$9,933				\$24	1,000,282	204	5,000
4	St. Louis, Mo.....	3	18,086					6,811	11,275	7,288	11,105
6	Baltimore, Md.....	1	122						122		
12	Cincinnati, Ohio.....	1	1,166,200						1,166,200		
13	Milwaukee, Wis.....	1	30,000	30,000							
14	New Orleans, La.....	2	2,320		\$1,000				1,320		

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

19	Louisville, Ky.....	4	\$129,566	\$62,500				\$1,188	\$65,878	\$12,312	\$141,878	
23	Rochester, N. Y.....	1	1,958						1,958	50,000	51,958	\$50,000
25	Toledo, Ohio.....	3	10,265						10,265		10,265	
28	Los Angeles, Cal.....	1	25,000						25,000		25,000	
29	Worcester, Mass.....	1	2,874	2,400		\$22		452		58	2,932	
30	Seattle, Wash.....	1	474						474		474	
32	Omaha, Nebr.....	1								5,044	5,044	1,893
33	New Haven, Conn.....	1	9,000		\$9,000						9,000	

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

46	Albany, N. Y.....	1	\$822					\$822			\$822	\$718
63	Savannah, Ga.....	1	7,063					7,063			7,063	
67	Peoria, Ill.....	1	1,019	\$1,019							1,019	
69	Utica, N. Y.....	1	15,513						15,513		15,513	550
70	Manchester, N. H.....	1										
72	Evansville, Ind.....	2	8,394	3,000				\$5,394		\$5,875	14,269	2,020
74	Elizabeth, N. J.....	1	20						20		20	
76	Salt Lake City, Utah.....	1	2,400						2,400		2,400	
79	Houston, Tex.....	2	62,522	62,000		\$522					62,522	
80	Tacoma, Wash.....	1	58,834	31,578		70			27,186		58,834	
81	Harrisburg, Pa.....	1	65,518		\$11,000			3,260	51,258	19,244	84,762	31,002
83	Portland, Me.....	1										
85	Dallas, Tex.....	1	454								454	
87	Fort Wayne, Ind.....	1	31,167					31,167		69,053	100,220	66,679
89	Holyoke, Mass.....	1										

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.....	1	\$9,995		\$7,867			\$41	\$2,087	\$1,408	\$11,403	\$1,070
93	Lincoln, Nebr.....	2	3,249	\$1,000					2,249	1,862	5,111	1,862
95	Spokane, Wash.....	1	500						500		500	
99	South Bend, Ind.....	1										
104	Johnstown, Pa.....	1	525						525		525	
122	Springfield, Ill.....	1										
123	Quincy, Ill.....	1	13,781	13,781					21,625		35,406	20,991
127	Chelsea, Mass.....	3	1,399					645	754	137	1,536	526
128	South Omaha, Nebr.....	1	200						200		200	
130	Salem, Mass.....	1	1,949	339				1,610		3,889	5,838	3,309
132	Haverhill, Mass.....	2	3,047	789	2,000				258		3,047	
134	Joplin, Mo.....	1	10,426						10,426		10,426	
139	Galveston, Tex.....	1	31,110						31,110		31,110	
153	Pueblo, Colo.....	1	90	90							90	25
157	La Crosse, Wis.....	1	25,500		25,000				500		25,500	24,475
158	Fort Worth, Tex.....	1	2,845	1,250					1,595		2,845	

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Other than investment and interest transfers.

# GENERAL TABLES.

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## BALANCES OF INVESTMENT FUNDS: 1907.

cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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).						
\$2,962,554	\$376,959	\$67,565	\$2,201,954	\$2,185,020	\$16,934	\$5,776	\$310,300	\$351,286	\$69,597,137	\$70,270,606	
2,439,688	362,833	2,054	1,996,382	1,995,062	1,320	200	78,219	33,060	65,351,957	65,516,693	
194,658	1,411	943	103,981	103,310	671	1,323	87,000	10,270	2,284,452	2,362,136	
246,929	10,429	60,108	35,014	27,584	7,430	-----	141,378	140,726	973,474	1,208,372	
81,279	2,286	4,460	66,577	59,064	7,513	4,253	3,703	167,230	987,254	1,183,405	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$176,645	\$162,833		\$13,812	\$13,812				\$278,341	\$278,341	1	
44,689		\$2,054	3,416	3,416			\$39,219	25,247	168,791	2	
1,005,443	200,000		800,443	800,443			5,000	1,700	29,658,300	29,660,204	3
14,269			11,069	11,069		\$200	3,000	357,550	364,838	4	
122			122	122				2,519	2,519	6	
1,166,200			1,166,200	1,166,200				35,000,000	35,000,000	12	
30,000							30,000	30,000	30,000	13	
2,320			1,320		\$1,320		1,000	12,000	12,000	14	

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$141,878		\$463	\$65,415	\$65,415		\$76,000		\$1,015,250	\$1,027,562	19
1,958			1,958	1,958					50,000	23
10,265			10,265	10,265				214,635	214,635	25
25,000			25,000	25,000				1,000,000	1,000,000	28
2,932	\$1,411		198	198		\$1,323		3,000	3,058	29
474			474	474				42,567	42,567	30
3,151		480	671		\$671		2,000	\$10,270	15,314	32
9,000							9,000	9,000	9,000	33

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

\$104	\$104		\$5,631	\$5,631				\$106,671	\$106,671	46
7,063	1,432		219	219				8,209	8,209	63
1,019			14,963	14,963		\$800		199,500	199,500	67
14,963								50,000	50,000	69
12,249			2,784	784	\$2,000	9,465	\$43,000	10,345	59,220	72
20			20	20				500	500	74
2,400			2,400	2,400				250,000	250,000	76
62,522								62,000	62,000	79
58,834		\$24,108	3,078		3,078	31,648	63,926		63,926	80
53,760		36,000	2,352		2,352	15,408	33,800		53,044	81
454			454					349	349	83
33,541	8,893		3,113	3,113		21,535		4,000	4,000	85
								55,400	124,453	87
								226,500	226,500	89

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

\$10,333		\$3,960	\$2,120	\$33	\$2,087	\$4,253		\$57,040		\$58,448	92
3,249	\$1,000		2,249	38	2,211			32,190	\$1,268	35,320	93
500			500		500			10,000		10,000	95
									4,000	4,000	99
525		500	25		25						104
									2,500	2,500	122
14,415			14,415	14,415				289,406		311,031	123
1,010			1,010	1,010				18,250		18,387	127
200			200	200				1,200		1,200	128
2,529			2,076	576	1,500		\$453	25,000	8,481	37,370	130
3,047			1,047	357	690		2,000	18,000	9,455	27,455	132
10,426			10,426	10,426					25,000	25,000	134
31,110			31,110	31,110					622,200	622,200	139
65			65	65					1,672	1,672	153
1,025			1,025	525	500			25,000		25,000	157
2,845	1,286		309	309			1,250		3,822	3,822	158

<sup>1</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 23.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities

City num- ber.	CITY.	PAYMENTS.									Cash on hand at close of year.	Aggregate of all pay- ments and cash on hand at close of year. <sup>4</sup>
		Total.	For investments purchased. <sup>1</sup>		For accrued inter- est on invest- ments purchased.		For redemption of debt.		Miscel- laneous pay- ments to public.	Transfer payments. <sup>3</sup>		
			From public.	From city (invest- ment transfers).	From public.	From city (interest transfers).	To public.	To city (transfers). <sup>2</sup>				
	Grand total.....	\$121,669,748	\$5,408,337	\$61,520,667	\$35,443	\$109,010	\$33,077,580	\$18,926,633	\$331,613	\$2,260,465	\$19,100,782	\$140,770,530
	Group I.....	89,698,673	1,755,819	49,188,013	4,998	84,722	23,289,555	14,948,962	236,876	189,728	10,622,978	100,321,651
	Group II.....	19,510,451	1,690,012	8,551,046	21,914	18,077	5,424,927	1,957,394	68,733	1,778,348	3,579,517	23,089,968
	Group III.....	7,665,406	1,193,235	2,157,143	5,904	4,193	2,496,355	1,619,927	8,715	179,934	2,861,985	10,527,391
	Group IV.....	4,795,218	769,271	1,624,465	2,627	2,018	1,866,743	400,350	17,289	112,455	2,036,302	6,831,520

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$58,270,336	.....	\$38,756,441	.....	\$81,791	\$12,100,082	\$7,282,057	\$38,433	\$11,532	\$2,955,426	\$61,225,762
2	Chicago, Ill.....	493,000	.....	.....	.....	.....	297,000	196,000	.....	.....	3,487,320	3,980,320
3	Philadelphia, Pa.....	4,942,053	\$1,441,827	.....	\$2,135	.....	3,339,391	158,700	.....	.....	81,052	5,023,105
4	St. Louis, Mo.....	4,336,944	.....	.....	.....	.....	.....	4,336,944	.....	.....	8,830	4,345,774
5	Boston, Mass.....	6,963,074	25,141	4,354,850	383	.....	.....	2,582,700	.....	.....	1,109,840	8,072,914
6	Baltimore, Md.....	1,441,227	110,514	1,182,348	.....	.....	.....	.....	.....	148,365	91,050	1,532,277
7	Pittsburg, Pa.....	2,548,920	48,993	1,051,400	932	2,200	1,438,212	.....	6,155	1,028	822,750	3,371,670
8	Cleveland, Ohio.....	2,925,042	15,177	303,265	211	604	2,451,525	.....	129,960	24,300	341,044	3,266,086
9	Buffalo, N. Y.....	1,777,364	18,744	1,327,303	.....	.....	.....	392,561	38,756	.....	158,261	1,935,625
11	Detroit, Mich.....	1,291,207	95,423	782,772	1,337	10	407,004	.....	158	4,503	614,469	1,905,676
12	Cincinnati, Ohio.....	4,111,123	.....	1,429,634	.....	117	2,657,958	.....	23,414	.....	912,075	5,023,198
13	Milwaukee, Wis.....	18,543	.....	.....	.....	.....	18,543	.....	.....	.....	37,254	55,797
15	Washington, D. C.....	579,840	.....	.....	.....	.....	579,840	.....	.....	.....	3,607	583,447

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$3,108,038	\$150,094	\$1,926,100	\$1,800	.....	\$857,988	\$169,750	\$2,306	.....	\$245,391	\$3,353,429
17	Minneapolis, Minn.....	351,184	168,207	180,000	2,977	.....	.....	.....	.....	8,142	359,326	.....
18	Jersey City, N. J.....	1,371,493	223,720	1,116,499	3,219	\$1,056	.....	25,000	724	\$1,275	32,830	1,404,323
19	Louisville, Ky.....	1,223,535	.....	463	.....	.....	554,765	.....	34,258	634,049	334,727	1,558,262
20	Indianapolis, Ind.....	74,033	.....	.....	.....	.....	74,033	.....	.....	.....	7,205	81,238
21	St. Paul, Minn.....	245,935	1,000	134,800	.....	1,017	109,118	.....	.....	.....	20,954	266,889
22	Providence, R. I.....	670,004	23,830	631,296	134	.....	.....	14,744	.....	.....	207,490	877,494
23	Rochester, N. Y.....	320,000	.....	250,000	.....	.....	70,000	.....	.....	.....	412,667	732,667
24	Kansas City, Mo.....	453,306	156,075	.....	1,292	.....	295,939	.....	.....	.....	50,793	504,099
25	Toledo, Ohio.....	1,052,802	71,185	395,588	3,758	2,128	442,094	.....	12,106	125,943	111,316	1,164,118
26	Denver, Colo.....	164,474	.....	32,600	.....	.....	41,100	9,500	.....	81,274	123,278	287,752
27	Columbus, Ohio.....	4,798,443	.....	2,382,100	.....	10,698	811,797	856,200	14,215	723,433	63,902	4,862,345
28	Los Angeles, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,169	18,169
29	Worcester, Mass.....	974,611	244,000	227,112	1,824	1,675	.....	500,000	.....	.....	61,502	1,036,113
30	Seattle, Wash.....	194,160	.....	194,019	.....	.....	.....	.....	141	.....	1,345	195,505
31	Memphis, Tenn.....	252,962	.....	.....	.....	.....	97,089	148,000	257	7,616	50,433	303,395
32	Omaha, Nebr.....	660,004	230,825	.....	561	.....	428,025	.....	593	.....	216,860	876,864
33	New Haven, Conn.....	144,507	40,000	42,000	.....	.....	62,500	.....	7	.....	870	145,377
34	Scranton, Pa.....	156,237	.....	.....	.....	.....	80,059	26,000	.....	50,175	285,104	441,338
35	Syracuse, N. Y.....	98,200	.....	.....	.....	.....	.....	58,200	.....	40,000	11,400	109,600
36	St. Joseph, Mo.....	144,504	.....	.....	.....	.....	144,458	.....	46	.....	10,257	154,761
37	Paterson, N. J.....	224,970	132,025	25,000	.....	.....	67,945	.....	.....	.....	551,218	776,188
38	Portland, Oreg.....	101,382	.....	63,240	.....	710	37,432	.....	.....	.....	129,792	231,174
39	Atlanta, Ga.....	346,379	60,000	126,000	.....	.....	46,000	.....	.....	114,379	372	346,751
40	Richmond, Va.....	1,040,017	.....	587,060	.....	.....	452,957	.....	.....	.....	163,683	1,203,700
41	Fall River, Mass.....	415,288	189,051	69,888	6,349	.....	.....	150,000	.....	.....	338,268	753,556
42	Nashville, Tenn.....	201,000	.....	.....	.....	.....	201,000	.....	.....	.....	.....	201,000
43	Dayton, Ohio.....	525,202	.....	59,455	.....	.....	451,974	.....	3,773	.....	84,802	610,004
44	Grand Rapids, Mich.....	197,784	.....	107,826	.....	793	88,654	.....	307	204	36,747	234,531

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Including value of city securities which belonged to sinking funds and were canceled during year.<sup>3</sup> Other than transfers on investment account and for the redemption of debt.<sup>4</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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## BALANCES OF SINKING FUNDS: 1907.

arranged alphabetically by states, with the number assigned to each, see page 127.]

Cash on hand at beginning of year.	RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City number.
	Total.	From investments disposed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>3</sup>	City securities.	Other investments.		
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
\$22,525,284	\$118,245,246	\$2,556,239	\$45,610,775	\$11,578,888	\$1,252,118	\$10,326,770	\$20,325,050	\$38,174,294	\$324,078,624	\$20,510,334	\$363,689,740	
13,830,567	86,491,084	470,660	37,672,834	9,068,670	484,162	8,584,508	15,612,909	23,666,011	271,972,605	6,778,143	289,373,726	
3,340,509	19,749,459	1,026,344	5,123,801	1,376,610	265,924	1,110,686	2,331,305	9,891,399	34,460,456	3,366,904	41,406,877	
3,129,308	7,398,083	785,994	1,784,476	707,898	357,111	350,787	1,338,205	2,781,510	9,416,111	8,054,705	20,332,801	
2,224,900	4,606,620	273,241	1,029,664	425,710	144,921	280,789	1,042,631	1,835,374	8,229,452	2,310,582	12,576,336	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$3,077,514	\$58,148,248	.....	\$32,213,464	\$6,079,206	\$100,148	\$5,979,058	\$14,289,712	\$5,565,866	\$197,687,164	.....	\$200,642,590	1
3,009,375	970,945	.....	48,000	8,881	6,481	2,400	.....	914,064	.....	.....	3,487,320	2
85,145	4,937,960	.....	158,700	266,891	18,596	248,295	4,186	4,508,183	8,077,800	.....	8,158,852	3
1,566,810	2,778,964	.....	.....	.....	.....	.....	.....	2,778,964	.....	.....	8,880	4
2,242,668	5,830,246	.....	2,760,200	1,111,060	33,708	1,077,352	.....	1,958,986	30,656,230	.....	31,766,070	5
8,220	1,524,057	\$250,000	.....	654,856	170,179	484,677	.....	619,201	13,121,031	\$5,387,641	18,599,722	6
769,245	2,602,425	.....	672,700	383,314	38,111	345,203	8,567	1,537,844	9,858,584	.....	10,681,334	7
568,711	2,697,375	4,660	99,339	75,202	20,899	54,303	27,000	2,491,174	1,328,978	154,650	1,824,672	8
377,346	1,558,279	.....	697,191	77,138	18,744	58,394	157,120	626,830	2,003,197	954,480	3,115,938	9
709,108	1,196,568	216,000	318,441	121,807	30,129	91,678	414,485	125,835	2,627,373	281,372	3,523,214	11
1,385,048	3,638,150	.....	704,799	290,315	47,167	243,148	683,145	1,959,891	6,612,248	.....	7,524,323	12
27,103	28,694	.....	.....	.....	.....	.....	28,694	.....	.....	.....	37,254	13
4,274	579,173	.....	.....	.....	.....	.....	.....	579,173	.....	.....	3,607	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$17,750	\$3,335,679	\$721	\$1,794,750	\$273,025	\$13,627	\$259,398	.....	\$1,267,183	\$7,027,000	\$350,967	\$7,623,358	16
2,576	356,750	12,500	.....	104,588	42,346	62,242	.....	239,662	1,694,000	921,135	2,623,277	17
31,489	1,372,834	.....	657,167	144,818	456	144,362	.....	522,287	4,505,205	.....	4,538,035	18
324,022	1,234,240	.....	.....	19,288	19,288	.....	.....	913,675	1,275,100	.....	1,609,827	19
2,343	75,895	.....	.....	179	179	.....	78,716	.....	.....	.....	7,205	20
27,079	239,810	3,600	129,125	28,914	8,310	20,604	300	77,871	527,325	183,000	731,279	21
83,656	793,538	.....	188,296	165,029	9,199	155,830	.....	440,513	4,905,600	.....	5,113,090	22
535,406	197,261	.....	.....	25,826	18,651	7,175	911	170,524	455,000	.....	867,667	23
82,170	421,929	24,500	12,000	28,166	7,807	20,359	357,263	.....	538,000	120,000	703,793	24
97,413	1,066,705	71,185	253,909	68,264	1,394	66,870	.....	673,347	1,371,454	.....	1,482,770	25
52,265	235,487	.....	26,600	4,755	3,259	1,496	124,132	80,000	86,000	.....	209,278	26
216,272	4,646,073	605,438	907,200	143,470	15,679	127,791	80,196	2,909,769	5,056,500	.....	5,120,402	27
.....	18,169	.....	.....	.....	.....	.....	18,169	.....	.....	.....	18,169	28
101,064	935,049	.....	525,000	127,499	3,946	123,553	.....	282,550	3,368,300	40,000	3,469,802	29
149,308	46,197	.....	35,338	252	.....	252	10,607	.....	158,681	.....	160,026	30
85,488	217,907	.....	148,000	4,365	665	3,700	.....	65,542	.....	.....	50,433	31
73,123	803,741	.....	183,213	18,013	471	17,542	200,847	401,668	252,000	.....	468,860	32
118	145,259	40,000	.....	5,259	5,084	175	.....	100,000	47,000	114,277	162,147	33
193,584	247,754	.....	26,000	18,868	5,750	13,118	.....	202,886	339,000	.....	624,104	34
43,876	65,724	.....	.....	225	225	.....	.....	65,499	.....	.....	11,400	35
36,335	118,426	.....	.....	235	235	.....	.....	118,191	.....	.....	10,257	36
482,455	293,733	.....	120,000	25,591	24,524	1,067	112,102	36,040	25,000	132,025	708,243	37
182,025	49,149	.....	.....	1,890	.....	1,890	47,259	.....	94,263	.....	224,055	38
114,379	232,372	.....	.....	.....	.....	.....	.....	232,372	634,000	.....	634,372	39
68,545	1,135,155	.....	52,900	63,847	4,386	59,461	7,877	1,010,531	1,447,700	11,000	1,622,383	40
183,067	570,489	213,500	6,000	86,827	77,062	9,765	.....	264,162	375,000	1,471,500	2,184,768	41
33,468	167,532	.....	.....	.....	.....	.....	.....	167,532	.....	.....	.....	42
62,772	547,232	54,900	51,600	13,191	2,116	11,075	330,689	96,852	182,205	.....	267,007	43
58,461	176,070	.....	6,703	4,226	1,265	2,961	.....	165,141	101,123	23,000	160,870	44

<sup>6</sup> Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets shown in Table 24.<sup>5</sup> Including \$26,673 service transfer receipts from departments, and \$83,525 accrued interest on investments sold to other funds.<sup>7</sup> Including service transfers to the amount of \$26,673.

## STATISTICS OF CITIES.

TABLE 23.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS.								Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year. <sup>4</sup>	
		Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		For redemption of debt.		Miscellaneous payments to public.			Transfer payments. <sup>3</sup>
			From public.	From city (investment transfers).	From public.	From city (interest transfers).	To public.	To city (transfers). <sup>2</sup>				
45	Cambridge, Mass.	\$500,137	\$191,438	\$125,000	\$1,199			\$182,500			\$83,258	\$583,395
46	Albany, N. Y.	254,863	46,975		470			199,815		\$7,603	183,923	438,786
47	Hartford, Conn.	490,974	426,027		862		\$64,050		\$35		520,054	1,011,028
48	Lowell, Mass.	95,077	89,415	5,000	662						4,395	99,472
49	Reading, Pa.	111,900	5,200	40,000			60,500	1,200		5,000	92,207	204,107
50	Trenton, N. J.	557,052		317,300			226,750		423	12,579	215,471	772,523
51	Bridgeport, Conn.	64,000	40,000	24,000							3,722	67,722
52	Wilmington, Del.	45,200					45,200				50	45,250
53	Camden, N. J.	118,136		65,000			43,000	10,136			118,815	236,951
55	Kansas City, Kans.	431,175					430,478		697		57,872	489,047
56	Lynn, Mass.	686,665	9,027	514,539	18	\$81		163,000			11,233	697,898
57	New Bedford, Mass.	389,949	104,910	97,000	1,039			187,000			27,377	417,326
58	Springfield, Mass.	280,905	70,608	97,850	1,062	1,385		110,000			9,706	290,611
59	Troy, N. Y.	197,926		130,962		50				66,914	81,673	279,599
61	Lawrence, Mass.	27,283	25,000	2,000	266	17					20,632	47,915
64	Duluth, Minn.	378,888		46,060			332,884		4		60,529	439,417
65	Norfolk, Va.	98,437		92,704		733					23,868	117,305
66	Hoboken, N. J.	8,500						8,500			15,729	24,229
67	Peoria, Ill.	27,362					22,000	5,362			788	28,150
68	Yonkers, N. Y.	60,000						60,000			54,695	114,695
69	Utica, N. Y.										3,548	3,548
70	Manchester, N. H.	196,979	66,125	30,042	229	583		100,000			196,979	196,979
71	Schenectady, N. Y.	80,160		62,160						18,000	67,402	147,562
72	Evansville, Ind.	24,079					24,079				23,218	47,297
73	San Antonio, Tex.	182,425					182,397		28		374,341	556,766
74	Elizabeth, N. J.	118,833		94,000		748	23,085		1,000		54,508	173,341
75	Waterbury, Conn.	15,219		15,019		200					56,175	71,394
76	Salt Lake City, Utah	25,000					25,000				29,093	54,093
77	Wilkes-Barre, Pa.	19,000					18,000	1,000			15,549	34,549
78	Erie, Pa.	282,520	6,000		20			256,500		20,000	159,991	442,511
80	Tacoma, Wash.	101,672	101,610		62						1,570	103,242
81	Harrisburg, Pa.	285,111		600			208,455	76,056			112,346	397,457
82	Charleston, S. C.	8,175	1,500	100					208	1,367	3,327	6,502
83	Portland, Me.	71,372						23,000		48,372		71,372
84	Youngstown, Ohio	302,724		46,418		71	246,382	5,000	4,853		31,724	334,448
85	Dallas, Tex.	309,622		96,250			188,372	25,000			100,556	410,178
86	Terre Haute, Ind.	27,877					27,825		52		5,543	33,420
87	Fort Wayne, Ind.	20,000		15,000			5,000				70,698	90,698
88	Akron, Ohio	409,140		141,299			226,469	39,858	1,415	99	30,482	439,622
89	Holyoke, Mass.	208,640	8,800	33,500	15	325		166,000			113,130	321,770
90	Brockton, Mass.	66,000		66,000							11,254	77,254
91	Covington, Ky.	96,429					96,429				11,533	107,962

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Including value of city securities which belonged to sinking funds and were canceled during year.<sup>3</sup> Other than transfers on investment account and for the redemption of debt.

# GENERAL TABLES.

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## BALANCES OF SINKING FUNDS: 1907—Continued.

arranged alphabetically by states, with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

Cash on hand at beginning of year.	RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City number.	
	Total.	From investments disposed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>3</sup>	City securities.			Other investments.
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
\$6,749	\$576,646		\$170,000	\$97,229	\$80,780	\$16,449		\$309,417	\$581,100	\$2,104,200	\$2,768,558	45
173,298	265,488		66,632	58,650	32,184	26,466		140,206	666,191	726,000	1,376,114	46
460,494	550,534	\$322,431		49,087	28,108	20,979	\$84,016	95,000	578,973	575,500	1,674,527	47
9,926	89,546	21,500	2,500	33,246	32,991	255		32,300	9,500	814,500	828,395	48
112,562	91,545		1,200	6,859	711	6,148		83,486	193,800		286,007	49
399,887	372,636		190,250	44,530	9,677	34,853		137,856	1,130,535	135,300	1,481,306	50
3,436	64,286		20,000	19,786	1,028	18,758		24,500	529,000	40,000	572,722	51
50	45,200							45,200			50	52
95,464	141,487		40,500	18,092	2,180	15,912		82,895	401,200		520,015	53
50,909	438,138						438,138				57,872	55
154,286	543,612	27,000	278,500	43,966	11,632	32,334		194,146	953,500	294,500	1,259,233	56
42,411	374,915	120,000	16,800	51,733	48,373	3,360		186,382	176,000	1,344,494	1,547,871	57
9,132	281,479	41,017	59,550	19,236	9,545	9,691		161,676	313,900	181,200	504,806	58
127,741	151,858		75,754	3,411	1,680	1,731		72,693	66,682		148,355	59
5,107	42,808	10,000	7,000	4,859	107	4,752		20,949	104,900		125,532	61
122,989	316,428	100,000	59,667	3,303	270	3,033	153,458				60,529	64
40,231	77,074		4,000	35,794		35,794		37,280	812,222		836,090	65
11,530	12,699		8,500	4,199	2,119	2,080			24,000		39,729	66
	28,150			5,362	5,362		22,788			195,000	195,788	67
30,779	83,916		44,400	11,016		11,016		28,500	255,200		309,895	68
	3,548							3,548			3,548	69
	196,979	49,254	70,042	18,558	2,130	16,428		59,125	477,000	88,139	565,139	70
37,121	110,441		5,000	10,441	1,511	8,930		95,000	286,964		354,366	71
6,107	41,190			69	69			41,121			23,218	72
368,716	188,050			8,828	8,772	56	171,785	7,437	33,000		407,341	73
28,230	145,111		17,526	7,334	709	6,625		120,251	164,000		218,508	74
30,006	41,388		15,000	6,388	1,790	4,598		20,000	125,000		181,175	75
25,963	28,130						28,130				29,093	76
182	34,367		1,000	472		472	32,895		8,000		23,549	77
100,106	342,405		267,134	20,813	4,003	16,810		54,458	222,655		382,646	78
6,192	97,050		69,721	7,907		7,907	19,422		185,063		186,633	80
196,967	200,490		73,900	12,308	2,256	10,052		114,382	234,500		346,846	81
3,303	3,199	1,210	100	522		452		1,367	2,500	645	6,472	82
	71,372		23,000	48,372	48,372					1,303,577	1,303,577	83
8,821	325,627		21,709	4,086	338	3,748	83,881	215,951	90,657		122,381	84
164,861	245,317		25,000	10,291	5,787	4,554	210,026		158,250		258,806	85
32,171	1,249			1,249	1,249						5,543	86
52,340	38,358		23,800	202		202		14,356			70,698	87
24,727	414,895	62,982	40,791	6,150	2,154	3,996	18	304,954	122,219	20,000	172,701	88
159,134	162,636	30,600	58,600	13,181	5,031	8,150		60,255	107,100	84,650	304,880	89
13,066	64,188		27,000	20,369	5,791	14,578		16,819	402,500	147,000	560,754	90
14,314	93,648						93,648				11,533	91

<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 24.

## STATISTICS OF CITIES.

TABLE 23.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS.								Cash on hand at close of year.	Aggregate of all payments and cash on hand at close of year. <sup>4</sup>	
		Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		For redemption of debt.		Miscellaneous payments to public.			Transfer payments. <sup>3</sup>
			From public.	From city (investment transfers).	From public.	From city (interest transfers).	To public.	To city (transfers). <sup>2</sup>				
92	Saginaw, Mich.	\$40,954		\$34,264					\$13	\$6,677	\$7,755	\$48,709
93	Lincoln, Nebr.	18,476					\$81	\$13,350		5,045	13,285	31,761
94	Altoona, Pa.	229,096	\$151,942		\$53		68,512			8,589	47,540	276,636
95	Spokane, Wash.										15,539	15,539
97	Birmingham, Ala.	5,257	5,218		39						13,405	18,662
98	Bayonne, N. J.	197,962	9,500	30,000			127,256		1,884	29,322	89,203	287,165
99	South Bend, Ind.	31,500					30,500	1,000			10,757	42,257
101	Pawtucket, R. I.	312,004	160,479	130,688						20,837	243,176	555,180
102	McKeesport, Pa.	18,000	9,000				3,000			6,000	200,239	218,239
104	Johnstown, Pa.	31,000	14,000				17,000				32,761	63,761
105	Dubuque, Iowa	37,438					37,438				26,034	63,472
106	Sioux City, Iowa.										1,514	1,514
108	Mobile, Ala.	164,854					164,044		810		113,385	278,239
109	Topeka, Kans.										7,016	7,016
110	Springfield, Ohio.	132,108		14,744			115,460		283	1,621	3,007	135,115
111	Allentown, Pa.	145,414	10,148				130,266	5,000			90,608	236,022
112	East St. Louis, Ill.										94,690	94,690
113	Wheeling, W. Va.	42,782					42,782				35,726	78,508
115	Passaic, N. J.	4,000	4,000								56	4,056
117	Atlantic City, N. J.	120,697		119,008		\$14			1,675		104,192	224,889
118	Little Rock, Ark.	42,991	41,423							1,568	7,896	50,887
119	Bay City, Mich.	71,270					70,695		575		83,207	154,477
120	York, Pa.	88,657	59,281				29,376				38,805	127,462
121	Malden, Mass.	123,178	27,720		453			95,000	5		15,504	138,682
123	Quincy, Ill.	102,785					102,785				6,102	108,887
124	Canton, Ohio.	238,393					219,693		448	18,252	59,406	297,799
125	Superior, Wis.	65,474					65,457		17		75,978	141,452
126	Chester, Pa.	136,363	77,000				51,298		1,544	6,521	41,792	178,155
127	Chelsea, Mass.	166,870		166,870							166,870	166,870
129	Newcastle, Pa.	24,510		6,000			17,662		848		13,082	37,592
130	Salem, Mass.										5,428	5,428
131	Newton, Mass.	539,022	49,199	457,500	1,326	997		30,000			5,134	544,156
132	Haverhill, Mass.	121,194		30,000		194		91,000			242	121,436
134	Joplin, Mo.	35,196					35,196				10,170	45,366
137	Knoxville, Tenn.										9,436	9,436
139	Galveston, Tex.	319,700		121,000			71,700	127,000			29,191	348,891
140	New Britain, Conn.	23,260	23,260									23,260
141	Chattanooga, Tenn.										5,126	5,126
142	Kalamazoo, Mich.	142,565		111,500			31,065				45,517	188,082
143	Woonsocket, R. I.	89,000		72,000				17,000			62,369	151,369
144	Fitchburg, Mass.	94,748		88,400		348	6,000				17,019	111,767
145	Racine, Wis.	35,000					35,000				23,020	58,020
146	Auburn, N. Y.	10,000		10,000							743	10,743
147	Macon, Ga.	80,680	505				80,080		95		17,556	98,236
151	West Hoboken, N. J.										22,361	22,361
153	Pueblo, Colo.	162,071	12,755		227		132,068		8,998	8,023	24,769	186,840
154	Everett, Mass.	183,000		183,000							25,071	208,071
155	Taunton, Mass.	165,326	93,841	49,491	529	465		21,000			28,755	194,081
156	Newport, Ky.	83,526					83,526				45,325	128,851
157	La Crosse, Wis.	20,000	20,000								104,888	124,888
158	Fort Worth, Tex.	98,897					98,803		94		62,522	161,419
	San Juan, P. R.										197,200	197,200

<sup>1</sup> Par value and premiums less discounts.<sup>2</sup> Including value of city securities which belonged to sinking funds and were canceled during year.<sup>3</sup> Other than transfers on investment account and for the redemption of debt.

## GENERAL TABLES.

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## BALANCES OF SINKING FUNDS: 1907—Continued.

arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

Cash on hand at beginning of year.	RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>5</sup>	City number.	
	Total.	From investments disposed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>3</sup>				
		To public.	To city (investment transfers).	Total.	From public.	From city (interest transfers).						
\$12,166	\$36,543		\$3,500	\$592		\$592	\$32,451		\$41,800		\$49,555	92
18,713	13,048							\$13,048			13,285	93
155,047	121,589			15,366	\$10,946	4,420	50,643	55,580	199,000		246,540	94
	15,539						15,539				15,539	95
	18,662							18,662	5,000		18,405	97
84,176	202,989		77,000	13,703	944	12,759	68,758	43,528	324,850		414,053	98
28,958	13,299			884	884			12,415			10,757	99
335,548	219,632			62,073	9,018	53,055	10,525	147,034	1,388,688	\$105,000	1,736,864	101
165,730	52,509			7,393	5,123	2,270		45,116	301,600		501,839	102
26,588	37,173		500	5,797	696	5,102		30,875	125,700		158,461	104
13,311	50,161						50,161				26,034	105
1,514											1,514	106
149,394	128,845						1,940	126,905			113,385	108
4,488	2,528							2,528			7,016	109
1,751	133,364	\$14,827		669	153	516	350	117,518			3,007	110
133,395	102,627		5,000	4,102	2,560	1,542	66,369	27,156	46,000		136,608	111
94,690											94,690	112
28,198	50,310			1,149	1,149			49,161			35,726	113
124	3,932			182	4	178		3,750	7,628		7,684	115
46,160	178,729	10,500		26,898	2,834	24,064	7,331	134,000	646,000	67,500	817,692	117
31,775	19,112	900		1,568	1,568			16,644		41,423	49,319	118
67,595	86,882						74,901	11,981			83,207	119
56,430	70,532			3,570	1,668	1,902	66,934	28	111,300		150,105	120
18,229	120,453	55,865	22,200	28,393	23,209	5,184		13,995	134,050	550,000	699,554	121
9,538	99,349						99,349				6,102	123
74,379	223,420			577	577		60,001	162,842			59,406	124
81,228	60,224			1,136	1,136			59,088	22,131		98,109	125
36,498	141,657		90,700	4,095	1,076	3,019		46,862	77,000		118,792	126
	166,870		80,994	32,819		32,819		53,057	880,050		880,050	127
13,683	23,909	6,000		68	68		17,841				13,082	129
853	4,575	2,000	1,000	975	870	105		600	2,500	16,500	24,428	130
25,612	518,544	3,000	300,500	73,708	9,618	64,090		141,336	1,840,350	263,300	2,108,784	131
2,574	118,862	29,150	8,000	21,359	15,089	6,270		60,353	190,000	346,500	536,742	132
5,185	40,181						1,808	38,373			10,170	134
9,092	344			344	344				4,876		14,312	137
63,245	285,646	67,000	127,000	7,560		7,560		84,086	270,000		299,191	139
	23,260			5,260	5,260			18,000		170,626	170,626	140
697	4,429	3,169		1,260	1,260					27,538	32,664	141
56,405	131,677	27,250		11,530	7,413	4,117	92,897		84,500		130,017	142
53,138	98,231		37,000	12,691	424	12,267		48,540	378,000		440,369	143
3,303	108,464		70,470	12,694	556	12,138		25,300	365,925		382,944	144
23,020	35,000						35,000				23,020	145
283	10,460			460	10	450		10,000	17,080		17,823	146
25,864	72,372	4,580	13,000	14,792	4,556	10,236		40,000	229,000	106,200	352,756	147
17,146	5,215			1,732	1,732			3,483			22,361	151
24,835	162,005			9,453	9,453		132,077	20,475		57,000	81,769	153
34,871	173,200		151,000	10,537	297	10,240		11,663	272,000	2,500	299,571	154
12,525	181,556	49,000	41,800	24,898	20,911	3,987		65,858	195,300	551,619	775,674	155
49,185	79,666						43,207	36,459			45,325	156
80,391	44,497			5,422	3,515	1,907		39,075	74,000		178,888	157
46,870	114,549						114,549				62,522	158
161,593	35,607			5,607	5,607			30,000			197,200	

<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 24.

## STATISTICS OF CITIES.

TABLE 24.—GROSS AND NET DEBT ' OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

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

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.								
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.				
			City corpora-tion.	School dis-tricts.	Other di-visions of the govern-ment of the city.	Funded or fixed. <sup>2</sup>	Current.			
							Special assessment loans. <sup>3</sup>	Revenue loans. <sup>4</sup>	Out-standing warrants. <sup>5</sup>	All other.
	Grand total.....	\$1,889,922,704	\$1,793,890,953	\$42,267,231	\$53,764,520	\$1,666,572,954	\$90,766,383	\$100,887,796	\$24,424,144	\$7,271,427
	Group I.....	1,348,274,910	1,286,157,904	10,224,465	51,892,541	1,198,892,107	48,976,540	77,256,152	17,338,745	5,811,366
	Group II.....	263,163,615	247,763,961	14,208,222	1,191,432	224,886,992	23,450,096	11,349,063	3,051,166	426,298
	Group III.....	160,472,486	150,696,071	9,222,726	553,689	142,469,448	8,685,593	6,992,694	1,566,881	757,870
	Group IV.....	118,011,693	109,273,017	8,611,818	126,858	100,324,407	9,654,154	5,289,887	2,467,352	275,893

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$798,679,054	\$798,679,054			\$695,442,131	\$31,219,333	\$62,116,037	\$9,901,553	
2	Chicago, Ill.....	84,449,874	44,027,027	\$1,018,965	\$39,403,882	64,460,117	10,548,729	7,155,230	2,222,348	\$63,450
3	Philadelphia, Pa.....	74,387,488	74,371,426		16,062	71,407,720		781,062	2,174,706	24,000
4	St. Louis, Mo.....	18,640,951	18,640,951			18,344,178			296,773	
5	Boston, Mass.....	105,092,706	105,092,706			104,086,706		1,006,000		
6	Baltimore, Md.....	48,070,933	48,070,933			46,756,283		1,314,650		
7	Pittsburg, Pa.....	32,515,725	32,515,725	5,066,800	5,231,253	42,244,988	306,114	85,568	86,791	90,317
8	Cleveland, Ohio.....	32,844,514	28,434,058	2,821,200	1,589,256	29,936,272	2,908,015		227	
9	St. Louis, Mo.....	22,464,303	21,552,361		911,942	20,922,180	1,138,546	108,562	295,015	
10	San Francisco, Cal.....	4,922,874	4,922,874			3,865,600			1,057,274	
11	Detroit, Mich.....	12,250,942	10,321,242		1,929,700	11,189,700	1,051,242	10,000		
12	Cincinnati, Ohio.....	50,516,043	46,882,227	1,817,500	2,316,316	49,215,582	1,300,461			
13	Milwaukee, Wis.....	10,656,231	10,162,101		494,130	9,089,880	504,100	797,625	262,410	2,216
14	New Orleans, La.....	28,188,326	28,188,326			21,324,440		190,855	1,041,648	5,631,383
15	Washington, D. C.....	14,296,893	14,296,893			10,606,330		3,690,563		

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$26,412,546	\$26,412,546			\$23,577,400		\$2,835,146		
17	Minneapolis, Minn.....	11,712,098	11,712,098			11,023,662	\$424,525	125,000	\$138,911	
18	Jersey City, N. J.....	20,826,900	20,826,900			18,667,683	619,267	1,519,580	20,370	
19	Louisville, Ky.....	10,275,574	10,275,574			9,470,700		303,242	191,632	\$310,000
20	Indianapolis, Ind.....	4,085,442	2,925,442	\$1,160,000		4,016,800			68,642	
21	St. Paul, Minn.....	10,544,651	10,544,651			8,805,825		1,887,800	20,086	30,940
22	Providence, R. I.....	18,769,852	18,769,852			18,089,000		680,852		
23	Rochester, N. Y.....	13,216,433	13,216,433			7,680,000	3,895,892	1,324,000	316,541	
24	Kansas City, Mo.....	8,436,128	5,052,431	3,383,697		7,796,000	474,209		165,919	
25	Toledo, Ohio.....	9,196,918	8,720,863	476,055		7,795,368	1,243,987	101,028	56,535	
26	Denver, Colo.....	4,958,510	4,080,769	616,309	\$261,432	2,035,200	2,652,086		231,552	39,672
27	Columbus, Ohio.....	14,562,500	13,645,500	917,000		12,004,700	2,300,743	195,402	61,655	
28	Los Angeles, Cal.....	8,962,082	8,142,220	819,862		8,451,988	4,576	1,264	504,254	
29	Worcester, Mass.....	8,700,923	8,700,923			8,518,625		370	181,928	
30	Seattle, Wash.....	17,812,180	14,925,194	2,886,986		9,805,380	6,633,895	895,000	477,905	
31	Memphis, Tenn.....	6,673,556	6,673,556			6,624,500		47,231	1,825	
32	Omaha, Nebr.....	7,228,766	6,425,648	803,118		6,292,500	753,988		182,278	
33	New Haven, Conn.....	3,876,717	3,863,717	13,000		3,461,500		284,000	131,217	
34	Scranton, Pa.....	2,960,651	1,538,413	1,422,238		2,596,500	187,978	146,555	10,721	19,897
35	Syracuse, N. Y.....	8,487,674	8,487,674			6,912,450	1,183,471	275,000	95,964	20,789
36	St. Joseph, Mo.....	1,993,767	1,047,156	946,611		1,965,450			28,317	
37	Paterson, N. J.....	4,934,878	4,934,878			3,547,500	739,378	648,000		
38	Portland, Oreg.....	8,108,434	6,946,934	231,500	930,000	6,788,000	1,067,382	100,000	153,052	
39	Atlanta, Ga.....	3,713,265	3,713,265			3,623,500		85,464	4,301	
40	Richmond, Va.....	8,505,118	8,505,118			8,505,078		40		
41	Fall River, Mass.....	6,077,783	6,077,783			6,077,783				
42	Nashville, Tenn.....	4,804,889	4,804,889			4,793,300		11,589		
43	Dayton, Ohio.....	4,660,846	4,129,000	531,846		4,025,000	546,580	83,500	5,766	
44	Grand Rapids, Mich.....	2,664,534	2,664,534			1,935,600	722,139		1,795	5,000

<sup>1</sup> The term "debt," 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> Outstanding warrants to be paid from special assessments are tabulated under "special assessment loans."

<sup>4</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue loans, tax warrants, tax certificates, temporary loans, etc.

# GENERAL TABLES.

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TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1907.

with the number assigned to each, see page 127.]

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT <sup>6,7</sup> OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—								City number.
Classified as held by—		Per capita.	Total.	Per capita.	Gross debt.			Sinking fund assets. <sup>7</sup>			Net debt. <sup>6,7</sup>		
Public.	Invested funds. <sup>5</sup>				Total.	Held by public.	Held by invested funds. <sup>5</sup>	Total.	City securities.	Other assets.			
\$1,549,966,214	\$339,956,490	\$80.38	\$1,526,232,964	\$64.92	\$136,169,096	\$116,199,773	\$19,969,323	\$15,238,465	\$18,467,511	<sup>8</sup> \$3,229,046	\$120,930,631		
1,063,400,273	284,874,637	108.18	1,058,901,184	81.03	102,100,277	88,070,748	14,029,529	9,569,302	13,011,968	<sup>8</sup> 3,442,666	92,530,975		
227,851,579	35,312,036	57.98	221,756,738	48.86	17,636,468	13,813,942	3,822,526	4,241,651	3,719,259	522,392	13,394,817		
149,448,607	11,023,879	48.81	140,139,685	42.62	8,663,408	7,651,173	1,012,235	525,408	736,015	<sup>8</sup> 210,607	8,138,000		
109,265,755	8,745,938	45.10	105,435,357	40.29	7,768,943	6,663,910	1,105,033	902,104	1,000,269	<sup>8</sup> 98,165	6,866,839		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1907.

\$599,296,883	\$199,382,171	\$189.01	\$598,036,464	\$142.52	\$72,659,688	\$65,976,711	\$6,682,977	\$6,420,889	\$6,542,977	\$122,088	\$66,238,799	1
83,637,894	811,980	40.07	80,962,554	38.41	9,310,975	9,155,629	155,346	429,945	\$ 48,000	477,945	8,881,030	2
61,917,713	12,469,775	50.73	66,228,636	45.16	4,645,155	3,104,855	1,540,300	1,262,207	1,266,300	\$ 4,093	3,382,948	3
18,192,956	447,995	28.17	18,632,121	28.16	\$ 2,521,922	\$ 2,874,117	352,195	\$ 1,557,980		\$ 1,557,980	\$ 963,942	4
72,028,451	33,064,255	172.52	73,326,636	120.37	3,656,100	2,046,450	1,609,650	486,822	1,619,650	\$ 1,132,828	3,169,278	5
33,757,702	14,313,231	85.67	29,471,211	52.52	3,606,184	2,305,784	1,300,400	1,132,630	1,299,800	\$ 167,170	2,473,554	6
32,955,194	9,858,584	80.55	32,132,444	60.45	1,877,387	1,453,087	424,300	477,805	424,300	53,505	1,399,582	7
31,266,536	1,577,978	69.02	31,019,842	65.19	588,033	371,107	216,926	\$ 13,401	218,926	\$ 232,327	601,434	8
20,173,276	2,291,027	58.09	19,348,365	50.03	1,434,085	808,974	625,111	429,770	630,111	\$ 200,341	1,004,315	9
4,922,874	( <sup>9</sup> )	( <sup>9</sup> )	4,922,874	( <sup>9</sup> )	\$ 31,288	\$ 31,288					\$ 31,288	10
9,620,569	2,630,373	33.34	8,727,728	23.75	726,581	391,512	335,069	239,269	333,069	\$ 93,800	487,312	11
43,008,295	7,506,748	145.53	42,991,720	123.85	3,216,480	2,493,145	723,335	251,862	724,835	\$ 472,973	2,904,613	12
10,623,231	33,000	33.04	10,618,977	32.93	1,246,702	1,222,702	24,000	10,151		10,151	1,236,551	13
27,724,106	464,220	88.46	28,188,326	88.46	1,824,420	1,784,500	39,920				1,824,420	14
14,273,593	23,300	45.74	14,293,286	45.73	\$ 138,303	\$ 138,303		\$ 687		\$ 687	\$ 137,636	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$19,323,546	\$7,089,000	\$89.24	\$18,789,188	\$63.48	\$803,996	\$525,346	\$278,650	\$508,291	\$280,650	\$227,641	\$295,705	16
10,018,098	1,694,000	41.00	9,088,821	31.82	1,127,192	946,192	181,000	326,524	181,000	145,524	\$800,668	17
16,284,695	4,542,205	85.64	16,288,865	66.98	1,093,033	421,200	671,833	673,174	671,833	1,341	419,859	18
8,966,474	1,309,100	44.75	8,665,747	37.74	756,517	722,680	33,837	11,005	300	10,705	745,512	19
4,063,442	22,000	17.94	4,078,237	17.91	\$ 142,495	\$ 142,495		4,862		4,862	\$ 147,357	20
10,017,326	527,325	50.07	9,813,372	46.60	403,246	396,571	6,675	\$ 3,050	6,675	\$ 9,725	406,296	21
13,504,252	5,265,600	90.30	13,656,762	65.70	593,676	116,676	477,000	590,834	467,000	123,834	2,842	22
12,761,433	455,000	69.79	12,348,766	65.20	1,015,819	765,819	250,000	127,261	250,000	\$ 122,739	888,558	23
7,903,128	533,000	45.48	7,732,335	41.69	75,385	28,385	47,000	86,123	47,000	39,123	\$ 10,738	24
7,789,254	1,407,662	55.85	7,714,148	46.85	290,302	145,413	144,889	155,583	144,679	10,904	134,719	25
4,806,310	152,200	32.30	4,749,232	30.93	737,839	700,639	37,200	77,013	6,000	71,013	660,826	26
9,480,500	5,082,000	97.92	9,442,098	63.49	1,286,870	438,970	847,900	694,530	846,900	\$ 152,370	592,340	27
8,962,082	( <sup>9</sup> )	( <sup>9</sup> )	8,943,913	( <sup>9</sup> )	778,690	778,690		18,169		18,169	760,521	28
5,332,623	3,368,300	65.91	5,231,121	39.62	\$ 88,632	\$ 88,632		\$ 95,062	\$ 95,062	\$ 39,562	6,430	29
17,653,499	158,681	( <sup>9</sup> )	17,654,154	( <sup>9</sup> )	5,801,796	5,643,115	158,681	10,718	158,681	\$ 147,963	5,791,078	30
6,673,556		51.81	6,623,123	51.42	55,614	203,614	\$ 148,000	\$ 183,055	\$ 148,000	\$ 35,055	238,669	31
6,957,496	271,270	56.58	6,759,006	52.91	345,402	292,882	52,520	187,737	44,000	143,737	157,665	32
3,807,717	69,000	31.41	3,714,570	30.10	248,783	206,783	42,000	42,752	42,000	752	206,031	33
2,621,651	339,000	24.40	2,336,547	19.26	245,995	271,995	\$ 26,000	65,520	\$ 26,000	91,520	180,475	34
8,471,474	16,200	70.36	8,476,274	70.27	355,817	354,017	1,800	\$ 32,476		\$ 32,476	388,293	35
1,984,787	9,000	16.55	1,983,510	16.46	\$ 156,314	\$ 165,314	9,000	\$ 26,078		\$ 26,078	\$ 130,236	36
4,909,878	25,000	43.26	4,226,635	37.05	2,572	97,572	\$ 95,000	105,788	\$ 95,000	290,788	\$ 103,216	37
8,014,171	94,263	71.91	7,884,379	69.92	230,359	167,596	62,763	10,530	62,763	\$ 52,233	219,829	38
3,079,265	634,000	34.62	3,078,893	28.70	68,217	\$ 117,783	186,000	71,993	186,000	114,007	\$ 3,776	39
7,053,418	1,451,700	80.07	6,882,735	64.79	708,947	179,547	529,400	624,538	529,400	95,138	84,409	40
5,652,783	425,000	57.27	3,893,015	36.68	189,575	125,575	64,000	166,701	64,000	102,701	22,874	41
4,801,189	3,700	45.64	4,804,889	45.00	79,457	79,457		\$ 33,468		\$ 33,468	112,925	42
4,411,141	249,705	45.14	4,395,839	42.56	435,747	481,932	\$ 46,245	\$ 24,215	\$ 46,245	22,030	459,962	43
2,546,411	118,123	26.17	2,503,664	24.59	263,063	181,940	111,123	79,409	101,123	\$ 21,714	213,654	44

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

<sup>6</sup> Gross debt less sinking fund assets.

<sup>7</sup> For amount of sinking fund assets at close of year, see Table 23.

<sup>8</sup> Decrease.

<sup>9</sup> Per capita average not computed, because no reliable estimate of population could be made.



## STATISTICS OF CITIES.

TABLE 24.—GROSS AND NET DEBT<sup>1</sup> OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.								
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.				
			City corpora- tion.	School dis- tricts.	Other di- visions of the govern- ment of the city.	Funded or fixed. <sup>2</sup>	Current.			
							Special assessment loans. <sup>3</sup>	Revenue loans. <sup>4</sup>	Out- standing warrants. <sup>5</sup>	All other.
45	Cambridge, Mass.	\$10,761,950	\$10,761,950			\$10,741,950		\$20,000		
46	Albany, N. Y.	4,117,383	4,117,383			3,361,152	\$756,231			
47	Hartford, Conn.	8,072,360	6,259,454	\$1,812,906		7,442,454		629,906		
48	Lowell, Mass.	4,401,848	4,401,848			3,601,848		800,000		
49	Reading, Pa.	2,506,400	2,017,500	488,900		1,694,900	811,500			
50	Trenton, N. J.	5,303,689	5,303,689			3,227,825	1,654,085	421,500	\$279	
51	Bridgeport, Conn.	2,232,139	2,232,139			2,194,000			639	\$37,500
52	Wilmington, Del.	3,052,133	3,052,133			3,010,150			41,983	
53	Camden, N. J.	4,545,650	4,545,650			4,266,950	207,000	71,700		
54	Des Moines, Iowa.	1,639,850	961,202	678,648		1,418,200		39,835	14,478	167,337
55	Kansas City, Kans.	3,191,091	2,654,262	536,829		1,882,169	1,107,150		201,772	
56	Lynn, Mass.	5,062,200	5,062,200			4,341,200		721,000		
57	New Bedford, Mass.	5,914,835	5,914,835			5,367,835		547,000		
58	Springfield, Mass.	2,844,700	2,844,700			2,844,700				
59	Troy, N. Y.	4,159,510	4,107,010	52,500		4,006,607	12,759	102,500	37,644	
60	Oakland, Cal.	3,012,436	1,833,536	1,161,000	\$17,900	2,924,888			87,548	
61	Lawrence, Mass.	2,489,994	2,489,994			2,121,055		295,000	73,939	
62	Somerville, Mass.	1,902,000	1,902,000			1,522,000		380,000		
63	Savannah, Ga.	3,077,387	3,077,387			2,893,050		184,337		
64	Duluth, Minn.	6,659,521	5,627,521	1,032,000		6,498,750	100,257	57,000	3,514	
65	Norfolk, Va.	7,041,171	7,041,171			6,523,550		517,621		
66	Hoboken, N. J.	1,924,915	1,924,915			1,827,015	74,208		23,692	
67	Peoria, Ill.	1,223,895	1,033,895		190,000	757,500	305,600	160,000	795	
68	Yonkers, N. Y.	5,469,034	5,469,034			4,539,571	278,745	521,354	129,364	
69	Utica, N. Y.	1,708,897	1,708,897			1,288,558	249,027	135,700	35,612	
70	Manchester, N. H.	1,700,501	1,700,501			1,665,000			35,501	
71	Schenectady, N. Y.	3,319,359	3,319,359			2,711,108	255,428	350,000	2,823	
72	Evansville, Ind.	2,102,352	1,970,352	132,000		2,094,000			8,352	
73	San Antonio, Tex.	3,020,715	3,020,715			2,654,500			286,519	79,696
74	Elizabeth, N. J.	3,187,959	3,187,959			3,062,500	42,500	75,000	7,959	
75	Waterbury, Conn.	2,081,369	2,081,369			2,001,000			80,369	
76	Salt Lake City, Utah	4,991,607	4,371,090	620,517		4,413,000	404,232		169,118	5,257
77	Wilkes-Barre, Pa.	1,015,471	811,971	203,500		1,003,600			11,871	
78	Erie, Pa.	1,002,872	818,613	184,259		950,655	31,596	19,259	1,362	
79	Houston, Tex.	4,744,758	4,744,758			4,252,031			25,727	467,000
80	Tacoma, Wash.	5,894,462	5,139,444	709,229	45,789	4,333,000	1,295,985		265,477	
81	Harrisburg, Pa.	2,565,581	1,962,981	602,600		2,355,300	209,100		1,181	
82	Charleston, S. C.	3,791,150	3,791,150			3,791,150				
83	Portland, Me.	3,197,484	2,897,484		300,000	3,192,984		4,500		
84	Youngstown, Ohio.	1,741,932	1,539,931	202,001		1,138,375	598,604		4,153	800
85	Dallas, Tex.	2,455,645	2,455,645			2,358,750		96,895		
86	Terre Haute, Ind.	739,632	464,743	274,889		520,000		204,889	14,743	
87	Fort Wayne, Ind.	881,158	595,210	285,948		819,800		60,948	410	
88	Akron, Ohio.	1,361,091	1,116,091	245,000		1,077,818	282,936		57	280
89	Holyoke, Mass.	2,979,100	2,979,100			2,734,100		245,000		
90	Brockton, Mass.	3,267,600	3,267,600			2,987,600		280,000		
91	Covington, Ky.	2,115,700	2,115,700			2,055,300	8,650	51,750		

<sup>1</sup> The term "debt," 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> Outstanding warrants to be paid from special assessments are tabulated under "special assessment loans."<sup>4</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

## GENERAL TABLES.

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TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT <sup>6,7</sup> OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—							City number.	
Classified as held by—			Total.	Per capita.	Gross debt.			Sinking fund assets. <sup>7</sup>			Net debt. <sup>6,7</sup>		
Public.	Invested funds. <sup>5</sup>	Per capita.			Total.	Held by public.	Held by invested funds. <sup>5</sup>	Total.	City securities.	Other assets.			
\$10,140,350	\$621,600	\$107.99	\$7,993,392	\$50.21	\$208,000	\$69,000	\$139,000	\$220,509	\$139,000	\$81,509	\$12,509	45	
3,451,192	666,191	41.48	2,541,269	25.60	223,547	203,890	19,657	19,657	19,657	10,625	214,516	46	
7,469,906	602,454	71.97	6,397,833	64.96	235,459	231,459	4,000	171,560	4,000	167,560	63,899	47	
4,357,148	44,700	46.26	3,573,453	37.55	73,617	71,117	2,500	63,469	2,500	60,969	10,148	48	
2,312,600	193,800	26.90	2,220,393	23.83	50,977	6,677	44,000	23,645	44,000	20,355	27,032	49	
4,168,154	1,135,535	59.91	3,822,383	43.18	345,426	213,376	132,050	57,366	127,050	184,416	402,792	50	
1,697,139	535,000	25.81	1,659,417	19.19 <sup>a</sup>	115,466	111,466	4,000	44,286	4,000	40,286	71,180	51	
3,047,133	5,000	35.32	3,052,083	35.32	279,832	274,832	5,000	5,000			279,832	52	
4,144,450	401,200	52.65	4,025,635	46.63	703,146	678,646	24,500	47,851	24,500	23,351	655,295	53	
1,639,850		20.24	1,639,850	20.24	92,914	92,914					92,914	54	
3,191,091		39.63	3,133,219	38.91	107,107	107,107		6,963		6,963	100,144	55	
4,095,700	966,500	62.92	3,802,967	47.27	76,500	162,500	239,000	74,947	236,000	161,053	1,553	56	
5,371,735	543,100	74.75	4,366,964	55.19	999,000	642,000	357,000	52,412	107,000	54,588	946,588	57	
2,530,800	313,900	36.41	2,339,894	29.95	301,800	200,500	101,300	69,356	101,300	31,944	232,444	58	
4,081,196	78,314	54.19	4,011,155	52.26	85,500	18,660	66,840	9,140	55,208	46,068	76,360	59	
3,012,436		( <sup>9</sup> )	3,012,436	( <sup>9</sup> )	894,658	894,658					894,658	60	
2,378,094	111,900	34.09	2,364,462	32.37	138,574	128,574	10,000	25,525	10,000	15,525	113,049	61	
1,902,000		26.30	1,902,000	26.30	74,500	74,500					74,500	62	
3,077,387		44.04	3,077,387	44.04	42,126	42,126					42,126	63	
6,659,521		95.50	6,598,992	94.63	37,132	150,799	113,667	176,127	113,667	62,460	213,259	64	
6,228,949	812,222	102.75	6,205,081	90.55	305,369	216,665	88,704	72,342	88,704	16,362	233,027	65	
1,900,915	24,000	28.43	1,885,186	27.84	138,441	146,941	8,500	4,301	8,500	4,199	142,742	66	
1,186,545	37,350	18.08	1,028,107	15.19	127,464	123,814	3,650	788		788	128,252	67	
5,213,834	255,200	81.86	5,159,139	77.23	514,423	558,823	44,400	20,484	44,400	23,916	534,907	68	
1,708,897		25.68	1,708,897	25.62	66,389	66,389		3,548		3,548	69,937	69	
1,223,501	477,000	25.77	1,135,362	17.21	97,404	123,404	26,000	23,254	26,000	49,254	74,150	70	
3,032,395	286,964	50.58	2,964,993	45.18	563,533	506,373	57,160	37,441	57,160	30,281	476,092	71	
2,043,352	59,000	32.20	2,079,134	31.85	98,764	91,764	7,000	17,110		17,110	81,654	72	
2,987,715	33,000	47.00	2,613,374	40.66	454,624	454,624		5,625		5,625	448,999	73	
3,023,959	164,000	49.92	2,969,451	46.50	151,811	75,337	76,474	102,752	76,474	26,278	49,059	74	
1,921,369	160,000	32.68	1,900,194	29.83	122,095	122,095		26,169		26,169	95,926	75	
4,991,607		80.23	4,962,514	79.76	197,470	197,470		3,130		3,130	194,340	76	
1,007,471	8,000	16.51	991,922	16.12	68,437	69,437	1,000	14,367	1,000	15,367	54,070	77	
780,217	222,655	16.39	620,226	10.13	250,682	10,452	261,134	201,249	261,134	59,885	49,433	78	
4,744,758		79.13	4,744,758	79.13	39,145	39,145					39,145	79	
5,645,473	248,989	( <sup>9</sup> )	5,707,829	( <sup>9</sup> )	615,894	577,158	38,736	26,955	31,577	4,622	588,939	80	
2,297,281	268,300	45.28	2,218,735	39.16	243,257	341,457	98,200	157,821	73,200	84,621	401,078	81	
3,329,550	461,600	67.22	3,784,678	67.10		3,700	3,700	314	1,500	1,186	314	82	
2,910,200	287,284	57.09	1,893,907	33.82	351,450	364,350	12,900	23,000	23,000		374,450	83	
1,580,176	161,756	32.02	1,619,551	29.77	341,052	304,424	36,628	47,612	24,709	22,903	293,440	84	
2,297,395	158,250	45.19	2,196,839	40.43	235,308	164,058	71,250	6,945	71,250	64,305	228,363	85	
739,632		13.77	734,089	13.67	225,099	225,099		26,628		26,628	251,727	86	
881,158		16.87	810,460	15.52	30,029	21,229	8,800	9,558	8,800	18,358	39,587	87	
1,194,576	166,515	26.14	1,188,390	22.82	9,593	24,808	34,401	43,296	42,541	755	33,703	88	
2,872,000	107,100	57.71	2,674,220	51.80	23,600	500	24,100	92,904	24,100	68,804	69,304	89	
2,862,100	405,500	64.21	2,706,846	53.19	106,550	67,550	39,000	37,188	39,000	1,812	69,362	90	
2,115,700		41.90	2,104,167	41.67	1,316	1,316		2,771		2,771	1,455	91	

<sup>5</sup> Sinking, investment, and public trust funds.<sup>6</sup> Gross debt less sinking fund assets.<sup>7</sup> For amount of sinking fund assets at close of year, see Table 23.<sup>8</sup> Decrease.<sup>9</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 24.—GROSS AND NET DEBT<sup>1</sup> OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.								
		Total.	Classified by division of the government of the city issuing.			Classified according to provisions made for payment.				
			City corpora- tion.	School dis- tricts.	Other di- visions of the govern- ment of the city.	Funded or fixed. <sup>2</sup>	Current.			
							Special assessment loans. <sup>3</sup>	Revenue loans. <sup>4</sup>	Out- standing warrants. <sup>5</sup>	All other.
92	Saginaw, Mich.	\$2,530,237	\$2,530,237			\$1,353,600	\$1,167,980		\$8,657	
93	Lincoln, Nebr.	1,801,498	1,591,828	\$210,170		1,384,100	353,008		64,390	
94	Altoona, Pa.	2,228,400	1,694,900	533,500		2,051,500	135,900	\$20,000		\$21,000
95	Spokane, Wash.	4,286,405	3,295,513	990,892		2,930,000	609,160	207,000	540,245	
96	Lancaster, Pa.	1,235,500	925,500	310,000		1,234,500				1,000
97	Birmingham, Ala.	2,912,883	2,912,883			2,324,000	491,823	97,060		
98	Bayonne, N. J.	2,719,250	2,719,250			2,439,250	235,000	45,000		
99	South Bend, Ind.	819,601	563,601	256,000		793,477		25,000	1,124	
100	Butte, Mont.	936,437	761,437	175,000		575,000	92,593		268,844	
101	Pawtucket, R. I.	5,840,218	5,840,218			5,345,000		324,492	170,726	
102	McKeesport, Pa.	1,747,803	1,135,803	612,000		1,387,100	328,576	25,000		7,127
103	Binghamton, N. Y.	885,396	885,396			811,500	3,419	11,000	59,477	
104	Johnstown, Pa.	654,443	377,035	277,408		648,700			5,743	
105	Dubuque, Iowa.	1,583,198	1,457,198	126,000		1,215,282	186,881	225,041	5,994	
106	Sioux City, Iowa.	1,793,009	1,438,255	354,754		1,768,100	5,768		3,391	15,750
107	Augusta, Ga.	1,799,806	1,799,806			1,733,500		66,306		
108	Mobile, Ala.	3,696,512	3,696,512			2,984,192	699,820	12,500		
109	Topeka, Kans.	2,375,356	1,782,418	592,938		1,691,327	615,276	5,650	63,103	
110	Springfield, Ohio.	1,276,561	1,187,561	89,000		1,145,336	121,209	9,348	668	
111	Allentown, Pa.	1,147,400	660,100	487,300		1,136,200	200			11,000
112	East St. Louis, Ill.	1,573,260	1,247,384	325,876		947,000	445,600	74,694	30,966	75,000
113	Wheeling, W. Va.	472,033	472,033			424,000		8,861	39,172	
114	Montgomery, Ala.	2,671,755	2,671,755			2,304,000	305,255	62,500		
115	Passaic, N. J.	934,657	934,657			747,250	154,407	33,000		
116	Davenport, Iowa.	581,209	276,219	304,990		575,000			6,209	
117	Atlantic City, N. J.	3,997,926	3,997,926			3,904,000		1,000	92,926	
118	Little Rock, Ark.	617,782	397,860	219,922		257,000	172,639	188,036	107	
119	Bay City, Mich.	1,713,239	1,713,239			1,210,694	435,858	56,200	10,487	
120	York, Pa.	1,196,801	779,866	416,935		1,166,810			7,975	22,016
121	Malden, Mass.	2,191,900	2,191,900			2,051,900		140,000		
122	Springfield, Ill.	1,420,133	1,293,275		\$126,858	977,874	154,340	211,771	72,860	3,288
123	Quincy, Ill.	873,241	779,908	93,333		848,333		1,600	23,308	
124	Canton, Ohio.	1,842,978	1,523,978	319,000		1,332,966	409,977	7,000	33,035	
125	Superior, Wis.	1,084,790	1,084,790			774,334	309,686		770	
126	Chester, Pa.	944,600	673,000	271,600		852,600	62,000	30,000		
127	Chelsea, Mass.	2,246,550	2,246,550			1,925,100		321,450		
128	South Omaha, Nebr.	1,325,979	1,225,979	100,000		1,263,468	62,511			
129	Newcastle, Pa.	529,823	331,756	198,067		398,000	131,635		188	
130	Salem, Mass.	987,600	987,600			987,600				
131	Newton, Mass.	6,143,458	6,143,458			5,777,700		331,500	34,258	
132	Haverhill, Mass.	1,869,000	1,869,000			1,734,000		135,000		
133	Jacksonville, Fla.	1,861,859	1,861,859			1,768,000	15,487	48,916	18,687	10,769
134	Joplin, Mo.	409,394	168,852	240,542		372,000		7,665	16,729	13,000
135	Wichita, Kans.	1,520,267	1,268,769	251,498		1,087,931	358,246	57,877	16,213	
136	Rockford, Ill.	877,147	877,147			351,800	97,917	398,500	7,237	21,693
137	Knoxville, Tenn.	1,487,071	1,487,071			1,376,000		111,071		
138	Elmira, N. Y.	1,163,282	1,163,282			1,129,500		1,000	32,782	
139	Galveston, Tex.	4,377,479	4,377,479			4,283,038			94,441	
140	New Britain, Conn.	2,380,099	2,380,099			2,000,000		305,250	599	74,250
141	Chattanooga, Tenn.	2,286,850	2,286,850			2,281,000		5,850		
142	Kalamazoo, Mich.	1,042,204	853,761	188,443		712,464	269,206	59,550	984	
143	Woonsocket, R. I.	3,098,000	3,098,000			2,553,000		545,000		
144	Fitchburg, Mass.	1,953,110	1,953,110			1,753,110		200,000		
145	Racine, Wis.	619,878	619,878			614,000			5,878	
146	Auburn, N. Y.	778,821	778,821			525,445	188,860	57,256	7,260	
147	Macon, Ga.	904,458	904,458			835,900		2,121	66,437	
148	Joliet, Ill.	517,187	480,557	36,630		214,430	134,095	166,433	2,229	
149	Oklahoma City, Okla.	1,415,114	1,121,174	293,940		1,299,500			115,614	
150	Oshkosh, Wis.	508,868	508,868			503,400			5,468	
151	West Hoboken, N. J.	859,761	859,761			475,125	250,556	134,080		
152	Sacramento, Cal.	842,047	839,021	3,026		811,100			30,947	
153	Pueblo, Colo.	3,457,432	3,124,378	333,054		2,385,265	582,231	3,304	486,632	
154	Everett, Mass.	1,729,003	1,729,003			1,466,003		263,000		
155	Taunton, Mass.	2,273,675	2,273,675			2,211,775		61,900		
156	Newport, Ky.	1,211,300	1,211,300			1,211,300				
157	La Crosse, Wis.	884,235	884,235			767,200	117,035			
158	Fort Worth, Tex.	2,064,525	2,064,525			1,864,828		185,105	14,592	
	San Juan, P. R.	662,463	662,463			600,000				62,463

<sup>1</sup> The term "debt," 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> Outstanding warrants to be paid from special assessments are tabulated under "special assessment loans."

<sup>4</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

# GENERAL TABLES.

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TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.			NET DEBT <sup>6,7</sup> OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—							City number.
Classified as held by—		Per capita.	Total.	Per capita.	Gross debt.			Sinking fund assets. <sup>7</sup>			Net debt. <sup>6,7</sup>	
Public.	Invested funds.				Total.	Held by public.	Held by invested funds. <sup>6</sup>	Total.	City securities.	Other assets.		
\$2,431,397	\$98,840	\$50.80	\$2,480,682	\$49.80	\$275,591	\$240,851	\$34,740	\$26,390	\$30,800	\$4,410	\$249,201	92
1,769,308	32,190	36.33	1,788,213	36.06	12,996	11,996	1,000	5,428		5,428	18,424	93
2,029,400	199,000	45.59	1,981,860	40.55	210,900	58,900	162,000	44,493	152,000	107,507	166,407	94
4,271,205	15,200	( <sup>9</sup> )	4,270,866	( <sup>9</sup> )	473,803	472,140	1,663	15,539		15,539	458,264	95
1,202,000	33,500	25.70	1,235,500	25.70	50,000	50,000					50,000	96
2,907,883	5,000	61.85	2,894,478	61.46	137,763	132,763	5,000	18,405	5,000	13,405	119,358	97
2,394,400	324,850	59.01	2,305,197	50.03	264,000	301,500	37,500	32,473	37,500	5,027	296,473	98
819,601		17.82	808,844	17.58	4,887	4,887		18,201		18,201	23,088	99
936,437		20.58	936,437	20.58	141,584	141,584					141,584	100
4,451,530	1,388,688	129.66	4,103,354	91.10	169,918	119,770	289,688	197,316	289,688	92,372	27,398	101
1,446,203	301,600	38.97	1,245,964	27.78	93,253	84,253	9,000	43,509	9,000	34,509	49,744	102
885,396		19.91	885,396	19.91	111,906	111,906					111,906	103
528,743	125,700	14.76	495,982	11.19	35,241	22,241	13,000	19,673	13,500	6,173	15,568	104
1,583,198		35.82	1,557,164	35.23	6,005	6,005		12,723		12,723	6,718	105
1,793,009		40.67	1,791,495	40.63	61,207	61,207					61,207	106
1,799,806		41.15	1,799,806	41.15	4,044	4,044					4,044	107
3,696,512		84.70	3,583,127	82.10	128,047	128,047		36,009		36,009	92,038	108
2,370,356	5,000	55.51	2,368,340	55.35	26,407	26,407		2,528		2,528	28,935	109
1,232,654	43,907	29.89	1,273,554	29.82	144,778	123,727	21,051	1,256		1,256	143,522	110
1,101,400	46,000	26.92	1,010,792	23.72	65,490	60,490	5,000	37,787	5,000	42,787	103,277	111
1,573,260		36.99	1,478,570	34.77	66,528	66,528					66,528	112
472,033		11.26	436,307	10.41	29,370	29,370		7,528		7,528	36,898	113
2,671,755		63.85	2,671,755	63.85	126,690	126,690					126,690	114
927,029	7,628	22.38	926,973	22.20	133,883	129,883	4,000	3,932	4,000	68	129,951	115
581,209		13.97	581,209	13.97	47,487	47,487					47,487	116
3,351,926	646,000	96.35	3,180,234	76.64	832,357	713,357	119,000	166,532	119,000	47,532	665,825	117
617,782		14.99	568,463	13.80	187,493	187,493		16,644		16,644	170,849	118
1,712,046	1,193	42.24	1,630,032	40.19	264,592	264,542	50	15,612		15,612	248,980	119
1,070,291	126,510	29.86	1,046,696	28.12	36,187	23,113	59,300	41,175	18,125	59,300	4,988	120
2,067,550	134,350	55.09	1,492,346	37.61	159,300	166,500	7,200	52,925	7,200	45,725	212,225	121
1,420,133		35.83	1,420,133	35.83	32,380	32,380					32,380	122
873,241		22.06	867,139	21.91	87,694	87,694		3,436		3,436	84,258	123
1,762,913	80,065	47.29	1,783,572	45.77	94,552	86,917	7,635	14,973		14,973	109,525	124
1,062,659	22,131	28.01	986,681	25.47	48,645	48,645		5,250		5,250	43,395	125
867,600	77,000	24.43	825,808	21.36	36,100	22,400	13,700	8,406	13,700	5,294	27,694	126
1,351,500	895,050	58.24	1,366,500	35.42	157,376	71,500	85,876	85,876	85,876		71,500	127
1,325,979		34.39	1,325,979	34.39	197,703	197,703					197,703	128
529,823		13.77	516,741	13.43	21,471	21,471		601		601	22,072	129
954,600	33,000	25.79	963,172	25.15	4,000	3,900	3,500	1,575	1,000	2,575	1,975	130
4,299,608	1,843,850	161.15	4,034,674	105.83	230,607	89,607	141,000	182,522	181,000	1,522	48,085	131
1,636,000	233,000	49.07	1,332,258	34.97	79,000	55,000	24,000	9,482	22,000	31,482	88,482	132
1,861,859		48.93	1,861,859	48.93	93,859	93,859					93,859	133
409,394		10.98	399,224	10.71	108,602	108,602		4,985		4,985	103,617	134
1,520,267		41.20	1,520,267	41.20	240,274	240,274					240,274	135
877,147		23.90	877,147	23.90	126,988	126,988					126,988	136
1,487,071		40.61	1,472,759	40.22	6,472	6,472		344		344	6,128	137
1,154,782	8,500	32.54	1,163,282	32.54	30,384	31,384	1,000				30,384	138
4,107,479	270,000	124.28	4,078,288	115.78	563,412	636,412	73,000	107,054	73,000	34,054	670,466	139
2,380,099		68.71	2,209,473	63.78	291,103	291,103		23,260		23,260	267,843	140
2,286,850		66.45	2,254,186	65.50	919,619	919,619		1,260		1,260	918,359	141
957,704	84,500	30.82	912,187	26.98	145,511	61,011	84,500	73,612	84,500	10,888	71,899	142
2,720,000	378,000	91.68	2,657,631	78.65	103,000	68,000	35,000	44,231	35,000	9,231	58,769	143
1,662,804	390,306	58.10	1,570,166	46.71	51,279	33,349	17,930	31,646	17,930	13,716	19,633	144
619,878		18.47	596,858	17.78	2,365	2,365					2,365	145
761,741	17,080	23.32	760,998	22.79	173,624	163,624	10,000	10,460	10,000	460	163,164	146
675,458	229,000	27.60	551,702	16.84	98,708	85,708	13,000	25,308	13,000	12,308	73,400	147
517,187		15.84	517,187	15.84	1,479	1,479					1,479	148
1,415,114		43.61	1,415,114	43.61	364,293	364,293					364,293	149
425,868	83,000	16.16	508,868	16.16	25,296	25,296					25,296	150
859,761		27.31	837,400	26.60	22,931	22,931		5,215		5,215	17,716	151
842,047		26.89	842,047	26.89	288,406	288,406					288,406	152
3,457,432		110.85	3,375,663	108.23	19,067	19,067		13,934		13,934	5,133	153
1,457,003	272,000	55.74	1,429,432	46.08	64,200	32,200	32,000	22,200	32,000	9,800	42,000	154
2,078,375	195,300	73.49	1,498,001	48.42	35,900	11,600	47,500	68,773	47,500	21,273	32,873	155
1,211,300		39.50	1,165,975	38.02	33,700	33,700		3,860		3,860	29,840	156
785,235	99,000	30.33	705,247	24.20	42,990	2,010	45,000	44,497	20,000	24,497	1,507	157
2,064,525		( <sup>9</sup> )	2,002,003		10,542	10,542		15,652		15,652	5,110	158
662,463		18.57	465,263	13.04	62,463	62,463		35,607		35,607	26,856	

<sup>6</sup> Sinking, investment, and public trust funds.

<sup>7</sup> Gross debt less sinking fund assets.

<sup>8</sup> For amount of sinking fund assets at close of year, see Table 23.

<sup>9</sup> Decrease.

<sup>10</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				Issued for municipal 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.
	Grand total .....	\$1,757,339,338	\$500,124,775	\$281,940,329	\$5,750,600	\$212,433,846	\$4,507,750	\$1,023,020,718	\$43,383,663	\$19,261,753
	Group I.....	1,247,868,648	365,733,373	156,381,752	1,550,000	207,801,621	3,374,750	716,482,422	31,183,063	14,174,287
	Group II.....	248,337,088	70,988,430	67,166,380	1,840,000	1,982,100	1,048,000	149,457,708	7,493,400	2,378,900
	Group III.....	151,155,041	37,883,247	35,418,447	1,848,100	616,700		88,803,980	2,740,700	1,454,715
	Group IV.....	109,978,561	25,519,675	22,973,750	512,500	2,033,425	85,000	68,276,628	1,966,500	1,263,851

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$726,661,465	\$259,074,784	\$73,616,963		\$185,457,821	\$2,757,250	\$373,239,137	\$12,940,641	\$9,856,674
2	Chicago, Ill.....	75,008,846	5,306,292	5,306,292				64,073,035	4,583,284	311,512
3	Philadelphia, Pa.....	71,407,720	27,453,500	26,732,500		\$721,000		36,484,720	110,000	743,500
4	St. Louis, Mo.....	18,344,178	3,417,000	3,417,000				5,009,000		
5	Boston, Mass.....	104,086,706	18,769,700	4,531,500		14,238,200		85,317,006	4,051,500	949,201
6	Baltimore, Md.....	46,756,283	15,121,000	8,914,000		6,207,000		19,881,983	3,950,000	
7	Pittsburg, Pa.....	42,551,102	9,902,875	9,902,875			475,000	28,238,627	385,000	395,900
8	Cleveland, Ohio.....	32,844,287	5,264,190	4,749,190	30,000	488,000		26,030,496	1,506,926	822,000
9	Buffalo, N. Y.....	22,060,725	5,296,632	5,216,632		80,000		16,764,094	728,885	
10	San Francisco, Cal.....	3,865,600						3,865,600		
11	Detroit, Mich.....	12,240,942	1,882,000	1,083,000	799,000			10,358,942	2,049,700	
12	Cincinnati, Ohio.....	50,516,043	11,777,900	10,444,300		1,333,600		32,769,722	591,177	557,500
13	Milwaukee, Wis.....	9,593,980	190,000	190,000			142,500	9,216,480	286,000	638,000
14	New Orleans, La.....	21,324,440	2,277,500	2,277,500				5,232,500		
15	Washington, D. C.....	10,606,330						1,080		

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$23,577,400	\$12,292,000	\$11,957,000		\$335,000		\$9,322,400	\$1,500,000	
17	Minneapolis, Minn.....	11,448,187	1,930,000	1,930,000				9,418,187	1,386,000	\$15,000
18	Jersey City, N. J.....	19,286,950	5,669,600	5,540,000		129,600		5,521,350	600,000	139,500
19	Louisville, Ky.....	9,470,700	1,462,000	1,461,000		1,000		7,075,700	193,400	
20	Indianapolis, Ind.....	4,016,806	28,000	10,000		18,000		2,696,800	300,000	
21	St. Paul, Minn.....	8,805,825	2,597,000	2,397,000		200,000		5,673,825	500,000	176,000
22	Providence, R. I.....	18,089,000	4,416,000	4,416,000				13,673,000	91,000	432,000
23	Rochester, N. Y.....	11,575,892	5,930,000	5,780,000		150,000		5,545,892		
24	Kansas City, Mo.....	8,270,209	3,457,000	3,457,000				4,813,209	131,000	100,000
25	Toledo, Ohio.....	9,039,355	1,977,000	1,197,000	\$750,000	30,000		5,381,355		216,000
26	Denver, Colo.....	4,687,286	10,000	10,000				3,565,286		
27	Columbus, Ohio.....	14,305,443	2,946,000	2,897,000		49,000	\$708,000	10,475,443	146,000	547,000
28	Los Angeles, Cal.....	8,456,564	4,606,300	4,606,300				3,648,514		144,250
29	Worcester, Mass.....	8,518,625	3,755,000	3,755,000				4,763,625	665,000	71,000
30	Seattle, Wash.....	16,439,275	2,171,980	1,131,980	1,040,000			12,837,795		
31	Memphis, Tenn.....	6,624,500	2,962,000	2,902,000		60,000		2,415,500		
32	Omaha, Nebr.....	7,046,488						5,241,488	500,000	155,000
33	New Haven, Conn.....	3,461,500						2,592,500		
34	Scranton, Pa.....	2,784,478						2,269,478	30,000	88,000
35	Syracuse, N. Y.....	8,095,921	4,070,000	4,070,000				3,794,721	300,000	108,150
36	St. Joseph, Mo.....	1,965,450					65,000	1,191,500		
37	Pateron, N. J.....	4,286,878						2,671,878	476,000	40,000
38	Portland, Ore.....	7,855,382	4,130,000	3,150,000	50,000	930,000		3,238,882	675,000	
39	Atlanta, Ga.....	3,623,500	1,209,000	1,209,000				930,500		
40	Richmond, Va.....	8,505,078	405,000	405,000				8,100,078		
41	Fall River, Mass.....	6,077,783	1,550,000	1,550,000				4,527,783		
42	Nashville, Tenn.....	4,793,300	1,322,000	1,322,000			150,000	3,116,300		
43	Dayton, Ohio.....	4,571,580	917,600	913,100		4,500		3,596,980		147,000
44	Grand Rapids, Mich.....	2,657,739	1,175,000	1,100,000		75,000	125,000	1,357,739		

<sup>1</sup> Exclusive of school and other departmental buildings.

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1907.

with the number assigned to each, see page 127.]

ISSUED FOR GENERAL PURPOSES—continued.										Issued for refunding. <sup>2</sup>	Issued for funding. <sup>2</sup>	City number.
Sewers and sewage disposal.	Highways.			School buildings and sites.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Issued for combined or unreported purposes.				
	Street pavements.	Bridges and abolition of grade crossings.	All other.					Funded debt.	Special assessment loans.			
\$118,333,534	\$20,924,681	\$69,081,645	\$169,189,652	\$196,874,376	\$20,839,492	\$123,435,596	\$89,375,852	\$73,821,861	\$78,498,613	\$90,548,077	\$139,138,018	
69,352,523	7,850,475	50,799,921	147,957,770	132,634,726	18,207,017	105,378,728	71,700,928	18,669,638	48,573,346	53,345,907	108,932,196	
26,457,342	3,622,464	9,826,156	7,146,507	28,616,500	1,997,600	9,527,421	10,683,596	22,361,851	19,345,971	16,645,850	10,197,050	
10,270,902	4,669,366	6,743,593	6,555,106	19,904,883	477,000	6,385,973	3,692,763	21,480,931	4,428,038	11,788,650	12,679,184	
12,252,767	4,782,376	1,711,975	7,530,269	15,718,267	157,875	2,143,474	3,298,575	11,309,441	6,151,258	8,767,670	7,329,588	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$4,425,248	.....	\$22,150,288	\$87,591,712	\$95,608,351	\$16,015,017	\$61,674,491	\$24,174,442	\$3,111,739	\$35,690,534	\$30,902,674	\$60,687,620	1
20,222,000	.....	.....	3,101,500	851,000	.....	11,933,380	5,894,893	6,774,000	10,401,516	.....	5,629,519	2
5,981,000	\$3,000,500	8,894,000	9,884,000	5,541,000	200,000	392,500	1,672,000	66,220	.....	6,269,500	1,200,000	3
.....	.....	.....	.....	.....	.....	.....	5,009,000	.....	.....	3,807,178	6,111,000	4
15,259,130	.....	4,952,117	23,316,591	13,464,525	714,000	16,892,911	4,142,531	1,574,500	.....	.....	.....	5
4,259,900	3,100,000	850,000	705,000	800,000	.....	1,450,000	4,763,000	4,083	.....	4,300,000	7,453,300	6
528,000	.....	1,016,800	11,803,100	4,891,700	.....	1,168,700	2,929,602	4,813,711	306,114	738,000	3,196,600	7
6,973,000	573,475	3,589,087	4,594,950	2,666,200	250,000	4,254,000	800,858	.....	.....	1,354,000	195,601	8
973,000	.....	5,132,654	618,598	2,385,000	.....	2,008,696	2,536,427	1,815,911	564,823	.....	.....	9
181,200	.....	.....	600,500	808,200	616,500	1,258,000	401,200	.....	.....	.....	.....	10
2,316,742	876,500	350,000	33,000	2,527,000	50,000	2,001,000	138,000	17,000	.....	.....	.....	11
1,662,803	300,000	2,203,964	3,966,819	1,417,500	85,500	1,510,300	18,874,736	484,263	1,106,160	5,929,555	38,866	12
1,348,000	.....	1,661,011	1,732,000	1,674,250	276,000	825,300	363,459	7,911	504,099	45,000	.....	13
5,222,500	.....	.....	10,000	.....	.....	.....	780	300	.....	.....	13,814,440	14
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,605,250	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$950,000	.....	\$1,300,000	\$370,000	\$3,327,400	\$350,000	\$1,325,337	\$325,000	\$1,200,000	.....	.....	\$1,963,000	16
90,000	.....	845,000	.....	1,400,850	100,000	.....	250,000	4,006,000	.....	.....	100,000	17
427,326	.....	.....	.....	1,530,000	225,000	302,000	1,125,507	552,750	\$619,267	\$5,958,000	2,138,000	18
1,087,000	.....	.....	50,000	409,000	.....	578,000	1,843,000	2,915,300	.....	.....	933,000	19
.....	.....	140,000	.....	1,197,300	.....	559,500	225,000	275,000	.....	1,255,000	37,000	20
1,585,000	\$10,000	1,434,000	150,000	889,000	.....	610,825	319,000	.....	.....	435,000	100,000	21
5,825,000	.....	528,431	2,450,000	2,422,000	.....	1,309,000	271,229	344,340	.....	.....	.....	22
850,000	2,889	300,000	.....	230,000	.....	385,000	735,000	.....	3,043,003	.....	100,000	23
14,000	.....	.....	.....	3,169,000	200,000	974,209	225,000	.....	.....	.....	.....	24
364,209	802,698	590,000	1,483,368	486,000	27,000	1,000,000	150,000	185,000	77,080	1,681,000	.....	25
.....	.....	.....	.....	558,000	.....	.....	355,200	2,652,086	.....	1,112,000	.....	26
3,352,300	30,000	1,722,000	10,700	917,000	110,000	119,500	609,000	685,000	2,226,943	153,000	23,000	27
1,660,413	.....	105,325	124,000	1,557,200	.....	7,750	45,000	.....	4,576	201,750	.....	28
1,771,000	260,500	.....	420,825	789,500	.....	314,800	471,000	.....	.....	.....	.....	29
2,295,000	.....	.....	.....	2,635,000	100,000	500,000	.....	673,900	6,633,895	.....	1,429,500	30
.....	.....	.....	.....	623,500	.....	250,000	.....	1,542,000	.....	1,247,000	.....	31
1,384,000	1,073,500	.....	.....	775,000	100,000	400,000	100,000	753,988	.....	1,305,000	500,000	32
625,000	312,500	355,000	.....	500,000	100,000	200,000	500,000	.....	.....	.....	869,600	33
250,858	129,120	353,964	.....	1,270,000	.....	20,000	.....	128,500	.....	110,000	405,000	34
147,919	95,857	9,800	96,509	959,250	26,600	17,500	1,073,160	959,976	.....	.....	231,200	35
210,000	.....	1,000	.....	943,000	.....	.....	2,500	35,000	.....	654,600	54,350	36
444,242	.....	.....	.....	856,000	.....	175,000	.....	680,636	.....	1,005,000	610,000	37
.....	1,100,000	.....	50,000	131,500	.....	50,000	115,000	50,000	1,067,382	56,500	430,000	38
250,000	140,000	149,000	.....	.....	.....	60,000	331,500	.....	.....	1,402,000	82,000	39
.....	.....	.....	.....	.....	.....	.....	.....	8,100,078	.....	.....	.....	40
1,135,500	75,000	56,000	414,000	750,000	250,000	182,000	.....	1,665,283	.....	.....	.....	41
850,000	.....	150,000	962,600	.....	.....	.....	1,150,000	3,700	.....	70,000	135,000	42
793,575	830,400	480,000	415,505	531,000	.....	187,000	212,500	.....	.....	.....	57,000	43
95,000	.....	216,600	169,000	.....	.....	.....	250,000	.....	627,139	.....	.....	44

<sup>2</sup> Exclusive of loans made to take up former loans whose purpose of issue was reported.

## STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				Issued for municipal 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.
45	Cambridge, Mass.	\$10,741,950	\$3,827,600	\$3,820,000		\$7,000		\$6,914,350		
46	Albany, N. Y.	4,117,383	1,235,550	1,225,550		10,000		2,881,833	\$255,000	
47	Hartford, Conn.	7,442,454	675,000	675,000				6,207,454		\$75,000
48	Lowell, Mass.	3,601,848	1,136,800	1,136,800				2,465,048	466,100	44,300
49	Reading, Pa.	2,506,400	400,000	400,000				1,746,400		
50	Trenton, N. J.	4,881,910	795,500	795,500				3,331,610	100,000	227,580
51	Bridgeport, Conn.	2,194,000						803,000	53,000	59,000
52	Wilmington, Del.	3,010,150	800,000	800,000				2,210,150		
53	Camden, N. J.	4,473,950	1,340,000	1,331,000		9,000		1,969,750	76,000	160,000
54	Des Moines, Iowa.	1,418,200						755,200	78,000	
55	Kansas City, Kans.	2,989,319						2,369,819		
56	Lynn, Mass.	4,431,200	1,790,500	1,778,500		12,000		2,550,700	10,800	63,750
57	New Bedford, Mass.	5,367,835	1,630,000	1,548,000		82,000		3,737,835		20,000
58	Springfield, Mass.	2,844,700	785,000	785,000				2,059,700	170,000	52,000
59	Troy, N. Y.	4,019,366	2,174,897	2,159,897		15,000		1,590,785		33,500
60	Oakland, Cal.	2,924,887						2,924,887		
61	Lawrence, Mass.	2,121,055	760,000	760,000				929,055		22,800
62	Somerville, Mass.	1,522,000	69,000	69,000				1,453,000		
63	Savannah, Ga.	2,893,050	886,100	886,100				3,300		
64	Duluth, Minn.	6,599,008	3,121,000	\$2,354,500	\$766,500			2,978,008		
65	Norfolk, Va.	6,523,550	1,264,000	1,066,000		198,000		3,621,050		
66	Hoboken, N. J.	1,901,223	20,000	20,000				1,814,223	60,000	126,000
67	Peoria, Ill.	1,063,100						1,063,100		
68	Yonkers, N. Y.	4,818,316	2,057,200	2,045,000		12,200		2,336,116	150,000	125,000
69	Utica, N. Y.	1,537,585						1,437,585		48,000
70	Manchester, N. H.	1,665,000	700,000	700,000				810,000		
71	Schenectady, N. Y.	2,966,536	901,000	901,000				2,065,536	30,000	161,000
72	Evansville, Ind.	2,094,000	400,000	400,000				1,694,000		
73	San Antonio, Tex.	2,654,500						2,164,500	150,000	12,000
74	Elizabeth, N. J.	3,105,000						331,000		
75	Waterbury, Conn.	2,001,000	850,000	850,000				1,031,000	30,000	
76	Salt Lake City, Utah.	4,817,232	1,100,000	1,100,000				2,517,232	548,000	
77	Wilkes-Barre, Pa.	1,003,600						825,100	218,000	
78	Erie, Pa.	982,251	270,000	270,000				712,251		11,000
79	Houston, Tex.	4,252,031	583,000	434,000		149,000		3,145,031		
80	Tacoma, Wash.	5,628,985	2,080,000	1,768,000	312,000			2,105,985	200,000	
81	Harrisburg, Pa.	2,564,400	860,000	860,000				1,621,900		
82	Charleston, S. C.	3,791,150						1,150		500
83	Portland, Me.	3,192,984						1,792,484		
84	Youngstown, Ohio.	1,736,979	345,000	290,000		55,000		1,352,479		58,885
85	Dallas, Tex.	2,358,750	694,000	694,000				1,382,750		50,000
86	Terre Haute, Ind.	520,000						359,000		45,000
87	Fort Wayne, Ind.	819,800	285,800	285,800				524,000		
88	Akron, Ohio.	1,360,754	34,500			34,500		1,021,254		
89	Holyoke, Mass.	2,734,100	1,119,600	350,000	769,600			1,524,500		19,400
90	Brockton, Mass.	2,987,600	1,540,000	1,540,000				1,447,600	145,800	41,000
91	Covington, Ky.	2,063,950	1,352,200	1,319,200		33,000		251,250		

<sup>1</sup> Exclusive of school and other departmental buildings.<sup>2</sup> Exclusive of loans made to take up former loans whose purpose of issue was reported.



## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

ISSUED FOR GENERAL PURPOSES—continued.										Issued for refunding. <sup>2</sup>	Issued for funding. <sup>2</sup>	City number.
Sewers and sewage disposal.	Highways.			School buildings and sites.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Issued for combined or unreported purposes.				
	Street pavements.	Bridges and abolition of grade crossings.	All other.					Funded debt.	Special assessment loans.			
\$31,000		\$2,058,000	\$749,000	\$1,202,450	\$27,000	\$1,565,000	\$103,000	\$278,900				45
25,000	\$45,570	33,200	20,400	67,000		1,310,975	110,750	257,707	\$756,231			46
	220,000	2,000,000		1,583,000		300,000	800,000	1,229,454		\$270,000	\$290,000	47
198,280	10,100		113,285	632,580		13,020	5,520	981,863				48
971,500	200,000			488,900				86,000		360,000		49
1,136,215	755,229		21,636	637,000	115,000	213,850	93,000	32,100			754,800	50
		460,000	150,000					82,000		216,000	1,175,000	51
			29,000									52
195,000	566,000			130,000		185,000		1,866,150		76,200	1,088,000	53
				652,750		202,000	118,000				663,000	54
				677,200								
			254,065	457,000			80,000	516,000	1,062,754	147,500	472,000	55
612,500	27,500	2,300	466,850	470,500	35,000	128,000	45,500	688,000				56
740,000		777,000	721,000	275,000		200,000		1,004,835				57
195,000				1,513,700		125,000		4,000				58
25,000				241,573		278,000	23,370	976,583	12,759		253,684	59
591,687				1,366,000		967,200						60
212,500	27,000	11,900	10,500	279,600	7,000			357,755			432,000	61
291,000	25,000					22,000		1,115,000				62
								3,300		2,003,650		63
		100,000	233,000	1,032,000		312,000		1,200,750	100,258	500,000		64
			135,000	30,550			90,000	3,365,500		1,638,500		65
127,675	246,533		583,000	542,665	50,000	22,850		55,500			67,000	66
66,800	238,800	175,000		55,500		190,000	337,000					67
5,000	231,621	11,950	49,000	1,242,300		204,000	20,000	18,500	278,745	425,000		68
286,285	234,962	10,280	213,580	270,320	184,000	4,000	186,158			100,000		69
		60,000		120,000				630,000		50,000	105,000	70
909,000		66,963		496,145		6,000		141,000	255,428			71
				132,000				1,532,000		30,000		72
523,500		100,000	1,063,000	191,000				125,000		490,000		73
			82,000	181,500			25,000		42,500		2,774,000	74
296,000	200,000			480,000				25,000			120,000	75
150,000				615,000				800,000	404,232	1,200,000		76
100			27,500	203,500				376,000		178,500		77
26,155	132,096	67,000		106,000	59,000	16,000	15,000	280,000				78
60,000	841,231	39,000	31,800	260,000				1,913,000			524,000	79
		100,000		510,000					1,295,985		1,443,000	80
		65,000		602,600				745,200	209,100	82,500		81
										3,790,000		82
20,000		300,000	38,000	110,000			1,001,000	323,484		49,500	1,351,000	83
200,549	334,726	7,000	395,668	202,000		68,300	67,305	8,000	10,046		39,500	84
368,000			493,500	307,750			37,500	126,000			282,000	85
70,000				100,000				144,000			161,000	86
				225,000			299,000			10,000		87
137,656	317,998	71,500	163,872	245,000		16,778		68,450		75,000	230,000	88
214,000		227,500		156,600		18,000	226,000	116,000		90,000		89
655,500	15,000		140,500	547,000		18,000	9,000					90
30,000			213,350	422,800				7,900		106,300	354,200	91

\* Estimated.

## STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS\*

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total.	ISSUED FOR PUBLIC SERVICE ENTERPRISES.				Issued for municipal 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.
92	Saginaw, Mich.	\$2,521,580	\$535,400	\$511,400		\$24,000		\$1,986,180	\$110,000	
93	Lincoln, Nebr.	1,737,108	203,600	203,600			\$65,000	1,167,508		
94	Altoona, Pa.	2,187,400	759,000	759,000				1,328,400		
95	Spokane, Wash.	3,539,160	1,070,000	1,070,000				2,169,160		
96	Lancaster, Pa.	1,234,500	365,500	365,500				855,000		
97	Birmingham, Ala.	2,815,823	29,000			29,000		2,257,823		
98	Bayonne, N. J.	2,674,250	217,000	198,000		19,000		1,195,250	52,600	\$114,500
99	South Bend, Ind.	793,477	194,000	194,000				599,477		
100	Butte, Mont.	667,593						287,593		
101	Pawtucket, R. I.	5,345,000	1,385,000	1,385,000				3,960,000		25,000
102	McKeesport, Pa.	1,715,676	302,000	302,000				1,250,676		
103	Binghamton, N. Y.	814,919	12,000			12,000		802,919	145,500	49,000
104	Johnstown, Pa.	648,700						648,700	60,000	58,000
105	Dubuque, Iowa.	1,352,163	404,000	404,000				297,881		
106	Sioux City, Iowa.	1,773,868	42,000	42,000				635,368	11,000	
107	Augusta, Ga.	1,733,500	1,588,500	588,000		1,000,500		145,000		
108	Mobile, Ala.	3,684,012	993,500	865,000		128,500		324,820		
109	Topaka, Kans.	2,306,603	620,000	620,000				1,320,003	60,000	
110	Springfield, Ohio.	1,266,545	565,000	355,000		210,000		701,545	10,000	81,000
111	Allentown, Pa.	1,136,400	391,500	391,500				640,500		
112	East St. Louis, Ill.	1,392,600						742,600	8,000	
113	Wheeling, W. Va.	424,000	23,600	23,600				68,700		
114	Montgomery, Ala.	2,609,255	900,900	800,000		100,900		1,633,355		
115	Passaic, N. J.	901,657						901,657		15,000
116	Davenport, Iowa.	575,000						300,000		
117	Atlantic City, N. J.	3,904,000	1,572,000	1,572,000				2,332,000	116,000	171,000
118	Little Rock, Ark.	429,839						342,639		
119	Bay City, Mich.	1,646,552	472,500	452,500	\$20,000			1,078,052	160,000	
120	York, Pa.	1,166,810						1,166,810		50,000
121	Malden, Mass.	2,051,900	569,000	568,000		1,000		1,482,900		85,800
122	Springfield, Ill.	1,132,214						276,414		
123	Quincy, Ill.	848,333						848,333		
124	Canton, Ohio.	1,802,943	497,800	316,000		181,800		993,877		75,000
125	Superior, Wis.	1,084,020						1,084,020		20,000
126	Chester, Pa.	914,600						914,600		
127	Chelsea, Mass.	1,925,100	300,000	300,000				757,600	50,000	22,000
128	South Omaha, Nebr.	1,325,979						980,791	70,000	
129	Newcastle, Pa.	529,635	50,000			50,000		479,635		
130	Salem, Mass.	987,600	171,700	166,500		5,200		815,900		
131	Newton, Mass.	5,777,700	1,383,000	1,383,000				4,394,700		28,500
132	Haverhill, Mass.	1,734,000	971,000	971,000				763,000		
133	Jacksonville, Fla.	1,783,487	417,500	315,000	102,500			1,365,987	137,500	65,000
134	Joplin, Mo.	372,000	24,500		24,500			337,000	21,500	25,000
135	Wichita, Kans.	1,446,177						989,097	100,000	17,800
136	Rockford, Ill.	449,717	96,100	96,100				272,817	1,900	7,000
137	Knoxville, Tenn.	1,376,000	15,000			15,000		1,037,000		
138	Elmira, N. Y.	1,129,500						575,500	120,000	19,500
139	Galveston, Tex.	4,283,038	459,000	459,000				3,476,038	49,000	
140	New Britain, Conn.	2,000,000	605,000	575,000		30,000		1,295,000		
141	Chattanooga, Tenn.	2,281,000	45,000			45,000		2,155,000	222,000	110,000
142	Kalamazoo, Mich.	981,670	4,000			4,000	20,000	957,670		70,000
143	Woonsocket, R. I.	2,553,000	1,032,000	1,032,000				535,000	100,000	
144	Fitchburg, Mass.	1,753,110	547,000	547,000				1,206,110	1,500	10,301
145	Racine, Wis.	614,000						581,000		
146	Auburn, N. Y.	714,305	376,825	335,000		41,825		337,480		
147	Macon, Ga.	835,900	20,000			20,000		385,000		
148	Joliet, Ill.	348,525	78,550	78,550				191,175		
149	Oklahoma City, Okla.	1,299,500	538,000	538,000				578,000	30,000	
150	Oshkosh, Wis.	508,400						337,400		
151	West Hoboken, N. J.	725,681						557,931		4,000
152	Sacramento, Cal.	811,100	134,000	134,000				677,100	300,000	
153	Pueblo, Colo.	2,967,496	1,415,000	1,415,000				1,416,496		
154	Everett, Mass.	1,466,003	201,500	200,000		1,500		1,172,503		18,700
155	Taunton, Mass.	2,211,775	1,204,000	838,500	365,500			1,007,775	21,000	91,750
156	Newport, Ky.	1,211,300	636,000	599,000		37,000		420,300		
157	La Crosse, Wis.	884,235	285,200	208,000		77,200		599,035	9,000	20,000
158	Fort Worth, Tex.	1,864,828	797,000	797,000				303,828		
	San Juan, P. R.	662,463	315,000	315,000				347,463		

<sup>1</sup> Exclusive of school and other departmental buildings.

# GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1907—Continued.

with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

ISSUED FOR GENERAL PURPOSES—continued.										City number.		
Sewers and sewage disposal.	Highways.			School buildings and sites.	Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Issued for combined or unreported purposes.			Issued for refunding. <sup>2</sup>	Issued for funding. <sup>2</sup>
	Street pavements.	Bridges and abolition of grade crossings.	All other.					Funded debt.	Special assessment loans.			
\$365,570		\$420,000	\$214,800	\$102,500		\$7,000	\$29,700		\$736,610			92
100,000	\$350,000			160,000			204,500		353,008		\$301,000	93
	534,900			513,500				\$280,000		\$100,000		94
				850,000		10,000		700,000	609,160	300,000		95
340,000			120,000	310,000				85,000			14,000	96
80,000												97
	17,000	8,000	260,000	245,000			5,000	1,176,000	491,823	20,000	509,000	98
			73,000	602,150	\$7,000	82,500	2,000	1,500	235,000	337,000	925,000	99
			134,477	231,000				234,000				99
				175,000					92,593	400,000		100
875,000		25,000	650,000	220,000				2,165,000				101
70,000												102
40,000	40,000	349,000	25,500	587,000			144,600	95,000	328,576		163,000	103
			3,000	105,000	15,000		35,000	18,000	3,419			104
			208,000	272,700			10,000	40,000				105
			572	126,000			35,000		136,309	650,282		106
			11,100	344,000				263,500	5,768	236,500	860,000	106
												107
225,000								145,000				108
122,072	488,394	34,066		531,661			79,000		699,820	1,765,692		109
112,336	25,000	9,000	87,500	89,000		37,000	129,500		4,810	366,600		110
92,300				487,300		25,000		35,700	121,209	104,000	400	111
									200			112
		68,700		289,000					445,600		650,000	113
320,000	455,255		125,000	160,000		30,000	468,100	75,000		331,700		114
500			50,000	411,250		24,000	31,000	215,500	154,407		75,000	115
				300,000						275,000		116
20,000	989,000		10,000	498,000	38,000	100,000	188,000	222,000				117
60,387				170,000								118
60,000		73,000	21,000	107,000		200,000		21,194	112,252	87,000		119
400,000			111,000	416,000				189,810	435,858	96,000		120
690,000		1,000	41,000	452,800		150,000	17,000	45,300				121
	154,340					116,574		5,500		855,800		122
				93,333			755,000					123
283,526	164,796		32,900	319,000		15,800	20,000		82,855	262,266	49,000	124
391,691		50,000	60,584	216,000			54,500		291,245			125
	62,000			241,600				611,000				126
15,000			80,000	357,600		100,000		133,000		867,500		127
314,654	197,320	78,000	180,817	100,000		40,000				228,188	117,000	128
50,000			65,000	198,000				35,000	131,635			129
482,500			54,800	100,000	25,000			153,600				130
1,424,500			1,248,500	1,048,800		578,000	52,900	13,500				131
21,500			36,600	229,400			36,000	439,500				132
385,000			55,000			45,000	200,000	463,000	15,487		10,500	133
		50,000		240,500								134
136,863	359,819		26,889	249,500		6,000	81,000		11,226	110,792	346,288	135
90,402	7,500		53,200	112,800					15	80,800		136
				20,000			305,000	712,000			324,000	137
	90,000	175,000		155,000		16,000				299,000	255,000	138
300,000			1,563,000	23,000				1,541,038			348,000	139
895,000			50,000	275,000		75,000					100,000	140
745,000		20,000	833,000	100,000		75,000					81,000	141
			35,464	182,000		2,000	4,000	395,000	269,206			142
335,000				100,000							986,000	143
77,235	39,075	22,900	229,175	378,450		4,800	192,000	250,674				144
39,000	62,000	63,000	92,000	202,000			98,000	25,000		33,000		145
37,103	162,377			90,000			48,000					146
140,000	130,000							115,000			430,900	147
26,600	94,600		19,000	36,630		14,000			345	78,800		148
312,500				233,500						10,000	175,500	149
11,400		90,000	25,000	96,000	50,000	10,000		55,000			166,000	150
	2,000		114,000	185,500	1,875				250,556	167,750		151
				190,000			25,000	162,100				152
298,000	312,000	120,000		292,765		378,500		15,231		136,000		153
640,000	6,000		153,700	309,328		1,300	35,775	7,700		72,000	20,000	154
433,000	39,000	40,309	115,691	184,700	21,000		33,000	28,325			155,000	155
195,300			125,000	100,000								156
62,000		15,000	85,000	291,000					117,035			157
136,828				11,000				156,000		496,000	268,000	158
				44,892				302,571				

<sup>2</sup> Exclusive of loans made to take up former loans whose purpose of issue was reported.

## STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

City number.	CITY.	Total.	Prior to 1887	1887	1888	1889	1890	1891	1892	1898	1894	1895
	Grand total.....	\$1,757,339,338	\$64,984,727	\$10,437,045	\$19,566,305	\$15,791,409	\$23,930,636	\$28,760,593	\$49,076,872	\$28,057,861	\$42,550,465	\$31,872,777
	Group I.....	1,247,868,648	29,871,235	2,319,145	8,489,705	1,828,209	9,842,748	10,576,992	22,802,003	6,285,786	23,316,324	16,458,827
	Group II.....	248,337,088	15,400,950	4,290,000	5,856,800	6,900,000	7,165,923	9,338,450	19,359,000	11,154,000	7,915,500	6,942,000
	Group III.....	151,155,041	14,251,150	3,268,000	3,277,800	3,006,200	4,226,950	3,282,600	2,847,800	7,257,700	6,322,141	4,227,850
	Group IV.....	109,978,561	5,461,392	559,900	1,942,000	2,057,000	2,695,015	5,562,551	4,068,069	3,360,375	4,996,500	4,244,000

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$726,661,465										
2	Chicago, Ill.....	75,008,846	\$4,582	\$3,060	\$427,662	\$226,361	\$270,748	\$8,120,168	\$2,384,115	\$522,533	\$3,866,518	\$4,676,202
3	Philadelphia, Pa.....	71,407,720					2,780,000		700,000	2,625,000	9,681,000	2,890,000
4	St. Louis, Mo.....	18,344,178			1,985,000	275,000	12,000	2,497,488	1,155,000	1,250,660	2,000,000	975,000
5	Boston, Mass.....	104,086,706										
6	Baltimore, Md.....	46,756,283	9,134,000	1,704,000	4,850,000		5,280,000		6,000,000		4,000,000	
7	Pittsburg, Pa.....	42,551,102	9,005,788	150,000	198,000	188,000	242,000	452,500	100,000	473,000	883,000	5,339,200
8	Cleveland, Ohio.....	32,844,287							18,000	500,858	500,000	
9	Buffalo, N. Y.....	22,060,726	2,171,447	370,000	642,500	645,000	660,000	600,000	450,000	225,000	545,000	176,425
10	San Francisco, Cal.....	3,865,600										
11	Detroit, Mich.....	12,240,942	300,000		250,000	260,000	440,000	400,000	905,000	100,000	1,425,000	1,718,500
12	Cincinnati, Ohio.....	50,516,043	5,660,398	92,085	134,543	203,848	86,000	358,836	849,888	350,205	309,851	183,000
13	Milwaukee, Wis.....	9,593,980			2,000	30,000	92,000	148,000	240,000	238,500	105,955	500,500
14	New Orleans, La.....	21,324,440	3,591,440						10,000,000			
15	Washington, D. C.....	10,606,330	3,580									

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$23,577,400	\$2,007,000	\$15,000	\$660,000		\$107,000	\$405,000	\$8,470,000	\$1,555,000		\$140,000
17	Minneapolis, Minn.....	11,448,187	1,942,000	1,640,000	465,000	\$940,000	620,000	495,000	302,000	95,000		300,000
18	Jersey City, N. J.....	19,286,950	3,675,000					3,471,000	200,000	1,250,000	\$779,000	
19	Louisville, Ky.....	9,470,700	1,665,500		1,440,800		1,462,000		50,000			
20	Indianapolis, Ind.....	4,016,800						44,000	30,000		1,111,500	225,800
21	St. Paul, Minn.....	8,805,825	2,696,000	1,484,000	1,110,000	776,000	812,000	75,000				
22	Providence, R. I.....	18,089,000	483,000					1,500,000	1,109,000	1,317,000	1,255,000	1,100,000
23	Rochester, N. Y.....	11,575,892	100,000		300,000		100,000	100,000	1,350,000	1,035,000	1,200,000	
24	Kansas City, Mo.....	8,270,209				200,000	284,000		100,000		200,000	2,347,000
25	Toledo, Ohio.....	9,039,355		70,000	101,000	772,000	30,423	235,850	901,000	127,000	870,000	254,000
26	Denver, Colo.....	4,687,286										
27	Columbus, Ohio.....	14,305,443	100,000		324,000	439,000	1,017,700	809,600	202,000	387,000	314,000	34,500
28	Los Angeles, Cal.....	8,456,564			20,000	57,100	11,000	95,000				263,200
29	Worcester, Mass.....	8,518,625	350,000		475,000	200,000	105,000	70,000	230,000	50,000	50,000	250,000
30	Seattle, Wash.....	16,439,275			150,000		1,175,000	500,000	1,154,000	975,000		466,500
31	Memphis, Tenn.....	6,624,500	1,342,000	200,000		577,000						
32	Omaha, Nebr.....	7,046,488		1,500	325,000	375,000	275,000	100,000	1,180,000	200,000		
33	New Haven, Conn.....	3,461,500		25,000		1,630,000	100,000		70,000		75,000	125,000
34	Scranton, Pa.....	2,784,478	31,500				30,000	45,000		260,000	160,000	75,000
35	Syracuse, N. Y.....	8,095,921				300,000	500,000	500,000	1,000,000	500,000	1,000,000	300,000
36	St. Joseph, Mo.....	1,965,450	3,850						9,000		187,000	
37	Paterson, N. J.....	4,286,878	6,500	132,500	159,500	85,000	20,000	26,000	40,000	200,000	256,000	400,000
38	Portland, Oreg.....	7,855,382		700,000			195,000	450,000	1,350,000	2,250,000		200,000
39	Atlanta, Ga.....	3,623,500	294,000	22,000	21,500	25,000	124,000	86,000	789,000	218,000		46,000
40	Richmond, Va.....	8,505,078										
41	Fall River, Mass.....	6,077,783	300,000			6,000	9,000	10,000	50,000	260,000	118,000	315,000
42	Nashville, Tenn.....	4,793,300	402,600		325,000	325,000	50,700	250,000	310,000			
43	Dayton, Ohio.....	4,571,580					84,000	100,000		250,000	340,000	
44	Grand Rapids, Mich.....	2,657,739	2,000		150,000	80,000	8,000	55,000	388,000	225,000		100,000

# GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1907.

with the number assigned to each, see page 127.]

1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	Notreported.	City num-ber.
\$21,185,354	\$29,725,603	\$36,011,065	\$22,734,581	\$46,708,598	\$35,782,132	\$51,882,737	\$45,615,782	\$81,621,370	\$60,056,406	\$55,014,842	\$83,297,639	\$874,674,539	
8,108,811 4,571,928 5,157,140 3,347,475	8,735,783 8,182,567 7,421,300 5,385,953	22,448,487 5,039,654 5,997,616 2,525,308	5,575,604 8,287,999 4,388,220 4,512,758	27,629,745 8,757,625 5,501,041 4,820,187	15,770,709 8,363,724 6,460,354 5,187,345	30,304,236 9,467,941 7,761,081 4,349,479	14,207,165 18,935,699 6,326,828 6,146,090	44,454,599 18,592,890 9,449,672 9,124,209	28,466,381 14,769,746 9,867,355 6,952,924	26,291,674 10,586,028 9,362,166 8,774,974	36,543,647 19,024,346 16,255,518 11,474,128	847,540,833 19,464,318 5,238,459 2,430,929	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$504,299 1,700,000	\$591,550 617,500	\$538,617 11,106,000 1,268,000	\$1,498,905	\$3,620,244 3,000,000	\$355,540 9,000,000	\$2,627,120 5,015,000 4,009,000	\$5,293,662 42,000	\$10,039,138 16,005,000	\$9,711,835 1,000,000	\$5,517,013	\$5,807,457 6,200,000 1,917,000 5,249,800	\$726,661,465 10,401,516 66,220	1 2 3 4 5
2,453,300 581,500 1,158,000 464,000	495,000 1,536,700 1,120,641	5,175,000 570,000 2,159,000 563,550	216,000 1,318,000 1,127,834	1,000,000 6,628,500 3,041,000 772,714	1,767,233 1,525,601 500,319	220,000 790,202 5,722,185 1,324,107	127,500 888,293 2,775,881 1,556,230	5,558,818 2,464,470 3,873,400 3,865,600	3,365,000 2,046,600 4,390,543 1,472,618	1,151,500 2,817,200 4,390,543 1,472,618	2,291,900 2,743,768 1,860,649 3,469,930	4,083 316,500 564,923	6 7 8 9 10
190,000 690,962 366,750	3,944,392 430,000	50,000 741,320 44,000 233,000	202,000 1,116,864 96,000	1,194,300 541,487 331,500 7,500,000	447,900 1,495,911 678,205	285,000 9,007,823 1,303,799	386,500 2,761,099 376,000	585,680 4,205,416 586,500	977,438 4,669,337 1,328,260	734,395 9,121,994 986,411	1,389,229 3,954,784 1,659,130	36,000 50,470	11 12 13 14 15
												10,602,750	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$140,000 100,000	\$600,000 600,000 708,000 357,000 500,000	\$228,000 350,000	\$434,000 200,000 55,000	\$33,000 354,818 441,000 108,000	\$1,125,000 286,000 432,217 856,000 155,000	\$1,517,000 320,000 2,285,000	\$227,000 1,000,000 188,798 1,893,400 433,000	\$1,000,000 415,812 2,005,100	\$3,430,000 450,000 1,450,000	\$715,000 1,165,202 685,000	\$769,400 1,165,202 685,000	\$112,173 629,017	16 17 18 19 20
14,000	100,000 2,881,000 700,000 60,000 359,928 364,000	260,000 200,000 200,000 4,171 24,229 90,000	1,120,000 2,889 472,384 453,832	3,266,000 2,889 134,057 790,350	7,500 300,000 32,607 160,400	97,425 408,000 80,000 116,785 242,000	305,000 500,000 3,000,000 561,047 627,605	182,900 700,000 1,920,000 1,925,000 741,663	105,000 700,000 435,000 1,000,000 772,654	150,000 300,000 75,000	645,000 950,000 1,618,003 509,000 348,315	1,494,200 10,818	21 22 23 24 25
131,000	178,000 143,500 201,750 425,000	235,000 209,500 265,825 810,000	75,000 70,000	75,000 246,400 1,700,000 510,000 200,000	80,000 402,600 1,004,000 595,000 11,000	80,000 1,004,000 1,910,500 814,500 389,980	1,112,000 2,117,925 1,774,400 217,000 535,000	1,049,000 1,774,400 467,500 344,000 518,900	88,400 1,509,100 1,425,000 249,300 500,000	1,509,100 2,009,400 1,008,313 274,325 500,000	1,424,686 2,009,400 1,031,376 295,500 2,720,000	1,494,200 10,818	26 27 28 29 30
1,247,000	80,000 25,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	778,500 325,000	31 32 33 34 35
190,000	120,000 100,146	100,000	20,000 955,394	190,000 392,000	75,000 276,800	250,000 212,750	334,000 248,924	172,000 252,815	321,000 133,642	70,000 284,786	443,000 938,664	187,978	36 37 38 39 40
100,000	23,000 182,000 430,000	50,000 248,000 8,500	234,000 388,000	351,600 227,000 6,000	402,000 163,000 3,000	402,000 129,000 436,500	370,000 764,000 759,000	35,000 460,000	300,000 174,641	300,000 198,731	27,006 1,067,382	111,783	41 42 43 44
285,000 210,000 125,000 75,000	345,000 20,000 125,000	420,000 250,000 340,000	710,000 70,000 68,000	409,000 400,000 143,000	298,000 400,000 118,000	460,000 307,000 100,000	290,000 496,000 307,000 160,000	775,000 1,254,000 215,800 170,000	270,000 125,000 860,150 93,000	280,000 50,000 599,100 475,200	356,000 275,000 620,530 451,539		

## STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total.	Prior to 1887	1887	1888	1889	1890	1891	1892	1893	1894	1895
45	Cambridge, Mass.....	\$10,741,950	\$288,000	\$10,000	\$271,000	\$157,000	\$220,000	\$130,000	\$270,000	\$160,000	\$883,000	\$680,000
46	Albany, N. Y.....	4,117,383	1,328,000		35,000	20,000			185,000		146,500	88,000
47	Hartford, Conn.....	7,442,454		126,000		785,000				1,122,000		
48	Lowell, Mass.....	3,601,848	111,000				1,450,000	150,000				15,000
49	Reading, Pa.....	2,506,400			200,000	125,000	200,000		75,000	100,000		
50	Trenton, N. J.....	4,881,910	170,000		102,000		18,000	52,000	59,000	148,000	18,000	30,800
51	Bridgeport, Conn.....	2,194,000	275,000			400,000					280,000	
52	Wilmington, Del.....	3,010,150	310,000									
53	Camden, N. J.....	4,473,950	301,000	100,000		110,000			95,000	95,000		600,000
54	Des Moines, Iowa.....	1,418,200										283,000
55	Kansas City, Kans.....	2,989,319		30,000		127,000						80,000
56	Lynn, Mass.....	4,341,200	172,500	31,000	125,000	421,000	390,000	350,000	130,000	90,000	125,000	185,000
57	New Bedford, Mass.....	5,367,835	116,000		55,000	43,000	48,000	57,000	200,000	108,000	352,000	58,000
58	Springfield, Mass.....	2,844,700					125,000			350,000		35,000
59	Troy, N. Y.....	4,019,366	319,500		25,000	10,000	18,750	132,000	70,000	105,000	85,400	63,000
60	Oakland, Cal.....	2,924,887							100,000			14,750
61	Lawrence, Mass.....	2,121,055							15,000	100,000	764,000	27,000
62	Somerville, Mass.....	1,522,000			11,000	31,000	26,000		25,000	5,000	49,000	164,000
63	Savannah, Ga.....	2,893,050	2,893,050									
64	Duluth, Minn.....	6,599,008	160,750	100,000	185,000		200,000	707,000	200,000	420,000	197,000	
65	Norfolk, Va.....	6,523,550	1,135,500	35,000		152,000	153,000	80,000	445,000	409,000	145,000	
66	Hoboken, N. J.....	1,901,223	60,500				120,000		31,000		10,000	
67	Peoria, Ill.....	1,063,100		17,000	303,000		10,500					100,000
68	Yonkers, N. Y.....	4,818,316	510,000	15,000	30,000	15,000	47,500	35,000	95,000	190,000	315,341	165,000
69	Utica, N. Y.....	1,537,585										
70	Manchester, N. H.....	1,665,000	115,000						100,000	300,000	150,000	430,000
71	Schenectady, N. Y.....	2,966,536	90,000			65,000	43,000	10,000	10,000	28,000	44,000	215,000
72	Evansville, Ind.....	2,094,000	30,000	1,932,000								
73	San Antonio, Tex.....	2,654,500		150,000		310,000	288,000	60,000			500,000	
74	Elizabeth, N. J.....	3,105,000	2,774,000									
75	Waterbury, Conn.....	2,001,000	40,000							25,000	455,000	200,000
76	Salt Lake City, Utah.....	4,817,232							395,000	220,000	800,000	
77	Wilkes-Barre, Pa.....	1,003,600	100					1,000			40,000	8,000
78	Erie, Pa.....	982,251				50,000					500,000	
79	Houston, Tex.....	4,252,031	524,000	1,003,000							100,000	
80	Tacoma, Wash.....	5,628,985						700,000		2,240,000		
81	Harrisburg, Pa.....	2,564,400	400		12,000			30,000	90,000	130,500	32,600	138,600
82	Charleston, S. C.....	3,791,150	1,754,650						50,000	56,000	62,500	90,000
83	Portland, Me.....	3,192,984	16,000	1,000			11,500	4,000	38,000	75,000	81,000	1,000
84	Youngstown, Ohio.....	1,736,979										52,000
85	Dallas, Tex.....	2,358,750	79,000	186,000	187,000	162,000	289,000	494,000		52,000		
86	Terre Haute, Ind.....	520,000					28,000					123,000
87	Fort Wayne, Ind.....	819,800			314,800							
88	Akron, Ohio.....	1,360,754									2,000	
89	Holyoke, Mass.....	2,734,100					166,000	85,000		210,000	105,000	150,000
90	Brockton, Mass.....	2,987,600	290,000	15,000	25,000	23,200	73,000	63,000	63,500	407,800	28,500	231,800
91	Covington, Ky.....	2,063,950	387,200	520,000	394,000		301,700	142,600	106,300	111,400	51,300	

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	Not reported.	City number.
\$1,276,100	\$785,000	\$631,900	\$369,000	\$394,000	\$633,000	\$438,000	\$359,000	\$827,500	\$792,450	\$759,000	\$383,000	\$25,000	45
74,240	62,500	125,700	144,000	136,500	186,270	58,500	147,600	336,766	167,025	631,275	100,000	144,607	46
150,000	1,474,000	525,000	25,000	130,000	386,000	.....	200,000	1,245,973	1,200,000	.....	50,000	23,481	47
200,000	.....	40,930	54,220	86,560	86,440	107,192	232,392	178,090	288,120	236,204	365,500	200	48
.....	180,000	60,000	99,800	57,600	33,300	86,000	80,000	278,200	.....	534,500	417,000	.....	49
75,000	358,000	132,316	148,400	173,200	288,247	260,375	286,067	852,142	340,557	645,191	724,115	3,500	50
.....	.....	.....	53,000	78,000	460,000	.....	138,000	220,000	76,000	58,000	150,000	6,000	51
75,000	295,000	251,750	170,000	18,000	70,000	167,000	198,000	430,000	200,000	.....	804,000	1,636,150	52
300,000	35,000	46,000	29,500	2,000	216,000	365,000	.....	16,700	158,200	358,000	982,000	78,000	53
.....	.....	.....	.....	.....	.....	.....	.....	47,000	.....	.....	.....	.....	54
.....	140,000	150,000	155,000	.....	.....	.....	382,500	67,787	9,287	62,777	512,457	1,272,511	55
100,000	135,000	225,500	116,000	171,000	104,000	494,000	134,000	82,500	320,500	192,700	246,500	.....	56
400,000	721,000	189,000	171,000	248,000	28,000	265,000	430,000	.....	596,000	.....	1,139,000	143,835	57
.....	415,000	99,700	.....	287,000	160,000	55,000	205,000	34,000	396,000	243,000	440,000	.....	58
48,000	57,500	122,000	146,000	49,000	164,728	889,408	402,960	.....	646,502	503,155	181,465	.....	59
3,150	105,000	.....	.....	.....	.....	.....	888,000	.....	.....	273,000	1,540,987	.....	60
50,000	15,000	186,000	33,000	19,500	5,600	87,000	57,000	269,500	84,800	252,900	77,000	77,755	61
81,000	59,000	75,000	48,000	72,000	92,000	116,000	147,000	104,000	128,000	91,000	198,000	.....	62
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
1,356,000	113,000	1,025,000	500,000	.....	149,000	200,000	.....	150,000	240,000	415,000	280,000	1,258	64
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
110,500	25,000	624,000	544,000	305,000	676,000	619,000	27,000	528,000	.....	342,000	166,000	3,550	65
.....	415,000	375,000	75,000	.....	196,000	.....	24,000	140,000	79,850	68,289	306,584	.....	66
.....	.....	20,000	2,400	9,400	52,700	75,700	31,800	35,300	60,300	313,800	31,200	.....	67
132,200	180,000	30,500	244,900	167,000	138,150	236,500	327,500	288,330	309,000	708,300	638,095	.....	68
68,850	.....	.....	36,000	31,000	153,500	393,139	84,147	64,980	218,396	153,867	333,706	.....	69
140,000	100,000	.....	100,000	80,000	.....	.....	.....	.....	50,000	.....	50,000	50,000	70
35,000	.....	49,420	50,100	110,000	82,625	148,000	664,000	260,429	85,992	262,812	462,160	250,998	71
.....	.....	.....	.....	490,000	.....	.....	80,000	.....	158,500	518,000	132,000	.....	72
.....	.....	.....	.....	45,000	.....	82,000	20,000	5,000	20,000	27,500	100,000	.....	73
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	131,500	.....	74
.....	200,000	30,000	70,000	.....	421,000	50,000	.....	95,000	100,000	100,000	215,000	.....	75
.....	.....	500,000	.....	250,000	700,000	.....	.....	548,000	1,006,740	20,547	316,063	60,882	76
16,000	90,000	35,000	266,500	.....	40,000	.....	.....	375,000	.....	4,500	127,500	.....	77
30,000	20,000	9,000	.....	27,250	75,110	51,250	65,918	78,418	60,545	2,561	12,199	.....	78
39,000	409,000	160,000	400,000	333,031	350,000	.....	400,000	100,000	.....	434,000	.....	.....	79
.....	.....	.....	.....	1,193,000	.....	.....	.....	.....	200,000	.....	47,237	1,248,748	80
111,100	66,800	18,000	11,000	65,000	64,500	76,500	620,700	407,900	85,300	42,700	560,800	.....	81
55,000	.....	100,000	.....	.....	.....	.....	.....	.....	.....	.....	1,623,000	.....	82
48,000	496,500	42,000	36,000	.....	.....	614,000	.....	.....	399,000	.....	1,040,000	289,984	83
.....	.....	18,900	.....	.....	121,584	94,519	273,744	132,677	127,678	377,602	538,275	.....	84
.....	.....	.....	.....	135,000	.....	311,000	.....	80,000	.....	287,500	96,250	.....	85
40,000	70,000	.....	.....	.....	.....	.....	44,000	.....	115,000	.....	100,000	.....	86
.....	.....	.....	134,000	146,000	120,000	.....	.....	.....	105,000	.....	.....	.....	87
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	26,600	83,500	96,600	147,500	147,000	331,680	122,280	212,395	191,199	.....	88
100,000	359,000	90,000	37,000	147,500	.....	635,000	71,600	72,000	237,000	92,500	176,500	.....	89
43,000	40,000	10,000	95,800	41,000	151,000	458,500	35,000	295,000	255,000	132,500	209,000	.....	90
.....	.....	.....	.....	.....	.....	.....	30,000	5,800	6,333	5,091	2,226	.....	91



## STATISTICS OF CITIES.

**TABLE 26.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS**

[For a list of the cities arranged alphabetically by states.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total.	Prior to 1887	1887	1888	1889	1890	1891	1892	1893	1894	1895
92	Saginaw, Mich. ....	\$2,521,580						\$45,000	\$45,000	\$25,000	\$32,000	\$42,000
93	Lincoln, Nebr. ....	1,737,108										
94	Altoona, Pa. ....	2,187,400										
95	Spokane, Wash. ....	3,539,160			\$70,000		\$250,000	1,200,000			232,500	
96	Lancaster, Pa. ....	1,234,500					78,500				50,000	120,000
97	Birmingham, Ala. ....	2,815,823	\$60,000	\$105,000	75,000	\$300,000	200,000	330,000	195,000	140,000	150,000	
98	Bayonne, N. J. ....	2,674,250	337,000	9,500	133,000	121,000		55,000		5,000	9,000	81,000
99	South Bend, Ind. ....	793,477	60,000							10,000	8,000	58,000
100	Butte, Mont. ....	667,593										
101	Pawtucket, R. I. ....	5,345,000	750,000			650,000				1,000,000	600,000	
102	McKeesport, Pa. ....	1,715,676	206,600				129,000		25,500		65,000	
103	Binghamton, N. Y. ....	814,919				77,000						50,000
104	Johnstown, Pa. ....	648,700						40,000	10,000	35,000	58,000	4,000
105	Dubuque, Iowa. ....	1,352,163						26,500				
106	Sioux City, Iowa. ....	1,773,868	42,000				325,000	11,000				159,900
107	Augusta, Ga. ....	1,733,500	269,500			25,000		105,000	115,000	98,000	104,000	88,000
108	Mobile, Ala. ....	3,684,012	1,894,192									
109	Topeka, Kans. ....	2,306,603	50,000				79,000	30,000	100,000	109,000		9,200
110	Springfield, Ohio. ....	1,266,545		135,000		105,000	10,000	10,000	10,000	2,000	100,000	
111	Allentown, Pa. ....	1,136,400		400				75,200				
112	East St. Louis, Ill. ....	1,392,600			650,000			8,000		17,000	60,000	9,000
113	Wheeling, W. Va. ....	424,000	153,100				20,500	48,200				
114	Montgomery, Ala. ....	2,609,255			150,000			95,000			250,000	
115	Passaic, N. J. ....	901,657					24,000		9,500	36,500	14,000	32,000
116	Davenport, Iowa. ....	575,000				275,000						
117	Atlantic City, N. J. ....	3,904,000						11,000				767,000
118	Little Rock, Ark. ....	429,639				87,000			2,500			
119	Bay City, Mich. ....	1,646,552	60,500		75,000	68,000	50,000	80,000		50,000		128,000
120	York, Pa. ....	1,166,810							23,600		21,000	
121	Malden, Mass. ....	2,051,900			45,000	55,000	50,000	40,000	110,000	168,000	357,000	203,600
122	Springfield, Ill. ....	1,132,214										
123	Quincy, Ill. ....	848,333			62,000		81,000	1,000				
124	Canton, Ohio. ....	1,802,943							10,000	51,000	38,000	47,000
125	Superior, Wis. ....	1,084,020					107,015	149,651	37,869			
126	Chester, Pa. ....	914,600							100			
127	Chelsea, Mass. ....	1,925,100						300,000	181,000		50,000	32,000
128	South Omaha, Nebr. ....	1,325,979										140,000
129	Newcastle, Pa. ....	529,635										
130	Salem, Mass. ....	987,600			25,000		104,000		30,000	2,000		26,000
131	Newton, Mass. ....	5,777,700	225,000	100,000	100,000		350,000	250,000	419,000	150,000	568,000	822,000
132	Haverhill, Mass. ....	1,734,000						52,000	825,000	37,500		75,000
133	Jacksonville, Fla. ....	1,783,487									970,000	
134	Joplin, Mo. ....	372,000										
135	Wichita, Kans. ....	1,446,177					23,000	50,000	100,000			122,000
136	Rockford, Ill. ....	449,717								28,500	40,000	
137	Knoxville, Tenn. ....	1,376,000	95,000	95,000		100,000	309,000	500,000		37,000		
138	Elmira, N. Y. ....	1,129,500							235,000	16,500	30,000	272,000
139	Galveston, Tex. ....	4,283,038	514,000		537,000							156,000
140	New Britain, Conn. ....	2,000,000	150,000		15,000			1,027,000				255,000
141	Chattanooga, Tenn. ....	2,281,000	81,000	50,000		125,000	250,000	325,000				
142	Kalamazoo, Mich. ....	981,670										
143	Woonsocket, R. I. ....	2,553,000						182,000		95,000	310,000	200,000
144	Fitchburg, Mass. ....	1,753,110						100,000	335,000	491,000	25,000	50,000
145	Racine, Wis. ....	614,000					15,000		98,000		35,000	
146	Auburn, N. Y. ....	714,305								575	305,000	
147	Macon, Ga. ....	835,900	389,900	20,000						140,000		
148	Joliet, Ill. ....	348,525										20,000
149	Oklahoma City, Okla. ....	1,299,500								17,500	45,500	60,000
150	Oshkosh, Wis. ....	503,400										
151	West Hoboken, N. J. ....	725,681	43,000							3,000		5,500
152	Sacramento, Cal. ....	811,100	7,100								20,000	5,000
153	Pueblo, Colo. ....	2,967,496										
154	Everett, Mass. ....	1,466,003						200,000	30,000	125,000	70,000	2,000
155	Taunton, Mass. ....	2,211,775		45,000	5,000	30,000	30,000	43,000	345,000	31,000	64,000	154,500
156	Newport, Ky. ....	1,211,300	39,500			38,800				129,300	235,500	300
157	La Crosse, Wis. ....	884,235	34,000			200		17,000	9,000	8,000	5,000	48,000
158	Fort Worth, Tex. ....	1,864,828					210,000	156,000	767,000	2,000		
	San Juan, P. R. ....	662,463										

## GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	Not reported.	City number.
\$50,000	\$36,000 26,000	\$136,500 139,500	\$64,004 402,000	\$54,950 176,600 76,000	\$57,840 60,000	\$92,700 215,000	\$351,500	\$298,020 195,000 229,000 200,000 340,000	\$382,750 75,000 530,000 450,000 110,000	\$232,900 70,000 764,000 355,900 200,000 145,000	\$559,250 88,150 623,900 355,900 200,000 145,000	\$16,166 289,858 609,160	92 93 94 95 96
		360,000	30,000	20,000		150,000	301,000	213,500	8,500	42,500	297,323		97
157,000	26,000	134,000	41,000	549,000	37,500	39,500	32,000	108,750	108,750	93,000	623,900	500	98
33,000	5,000	5,000	122,000	17,000	112,600	247,000	282,000	50,000	61,000	94,000	75,000	71,477	99
300,000	500,000		25,000	5,000	23,000	55,000	155,000	50,000	400,000	50,000	92,593		100
			50,000		50,000	250,000		770,000	275,000				101
			100,000										
75,500	141,000	121,000	81,000	100,000		45,000		304,000	200,000	110,000	328,576		102
20,000		54,000	40,000		93,000	15,000		110,000	9,000	18,419	132,000		103
201,000	240,000		60,000		185,000	24,000	10,000		150,000	50,000	2,700		104
40,100	256,500		37,582	417,250	185,500	44,600	2,375	9,345	2,600	130,650	54,761		105
			689,000				204,500		59,000			16,868	106
56,000	62,000	100,000	114,000	147,000	23,000	85,000	56,000	106,000	145,000	35,000			107
				750,000	8,820	177,500	318,500	318,500		195,000	340,000		108
304,000	5,000	177	48,362	97,800	120,319	95,000	77,500	599,875	364,570	119,000	97,800		109
27,000	37,000	27,000		23,000	25,000	156,500	141,000	41,000	41,000	45,000	169,836	121,209	110
34,300	34,200		62,200	48,000	84,100	81,500	177,300	258,500			280,500	200	111
				9,000	39,000			125,000		30,000		445,600	112
15,075	754,500	4,345	112,600	6,500	2,100	202,200		366,830	43,470	41,235	672,600		113
17,000	92,500	22,000	7,500	107,000	50,000	75,000	20,000	20,110	32,040	193,679	123,323		114
						119,706	799	115,000		185,000			115
189,000	41,000	140,000	188,000	435,000	167,000	165,000	123,000	310,000	327,000	324,000	717,000		116
					1,710	3,600	12,100	29,775	12,145	173,400	107,409		117
20,000	91,000	18,000	169,000	27,000	39,000	10,000	53,000	85,500	119,000	100,000	400,000	3,552	118
32,500	150,000		40,000			155,000	507,000	40,000		60,000	56,000	7,710	119
134,000	40,000	2,000	60,000	19,000	33,000	55,000	40,000	100,000	82,500	390,500	67,000	300	120
				207,400	294,600		191,395					154,340	121
	311,000	300,000						173,545	110,934				122
67,000		13,933	73,000	90,886	42,700	379,000	176,090	283,021	93,333	226,280	222,333		123
		39,151						476,834	82,700				124
		16,500	257,000	1,500	131,500	7,000	88,000	273,500	13,000		207,500		125
								192,500					126
42,000	246,000	51,000	37,500	42,000	328,000	90,000	40,100	95,000	115,000	275,500			127
					55,000	122,315	162,260	259,668	303,950	7,854			128
75,000	25,000	50,000	50,000	58,000	20,000	50,000		35,000		35,000	131,635		129
4,500		1,500	5,000	3,000	11,200		204,500	195,500	226,500	125,500			130
740,000	492,500	240,000	160,950	100,000	194,400	360,850	105,000	146,000	25,000	29,000	196,500	3,500	131
	100,000	34,500	101,000	67,000	35,000	28,000	18,000	32,000	68,000	175,000	86,000		132
					398,000					400,000	15,487		133
74,000	42,788	2,500	10,500	38,000	45,000		24,500	24,500		66,500	185,000		134
	12,000	25,000	50,000	8,100	25,000		140,458	180,402	84,775	293,786	226,868		135
		11,900		2,400	7,600		3,865	52,487	11,261	108,860	170,929	15	136
	85,000	205,000											137
103,000	60,500	1,500		98,000	62,000	54,500	22,000	25,500	25,000	92,000			138
352,000	215,000						185,000	659,000			638,000	38	139
	250,000	200,000		30,000	55,000	150,000	275,000			200,000	45,000		140
						100,000			350,000	1,000,000			141
							50,000	161,714	138,750	212,000	252,506		142
	354,000		160,000		276,000		300,000	236,000	50,000		400,000		143
	2,700	4,700	27,000	115,900	27,600	43,000	78,600	101,900	10,560	154,476	135,000	50,674	144
29,000	16,000		42,000	70,000	10,000	111,000	44,000			144,000			145
45,000		52	410	2,571	756	1,733	2,522	71,032	48,833	38,528	197,293		146
	171,000			58,000				17,000	40,000				147
			14,000	36,630				108,800			35,000	134,095	148
31,000				120,000	30,000		100,000		68,000	495,000	332,500		149
		231,000		36,000	105,000		35,000	90,000		6,400			150
	24,750	36,000	74,000			41,875		200,276	154,798	66,349	76,133		151
									345,000		300,000		152
	266,965	245,500	8,000					700,000	62,160	1,155,000	296,000	15,231	153
		16,000	137,400	17,500	230,300	56,175	225,728	28,400	205,000	62,500	60,000		154
66,800	243,000	141,100	133,750	255,000	55,500	218,000	47,300	81,000	60,000	74,300	61,000	27,525	155
2,700	4,800	1,200		27,200	508,000	35,000		96,000	40,000	55,000			156
10,000		25,000	122,000	62,000	88,800	33,225	42,584	85,730	174,316	43,500	75,880		157
				637,000						92,828			158
						600,000					62,463		

## STATISTICS OF CITIES.

TABLE 27.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

City number.	CITY.	Total.	Prior to 1908	1908	1909	1910	1911	1912	1913	1914	1915	1916
	Grand total.....	\$1,757,339,338	\$8,324,427	\$49,831,202	\$53,061,896	\$40,783,910	\$47,466,257	\$45,529,764	\$45,907,087	\$47,847,271	\$50,377,711	\$50,476,804
	Group I.....	1,247,868,648	2,331,987	34,193,666	29,941,262	24,101,390	30,402,028	27,522,011	28,254,423	33,673,344	34,376,547	36,518,569
	Group II.....	248,337,088	1,565,920	7,686,529	9,474,427	7,506,128	5,380,028	7,063,419	7,526,687	5,457,437	8,741,635	6,646,362
	Group III.....	151,155,041	1,497,788	4,144,513	10,363,905	4,682,859	5,123,481	7,947,374	7,756,040	6,636,829	4,274,526	4,403,406
	Group IV.....	109,978,561	2,928,732	3,806,494	3,282,302	4,493,533	6,560,720	2,996,960	2,369,967	3,079,661	2,985,104	2,908,487

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$726,661,465	\$82,165	\$23,450,544	\$16,306,880	\$11,190,286	\$11,590,200	\$12,614,193	\$10,282,457	\$18,247,520	\$16,027,164	\$18,872,025
2	Chicago, Ill.....	75,008,846	1,895,872	2,390,789	2,921,932	3,065,000	8,291,630	4,395,962	1,258,800	4,617,200	5,342,600	1,111,100
3	Philadelphia, Pa.....	71,407,720	66,220	2,023,800	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.....	18,344,178	.....	675,000	.....	.....	2,497,488	1,155,000	1,250,690	2,000,000	976,000	.....
5	Boston, Mass.....	104,086,706	.....	63,000	549,500	271,000	1,569,500	2,871,925	4,790,600	2,770,300	1,846,850	3,074,000
6	Baltimore, Md.....	46,756,283	4,083	.....	.....	.....	.....	.....	.....	.....	.....	6,280,000
7	Pittsburg, Pa.....	42,551,102	165,935	704,568	1,928,718	1,321,100	915,900	1,586,400	5,283,813	742,400	5,295,900	1,249,600
8	Cleveland, Ohio.....	32,844,287	55,038	1,830,538	1,485,881	1,524,581	1,067,273	688,841	1,361,575	1,107,014	951,962	1,020,681
9	Buffalo, N. Y.....	22,060,726	.....	877,189	1,671,703	1,672,781	1,150,648	1,134,166	1,067,554	1,169,556	609,623	912,642
10	San Francisco, Cal.....	3,865,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	12,240,942	.....	286,960	362,910	1,510,962	207,178	102,232	103,000	15,000	626,300	468,900
12	Cincinnati, Ohio.....	50,516,043	7,094	1,252,136	1,218,235	226,338	358,310	262,486	223,092	410,261	144,806	991,176
13	Milwaukee, Wis.....	9,593,980	.....	1,254,142	796,703	695,542	720,101	687,006	609,042	570,293	532,542	514,645
14	New Orleans, La.....	21,324,440	52,000	.....	.....	.....	10,000	.....	.....	.....	.....	.....
15	Washington, D. C.....	10,606,330	3,580	.....	.....	.....	.....	.....	.....	.....	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$23,577,400	.....	\$1,429,000	\$665,000	\$608,000	\$481,000	\$88,000	\$133,000	\$31,000	\$356,000	\$163,000
17	Minneapolis, Minn.....	11,448,187	.....	60,812	20,000	20,000	34,000	20,000	679,000	526,500	562,500	207,500
18	Jersey City, N. J.....	19,286,950	\$141,076	64,000	1,490,000	561,000	175,709	547,500	1,601,500	21,500	59,798	2,075,600
19	Louisville, Ky.....	9,470,720	12,000	.....	.....	884,000	405,000	50,000	.....	.....	.....	.....
20	Indianapolis, Ind.....	4,016,800	.....	27,000	187,500	87,000	114,000	66,000	50,000	47,000	249,800	40,000
21	St. Paul, Minn.....	8,805,825	100,000	370,925	489,000	4,900	3,000	349,000	271,000	124,000	889,000	475,000
22	Providence, R. I.....	18,089,000	.....	100,000	100,000	.....	300,000	200,000	.....	.....	.....	483,000
23	Rochester, N. Y.....	11,575,892	.....	1,574,447	231,445	30,000	55,000	235,000	785,000	750,000	50,000	50,000
24	Kansas City, Mo.....	8,270,209	.....	200,000	200,000	284,000	10,000	100,000	.....	200,000	2,347,000	321,000
25	Toledo, Ohio.....	9,039,355	25,452	597,586	620,323	358,415	654,982	530,782	478,620	1,297,000	60,000	45,000
26	Denver, Colo.....	4,687,286	.....	122,650	122,650	122,650	122,650	122,650	122,650	122,650	122,650	122,650
27	Columbus, Ohio.....	14,305,443	696,182	503,881	616,281	865,581	324,700	271,000	380,000	95,000	374,900	738,000
28	Los Angeles, Cal.....	8,456,564	.....	171,862	269,612	259,612	240,912	232,412	217,412	247,812	247,812	247,812
29	Worcester, Mass.....	8,518,625	.....	235,000	242,000	85,000	95,000	546,000	57,000	309,000	304,300	326,325
30	Seattle, Wash.....	16,439,275	.....	150,000	150,000	1,175,000	500,000	1,154,000	975,000	.....	466,500	.....
31	Memphis, Tenn.....	6,624,500	556,000	.....	1,052,000	.....	25,000	.....	.....	.....	786,000	25,000
32	Omaha, Nebr.....	7,046,488	8,500	382,000	435,000	311,500	143,000	1,182,000	234,500	34,000	60,000	20,500
33	New Haven, Conn.....	3,461,500	.....	50,000	225,000	110,000	122,500	72,500	60,000	85,000	130,000	141,500
34	Scranton, Pa.....	2,784,478	.....	93,500	68,600	158,500	40,500	34,500	78,500	186,500	193,500	91,500
35	Syracuse, N. Y.....	8,095,921	.....	310,150	537,575	231,575	202,075	188,075	141,075	119,075	119,075	119,075
36	St. Joseph, Mo.....	1,965,450	3,850	.....	.....	.....	9,000	.....	.....	187,000	.....	.....
37	Paterson, N. J.....	4,286,878	6,500	312,636	352,141	596,095	322,000	60,000	93,500	155,000	155,000	38,000
38	Portland, Oreg.....	7,855,382	.....	.....	.....	20,000	6,000	3,000	180,000	94,000	.....	10,000
39	Atlanta, Ga.....	3,623,500	2,000	.....	.....	50,000	128,500	.....	.....	55,500	52,000	116,000
40	Richmond, Va.....	8,505,078	11,760	289,500	261,500	66,600	19,900	12,000	6,000	10,000	405,000	.....
41	Fall River, Mass.....	6,077,783	.....	323,500	468,500	159,500	245,500	200,000	355,000	373,000	230,000	280,000
42	Nashville, Tenn.....	4,793,380	2,600	75,000	50,000	50,000	150,000	50,000	50,000	50,000	50,000	100,000
43	Dayton, Ohio.....	4,571,580	.....	305,680	320,000	280,800	327,700	335,600	342,500	326,500	360,300	331,500
44	Grand Rapids, Mich.....	2,657,739	.....	387,400	300,400	126,400	131,400	404,400	235,400	10,400	110,400	85,400

# GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1907.

with the number assigned to each, see page 127.]

1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	Later than 1927	Not reported.	City number.
\$43,099,823	\$42,306,352	\$37,793,289	\$50,349,629	\$33,775,141	\$64,548,408	\$40,040,151	\$53,159,745	\$38,319,716	\$29,909,970	\$39,003,792	\$821,202,852	\$24,224,141	
27,758,692	28,287,238	24,157,075	30,433,238	20,806,880	36,074,771	20,484,372	31,890,773	23,657,349	15,971,776	20,160,301	681,576,537	5,204,419	
7,451,237	4,752,538	7,006,088	9,846,138	5,552,438	16,390,043	11,521,488	10,198,883	6,027,138	5,802,988	9,904,888	76,009,631	10,224,298	
4,992,434	5,919,957	3,517,338	7,129,537	3,540,182	7,610,452	4,120,705	4,480,802	3,678,633	4,917,900	4,410,006	35,609,517	5,496,858	
2,897,460	3,346,619	3,112,838	2,940,716	3,875,641	4,472,242	3,913,586	6,589,287	4,956,596	3,217,306	4,528,597	27,507,167	3,208,566	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$17,364,935	\$15,620,708	\$10,680,362	\$17,714,170	\$9,122,907	\$14,834,497	\$5,437,306	\$7,881,306	\$5,373,320	\$4,534,315	\$7,251,034	\$472,183,141		1
1,236,100	1,185,000	2,125,350	4,263,327	997,000	3,272,000	5,940,662	3,263,000	7,998,234	4,072,000	4,238,500		\$1,126,788	2
2,023,800	2,023,800	2,023,800	1,793,800	1,793,800	1,530,800	1,268,800	927,800	377,800	97,800	65,300	39,200,000		3
2,578,000	2,578,000	275,000	12,000	4,009,000	811,522	969,296	562,081	1,000,000		917,000	1,000,000		4
3,071,700	2,284,080	4,106,300	1,368,500	3,529,100	3,792,950	3,763,775	2,787,025	2,437,000	837,150	2,073,950	56,228,501		5
			950,000		1,500,000			684,000	1,000,000	1,704,000	34,634,200		6
806,200	1,288,200	1,370,700	795,800	1,538,700	1,289,200	846,700	2,160,700	1,983,700	964,400	1,144,600	8,318,200	190,268	7
1,263,950	1,306,950	1,193,450	1,688,450	1,868,029	2,561,874	1,386,874	926,163	1,871,016	2,757,147	1,303,000	3,624,000		8
1,347,000	846,174	1,482,957	578,560	826,376				402,737	1,148,714	809,137	1,445,387	564,923	9
											3,865,600		10
27,000	336,000	396,000	393,000	436,000	941,000	136,000	1,461,000	446,000	225,000	25,000	3,735,500		11
164,715	408,033	95,864	479,939	325,176	1,053,551	492,917	1,100,906	900,000	228,000	568,000	39,609,008		12
453,292	410,293	406,292	396,292	369,792	361,377	242,042	218,042	183,542	112,250	60,750			13
					117,000						17,733,000	3,412,440	14
							10,602,750						15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$216,000	\$121,000	\$21,000	\$21,000	\$20,000	\$8,480,000	\$1,530,000		\$50,000		\$400,000	\$8,774,400		16
1,652,500	477,500	952,500	632,500	507,500	314,500	107,500	\$12,500	312,500	\$112,500	612,500	3,198,850	\$424,525	17
20,000	120,000	20,000	145,000	370,000	1,016,000	1,250,000	600,000	229,000	750,000	750,000	7,885,000	619,267	18
			2,000			1,246,500					6,871,200		19
32,000	30,000	30,000	32,000	34,000	39,000	39,000	1,238,500	84,000	40,000	550,000	1,000,000		20
1,684,000	910,000	776,000	812,000	75,000	99,000						1,374,000		21
59,000				1,125,000	1,000,000	1,317,000	1,230,000	1,100,000	700,000	1,567,000	8,908,000		22
25,000	225,000	525,000	125,000	125,000	125,000	25,000	695,000	25,000	25,000	25,000	5,870,000		23
		400,000				500,000	1,925,000	1,000,000	509,000			474,209	24
276,000		700,000	219,000	216,000	270,000	378,000	317,195	200,000	198,000		1,597,000		25
380,650	528,450	1,234,650	1,234,250	180,200								25,236	26
423,200	389,200	371,000	217,000	335,000	608,000	177,000	77,000	409,000	150,000	91,200	6,181,500	10,818	27
247,812	247,813	247,813	247,813	247,813	247,813	247,813	247,813	247,813	247,813	234,813	3,603,788	4,576	28
325,500	150,000	377,000	80,000	185,000	225,000	50,000	50,000	250,000	325,000	860,000	3,438,500		29
10,000		10,000	200,000	11,000	379,980	535,000	518,900	500,000	500,000	2,420,000	300,000	6,633,895	30
220,000		28,500		25,000	20,000				1,267,000	20,000	2,600,000		31
25,000	325,000	325,000	100,000	288,000			447,000	167,000	475,000	575,000	1,129,000	379,488	32
71,500	59,000	59,000	514,000	49,000	71,500	49,000	119,000	245,000	50,000	50,000	1,128,000		33
82,000	153,000	100,000	190,000	15,000	72,000	65,000	63,000	133,000	83,000	70,000	625,000	187,978	34
96,575	80,575	80,575	3,880,575	80,575	67,125	56,675	55,975	41,125	141,125	127,375	1,195,000	224,896	35
	23,000	50,000	234,000	351,600		402,000	370,000		35,000	300,000			36
59,000	25,000	110,000	60,000	10,000	48,000	125,000	150,000	85,000	125,000	10,000	1,362,000	27,006	37
700,000		8,500	175,000	440,000	1,350,000	2,250,000		200,000			1,351,500	1,067,382	38
22,000	21,500	25,000	124,000	36,000	789,000	218,000	46,000		46,000	74,000	1,818,000		39
			281,500	453,250	586,525	295,500	682,500	270,200	579,450	213,000	4,060,893		40
335,000	25,000					100,000	200,000	415,000	225,000	245,000	1,786,000	111,783	41
	550,000	325,000	117,000	200,000	310,000	400,000	1,000,000		310,000	200,000	750,000	3,700	42
363,500	291,500	229,500	202,500	172,500	172,500	77,500	63,500	63,500	1,500	1,000	2,000		43
125,000				100,000		80,000	90,000		141,600		300,000	29,539	44

## STATISTICS OF CITIES.

TABLE 27.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total.	Prior to 1908	1908	1909	1910	1911	1912	1913	1914	1915	1916
45	Cambridge, Mass.	\$10,741,950		\$88,400	\$131,500	\$558,500	\$168,500	\$360,500	\$172,500	\$177,500	\$532,500	\$998,600
46	Albany, N. Y.	4,117,383		355,872	296,372	282,087	359,012	518,452	223,452	370,152	257,207	190,482
47	Hartford, Conn.	7,442,454			955,973			126,000		35,000		
48	Lowell, Mass.	3,601,848		40,930	54,220	94,510	161,440	268,742	232,392	178,090	288,120	231,704
49	Reading, Pa.	2,506,400	\$817,500	20,000	28,000	8,000	8,000	163,000	132,000	20,000		
50	Trenton, N. J.	4,881,910	66,545	234,156	227,900	195,600	345,747	77,575	289,567	78,000	130,835	396,675
51	Bridgeport, Conn.	2,194,000		198,000	48,000	48,000	48,000	48,000	41,000	38,000	163,000	38,000
52	Wilmington, Del.	3,010,150		44,150	67,850	300,900	103,100	89,000	112,550	126,300	114,800	128,500
53	Camden, N. J.	4,473,950		50,750	83,750	77,750	227,750	50,250	250	250	250	40,250
54	Des Moines, Iowa.	1,418,200		1,000	29,500	2,000	216,000	365,000		16,700	330,000	300,000
55	Kansas City, Kans.	2,989,319	92,439	22,957	202,000	50,000	57,000		150,000	80,000	80,000	8,000
56	Lynn, Mass.	4,341,200		209,500	399,000	277,900	364,000	200,000	241,000	145,500	114,500	199,200
57	New Bedford, Mass.	5,367,835	1,000	170,000	229,000	111,000	90,000	303,000	371,000	65,000	33,000	33,000
58	Springfield, Mass.	2,844,700		77,200	32,200	43,200	42,200	39,200	238,200	39,200	73,200	89,200
59	Troy, N. Y.	4,019,366	2,000	171,838	163,596	174,962	182,462	182,962	179,962	198,462	310,523	154,262
60	Oakland, Cal.	2,924,887		96,363	96,362	96,363	96,362	96,363	76,363	76,362	75,113	74,362
61	Lawrence, Mass.	2,121,055		136,500	126,500	116,500	105,000	108,600	83,200	73,700	52,200	41,600
62	Somerville, Mass.	1,522,000	14,000	151,500	145,500	142,000	137,000	130,000	117,000	111,000	96,500	78,500
63	Savannah, Ga.	2,893,050	3,300		2,650,100				239,650			
64	Duluth, Minn.	6,599,008	45,000	53,750	12,000	30,000	115,000	100,000	70,000	547,000		
65	Norfolk, Va.	6,523,550	3,550				320,000		110,000	488,000	50,000	106,500
66	Hoboken, N. J.	1,901,223	500	43,289	29,349	180,570		24,000	21,000			35,000
67	Peoria, Ill.	1,063,100	300	365,800	49,900	107,750	41,800	38,100	27,650	27,000	64,000	11,000
68	Yonkers, N. Y.	4,818,316		508,000	427,100	229,095	138,000	159,000	177,000	152,000	151,700	156,500
69	Utica, N. Y.	1,537,585	308,885	77,840	74,028	67,955	61,063	58,668	53,086	50,550	49,270	54,270
70	Manchester, N. H.	1,665,000		10,000	60,000	110,000	75,000	110,000	330,000	160,000	260,000	140,000
71	Schenectady, N. Y.	2,966,536	57,104	76,934	70,645	67,645	107,645	134,645	133,645	130,645	142,345	148,345
72	Evansville, Ind.	2,094,000		27,200	13,200	13,200	29,200	1,945,200	13,200	13,200	13,200	13,200
73	San Antonio, Tex.	2,654,500	13,000	13,000	42,400	68,300	68,300	68,300	68,300	68,300	70,230	70,230
74	Elizabeth, N. J.	3,105,000				45,000		82,000				
75	Waterbury, Conn.	2,001,000		84,000	69,000	264,000	49,000	49,000	54,000	39,000	29,000	29,000
76	Salt Lake City, Utah.	4,817,232						395,000	220,000	800,000		
77	Wilkes-Barre, Pa.	1,003,600	3,600	12,000	22,000	22,000	22,000	27,000	69,500	41,000	42,000	42,000
78	Erie, Pa.	982,251	34,596	29,000	66,000	11,000	21,000	3,000	4,000	502,000	8,500	7,500
79	Houston, Tex.	4,252,031	2,019	33,732	33,632	33,332	23,032	547,032	23,032	23,032	23,032	23,032
80	Tacoma, Wash.	5,628,985					700,000		2,240,000			
81	Harrisburg, Pa.	2,564,400	400	48,400	36,400	36,400	86,400	51,900	182,900	182,900	189,300	178,900
82	Charleston, S. C.	3,791,150	2,950		1,728,700							
83	Portland, Me.	3,192,984	18,000	11,000	1,013,000	22,500	15,000	499,000	106,000	79,000	30,000	63,000
84	Youngstown, Ohio.	1,736,979	1,100	235,578	268,027	233,392	201,135	162,952	112,798	75,193	65,718	61,193
85	Dallas, Tex.	2,358,750							52,000	68,000		11,000
86	Terre Haute, Ind.	520,000		24,000	24,000	10,000	10,000	10,000	10,000	10,000	123,000	40,000
87	Fort Wayne, Ind.	819,800	5,000	25,000	49,000	20,000	20,000	20,000	319,000	35,800	5,000	5,000
88	Akron, Ohio.	1,360,754	5,000	211,311	175,638	179,885	127,970	104,370	111,380	81,380	53,640	37,840
89	Holyoke, Mass.	2,734,100		183,100	130,100	289,100	178,100	93,100	345,100	186,000	226,500	167,000
90	Brockton, Mass.	2,987,600				90,000		50,000		75,000	25,000	50,000
91	Covington, Ky.	2,063,950		2,463	2,463	2,463	2,463	2,463	2,363	2,613	1,242	761

## GENERAL TABLES.

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	Later than 1927	Not reported.	City number.
\$637,500	\$679,500	\$210,500	\$68,500	\$259,500	\$178,500	\$121,500	\$949,000	\$244,950	\$309,000	\$124,000	\$3,746,000	\$25,000	45
138,107	131,357	102,657	136,157	115,657	139,351	68,451	62,751	54,100	44,100	30,000	97,000	144,607	46
365,500	985,000		10,000		1,320,000	212,000	25,000		420,000	154,000	3,176,000	23,481	47
80,000	232,000	145,000	1,450,000						200,000		500,900	36,200	48
			200,000		80,000	32,000	20,000			20,000			49
478,800	97,400			65,000	116,300	40,000	20,000		45,000	183,000	1,793,810		50
38,000	38,000	438,000	38,000	32,000	32,000	22,000	522,000	22,000	22,000	22,000	292,000	6,000	51
136,300	134,050	148,150	153,650	97,400	100,550	112,950	119,850	127,200	136,000	143,100	504,000	10,000	52
10,250	85,250	305,250	110,250	93,250	95,250	95,250	45,250	250	600,250	13,250	2,488,950		53
35,000	45,000									78,000			54
240,000	100,000	65,000		40,000		63,500				279,500	186,500	1,272,423	55
190,500	170,000	241,000	335,000	100,000	75,000	40,000		165,000	63,000	151,000	660,000		56
305,000	125,000	40,000	210,000	10,000	75,000	180,000	330,000	184,000	400,000	741,000	1,215,000	143,835	57
404,200	30,700	41,000	272,000	146,000	77,000	336,000	22,000	415,000	227,000	18,000	232,000		58
123,408	128,562	121,762	128,762	108,762	116,639	106,206	103,209	276,470	135,188	86,744	862,625		59
74,013	74,012	74,013	74,012	74,013	74,012	74,013	74,012	74,013	74,012	74,012	1,326,737		60
25,500	24,000	24,000	24,000	24,000	24,000	676,000	275,000	6,000	4,500	4,500	93,000	77,755	61
65,500	53,500	46,500	42,500	36,500	30,500	27,500	20,500	18,000	11,000	10,000	37,000		62
	185,000		170,000	592,000	200,000	400,000	150,000	100,000	1,356,000	113,000	2,359,000	1,258	63
35,000		152,000	153,000	80,000	470,000	414,000	145,000		110,500	25,000	3,800,000		64
175,000	335,000	85,000	10,000	10,000	10,000	10,000	150,000	22,850	10,000	20,000	729,665		65
3,000	20,000		50,000	21,000	21,000	21,000			215,000				66
150,341	122,000	127,000	134,900	218,250	187,700	130,000	212,000	195,000	174,150	190,000	878,580		67
49,120	49,120	49,620	41,120	40,120	44,120	43,850	41,100	39,500	33,300	32,200	218,800		68
100,000		100,000			80,000			50,000		50,000	30,000		69
124,345	124,345	123,125	105,125	125,000	130,000	139,000	80,000	62,000	55,000	430,000	148,000	250,998	70
13,200													71
77,230	57,230	43,830	520,930	7,330	7,330	9,630	9,630	21,400	38,400	43,100	1,268,100		72
					2,774,000	20,000	46,000	4,000	2,500		89,000	42,500	73
29,000	29,000	424,000	24,000	24,000	24,000	24,000	24,000	19,000	19,000	220,000	450,000	25,000	74
	500,000		250,000	700,000			548,000	1,000,000				404,232	75
42,000	42,000	32,000	37,000	37,000	37,000	38,000	78,000	33,500	32,500	118,000	173,500		76
7,500	7,500	7,500	7,500	77,500	58,000	70,655	7,500	52,000					77
23,031	1,026,031	23,031	23,031			60,000	100,000				2,232,000		78
			1,193,000					200,000				1,295,985	79
205,200	68,400	61,400	115,400	144,900	140,400	132,300	140,000	50,400	14,000	43,100	455,000		80
					50,000	56,000	62,500	90,000	55,000		1,746,000		81
46,500	41,000	51,000	114,000	15,000	629,000	10,000	10,000	10,000	10,000	10,000	100,000	289,984	82
51,893	43,500	35,000	35,000	32,000	27,000	27,000	28,000	10,500	7,500	12,500	10,000		83
186,000	24,000	5,000	289,000	62,000							1,661,750		84
70,000						44,000		45,000		100,000			85
5,000	5,000	105,000	151,000	50,000									86
													87
63,840	34,500	27,000	27,000	17,000	32,000	7,000	7,000	8,000	8,000	33,000	8,000		88
169,500	53,000	53,000	48,500	31,000	28,500	28,500	28,500	28,500	28,000	278,000	191,000		89
15,000	20,000	10,000	73,000	25,000	20,000	87,000	25,000	50,000	25,000	40,000	860,000	1,447,600	90
156			354,200		106,300	141,400			33,000	520,000	889,600		91

## STATISTICS OF CITIES.

TABLE 27.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total.	Prior to 1908	1908	1909	1910	1911	1912	1913	1914	1915	1916
92	Saginaw, Mich.	\$2,521,580	\$350	\$206,262	\$216,532	\$216,780	\$224,780	\$193,820	\$196,420	\$160,920	\$199,850	\$129,950
93	Lincoln, Nebr.	1,737,108		26,000	139,500	402,000	196,600	215,000		145,000	50,000	90,000
94	Altoona, Pa.	2,187,400										
95	Spokane, Wash.	3,539,160		80,000		250,000	1,200,000			50,000		
96	Lancaster, Pa.	1,234,500	5,600	16,000	16,000	46,000	16,000	16,000	16,000	33,250	63,250	63,250
97	Birmingham, Ala.	2,815,823		264,323	41,000		17,500	39,500	32,000	13,500	8,500	102,500
98	Bayonne, N. J.	2,674,250	10,000	172,000	147,000		475,000	23,000	40,000	13,000	48,000	227,000
99	South Bend, Ind.	793,477		61,000	11,000	17,000	31,000	66,000	140,000	18,000	68,000	69,000
100	Butte, Mont.	667,593										
101	Pawtucket, R. I.	5,345,000			50,000	600,000				50,000	150,000	
102	McKeesport, Pa.	1,715,676	166,600	338,576	13,000	107,000	107,000	35,000	35,000	36,000	41,000	41,000
103	Binghamton, N. Y.	814,919		27,434	27,985	20,000	20,000	17,000	22,000	22,000	22,000	22,000
104	Johnstown, Pa.	648,700						10,000	10,000			
105	Dubuque, Iowa.	1,352,545	3,450	30,500	29,200	2,375	35,845	2,600	4,650	41,139	13,622	327,000
106	Sioux City, Iowa.	1,773,888	42,000	25,000	378,500	25,000	25,000	25,800	25,800	25,000	25,000	76,100
107	Augusta, Ga.	1,733,500							200,000		45,000	24,500
108	Mobile, Ala.	3,684,012	1,894,192	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
109	Topeka, Kans.	2,306,603		97,062	109,564	176,420	84,321	168,578	128,623	42,628	91,732	53,889
110	Springfield, Ohio.	1,266,645		57,000	57,000	69,000	62,500	58,000	64,000	63,000	66,000	51,000
111	Allentown, Pa.	1,136,400	400		13,400		75,200			15,700		23,600
112	East St. Louis, Ill.	1,392,600		650,000		39,000	18,000		17,000	60,000	9,000	10,000
113	Wheeling, W. Va.	424,000					23,600					
114	Montgomery, Ala.	2,609,255		18,435	18,435	18,435	18,435	18,435	18,435	18,435	18,435	18,435
115	Passaic, N. J.	901,657	103,834	67,073	23,000	23,000	28,000	34,500	32,500	32,500	33,500	45,500
116	Davenport, Iowa.	575,000			275,000					115,000		185,000
117	Atlantic City, N. J.	3,904,000		110,300	52,000	16,000	104,000	16,000	26,000	25,000	16,000	79,000
118	Little Rock, Ark.	429,639		22,719	109,500	22,500	22,500	22,500	12,500	12,500	2,500	2,500
119	Bay City, Mich.	1,646,552		49,500	134,000	95,000	141,500	35,000	135,000	32,000	20,000	50,000
120	York, Pa.	1,166,810			7,000	5,000	8,000	33,600	10,000	31,000	10,000	48,500
121	Malden, Mass.	2,051,900		164,200	57,200	174,200	66,200	78,200	114,200	86,200	48,200	68,000
122	Springfield, Ill.	1,132,214		16,674	16,674	16,674	16,674	16,674	16,674	16,674	6,674	6,674
123	Quincy, Ill.	848,333		62,000	53,333	94,333	84,333	83,333	83,333	83,333	83,333	67,000
124	Canton, Ohio.	1,802,943	33,700	113,944	113,100	57,286	136,360	166,900	92,000	95,500	90,000	137,420
125	Superior, Wis.	1,084,020	309,686				12,000	12,000		114,084	62,500	
126	Chester, Pa.	914,600	2,100	16,500		1,500	5,500	7,000	28,000	92,500	13,000	
127	Chelsea, Mass.	1,925,100		59,200	43,700	42,700	1,081,500	23,000				50,000
128	South Omaha, Nebr.	1,325,979		1,370	112	2,650	58,280	129,965	4,400	31,520	142,320	6,054
129	Newcastle, Pa.	529,635	131,635				15,000					60,000
130	Salem, Mass.	987,600		99,950	70,450	63,650	59,650	54,850	54,850	46,850	43,350	40,000
131	Newton, Mass.	5,777,700		69,000	29,000	128,000	290,500	303,000	23,000	391,000	424,000	172,000
132	Haverhill, Mass.	1,734,000		72,500	138,000	105,000	72,000	336,500	28,000	25,000	21,000	13,000
133	Jacksonville, Fla.	1,783,487										
134	Joplin, Mo.	372,000								10,500		
135	Wichita, Kans.	1,446,177	6,480	75,848	79,255	236,479	57,719	55,356	54,896	54,820	164,477	31,005
136	Rockford, Ill.	449,717	1,069	43,711	54,817	26,817	23,417	11,517	11,517	10,917	3,576	38,374
137	Knoxville, Tenn.	1,376,000				275,000					95,000	
138	Elmira, N. Y.	1,129,500		50,000	62,000	65,000	51,500	36,000	37,000	31,000	48,500	30,000
139	Galveston, Tex.	4,283,038	38									
140	New Britain, Conn.	2,000,000		41,000	31,000	11,000	111,000	11,000	26,000	11,000	11,000	11,000
141	Chattanooga, Tenn.	2,281,000			125,000		156,000					
142	Kalamazoo, Mich.	981,670		127,946	99,946	97,947	106,375	91,700	61,950	112,450	41,450	70,450
143	Woonsocket, R. I.	2,553,000					90,000				200,000	92,000
144	Fitchburg, Mass.	1,753,110	4,800	78,906	75,306	67,806	162,506	90,606	247,206	59,106	127,406	19,286
145	Racine, Wis.	614,000		39,000	31,000	45,000	31,000	131,000	35,500	30,000	29,000	27,000
146	Auburn, N. Y.	714,305	575	56,558	84,418	77,056	42,599	41,985	32,158	41,601	36,751	32,734
147	Macon, Ga.	835,900		1,000	1,000	391,900	2,000	2,000	2,000	2,000	2,000	2,000
148	Joliet, Ill.	348,525			6,105	26,105	6,105	6,105	6,105	114,905		
149	Oklahoma City, Okla.	1,299,500		7,500	7,500	7,500	7,500	7,500	25,000	53,000	7,500	31,000
150	Oshkosh, Wis.	503,400	25,000	26,400	20,000	20,000	20,000	15,000	15,000	15,000	15,000	10,000
151	West Hoboken, N. J.	725,681	174,423	112,258	10,375	107,375	21,875	44,875	4,500	4,500	4,500	4,500
152	Sacramento, Cal.	811,100	7,100	26,500	26,500	26,500	26,500	21,500	26,500	21,500	21,500	21,500
153	Pueblo, Colo.	2,967,496					468,000	70,000		245,500	8,000	
154	Everett, Mass.	1,466,003		76,575	68,175	66,575	156,075	51,288	39,250	32,750	31,550	25,050
155	Taunton, Mass.	2,211,775		21,100	69,750	69,000	93,800	23,000	40,300	53,500	92,000	70,800
156	Newport, Ky.	1,211,300	3,500				37,000		52,500	102,000		
157	La Crosse, Wis.	884,235	200	17,970	17,970	17,970	34,970	22,773	20,200	13,378	88,128	13,088
158	Fort Worth, Tex.	1,864,828	2,000		12,000	12,000	12,000	12,000	12,000	12,000	12,000	8,828
	San Juan, P. R.	662,463			1,000				44,892	16,571		



## GENERAL TABLES.

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	Later than 1927	Not reported.	City number.
\$47,250	\$44,000	\$37,000	\$125,500	\$47,000	\$72,500	\$179,500	\$106,000	\$85,000	\$16,000			\$16,166	92
4,700	131,200			20,000			50,000	50,000				353,008	93
63,250	350,000				150,000		512,500	76,000			\$1,463,000		94
	63,250	33,250	51,350	25,650	40,650	30,250	200,000	450,000		\$200,000		609,160	95
							45,250	45,250	45,250	54,250	445,500		96
138,000	75,000	300,000	200,000	330,000	195,000	140,000	350,000				569,000		97
50,500	214,000	141,000	12,000	12,600	105,400	132,000		85,000	23,000		743,750		98
80,000	40,000	15,000					50,000	28,000	28,000			71,477	99
				50,000	50,000		25,000	400,000	50,000			92,593	100
		450,000			250,000	1,000,000	50,000				2,745,000		101
45,000	33,000	34,000	78,000	36,000	37,000	38,000	103,000	40,000	38,000	38,000	275,500		102
25,000	20,000	30,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000	10,000	409,500		103
				40,000		25,000	58,000	4,000	20,000		479,000	2,700	104
350,000		34,132	417,250	35,000	15,400								105
281,500	229,500	340,000	25,000					59,000		159,900		5,768	106
		25,000		105,000	115,000	98,000	104,000	88,000	56,000	62,000	811,000		107
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	890,000	699,820	108
13,869	500	13,000	76,000	30,000	30,000	35,000	569,100	223,127	290,000	9,400	59,000	4,810	109
52,000	53,000	43,000	52,000	50,000	50,000	48,736	53,000	55,000	40,000	45,000	56,100	121,209	110
3,500		30,600					21,700		10,700	30,700	910,700	200	111
			9,000	10,000			125,000					445,600	112
		129,500					68,700				202,200		113
17,650	166,910	16,275	13,665	108,165	13,015	11,765	261,595	10,765	8,355	756,180	1,059,000		114
45,500	24,000	34,000	25,500	10,500	11,500	12,500	32,500	11,500	111,500	17,500	141,750		115
													116
28,000	60,000	89,000	25,000	206,000	30,000	10,000	205,000	961,000	338,000	265,000	1,243,000		117
2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500		172,420	118
32,500	72,500	12,000	117,000	39,000	25,000		83,000			36,000	534,000	3,552	119
56,000	11,000	11,000	85,000	16,000	76,000	16,000	14,000	14,000	22,000	13,000	672,000	7,710	120
33,000	25,000	58,500	37,500	22,500	97,500	146,500	263,500	194,500	133,500		183,000	300	121
6,674	6,674	6,674	214,074	302,609	8,009	164,254	2,225	129,780	1,335			159,840	122
74,000	80,000												123
144,933	72,800						37,000	68,000	109,000	45,000	138,000		124
		100,000		45,000	25,000	25,000	262,750	211,000					125
7,500						30,000					711,000		126
				150,000									127
				5,000		156,000	243,300	200,000	65,000	110,000	100,000		128
25,000	50,000	50,000	58,000	20,000	50,000		255,008	290,000	290,000				129
36,500	33,500	33,500	33,500	23,500	23,500	23,500	35,000	35,000		35,000			130
319,500	172,000	119,950	302,000	173,900	475,850	172,000	18,500	18,500	18,500	18,000	173,000		131
							322,000	193,000	193,000	175,000	1,326,500	3,500	132
42,000	5,000	5,000	5,000	53,000	528,000	25,000			111,000	149,000			133
							1,368,000				400,000	15,487	134
	2,500	10,500	38,000	45,000			14,000		66,500	45,000	140,000		135
132,239	51,603	1,000	1,000	194,000	1,000	141,000			40,000	17,000	51,000		136
770					36,000	27,700		16,500	60,000	83,000		15	137
110,000		100,000	34,000	500,000		37,000					225,000		138
30,000	29,500	29,000	29,000	33,000	35,000	35,000	34,000	34,000	75,000	34,000	321,000		139
										514,000	3,769,000		140
11,000	311,000	11,000	11,000	11,000	11,000	9,000	234,000	159,000	9,000	259,000	700,000		141
50,000		250,000	250,000	250,000	100,000						1,350,000		142
34,450	19,000	19,000	19,000	19,000	19,000	19,000	9,000	7,000	7,000			6	143
		150,000		95,000		300,000	396,000	154,000		676,000	400,000		144
8,167	2,667	2,667	2,667	2,667	314,667	303,667	2,667	52,666	47,666	2,667	26,667	50,674	145
36,000	22,000	21,000	22,000	56,000	16,500	15,000	10,000	8,500	8,500				146
32,405	25,465	25,000	35,000	35,000	35,000	25,000	25,000	25,000	5,000				147
													148
22,000	2,000	2,000	2,000	2,000	2,000	142,000	2,000	2,000	132,000	43,000	77,000		149
35,000		14,000										134,095	150
			100,000			100,000		68,000	45,000	55,000	777,500		151
10,000	236,000	5,000	41,000	5,000	7,000	13,000	5,000						152
													153
4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	104,500	4,500	4,500	87,000		154
21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	21,500	349,000		155
196,965	445,000	191,640	19,160	255,000			27,000	43,000	562,000	261,000	160,000	15,231	156
22,550	20,050	20,050	20,050	120,050	48,751	142,214	82,000	10,000	3,000	3,000	427,000		157
													158
92,500	53,500	49,000	33,000		516,500	10,000	33,500			208,500	654,500	27,525	159
	30,000	88,100			5,000	1,500	70,000		55,000		571,000	195,700	160
1,588	25,000	122,000	62,000	72,000	25,000	20,000	70,000	150,000	30,000	60,000			161
			166,000	156,000	767,000						681,000		162
					600,000								163

## STATISTICS OF CITIES.

**TABLE 28.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1907.**

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
	Grand total.....	\$1,858,227,134	\$252,452,715	\$588,266,638	\$20,604,750	\$570,309,601	\$103,280,599	\$150,483,713	\$77,051,756	\$20,062,945	\$69,019,494	\$6,694,923
	Group I.....	1,325,124,800	244,564,965	501,528,930	19,642,750	331,804,377	49,175,240	65,042,196	46,137,638	13,817,767	51,234,623	2,176,314
	Group II.....	259,686,151	6,169,000	46,291,600	287,500	116,297,344	26,737,386	32,968,300	14,251,921	3,939,457	11,160,920	1,682,723
	Group III.....	158,147,735	1,447,750	28,750,428	104,000	75,453,528	11,053,896	27,273,975	6,317,429	2,087,748	4,500,760	1,158,221
	Group IV.....	115,268,448	271,000	11,995,680	570,500	46,754,352	16,314,077	25,199,242	10,344,768	217,973	2,123,191	1,777,665

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$788,777,502	\$217,643,565	\$304,067,458	\$20,000	\$114,891,214	\$44,626,672	\$19,885,768	\$43,155,200	\$10,581,500	\$33,906,125	.....
2	Chicago, Ill.....	82,164,076	.....	2,394,162	.....	53,320,942	3,210,000	22,235,551	128,300	.....	825,121	\$50,000
3	Philadelphia, Pa.....	72,188,782	19,956,000	44,429,500	.....	6,950,000	.....	781,062	.....	.....	72,220	.....
4	St. Louis, Mo.....	18,344,178	.....	2,555,000	1,892,000	9,888,178	.....	.....	.....	.....	4,009,000	.....
5	Boston, Mass.....	105,092,706	4,181,400	56,986,281	.....	42,612,025	268,000	10,000	.....	.....	29,000	1,006,000
6	Baltimore, Md.....	48,070,933	.....	35,634,200	.....	3,134,000	.....	6,280,000	1,314,650	.....	1,708,083	.....
7	Pittsburg, Pa.....	42,636,670	.....	6,128,600	.....	24,594,544	490,500	4,393,015	186,000	621,000	5,668,675	554,336
8	Cleveland, Ohio.....	32,844,287	.....	.....	.....	29,055,238	157,297	3,564,277	67,475	.....	.....	.....
9	Buffalo, N. Y.....	22,169,288	550,000	14,119,550	.....	5,086,368	.....	.....	185,180	1,663,267	.....	564,923
10	San Francisco, Cal.....	3,865,600	.....	3,865,600	.....	.....	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	12,250,942	.....	5,243,200	100,000	6,746,742	13,000	140,500	7,500	.....	.....	.....
12	Cincinnati, Ohio.....	50,516,043	2,130,000	23,341,875	7,028,000	13,528,365	409,771	2,191,167	1,041,333	835,000	10,532	.....
13	Milwaukee, Wis.....	10,391,605	104,000	2,763,504	.....	4,263,761	.....	1,958,616	.....	.....	1,301,724	.....
14	New Orleans, La.....	21,515,285	.....	.....	.....	17,733,000	.....	3,602,240	52,000	117,000	10,000	1,065
15	Washington, D. C.....	14,296,838	.....	.....	10,602,750	.....	.....	.....	.....	.....	3,694,143	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$26,412,546	.....	\$7,535,000	.....	\$15,444,400	\$690,646	\$745,000	\$1,797,500	.....	\$200,000	.....
17	Minneapolis, Minn.....	11,573,187	.....	1,070,000	.....	7,586,850	2,477,000	14,000	.....	.....	.....	\$425,337
18	Jersey City, N. J.....	20,806,530	.....	944,034	.....	8,961,479	1,695,267	6,196,000	1,903,000	\$1,097,000	9,750	.....
19	Louisville, Ky.....	9,773,942	\$228,000	2,962,400	.....	5,311,300	.....	1,190,747	69,495	.....	12,000	.....
20	Indianapolis, Ind.....	4,016,800	.....	1,613,000	\$2,500	2,195,500	80,000	42,800	83,000	.....	.....	.....
21	St. Paul, Minn.....	10,493,625	.....	359,000	.....	4,676,625	3,586,000	1,872,000	.....	.....	.....	.....
22	Providence, R. I.....	18,769,852	4,216,000	4,436,000	.....	9,859,852	.....	.....	.....	.....	258,000	.....
23	Rochester, N. Y.....	12,899,892	400,000	8,906,000	.....	600,000	.....	75,000	900,000	.....	2,019,892	.....
24	Kansas City, Mo.....	8,270,209	.....	1,900,000	.....	3,468,000	2,317,000	81,000	30,000	474,209	.....	.....
25	Toledo, Ohio.....	9,140,383	25,000	1,325,016	285,000	3,867,056	1,405,423	1,463,408	45,480	.....	724,000	.....
26	Denver, Colo.....	4,687,286	.....	.....	.....	410,200	410,000	1,566,600	2,285,250	.....	.....	25,236
27	Columbus, Ohio.....	14,500,845	.....	615,000	.....	10,724,402	1,148,100	1,286,100	716,425	.....	.....	10,818
28	Los Angeles, Cal.....	8,467,828	.....	.....	.....	3,927,688	263,200	183,100	.....	.....	4,079,264	4,576
29	Worcester, Mass.....	8,518,995	.....	3,917,300	.....	4,601,325	.....	.....	.....	.....	.....	370
30	Seattle, Wash.....	17,334,275	.....	1,815,000	.....	1,815,000	2,678,000	5,018,000	2,505,315	2,255,935	3,062,025	.....
31	Memphis, Tenn.....	6,671,731	.....	.....	.....	2,498,500	1,447,000	1,159,231	1,567,000	.....	.....	.....
32	Omaha, Nebr.....	7,046,488	.....	.....	.....	2,525,000	1,973,500	2,160,000	.....	.....	8,500	379,488
33	New Haven, Conn.....	3,745,500	.....	2,071,500	.....	1,390,000	13,000	.....	.....	.....	.....	271,000
34	Scranton, Pa.....	2,930,033	.....	424,000	.....	1,454,500	718,000	.....	.....	.....	.....	333,533
35	Syracuse, N. Y.....	8,370,921	1,300,000	3,292,250	.....	2,313,450	993,750	420,071	.....	.....	51,400	.....
36	St. Joseph, Mo.....	1,965,450	.....	351,600	.....	1,591,000	10,000	.....	9,000	.....	3,850	.....
37	Paterson, N. J.....	4,934,878	.....	.....	.....	3,250,742	783,000	894,636	.....	.....	6,500	.....
38	Portland, Oreg.....	7,955,382	.....	.....	.....	1,099,500	.....	5,210,000	1,545,882	100,000	.....	.....
39	Atlanta, Ga.....	3,708,964	.....	1,018,000	.....	1,298,000	1,049,500	230,500	80,069	10,313	2,000	20,582
40	Richmond, Va.....	8,505,118	.....	405,000	.....	6,517,375	.....	860,443	237,000	.....	485,300	.....
41	Fall River, Mass.....	6,077,783	.....	2,475,500	.....	2,989,000	50,000	300,000	.....	.....	151,500	111,783
42	Nashville, Tenn.....	4,804,889	.....	70,000	.....	2,375,000	1,617,000	328,700	404,250	.....	9,939	.....
43	Dayton, Ohio.....	4,655,080	.....	472,000	.....	2,609,400	.....	1,423,425	73,255	.....	77,000	.....
44	Grand Rapids, Mich.....	2,657,739	.....	130,000	.....	936,200	1,332,000	257,539	.....	2,000	.....	.....

## GENERAL TABLES.

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TABLE 28.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
45	Cambridge, Mass.	\$10,761,950	\$100,000	\$5,149,850		\$5,487,100			\$25,000			\$20,000
46	Albany, N. Y.	4,117,383	10,000	1,426,661		1,669,115		\$40,000	370,000	\$454,000	\$3,000	144,607
47	Hartford, Conn.	8,072,360	750,000	5,297,973		1,642,800	\$102,000	86,751	23,482		169,354	
48	Lowell, Mass.	4,401,848		282,215		2,204,550	204,500	20,000	36,000		1,654,383	200
49	Reading, Pa.	2,506,400		488,900		1,166,000	40,000		811,500			
50	Trenton, N. J.	5,303,410		968,152		3,491,158		840,600			3,500	
51	Bridgeport, Conn.	2,194,000		988,000		1,050,000		151,000	5,000			
52	Wilmington, Del.	3,010,150		210,000		2,401,900	373,250	10,000	15,000			
53	Camden, N. J.	4,545,650		263,200		2,949,000	1,055,750	277,700				
54	Des Moines, Iowa	1,458,035		220,000		1,087,500	100,500	10,200	39,835			
55	Kansas City, Kans.	2,989,319					669,500	2,055,423	164,396		100,000	
56	Lynn, Mass.	5,062,200		1,175,500	\$4,000	3,037,700	87,000		50,000		708,000	
57	New Bedford, Mass.	5,914,835		1,201,000		3,882,000	22,000	15,000	227,835	20,000	250,000	297,000
58	Springfield, Mass.	2,844,700	267,000	1,094,700		1,483,000						
59	Troy, N. Y.	4,121,866	70,750	1,526,152		2,245,355	162,949	114,160	2,500			
60	Oakland, Cal.	2,924,887				1,266,000	1,540,987	117,900				
61	Lawrence, Mass.	2,416,055	25,000	131,500		1,964,555					295,000	
62	Somerville, Mass.	1,902,000		408,000		1,096,000	4,000		190,000		204,000	
63	Savannah, Ga.	3,077,387						3,074,087			3,300	
64	Duluth, Minn.	6,656,008				2,771,000	1,213,000	2,393,000	277,750			1,258
65	Norfolk, Va.	7,041,171				3,712,000		2,951,621	374,000		3,550	
66	Hoboken, N. J.	1,901,223		196,000		1,473,515	118,000	113,208			500	
67	Peoria, Ill.	1,223,100		50,000		408,400	530,500	234,200				
68	Yonkers, N. Y.	5,339,670		981,350		2,897,775	236,500	549,045		365,000	310,000	
69	Utica, N. Y.	1,673,285		382,070		1,032,788			135,700		1,480	121,247
70	Manchester, N. H.	1,665,000		230,000		1,185,000	100,000	150,000				
71	Schenectady, N. Y.	3,316,536	118,000	150,000		1,875,393	555,000	253,098	354,045		11,000	
72	Evansville, Ind.	2,094,000		132,000		625,000	312,000	595,000	430,000			
73	San Antonio, Tex.	2,654,500				50,000	790,000	1,704,500	110,000			
74	Elizabeth, N. J.	3,180,000				3,062,500						117,500
75	Waterbury, Conn.	2,001,000		736,000		1,265,000						
76	Salt Lake City, Utah	4,817,232				2,450,000	548,000	1,415,000	370,152		34,080	
77	Wilkes-Barre, Pa.	1,003,600		266,500		419,500	230,000	86,500			1,100	
78	Erie, Pa.	1,001,510		165,655		785,000			31,596			19,259
79	Houston, Tex.	4,252,031						2,795,000	1,124,000		333,031	
80	Tacoma, Wash.	5,628,985					100,000	3,273,000	760,000	1,248,748	247,237	
81	Harrisburg, Pa.	2,564,400	107,000	755,200		1,593,900		2,500			400	105,400
82	Charleston, S. C.	3,791,150				3,351,700	100,000	336,500			2,950	
83	Portland, Me.	3,197,484		1,013,150		1,108,834	1,044,500		13,000		18,000	
84	Youngstown, Ohio	1,736,979				290,800	140,323	1,305,856				
85	Dallas, Tex.	2,455,645				909,750		1,189,000	260,000		96,895	
86	Terre Haute, Ind.	724,889				492,000	28,000	176,299	28,590			
87	Fort Wayne, Ind.	880,748		505,000			299,000		76,748			
88	Akron, Ohio	1,360,754			100,000	580,440	346,637	333,677				
89	Holyoke, Mass.	2,979,100		1,020,100		1,714,000		195,000			50,000	
90	Brockton, Mass.	3,267,600		1,335,600		1,562,000		90,000				280,000
91	Covington, Ky.	2,115,700				1,733,500		319,150	11,300			51,750

TABLE 28.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rate not reported.
92	Saginaw, Mich.	\$2,521,580		\$585,454		\$1,762,460	\$124,000	\$10,000			\$39,666	
93	Lincoln, Nebr.	1,737,108				923,600	497,650	26,000				\$289,858
94	Altoona, Pa.	2,207,400				2,051,500		135,900	\$20,000			
95	Spokane, Wash.	3,746,160				600,000	400,000	110,000	2,336,160		300,000	
96	Lancaster, Pa.	1,234,500		551,000		669,500			14,000			
97	Birmingham, Ala.	2,912,883						1,103,655	1,727,460	\$65,000	16,768	
98	Bayonne, N. J.	2,719,250				703,850	640,400	1,370,500	4,000		500	
99	South Bend, Ind.	818,477		110,000		414,000	120,000	103,000				71,477
100	Butte, Mont.	667,593				100,000	475,000		92,593			
101	Pawtucket, R. I.	5,669,492		790,000		4,555,000			222,725		101,767	
102	McKeesport, Pa.	1,740,676		181,000		747,000	219,500	102,000	353,576		137,600	
103	Binghamton, N. Y.	825,919	\$77,000	430,000		307,919		11,000				
104	Johnstown, Pa.	648,700		209,000		248,000	129,000	62,700				
105	Dubuque, Iowa.	1,577,204		13,250		771,532	404,000	388,422				
106	Sioux City, Iowa.	1,773,868				659,000	788,500	267,600	58,768			
107	Augusta, Ga.	1,799,806		296,000		577,000	485,500	130,000	311,306			
108	Mobile, Ala.	3,696,512		340,000			750,000	2,592,692	8,820		5,000	
109	Topeka, Kans.	2,312,253				866,062	186,466	1,179,727	56,538		13,650	9,810
110	Springfield, Ohio.	1,275,893				499,336	270,000	376,000	9,348			121,208
111	Allentown, Pa.	1,136,400	25,000	699,600		411,600						200
112	East St. Louis, Ill.	1,467,294				69,000		1,323,600				74,694
113	Wheeling, W. Va.	432,861				202,200	44,100	129,500	57,061			
114	Montgomery, Ala.	2,671,755					1,659,000	150,000	862,755			
115	Passaic, N. J.	934,657		275,000		153,000	207,750	268,003	30,404		500	
116	Davenport, Iowa.	575,000				300,000	275,000					
117	Atlantic City, N. J.	3,905,000		135,000		1,600,000	1,391,000	778,000				1,000
118	Little Rock, Ark.	617,675						257,000	139,279	33,360	188,036	
119	Bay City, Mich.	1,702,752				1,091,500		544,516	5,000		60,500	1,236
120	York, Pa.	1,166,810		337,710	\$60,000	707,100		6,000			56,000	
121	Malden, Mass.	2,191,900		315,500		1,664,100		72,000				140,300
122	Springfield, Ill.	1,243,985		502,000		410,474		217,340	208,336			5,835
123	Quincy, Ill.	849,933				301,000	454,000	93,333	1,600			
124	Canton, Ohio.	1,809,943		101,000		750,496	307,600	648,747			2,100	
125	Superior, Wis.	1,084,020		272,000		267,334	211,000	333,686				
126	Chester, Pa.	944,600		456,000		402,100	55,500				1,000	30,000
127	Chelsea, Mass.	2,246,550		32,100		1,778,950		135,500			300,000	
128	South Omaha, Nebr.	1,325,979				46,000	657,008	477,240	151,731			
129	Newcastle, Pa.	529,635		213,000		150,000	35,000		131,635			
130	Salem, Mass.	987,600		308,500		532,400	110,500		25,000		11,200	
131	Newton, Mass.	6,109,200	75,000	1,138,300		4,526,500					37,900	331,500
132	Haverhill, Mass.	1,869,000		117,000		1,615,000	2,000					135,000
133	Jacksonville, Fla.	1,832,403						1,768,000	48,916			15,487
134	Joplin, Mo.	379,665				175,500	65,000	131,500			7,665	
135	Wichita, Kans.	1,504,054				113,000	285,834	813,984	251,236		40,000	
136	Rockford, Ill.	848,217				293,200	118,500	434,933			1,569	15
137	Knoxville, Tenn.	1,487,071				164,000		947,000	373,738		2,333	
138	Elmira, N. Y.	1,130,500		653,000		332,500		7,000			138,000	
139	Galveston, Tex.	4,283,038				185,000		4,098,038				
140	New Britain, Conn.	2,305,250		435,000		1,558,750	280,000	23,000			8,500	
141	Chattanooga, Tenn.	2,286,850		100,000			1,350,000	500,000	335,600		1,250	
142	Kalamazoo, Mich.	1,041,220		90,000		482,700	364,964	4,150	21,400	10,000	62,006	6,000
143	Woonsocket, R. I.	3,098,000		276,000		1,907,000	400,000	55,000	135,000		325,000	
144	Fitchburg, Mass.	1,953,110		618,736		1,083,700		50,674			200,000	
145	Racine, Wis.	614,000		65,000		371,000		178,000				
146	Auburn, N. Y.	771,561	25,000			599,024	32,140	89,181			26,216	
147	Macon, Ga.	838,021	58,000			57,000	171,000	160,000	389,900			2,121
148	Joliet, Ill.	514,958		36,630		14,000	163,800	26,700	47,620	92,113		134,095
149	Oklahoma City, Okla.	1,299,500				100,000	555,000	482,500	144,500	17,500		
150	Oshkosh, Wis.	503,400		105,000		398,400						
151	West Hoboken, N. J.	859,761		40,000		358,875	123,830	284,056	53,000			
152	Sacramento, Cal.	811,100				779,000		25,000			7,100	
153	Pueblo, Colo.	2,970,800				95,800	1,503,735	602,730	768,535			
154	Everett, Mass.	1,729,003	1,000	2,900		1,415,615	800	35,000			10,688	263,000
155	Taunton, Mass.	2,273,675		564,000		1,642,775		16,900				50,000
156	Newport, Ky.	1,211,300			510,500	227,000		473,800				
157	La Crosse, Wis.	884,235	10,000	301,000		335,000		222,435	15,000		200	
158	Fort Worth, Tex.	2,049,933				637,000		366,000	931,628		20,477	94,828
	San Juan, P. R.	662,463	62,463						600,000			



## STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

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

City number.	CITY.	ASSESSED VALUATION OF PROPERTY FOR CITY CORPORATION.				ASSESSED VALUATION OF PROPERTY FOR INDEPENDENT DIVISIONS OF CITY GOVERNMENT.		REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.		Subject to special property taxes.	School districts.	Other divisions.	Real property.	Personal property.
			Real property.	Personal property.					
	Grand total .....	\$22,629,939,558	\$18,162,769,241	\$3,046,157,130	\$1,421,013,187	\$4,817,424,465	\$3,014,201,036	.....	.....
	Group I. ....	15,077,407,729	12,215,578,451	1,531,145,659	1,330,683,619	2,227,821,920	2,595,895,744	.....	.....
	Group II. ....	3,712,421,811	2,850,649,213	821,500,440	40,272,158	1,358,952,243	295,305,050	.....	.....
	Group III. ....	2,354,171,833	1,920,309,044	391,158,471	42,704,318	677,844,952	114,347,367	.....	.....
	Group IV. ....	1,485,938,185	1,176,232,533	302,352,560	7,353,092	552,805,350	8,652,875	.....	.....

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. ....	\$7,796,175,039	\$6,240,480,602	\$554,861,313	\$1,000,833,124	.....	.....	100	100
2	Chicago, Ill. ....	477,921,976	346,843,590	131,078,386	.....	\$477,921,976	\$499,675,746	15	15
3	Philadelphia, Pa. ....	1,287,287,123	1,285,380,150	1,906,973	.....	.....	132,613,670	100	100
4	St. Louis, Mo. ....	571,791,577	387,512,610	118,589,113	65,689,854	575,820,357	.....	60	25
5	Boston, Mass. ....	1,315,709,757	1,070,884,400	232,644,800	12,180,557	.....	.....	100	100
6	Baltimore, Md. ....	628,755,439	337,421,871	64,953,896	224,380,672	.....	.....	100	100
7	Pittsburg, Pa. ....	686,742,887	681,957,037	4,785,850	.....	686,742,887	638,513,896	80	80
8	Cleveland, Ohio. ....	240,262,315	176,819,230	63,443,085	.....	242,282,580	240,262,315	60	60
9	Buffalo, N. Y. ....	325,776,081	290,831,169	7,345,500	27,599,412	.....	292,073,853	75	75
10	San Francisco, Cal. ....	454,708,331	349,511,992	105,196,339	.....	.....	.....	50	20
11	Detroit, Mich. ....	339,217,590	241,373,710	97,843,880	.....	.....	332,791,730	100	100
12	Cincinnati, Ohio. ....	242,988,590	242,988,590	( <sup>6</sup> )	.....	245,054,120	242,988,590	60	60
13	Milwaukee, Wis. ....	216,975,945	165,014,470	51,961,475	.....	.....	216,975,945	55	55
14	New Orleans, La. ....	217,366,255	143,234,196	74,132,059	.....	.....	.....	75	75
15	Washington, D. C. ....	277,727,824	255,324,834	22,402,990	.....	.....	.....	67	100

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J. ....	\$295,787,923	\$246,614,181	\$49,173,742	.....	.....	.....	100	100
17	Minneapolis, Minn. ....	177,499,018	119,353,073	48,685,313	\$9,460,632	.....	.....	60	60
18	Jersey City, N. J. ....	267,039,754	248,162,052	18,877,702	.....	.....	.....	100	100
19	Louisville, Ky. ....	166,302,330	103,016,724	63,285,606	.....	.....	.....	70	70
20	Indianapolis, Ind. ....	174,244,325	129,721,225	44,523,100	.....	\$174,244,325	.....	70	70
21	St. Paul, Minn. ....	108,549,241	81,869,800	22,994,441	3,685,000	.....	.....	50	50
22	Providence, R. I. ....	230,683,760	172,545,140	58,138,620	.....	.....	.....	100	100
23	Rochester, N. Y. ....	159,045,153	136,670,550	7,460,401	14,914,202	.....	.....	80	80
24	Kansas City, Mo. ....	144,548,041	91,275,210	53,272,831	.....	7 144,548,041	.....	50	50
25	Toledo, Ohio. ....	78,984,280	59,834,900	19,149,380	.....	79,485,700	.....	60	60
26	Denver, Colo. ....	118,921,855	91,644,825	27,277,030	.....	118,921,855	\$118,921,855	50	30
27	Columbus, Ohio. ....	87,307,905	65,798,870	21,509,035	.....	87,966,605	.....	60	60
28	Los Angeles, Cal. ....	267,126,304	202,990,969	64,135,335	.....	8 248,463,036	.....	50	33
29	Worcester, Mass. ....	124,841,138	99,570,950	24,842,850	427,338	.....	.....	100	100
30	Seattle, Wash. ....	155,751,045	126,281,491	29,469,554	.....	151,629,458	.....	60	60
31	Memphis, Tenn. ....	72,235,336	57,375,095	14,860,241	.....	.....	.....	60	40
32	Omaha, Nebr. ....	23,457,487	14,896,366	8,561,121	.....	23,457,487	.....	20	20
33	New Haven, Conn. ....	116,312,984	102,554,813	13,758,171	.....	10 2,677,609	.....	100	100
34	Scranton, Pa. ....	66,757,430	66,626,520	130,910	.....	66,757,430	.....	80	80
35	Syracuse, N. Y. ....	104,977,771	90,136,099	4,452,780	10,388,892	.....	.....	92	100
36	St. Joseph, Mo. ....	34,251,501	22,001,780	12,259,721	.....	11 35,535,222	.....	60	60
37	Paterson, N. J. ....	90,707,516	74,966,414	15,741,102	.....	.....	.....	100	100
38	Portland, Oreg. ....	166,601,695	127,680,225	38,981,470	.....	168,684,195	176,383,195	70	25
39	Atlanta, Ga. ....	91,840,350	68,035,954	23,804,396	.....	.....	.....	60	60
40	Richmond, Va. ....	105,811,707	57,449,482	48,362,225	.....	.....	.....	75	100
41	Fall River, Mass. ....	84,730,844	51,415,200	31,919,550	1,396,094	.....	.....	100	100
42	Nashville, Tenn. ....	62,619,338	46,031,420	16,587,918	.....	.....	.....	75	75
43	Dayton, Ohio. ....	56,581,280	42,752,460	13,828,820	.....	56,581,280	.....	60	80
44	Grand Rapids, Mich. ....	78,834,500	53,377,425	25,457,075	.....	.....	.....	80	80

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>3</sup> Includes sanitary district levy, \$2,352,054; county levy, \$3,727,981; and park district levies, \$3,988,755.<sup>4</sup> Average rate. Poor districts include only part of city.<sup>5</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>6</sup> Assessed valuation of personal property included in real property valuation.<sup>7</sup> Includes valuation of \$11,804,341, subject to special property taxes.

# GENERAL TABLES.

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## OF ASSESSMENT, AND TAXES LEVIED: 1907.

with the number assigned to each, see page 127.]

RATE OF GENERAL PROPERTY TAXES PER \$1,000 OF—					Rate of special property taxes per \$1,000 of as- sessed valua- tion.	Rate of poll taxes.	TAX LEVIES.						PER CAPITA.		City num- ber.	
Assessed valuation for—							Total.	Classified by division of city gov- ernment levying.			Classified by character.			Total assessed valua- tion.		Prop- erty taxes.
All di- visions (aver- age rate).	City corpo- ration.	School dis- tricts.	Other divi- sions of city gov- ernment.	Re- ported true value.				City corpo- ration.	School dis- tricts.	Other di- visions of city gov- ernment.	General property taxes.	Special property taxes.	Poll taxes.			
							\$383,687,474	\$325,844,584	\$40,370,758	\$17,472,132	\$375,010,994	\$6,994,344	\$1,682,136	\$962.58	\$16.25	
							254,893,423	216,699,907	22,017,725	16,175,791	248,255,257	6,268,046	370,120	1,153.82	19.48	
							62,104,977	52,617,302	8,395,193	1,092,482	61,475,406	258,327	371,244	817.95	13.60	
							39,765,747	34,786,240	4,833,622	145,885	38,748,915	382,488	634,344	715.99	11.90	
							26,923,327	21,741,135	5,124,218	57,974	26,531,416	85,483	306,428	568.28	10.17	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$14.99	\$14.99	.....	.....	\$14.99	(*)	.....	\$106,751,890	\$106,751,890	.....	.....	\$101,891,986	\$4,859,904	.....	\$1,844.95	\$25.26	1
67.79	21.20	\$26.10	\$20.49	10.17	.....	.....	32,679,091	10,133,986	\$12,476,315	\$10,068,790	32,679,091	.....	.....	226.76	15.51	2
14.65	14.60	.....	0.41	14.65	.....	.....	18,855,433	18,800,710	.....	54,723	18,855,433	.....	.....	877.85	12.85	3
20.00	14.50	5.50	.....	9.06	\$7.48	.....	10,635,783	7,469,217	3,166,566	.....	10,144,237	491,546	.....	864.17	16.07	4
14.80	14.80	.....	.....	14.80	15.90	\$2.00	19,851,105	19,851,105	.....	.....	19,287,314	193,671	\$370,120	2,159.82	31.98	5
19.31	19.31	.....	.....	19.31	2.61	.....	8,356,501	8,356,501	.....	.....	7,770,931	585,570	.....	1,116.97	14.89	6
15.68	11.13	2.30	2.25	12.44	.....	.....	10,661,831	7,645,533	1,579,642	1,436,656	10,661,831	.....	.....	1,292.02	20.06	7
31.75	15.29	11.70	4.76	19.05	.....	.....	7,650,353	3,673,136	2,834,770	1,142,447	7,650,353	.....	.....	504.90	16.08	8
21.42	18.48	.....	2.94	16.06	(*)	.....	6,507,638	5,636,906	.....	870,732	6,370,283	137,355	.....	842.86	16.83	9
15.00	15.00	.....	.....	5.57	.....	.....	6,820,625	6,820,625	.....	.....	6,820,625	.....	.....	(*)	(*)	10
15.34	16.12	.....	0.78	15.34	.....	.....	5,460,669	5,204,001	.....	256,668	5,460,669	.....	.....	923.06	14.86	11
27.82	13.10	8.00	6.72	16.69	.....	.....	6,775,420	3,183,300	1,960,432	1,631,688	6,775,420	.....	.....	700.01	19.52	12
22.76	19.47	.....	3.29	12.52	.....	.....	4,939,109	4,225,022	.....	714,087	4,939,109	.....	.....	672.77	15.31	13
22.00	22.00	.....	.....	16.50	.....	.....	4,782,058	4,782,058	.....	.....	4,782,058	.....	.....	682.14	15.01	14
15.00	15.00	.....	.....	10.32	.....	.....	4,165,917	4,165,917	.....	.....	4,165,917	.....	.....	888.59	13.33	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$11.64	\$11.64	.....	.....	\$11.64	.....	\$1.00	\$3,511,992	\$3,511,992	.....	.....	\$3,444,450	.....	\$67,542	\$999.35	\$11.64	16
22.30	22.30	.....	.....	13.38	\$2.97	.....	3,775,699	3,775,699	.....	.....	3,747,512	\$28,187	.....	121.33	13.22	17
11.54	11.54	.....	.....	11.54	.....	.....	3,081,321	3,081,321	.....	.....	3,081,321	.....	.....	1,098.00	12.67	18
18.00	18.00	.....	.....	12.60	.....	.....	2,993,442	2,993,442	.....	.....	2,993,442	.....	.....	724.32	13.04	19
15.00	9.20	\$5.80	.....	10.50	.....	0.50	2,636,705	1,626,088	\$1,010,617	.....	2,613,665	.....	23,040	765.24	11.48	20
20.17	20.17	.....	.....	10.08	3.43	.....	2,127,502	2,127,502	.....	.....	2,114,863	12,639	.....	515.41	10.10	21
14.70	14.70	.....	.....	14.70	.....	1.00	3,426,078	3,426,078	.....	.....	3,391,051	.....	35,027	1,109.86	16.31	22
19.03	19.03	.....	.....	15.22	(*)	.....	2,855,412	2,855,412	.....	.....	2,781,203	74,209	.....	839.80	15.08	23
23.61	13.61	10.00	.....	11.80	5.36	.....	3,358,108	1,967,400	1,390,708	.....	3,294,837	63,271	.....	779.32	18.11	24
26.65	16.95	9.70	.....	13.59	.....	.....	2,109,795	1,338,784	771,011	.....	2,109,795	.....	.....	479.64	12.81	25
30.45	14.30	8.15	8.00	13.21	.....	.....	3,621,183	1,700,583	969,225	\$951,375	3,621,183	.....	.....	774.61	23.59	26
23.26	14.50	8.76	.....	13.96	.....	.....	2,036,552	1,265,965	770,587	.....	2,036,552	.....	.....	587.05	13.69	27
13.72	12.40	\$1.41	.....	6.12	.....	.....	3,664,003	3,312,559	351,444	.....	3,664,003	.....	.....	(*)	(*)	28
13.71	13.71	.....	.....	13.71	16.00	2.00	1,791,774	1,791,774	.....	.....	1,706,241	6,837	78,696	945.62	12.98	29
21.79	15.79	6.00	.....	13.07	.....	.....	3,368,747	2,458,970	909,777	.....	3,368,747	.....	.....	(*)	(*)	30
19.70	19.70	.....	.....	14.32	.....	.....	1,423,036	1,423,036	.....	.....	1,423,036	.....	.....	560.84	11.05	31
63.40	48.90	14.50	.....	12.68	.....	.....	1,487,203	1,147,070	340,138	.....	1,487,203	.....	.....	183.59	11.64	32
13.88	13.70	17.68	.....	13.88	(12)	.....	1,618,002	1,593,664	24,338	.....	1,614,220	.....	3,782	942.36	13.08	33
12.81	4.81	8.00	.....	10.25	2.00	.....	912,444	349,628	562,816	.....	854,930	.....	57,514	550.15	7.05	34
17.38	17.38	.....	.....	16.05	(2)	.....	1,691,638	1,691,638	.....	.....	1,643,863	47,775	.....	870.24	14.02	35
21.00	13.00	8.00	.....	12.60	.....	.....	729,681	445,399	284,282	.....	729,681	(14)	.....	284.32	6.06	36
12.95	12.95	.....	.....	12.95	1.00	.....	1,196,718	1,196,718	.....	.....	1,174,398	.....	22,320	795.18	10.30	37
9.00	5.70	2.50	0.80	4.47	.....	.....	1,512,789	949,972	421,710	141,107	1,512,789	.....	.....	1,478.06	13.42	38
12.50	12.50	.....	.....	7.50	1.00	.....	1,159,215	1,159,215	.....	.....	1,148,004	.....	11,211	856.20	10.70	39
14.00	14.00	.....	.....	11.86	0.50	.....	1,495,086	1,495,086	.....	.....	1,481,364	.....	13,722	996.09	13.95	40
15.61	15.61	.....	.....	15.61	18.20	2.00	1,384,937	1,384,937	.....	.....	1,301,138	25,409	58,390	798.44	12.50	41
14.48	14.48	.....	.....	10.86	.....	.....	905,930	905,930	.....	.....	905,930	.....	.....	594.80	8.61	42
23.40	13.00	10.40	.....	14.04	.....	.....	1,324,001	735,456	588,545	.....	1,324,001	.....	.....	548.01	12.82	43
11.48	11.48	.....	.....	9.18	.....	.....	904,984	904,984	.....	.....	904,984	.....	.....	774.16	8.89	44

\* School tax is levied on county assessment.

† Average rate. City and school rates levied on different assessments.

10 Westville school district only.

11 Levied on valuation of Westville school district only, amounting to \$2,677,609.

12 Polls valued at \$100 each and subject to regular city and school levies.

13 Includes valuation of \$1,957,301, subject to special property taxes.

14 Special property taxes included with general property taxes.



## STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	ASSESSED VALUATION OF PROPERTY FOR CITY CORPORATION.				ASSESSED VALUATION OF PROPERTY FOR INDEPENDENT DIVISIONS OF CITY GOVERNMENT.		REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.		Subject to special property taxes.	School districts.	Other divisions.	Real property.	Personal property.
			Real property.	Personal property.					
45	Cambridge, Mass.	\$107,009,290	\$89,235,300	\$17,601,000	\$172,990			100	100
46	Albany, N. Y.	82,814,082	69,440,597	5,259,850	8,113,635			100	100
47	Hartford, Conn.	72,535,383	63,429,342	9,106,041		\$72,443,583		75	75
48	Lowell, Mass.	75,454,738	59,690,910	14,863,340	900,488			100	100
49	Reading, Pa.	51,663,400	51,515,190	148,210		51,663,400		75	75
50	Trenton, N. J.	68,978,869	59,826,975	9,151,894				100	100
51	Bridgeport, Conn.	74,508,171	65,494,565	9,013,606				100	100
52	Wilmington, Del.	49,238,867	49,238,867					70	
53	Camden, N. J.	49,897,528	44,845,829	5,051,699				100	100
54	Des Moines, Iowa	18,510,340	14,490,090	4,020,250		18,510,340		25	25
55	Kansas City, Kans.	13,888,502	9,096,397	4,792,105		13,888,502		20	20
56	Lynn, Mass.	65,912,157	52,420,790	12,514,905	976,462			100	100
57	New Bedford, Mass.	71,279,611	43,293,200	26,407,675	1,578,736			100	100
58	Springfield, Mass.	92,378,624	73,319,860	18,355,010	703,754			90	60
59	Troy, N. Y.	59,224,212	53,027,521	2,954,453	3,242,238	7,304,439		100	100
60	Oakland, Cal.	103,653,400	85,773,400	17,880,000		104,590,850	\$2,680,499	50	25
61	Lawrence, Mass.	54,246,294	41,442,650	12,341,900	461,744			100	100
62	Somerville, Mass.	61,527,750	55,372,500	6,084,700	70,550			100	100
63	Savannah, Ga.	47,392,051	34,049,925	13,342,126				75	75
64	Duluth, Minn.	35,153,158	25,978,197	8,023,021	1,151,940	35,153,158		40	33
65	Norfolk, Va.	48,027,360	36,232,040	2,064,540	9,730,780			67	40
66	Hoboken, N. J.	65,856,519	58,887,700	6,968,819				100	100
67	Peoria, Ill.	11,375,291	8,304,531	3,070,760		11,745,100	12,592,618	20	20
68	Yonkers, N. Y.	65,417,544	56,424,050	3,595,700	5,397,794			100	100
69	Utica, N. Y.	44,194,304	32,405,150	4,542,780	7,246,374			65	65
70	Manchester, N. H.	35,388,394	29,648,573	5,739,821				100	100
71	Schenectady, N. Y.	45,287,076	33,976,614	9,076,539	2,233,923			75	75
72	Evansville, Ind.	32,637,960	22,818,040	9,819,920		32,637,960		70	70
73	San Antonio, Tex.	54,661,470	40,304,905	14,356,565				80	80
74	Elizabeth, N. J.	49,988,620	49,988,620	( <sup>2</sup> )				100	100
75	Waterbury, Conn.	55,983,821	46,279,445	9,684,376				90	80
76	Salt Lake City, Utah	46,917,527	33,353,731	13,563,796		46,917,527		70	70
77	Wilkes-Barre, Pa.	43,120,243	42,959,973	160,270		43,120,243		100	100
78	Erie, Pa.	22,520,599	22,520,599	( <sup>3</sup> )		22,520,599		60	60
79	Houston, Tex.	50,876,142	40,791,550	10,084,592				50	50
80	Tacoma, Wash.	42,960,214	33,047,450	9,912,764		44,853,601	41,838,634	60	60
81	Harrisburg, Pa.	41,792,207	41,792,207	( <sup>4</sup> )		41,792,207		67	67
82	Charleston, S. C.	17,723,953	12,956,463	4,767,490		17,723,953		50	50
83	Portland, Me.	54,198,386	38,970,600	15,227,786			57,235,616	80	100
84	Youngstown, Ohio	28,046,390	19,273,690	8,772,700		28,046,390		40	40
85	Dallas, Tex.	49,592,234	34,187,825	15,404,409				66	66
86	Terre Haute, Ind.	28,656,920	20,403,720	8,253,200		28,656,920		60	60
87	Fort Wayne, Ind.	30,581,530	22,644,660	7,936,870		30,581,530		65	65
88	Akron, Ohio	25,639,470	17,823,190	7,816,280		25,694,650		60	60
89	Holyoke, Mass.	44,753,780	33,651,240	10,605,310	497,230			100	100
90	Brockton, Mass.	37,408,333	30,485,730	6,696,923	225,680			100	100
91	Covington, Ky.	25,319,119	19,194,643	6,124,476				75	75

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	\$25,032,733	\$15,974,575	\$9,058,158				100	100
93	Lincoln, Nebr.	7,795,540	4,490,245	3,305,295		\$9,178,450		20	20
94	Altoona, Pa.	22,565,235	22,565,235	( <sup>5</sup> )		22,565,235		60	60
95	Spokane, Wash.	35,796,907	27,071,790	8,725,117		36,084,697		60	60
96	Lancaster, Pa.	20,537,391	20,500,421	36,970		20,537,391		67	67
97	Birmingham, Ala.	28,710,054	19,950,267	8,759,787				40	40
98	Bayonne, N. J.	33,286,470	29,109,099	4,177,371				75	75
99	South Bend, Ind.	21,897,950	15,678,610	6,219,340		21,897,950		50	50
100	Butte, Mont.	23,150,350	23,150,350	( <sup>6</sup> )		23,150,350		60	60
101	Pawtucket, R. I.	42,799,300	35,728,540	7,070,760				100	100

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>3</sup> So-called "poll tax" was \$1 and "military commutation tax," \$2.<sup>4</sup> Not reported.<sup>5</sup> Horses and mules are taxed at \$1 each.<sup>6</sup> Average rate. Sanitary districts are only small portion of city.

# GENERAL TABLES.

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## OF ASSESSMENT, AND TAXES LEVIED: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

RATE OF GENERAL PROPERTY TAXES PER \$1,000 OF—					Rate of special property taxes per \$1,000 of as- sessed valuation.	Rate of poll taxes.	TAX LEVIES.							PER CAPITA.		City num- ber.
Assessed valuation for—				Re- ported true value.			Total.	Classified by division of city gov- ernment levying.			Classified by character.			Total assessed valua- tion.	Prop- erty taxes.	
All di- visions (aver- age rate).	City corpo- ration.	School dis- tricts.	Other divi- sions of city gov- ernment.					City corpo- ration.	School dis- tricts.	Other di- visions of city gov- ernment.	General property taxes.	Special property taxes.	Poll taxes.			
\$16.64	\$16.64			\$16.64	\$18.80	\$2.00	\$1,832,916	\$1,832,916			\$1,777,536	\$3,252	\$52,128	\$1,073.82	\$17.87	45
15.52	15.52			15.52	( <sup>2</sup> )		1,227,917	1,227,917			1,159,010	68,907		834.25	12.37	46
21.40	17.36	\$4.04		16.05	( <sup>3</sup> )		1,569,311	1,276,565	\$292,746		1,551,875		17,436	736.52	15.76	47
17.18	17.18			17.18	19.40	2.00	1,349,075	1,349,075			1,281,244	17,469	50,362	792.95	13.65	48
14.00	10.00	4.00		10.50	2.00		773,354	541,667	231,687		723,288		50,066	554.50	7.76	49
9.44	9.44			9.44		1.00	670,658	670,658			651,861		18,797	779.17	7.36	50
14.95	14.95			14.95	( <sup>2</sup> )		1,114,229	1,114,229			1,114,229			861.50	12.88	51
15.38	15.38			10.77	( <sup>5</sup> )		721,873	721,873			720,673	1,200		569.76	8.35	52
11.10	11.10			11.10			562,604	562,604			562,604			577.96	6.52	53
71.14	43.24	27.90		17.78			1,316,842	800,403	516,439		1,316,842			228.47	16.25	54
50.00	30.00	20.00		10.00			694,425	416,655	277,770		694,425			172.48	8.62	55
15.74	15.74			15.74	18.00	2.00	1,092,906	1,092,906			1,021,920	17,576	53,410	819.26	12.92	56
15.11	15.11			15.11	17.60	2.00	1,123,770	1,123,770			1,052,930	27,786	43,054	900.79	13.66	57
12.86	12.86			10.52	15.00	2.00	1,234,969	1,234,969			1,179,277	10,556	45,136	1,182.34	15.23	58
18.04	17.09	7.22		18.04	( <sup>2</sup> )		1,038,673	984,766	53,907		1,010,188	28,485		771.59	13.53	59
* 12.78	12.08	0.66	\$1.00	5.45			1,324,230	1,252,172	69,378	\$2,680	1,324,230			( <sup>7</sup> )	( <sup>7</sup> )	60
14.22	14.22			14.22	16.40	2.00	814,044	814,044			764,681	7,573	41,790	742.63	10.57	61
15.25	15.25			15.25	17.40	2.00	980,112	980,112			937,298	1,228	41,586	850.74	12.98	62
13.90	13.90			10.42			658,750	658,750			658,750			678.19	9.43	63
31.00	16.47	14.53		11.84	4.27		1,058,957	562,613	496,344		1,064,038	4,919		504.13	15.19	64
16.50	16.50			10.62	10.12	0.50	738,960	738,960			631,894	98,484	8,582	700.82	10.66	65
9.52	9.52			9.52		1.00	628,775	628,775			627,246		1,529	972.64	9.26	66
51.40	24.70	20.00	6.70	10.28			600,242	280,970	234,902	84,370	600,242			168.02	8.87	67
17.19	17.19			17.19	( <sup>9</sup> )		1,047,030	1,047,030			1,031,785	15,245		979.22	15.67	68
11.36	11.36			7.38	( <sup>2</sup> )		477,132	477,132			419,753	57,379		664.06	7.17	69
14.49	14.49			14.49		( <sup>8</sup> )	533,955	533,955			512,909		21,046	536.28	7.77	70
15.64	15.64			11.73	( <sup>2</sup> )		682,831	682,831			673,301	9,530		690.09	10.41	71
19.00	12.00	7.00		13.30			620,121	391,655	228,466		620,121			499.95	9.50	72
16.55	16.55			13.24			904,536	904,536			904,536			850.43	14.07	73
9.91	9.91			9.91		1.00	510,817	510,817			494,996		15,821	782.78	7.75	74
12.94	12.94			11.40	( <sup>3</sup> )		724,132	724,132			724,132		( <sup>4</sup> )	878.61	11.37	75
22.30	13.00	9.30		15.61		3.00	1,056,571	620,364	436,207		1,046,077		10,494	754.11	16.81	76
11.50	6.50	5.00		11.50	101.00		536,800	294,889	241,911		495,883		10 40,917	700.90	8.06	77
22.00	14.00	8.00		13.20	(11)		495,454	315,289	180,165		495,454		(11)	367.97	8.10	78
18.00	18.00			9.00			915,771	915,771			915,771			848.46	15.27	79
22.83	13.83	8.00	1.00	13.70			994,876	594,208	358,829	41,839	994,876			( <sup>7</sup> )	( <sup>7</sup> )	80
15.25	9.00	6.25		10.22		1.00	645,731	376,130	269,601		638,731		7,000	737.56	11.27	81
29.75	28.25	1.50		14.88			527,288	500,702	26,586		527,288			314.24	9.35	82
17.60	17.30		0.30	14.93		2.00	985,059	968,063		16,996	954,471		30,588	967.78	17.04	83
21.20	12.10	9.10		8.48			594,583	339,361	255,222		594,583			515.54	10.93	84
19.00	19.00			12.54			942,249	942,249			942,249			912.66	17.34	85
18.40	10.50	7.90		11.04			527,287	300,897	226,390		527,287			533.58	9.82	86
17.50	11.00	6.50		11.38		2.75	560,989	355,169	205,820		535,177		25,812	585.64	10.25	87
22.80	13.80	9.00		13.68			585,077	353,825	231,252		585,077			492.38	11.24	88
15.37	15.37			15.37	17.00	2.00	715,132	715,132			680,223	8,453	26,456	866.95	13.34	89
17.45	17.45			17.45	19.70	2.00	685,936	685,936			649,156	4,446	32,334	735.14	12.84	90
17.00	17.00			12.95			368,798	368,798			368,798			501.42	7.30	91

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

\$20.52	\$20.52			\$20.52			\$513,757	\$513,757			\$513,757			\$502.58	\$10.31	92
55.85	39.25	\$16.60		11.17		\$2.00	465,812	313,450	\$152,362		458,537		\$7,475	157.20	9.24	93
17.00	10.00	7.00		10.20			383,608	225,652	157,956		383,608			461.66	7.85	94
23.00	13.00	10.00		13.80			826,240	465,379	360,861		826,240			(*)	(*)	95
13.00	8.00	5.00		8.71		1.00	279,983	164,299	115,684		266,986		12,997	427.17	5.55	96
10.00	10.00			4.00			287,101	287,101			287,101			609.59	6.10	97
13.24	13.24			9.93			440,813	440,813			440,813			722.39	9.57	98
20.90	12.80	8.10		10.45		1.00	468,035	285,478	182,557		457,667		10,368	475.99	9.95	99
17.60	12.10	5.50		10.56		2.00	408,992	281,665	127,327		407,446		1,546	508.89	8.96	100
14.75	14.75			14.75		1.00	636,712	636,712			631,200		5,512	950.23	14.01	101

\* Per capita average not computed, because no reliable estimate of population could be made.

\* Polls valued at \$100 each and taxed at rate for general property taxes.

\* Assessed valuation of personal property included in real property valuation.

\* Poll tax of \$1 per capita levied for school purposes. Occupation taxes also levied on a valuation of \$2,247,365 at rate of \$6.50 per \$1,000 valuation for city and at rate of \$5 for schools. Poll-tax levies include occupation tax.

\* Polls valued according to occupations and taxed at regular property-tax rate. Amount of occupation tax levies not separately reported.

## STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	ASSESSED VALUATION OF PROPERTY FOR CITY CORPORATION.				ASSESSED VALUATION OF PROPERTY FOR INDEPENDENT DIVISIONS OF CITY GOVERNMENT.		REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.		Subject to special property taxes.	School districts.	Other divisions.	Real property.	Personal property.
			Real property.	Personal property.					
102	McKeesport, Pa.	\$22,722,383	\$22,722,383	( <sup>2</sup> )		\$22,722,383		50	15
103	Binghamton, N. Y.	25,212,530	21,696,660	\$1,588,000	\$1,927,870			80	70
104	Johnstown, Pa.	16,986,895	16,986,895	( <sup>2</sup> )		16,986,895		60	60
105	Dubuque, Iowa.	24,376,450	17,730,270	6,646,180		17,478,283		65	65
106	Sioux City, Iowa.	8,127,937	5,949,839	2,178,098		8,127,937		25	25
107	Augusta, Ga.	22,800,438	15,648,865	7,151,573				80	80
108	Mobile, Ala.	26,359,040	17,921,561	8,437,479				60	60
109	Topeka, Kans.	12,430,855	9,602,850	2,828,005		12,460,855		40	50
110	Springfield, Ohio.	21,437,980	14,264,650	7,283,330		22,179,800		67	67
111	Allentown, Pa.	30,179,109	30,070,614	108,495		30,179,109		100	80
112	East St. Louis, Ill.	6,357,939	6,357,939	( <sup>2</sup> )		6,336,971		13	10
113	Wheeling, W. Va.	58,277,648	36,500,535	21,777,113		58,277,648		100	100
114	Montgomery, Ala.	21,143,221	13,929,366	7,213,855				50	50
115	Passaic, N. J.	28,432,904	24,873,804	3,559,100				100	100
116	Davenport, Iowa.	21,753,635	13,152,995	8,600,640		11,204,301		25	25
117	Atlantic City, N. J.	51,433,280	47,794,410	3,638,870				67	67
118	Little Rock, Ark.	19,070,688	13,605,010	5,465,678		19,521,643		33	33
119	Bay City, Mich.	15,133,967	11,758,180	3,375,787				100	100
120	York, Pa.	19,932,816	19,862,111	70,705		19,932,816		67	67
121	Malden, Mass.	32,759,650	26,373,500	6,299,600	86,550			100	100
122	Springfield, Ill.	8,652,875	6,272,445	2,380,430		8,984,707	\$8,652,875	15	15
123	Quincy, Ill.	5,920,267	3,916,549	2,003,718		5,920,267		20	20
124	Canton, Ohio.	16,772,960	12,323,790	4,449,170		16,744,610		50	30
125	Superior, Wis.	15,525,566	13,183,436	2,342,130				60	50
126	Chester, Pa.	17,288,435	17,265,200	23,235		17,288,435		70	70
127	Chelsea, Mass.	26,414,750	23,524,850	2,889,900				100	100
128	South Omaha, Nebr.	21,926,100	14,837,010	7,089,090		14,313,376		100	100
129	Newcastle, Pa.	16,961,270	16,921,710	39,560		16,961,270		60	60
130	Salem, Mass.	31,451,589	21,802,200	9,147,900	501,489			100	100
131	Newton, Mass.	67,523,685	50,468,800	16,882,450	172,435			100	100
132	Haverhill, Mass.	28,600,398	22,165,010	5,698,180	746,208			100	100
133	Jacksonville, Fla.	22,203,230	17,490,700	4,712,530				80	80
134	Joplin, Mo.	7,389,833	5,023,950	2,365,883		7,590,804		40	40
135	Wichita, Kans.	7,690,657	5,696,640	1,994,017		7,690,657		20	20
136	Rockford, Ill.	7,645,167	5,056,763	2,588,404				15	15
137	Knoxville, Tenn.	19,008,500	14,909,445	4,099,055				60	60
138	Elmira, N. Y.	20,934,891	17,935,245	1,364,780	1,634,866			80	60
139	Galveston, Tex.	21,033,525	17,479,594	3,553,931		21,033,525		67	67
140	New Britain, Conn.	25,184,764	17,669,100	7,515,664				75	75
141	Chattanooga, Tenn.	21,846,060	15,742,865	6,102,195				65	65
142	Kalamazoo, Mich.	19,034,110	12,531,000	6,503,110		19,489,925		65	65
143	Woonsocket, R. I.	19,206,150	15,875,450	3,330,700				67	50
144	Fitchburg, Mass.	26,474,438	20,898,300	5,268,625	307,513			100	60
145	Racine, Wis.	19,728,555	15,286,025	4,442,530				45	45
146	Auburn, N. Y.	18,410,728	16,278,510	1,026,882	1,105,336			82	100
147	Macon, Ga.	19,735,901	12,352,319	7,383,582				80	80
148	Joliet, Ill.	3,990,637	2,900,443	1,090,194		3,990,637		20	20
149	Oklahoma City, Okla.	5,667,529	4,032,157	1,635,372		6,212,449		15	15
150	Oshkosh, Wis.	19,102,153	14,204,110	4,898,043				100	100
151	West Hoboken, N. J.	20,919,200	19,464,300	1,454,900				100	100
152	Sacramento, Cal.	27,253,150	21,619,200	5,633,950		31,500,926		60	40
153	Pueblo, Colo.	16,261,148	13,693,240	2,567,908		16,261,148		50	50
154	Everett, Mass.	24,050,350	21,376,500	2,673,850				100	100
155	Taunton, Mass.	21,907,906	16,238,885	4,798,196	870,825			100	100
156	Newport, Ky.	13,288,890	10,912,575	2,376,315				67	67
157	La Crosse, Wis.	19,651,048	13,243,133	6,407,915				92	100
158	Fort Worth, Tex.	34,681,475	24,618,515	10,062,960				60	60
	San Juan, P. R.	16,848,724	10,547,946	6,300,778				100	100

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Valuation of personal property included in real property valuation.<sup>3</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>4</sup> School district taxes assessed on county valuation.<sup>5</sup> Average rate based on city valuation.<sup>6</sup> Rate of occupation taxes per \$1,000 of assessed valuation of occupation.<sup>7</sup> School tax is levied on county assessment.

## GENERAL TABLES.

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## OF ASSESSMENT, AND TAXES LEVIED: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

RATE OF GENERAL PROPERTY TAXES PER \$1,000 OF—					Rate of special property taxes per \$1,000 of as- sessed valuation.	Rate of poll taxes.	TAX LEVIES.					PER CAPITA.		City num- ber.	
Assessed valuation for—				Total.			Classified by division of city gov- ernment levying.			Classified by character.		Total assessed valuation.	Prop- erty taxes.		
All di- visions (aver- age rate).	City corpo- ration.	School dis- tricts.	Other divi- sions of city gov- ernment.				City corpo- ration.	School dis- tricts.	Other di- visions of city gov- ernment.	General property taxes.	Special property taxes.				Poll taxes.
\$20.75 19.31 21.13 17.14 60.23	\$10.75 19.31 11.00 12.00 34.73	\$10.00  10.13 17.00 25.50	  10.13 17.00 25.50	\$10.38 15.30 12.68 11.14 15.06	(*) \$1.00    	     	\$471,607 463,179 368,966 419,653 489,554	\$244,283 463,179 186,856 292,517 282,292	\$227,224  182,110 127,136 207,262	\$471,507 449,627 358,791 419,653 489,554	\$13,552    	\$10,175    	\$606.62 566.89 383.11 551.53 184.36	\$10.51 10.41 8.09 9.49 11.10	102 103 104 105 106
12.50 13.50 39.90 20.30 11.44	12.50 13.50 19.90 12.40 6.44	  20.00 7.90 5.00	     	10.00 8.10 16.73 13.60 11.43	    2.00	     	285,005 355,847 497,188 441,795 367,080	285,005 355,847 247,971 266,575 216,134	  249,217 175,220 150,896	285,005 355,847 497,188 441,795 345,174	    21,856	    	521.28 603.98 291.20 503.42 708.13	6.52 8.15 11.62 10.35 8.10	107 108 109 110 111
69.20 6.45 11.25 9.40 24.78	35.30 3.85 11.25 9.40 15.36	33.90 2.60   18.20	     	7.05 6.45 5.62 9.40 6.20	   1.00  	     	439,259 376,291 237,861 258,421 539,097	224,435 224,769 237,861 258,421 335,179	214,824 151,522   203,918	439,259 376,291 237,861 252,322 539,097	    6,099	    	149.49 1,389.91 505.25 680.85 522.75	10.33 8.97 5.68 6.04 12.95	112 113 114 115 116
12.65 13.00 21.57 15.50 15.62	12.65 6.00 21.57 8.50 15.62	 7.00  7.00  	     	8.48 4.29 21.57 10.38 15.62	1.00 1.00  8.50 2.00	     	657,329 264,253 326,457 321,777 530,716	657,329 114,424 326,457 176,468 530,716	  149,829  145,309  	650,087 251,075 326,457 314,760 511,706	7,242 13,178  7,017 1,558	17,452    	1,239.51 462.86 373.12 497.34 823.40	15.67 6.09 8.05 7.85 12.90	117 118 119 120 121
59.70 64.70 23.90 27.93 16.00	26.00 40.20 13.90 27.93 10.00	27.00 24.50 10.00   	\$6.70     	8.96 12.94 10.15 16.27 11.20	    1.00	     	525,599 383,215 400,590 433,612 284,845	224,975 238,122 233,144 433,612 172,884	242,650 145,093 167,446  111,961	\$57,974     	525,599 383,215 400,590 433,612 276,615	    8,230	220.96 149.57 430.38 400.81 447.08	13.42 9.68 10.28 11.19 7.15	122 123 124 125 126
19.63 12.95 18.50 15.39 14.10	19.63 9.70 10.50 15.39 14.10	 16.50 8.00   	     	19.63 12.95 11.10 15.39 14.10	2.00  (*) 2.00 2.00	     	540,327 283,854 327,783 507,617 972,507	540,327 212,683 186,175 507,617 972,507	  71,171 141,608  	518,507 283,854 313,805 476,257 949,503	21,820  13,978 8,926 2,828	22,434  20,176  	684.76 568.65 440.96 821.30 1,771.21	13.44 7.36 8.16 12.67 24.98	127 128 129 130 131
15.46 15.86 30.00 41.75 42.86	15.46 15.86 15.00 24.00 42.86	  15.00 17.75  	     	15.46 12.69 12.00 8.35 6.43	17.80  15.00   	     	467,409 352,239 224,709 321,000 327,694	467,409 352,239 110,847 184,492 327,694	  113,862 136,508  	430,787 352,239 219,000 321,000 327,694	13,282  10 5,709   	23,340    	751.06 583.54 198.23 208.43 208.31	11.66 9.26 6.03 8.70 8.93	132 133 134 135 136
16.50 22.62 18.00 15.47 15.50	16.50 22.62 15.47 15.50  	  2.00   	     	9.90 17.68 12.06 11.60 10.08	1.00 (*)  (11)  	     	321,433 446,307 378,603 396,161 338,614	321,433 446,307 336,536 396,161 338,614	  42,067   	313,642 436,553 378,603 388,904 338,614	7,791 9,754  7,257  	7,791    	519.07 585.69 597.14 727.02 634.76	8.56 12.49 10.75 11.23 9.84	137 138 139 140 141
16.23 15.29 17.68 16.80 19.74	10.00 15.29 17.68 16.80 19.74	6.23     	     	10.55 9.64 15.59 7.56 16.38	 1.00 2.00  (*)	     	311,763 293,700 487,662 331,481 349,121	190,341 293,700 487,662 331,481 349,121	121,422     	311,763 293,700 462,720 331,481 341,594	  6,150  7,527	(12) 18,792   	562.87 568.36 787.53 587.77 551.24	9.22 8.69 13.95 9.88 10.46	142 143 144 145 146
12.50 68.40 38.00 16.40	12.50 29.00 20.00 16.40	 39.40 18.00  	     	10.00 13.68 5.70 16.40	2.00    	     	250,199 273,264 225,175 313,201	250,199 115,865 113,351 313,201	 157,399 111,824  	246,699 273,264 225,175 313,201	3,500    	    	602.35 122.20 174.64 606.59	7.53 8.37 6.94 9.95	147 148 149 150
7.77 17.85 31.91 16.38	7.77 15.00 20.21 16.38	2.85  11.70  	     	7.77 9.95 15.96 16.38	  2.00  	     	164,549 498,575 518,893 411,700	164,549 408,797 328,678 411,700	 89,778 190,215  	162,600 498,575 518,893 394,036	1,949   17,664	   	664.59 870.40 521.36 775.29	5.17 15.92 16.64 12.70	151 152 153 154
15.66 16.99 12.24 17.50	15.66 16.99 12.24 17.50	 16.99 12.24  	     	15.66 11.38 11.56 10.50	18.60 2.00   	     	364,416 225,817 240,529 606,926	364,416 225,817 240,529 606,926	     	329,639 225,817 240,529 606,926	16,197   	18,580   	708.08 433.33 674.11 (13)	11.18 7.36 8.25 (13)	155 156 157 158
13.50	13.50						227,458	227,458		227,458			472.28	6.38	

\* Occupations taxed at rate of \$10.50 per \$1,000 of assessed valuation, and polls at \$1 per capita.

\* Includes property valued at \$380,619 subject to special property taxes.

\* For school district.

\* So-called "poll tax" was \$1 and "military commutation tax," \$2.

\* Not reported.

\* Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 30.—VALUE AT CLOSE OF YEAR OF PROPERTIES<sup>\*</sup>

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

City num-ber.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							Real prop-erty held as investment.	Land, buildings, and equip-ment of municipal service enterprises.
		Total.	Water-supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema-tories.	All other.		
	Grand total.....	\$918,852,315	\$647,334,495	\$14,184,801	\$22,502,212	\$88,355,884	\$12,762,865	\$133,712,058	\$12,749,778	\$10,939,277
	Group I.....	622,506,827	381,170,632	5,139,385	17,636,247	82,632,372	7,559,865	128,368,326	7,991,123	9,059,254
	Group II.....	140,580,489	128,971,222	4,509,714	2,563,093	1,515,072	1,204,760	1,816,628	2,497,916	1,283,695
	Group III.....	91,848,699	83,122,461	3,002,556	1,465,400	1,199,887	2,312,180	746,215	1,390,344	31,167
	Group IV.....	63,916,300	54,070,180	1,533,146	837,472	3,008,553	1,686,060	2,780,889	870,395	565,161

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$314,111,597	\$128,325,606		\$7,748,631	\$67,465,809		\$110,571,551	\$1,335,335	\$4,769,713
2	Chicago, Ill.....	42,791,078	38,871,166	\$3,894,665		25,247			2,355,873	3,564,739
3	Philadelphia, Pa.....	67,365,000	65,000,000		165,000	2,200,000				
4	St. Louis, Mo.....	27,244,900	25,873,900		986,000	385,000				
5	Boston, Mass.....	40,728,500	15,500,000		2,578,500		\$6,497,500	16,152,500	1,195,900	
6	Baltimore, Md.....	20,386,672	13,553,908		1,263,839	4,044,350		1,524,575	23,250	
7	Pittsburg, Pa.....	24,935,177	21,160,277		2,264,900	1,510,000			1,694,955	604,802
8	Cleveland, Ohio.....	16,456,934	14,947,204	187,468	463,335	501,966	356,961		201,160	
9	Buffalo, N. Y.....	9,900,945	9,116,715		664,530			119,700	752,000	
10	San Francisco, Cal.....	590,000					590,000		385,000	
11	Detroit, Mich.....	10,324,329	8,877,077	1,057,252	340,000		50,000		47,650	
12	Cincinnati, Ohio <sup>1</sup> .....	16,360,002	14,560,002		300,000	1,500,000				
13	Milwaukee, Wis.....	5,950,000	5,900,000		50,000					60,000
14	New Orleans, La.....	9,020,723	3,344,723		621,000	5,000,000	55,000			60,000
15	Washington, D. C.....	16,340,970	16,140,054		190,512		10,404			

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$20,550,000	\$20,000,000		\$500,000	\$50,000			\$206,700	
17	Minneapolis, Minn.....	6,109,593	6,108,793		800					
18	Jersey City, N. J.....	6,100,000	6,000,000			100,000			719,000	
19	Louisville, Ky.....	8,554,000	8,000,000			504,000	\$50,000		39,000	
20	Indianapolis, Ind.....	470,500	30,500		440,000					
21	St. Paul, Minn.....	7,575,000	7,000,000		150,000			\$425,000	65,000	
22	Providence, R. I.....	4,948,003	4,428,087		150		519,766		424,839	
23	Rochester, N. Y.....	8,686,348	8,360,227		176,727		83,516	65,878	61,000	
24	Kansas City, Mo.....	10,225,000	10,000,000		225,000					
25	Toledo, Ohio.....	2,695,125	2,225,000	\$110,000	59,000	17,147	83,978	200,000	12,530	
26	Denver, Colo.....	800,000	165,000		60,000			575,000	71,825	\$15,000
27	Columbus, Ohio.....	4,673,472	4,525,506		147,966				31,500	580,445
28	Los Angeles, Cal.....	7,742,699	7,742,699						44,920	
29	Worcester, Mass.....	4,648,620	4,572,761		1,700		74,159		4,221	
30	Seattle, Wash.....	6,540,517	5,201,878	1,249,714		88,925			126,200	
31	Memphis, Tenn.....	4,200,000	4,000,000		100,000	100,000			52,000	
32	Omaha, Nebr.....	20,000			20,000				258,530	12,500
33	New Haven, Conn.....	20,000				20,000				
34	Scranton, Pa.....									
35	Syracuse, N. Y.....	4,745,427	4,719,627		25,800				3,500	
36	St. Joseph, Mo.....	75,000			75,000				25,000	150,000
37	Paterson, N. J.....	5,000			5,000					
38	Portland, Oreg.....	8,564,460	7,695,710			420,000		448,750	83,200	
39	Atlanta, Ga.....	4,339,359	4,212,492		1,000		50,867	75,000	14,600	
40	Richmond, Va.....	7,010,950	3,500,000	3,150,000	262,950		71,000	27,000	122,851	
41	Fall River, Mass.....	2,126,374	2,012,900		17,000	80,000	16,474		27,500	
42	Nashville, Tenn.....	5,340,000	5,000,000		205,000	185,000			104,000	350,000
43	Dayton, Ohio.....	2,055,000	2,050,000		5,000					
44	Grand Rapids, Mich.....	1,760,042	1,420,042		85,000		255,000			175,750

<sup>1</sup> For legislative and general executive offices.<sup>2</sup> Exclusive of Hamilton county.

# GENERAL TABLES.

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## EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1907.

with the number assigned to each, see page 127.]

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.												City number.
Total.	City build-ings. <sup>1</sup>	Police de-partment.	Fire de-partment.	Sewer and highway de-part-ments.	Asylums and alms-houses.	General and con-tagious disease hospitals.	Jails and reforma-tories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	All other.	
\$1,630,446,303	\$151,638,672	\$24,785,569	\$70,284,861	\$12,052,806	\$46,812,623	\$23,529,407	\$24,578,775	\$413,112,149	\$67,575,639	\$772,611,866	\$23,463,936	
1,232,602,499	113,594,245	18,310,255	35,877,034	6,172,986	42,574,928	17,058,864	21,671,875	241,054,905	45,738,531	672,122,155	18,426,721	
187,416,896	18,184,193	3,258,562	16,017,320	2,468,879	1,663,172	4,735,769	2,259,882	69,630,931	10,386,295	56,233,908	2,577,985	
128,066,725	12,098,160	1,974,799	10,498,226	1,964,071	2,069,470	695,426	507,876	57,368,145	5,852,220	33,415,215	1,623,117	
82,860,183	7,762,074	1,241,953	7,892,281	1,446,870	505,053	1,039,348	139,142	45,058,168	5,598,593	10,840,588	836,113	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$639,578,290	\$17,637,658	\$6,625,322	\$8,229,757	\$1,377,197	\$27,528,157	\$6,118,774	\$6,758,119	\$92,581,666	\$21,525,351	\$438,815,032	\$12,381,257	1
105,977,795	17,120,125	1,464,714	2,797,221	181,619	2,676,700	2,319,350	2,245,213	39,247,626	2,528,105	35,158,323	240,799	2
91,992,800	27,640,000	4,710,000	4,950,000	-----	3,050,000	1,750,000	2,350,000	16,250,000	1,010,000	30,000,000	282,800	3
32,886,756	4,622,000	573,630	1,784,000	108,500	755,500	1,045,660	259,000	11,560,535	1,285,000	10,804,436	108,495	4
110,440,090	7,266,500	1,172,600	2,565,300	3,726,700	2,487,373	3,109,100	3,131,017	18,330,200	5,691,700	60,405,700	2,553,900	5
24,642,827	6,260,744	557,432	1,833,067	32,000	782,834	50,493	394,549	4,377,203	-----	10,283,505	71,000	6
50,617,075	6,470,900	315,900	1,921,235	150,032	1,412,900	159,900	2,590,788	10,214,170	7,770,700	19,065,550	545,000	7
43,602,203	7,442,753	490,000	1,149,188	91,581	1,031,982	96,064	180,610	9,587,385	858,537	21,866,617	807,486	8
18,299,637	1,793,754	427,261	1,248,708	143,107	176,337	402,198	578,102	6,283,405	267,350	6,865,010	114,405	9
30,847,250	5,325,000	489,500	2,189,000	52,250	589,000	572,000	302,000	6,396,500	822,500	13,835,000	274,500	10
25,349,056	4,337,775	361,654	2,433,368	80,000	839,000	36,000	454,554	5,607,845	1,380,000	9,706,900	111,960	11
17,175,850	2,550,000	291,000	1,560,850	40,000	350,000	943,000	651,000	7,194,000	-----	3,575,000	21,000	12
14,395,285	1,909,280	417,410	1,550,000	65,000	618,075	266,856	185,423	4,200,000	1,250,000	3,605,000	328,241	13
9,963,000	700,000	82,000	649,000	45,000	100,000	-----	827,000	2,126,000	369,000	5,065,000	-----	14
16,834,585	2,517,756	331,832	1,016,340	80,000	177,070	189,469	764,500	7,098,370	1,002,288	3,071,082	585,878	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$18,465,936	\$2,945,045	\$360,553	\$1,522,868	\$42,250	\$110,000	\$535,000	\$325,000	\$4,643,000	\$770,000	\$7,150,000	\$62,220	16
11,631,629	1,690,964	67,566	795,491	51,520	-----	373,887	109,201	3,504,850	615,469	4,177,877	244,804	17
5,802,963	775,000	338,000	369,990	38,480	4,000	251,300	-----	2,689,689	374,304	593,000	369,200	18
6,939,468	596,289	41,970	628,188	17,000	145,776	331,000	654,500	1,897,485	914,881	1,707,379	5,000	19
6,124,224	140,000	162,245	478,589	85,245	-----	277,947	-----	3,325,815	316,965	1,332,418	5,000	20
7,768,700	750,000	47,000	661,600	53,000	23,500	296,500	65,000	2,772,100	375,000	2,425,000	300,000	21
8,904,142	1,260,104	426,658	977,967	343,038	376,397	21,780	-----	3,054,518	-----	2,387,499	56,181	22
5,736,625	388,669	214,926	799,564	26,507	-----	64,229	-----	2,325,220	-----	1,776,354	141,156	23
13,343,018	462,700	75,000	710,000	40,300	-----	720,000	193,068	4,064,250	391,700	6,686,000	-----	24
4,425,826	28,865	123,145	450,566	36,731	-----	31,000	52,700	1,852,000	341,813	1,474,950	34,056	25
11,480,869	1,323,700	36,000	425,000	63,300	147,500	328,600	236,300	4,260,269	650,000	4,003,000	7,200	26
4,700,423	120,954	60,289	534,386	9,787	-----	-----	184,220	2,966,460	470,000	352,894	1,433	27
10,518,804	587,320	155,538	772,888	34,706	-----	50,560	22,198	3,759,390	200,038	4,840,580	95,586	28
7,822,129	628,000	100,075	644,753	938,176	200,592	766,759	-----	2,857,492	300,935	1,339,171	46,176	29
8,514,018	598,798	25,097	1,215,542	175,449	-----	7,311	-----	3,539,490	757,153	2,164,700	30,478	30
6,604,243	35,000	95,400	498,390	24,000	-----	169,200	-----	1,006,778	311,000	4,064,475	400,000	31
5,685,175	635,500	13,000	355,875	20,000	-----	17,500	51,800	2,175,000	321,500	2,095,000	-----	32
4,405,526	242,500	212,000	470,626	38,600	270,726	5,100	-----	2,345,529	290,000	520,445	10,000	33
3,337,500	250,000	50,000	127,500	-----	-----	-----	-----	2,470,000	184,000	123,000	133,000	34
4,991,561	465,545	35,100	351,150	7,450	-----	39,250	-----	2,068,276	340,000	1,592,441	92,349	35
2,326,325	200,000	47,500	185,125	9,700	-----	10,000	25,000	1,360,000	239,000	250,000	-----	36
3,007,397	572,400	98,000	232,108	30,400	167,806	28,000	-----	1,261,276	298,907	305,000	13,500	37
5,438,928	687,000	33,500	658,947	59,500	-----	3,000	1,000	2,321,581	62,000	1,581,950	30,450	38
2,409,460	74,690	127,620	339,115	-----	-----	142,955	233,895	653,800	226,000	427,707	183,678	39
3,822,121	1,550,000	38,655	227,895	52,256	142,237	5,500	70,000	664,265	28,090	871,223	172,000	40
4,473,928	423,750	77,134	426,729	101,951	62,638	89,391	-----	2,022,300	375,000	887,850	7,185	41
2,245,700	161,400	48,500	502,000	91,000	-----	82,000	36,000	850,800	145,000	300,000	29,000	42
3,377,942	265,000	93,091	413,118	-----	12,000	9,000	-----	1,642,598	585,540	390,595	-----	43
3,022,983	325,000	88,000	241,350	78,533	-----	79,000	-----	1,276,700	502,000	413,400	19,000	44

<sup>1</sup> Value of lot purchased for hospital.

## STATISTICS OF CITIES.

TABLE 30.—VALUE AT CLOSE OF YEAR OF PROPERTIES<sup>\*</sup>

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							Real property held as investment.	Land, buildings, and equipment of municipal service enterprises.
		Total.	Water-supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.		
45	Cambridge, Mass.	\$6,492,890	\$6,426,382		\$750		\$65,758			
46	Albany, N. Y.	2,448,610	2,262,610		170,000	\$16,000			\$8,260	
47	Hartford, Conn.	3,163,053	3,127,176				35,877		1,000	
48	Lowell, Mass.	4,421,488	4,375,888		1,000		44,600		37,875	
49	Reading, Pa.	3,060,934	3,060,934							
50	Trenton, N. J.	2,346,726	2,346,726							
51	Bridgeport, Conn.								12,000	
52	Wilmington, Del.	2,850,000	2,500,000		350,000					
53	Camden, N. J.	2,605,000	2,585,000				20,000		13,500	
54	Des Moines, Iowa.	126,500			1,500		125,000		4,800	
55	Kansas City, Kans.	50,000					50,000		240,000	
56	Lynn, Mass.	3,092,884	3,000,000				92,884		39,100	
57	New Bedford, Mass.	2,819,454	2,531,201			86,650	201,603		8,200	
58	Springfield, Mass.	2,432,119	2,432,119						34,545	
59	Troy, N. Y.	4,654,000	4,500,000		40,000	31,000	83,000		600	
60	Oakland, Cal.	150,000				150,000				
61	Lawrence, Mass.	1,402,674	1,347,674				55,000		35,425	
62	Somerville, Mass.	945,331	945,331						42,900	
63	Savannah, Ga.	1,789,750	1,142,000		168,000	275,000	206,750		156,171	
64	Duluth, Minn.	3,699,700	2,600,000	\$900,000	700	199,000			15,500	
65	Norfolk, Va.	2,358,000	2,000,000		358,000				373,900	
66	Hoboken, N. J.	600,000	500,000				100,000			
67	Peoria, Ill.	239,150			1,500	167,000		\$70,650		
68	Yonkers, N. Y.	3,660,000	3,500,000		1,500	158,500			500	
69	Utica, N. Y.	18,495						18,495	4,400	
70	Manchester, N. H.	2,209,850	1,928,825		1,300		279,725			
71	Schenectady, N. Y.	1,053,661	1,053,661							
72	Evansville, Ind.	1,696,348	1,079,773		15,000	50,000	551,575			
73	San Antonio, Tex.	106,508			86,450		20,000			
74	Elizabeth, N. J.	30,600			200	30,400		58	66,575	
75	Waterbury, Conn.	2,548,000	2,548,000						2,250	
76	Salt Lake City, Utah	5,875,563	5,611,593				93,408	170,562	73,718	
77	Wilkes-Barre, Pa.	78,000					78,000			
78	Erie, Pa.	4,027,387	4,000,000		600	1,137		25,550	6,675	
79	Houston, Tex.	954,791	954,791							
80	Tacoma, Wash.	3,543,800	2,500,000	1,000,000	18,800	25,000			34,550	
81	Harrisburg, Pa.	2,450,000	2,450,000							
82	Charleston, S. C.	76,800			16,600	5,200		55,000	19,100	
83	Portland, Me.	127,500			2,500		125,000		15,000	
84	Youngstown, Ohio.	1,624,826	1,473,826		151,000				75,500	
85	Dallas, Tex.	2,409,800	2,050,000					359,800	29,000	
86	Terre Haute, Ind.	60,000					60,000		1,000	
87	Fort Wayne, Ind.	1,615,000	1,600,000		15,000				14,000	\$31,167
88	Akron, Ohio.	45,000			45,000					
89	Holyoke, Mass.	2,403,808	1,301,252	1,102,556					17,810	
90	Brockton, Mass.	1,736,699	1,712,699				24,000		6,550	
91	Covington, Ky.	1,748,000	1,675,000		22,000	5,000		46,000		

<sup>\*</sup> For legislative and general executive offices.



## GENERAL TABLES.

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## EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1907—Continued.

and the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.												City number.
Total.	City buildings. <sup>1</sup>	Police department.	Fire department.	Sewer and highway departments.	Asylums and almshouses.	General and contagious disease hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	All other.	
\$3,394,953	\$446,236	\$55,670	\$287,160	\$250,977	\$102,495	\$16,773		\$2,280,845	\$317,660	\$4,295,882	\$331,255	45
4,666,700	558,000	96,900	463,700	6,900	50,000	26,000		1,338,500		1,973,700	153,000	46
6,847,411	544,264	140,880	358,459	47,005	180,596	12,161		3,538,280		2,004,145	21,621	47
4,106,990	443,280	128,700	448,000	196,665	224,000			1,852,200	270,500	508,375	35,300	48
2,440,075	28,000	8,825	300,400	25,000		2,900		1,478,850	71,100	515,000	10,000	49
2,034,375	241,100	43,000	188,865	2,000	80,000	23,500		814,667	180,000	335,000	126,243	50
3,390,040	256,000	126,425	403,504	29,500	98,000	4,127		1,468,484	249,000	755,000		51
1,673,900	88,500	5,500		11,000				954,900		574,000	40,000	52
2,018,109	153,000	28,725	163,279	63,950				1,131,655	167,500	250,000	60,000	53
3,838,123	155,000	56,700	308,022	43,500		37,000		1,628,850	650,000	959,901		54
2,300,300	30,000	200	85,000	15,000		3,600		1,957,420	93,580	115,500		55
3,118,002	388,070	54,262	293,475	46,272	122,081	24,053		1,321,387	386,000	386,500	96,902	56
2,752,841	170,488	71,769	285,600	102,555	143,425	45,604		1,420,525	213,525	293,600	5,850	57
4,638,052	102,839	99,652	396,573	88,879	105,624	51,970		2,766,524		951,985	74,006	58
2,116,473	337,000	82,600	422,973	10,000		1,100		901,200		325,200	36,400	59
7,098,500	1,577,500	7,500	270,000	36,500			\$1,500	3,060,500	245,000	1,866,500	33,500	60
2,428,354	117,150	57,243	193,600	53,790	150,600	8,044		1,214,325	65,567	532,128	35,907	61
3,124,410	67,555	57,000	256,982	138,190	38,234	22,794		1,544,252	125,000	833,981	40,422	62
5,889,186	390,000	83,015	184,871	50,000		1,800	36,500	60,000	29,500	5,063,500		63
3,395,368	115,508	89,162	255,792	28,667		3,782		2,086,000	169,500	566,827	80,130	64
1,441,221	153,300	10,400	132,021	10,000	35,000	7,500	170,000	475,000		415,000	33,000	65
2,162,400	187,000	26,500	234,800	3,700				1,046,000	74,800	574,600	15,000	66
2,462,287	260,000	32,830	188,400	10,850		15,500	55,000	1,060,469	193,115	643,623	2,500	67
2,390,840	93,970	133,868	118,747	16,000		27,000		1,708,659	86,216	171,505	34,875	68
1,584,296	196,616	23,605	189,380			83,200		683,650	272,045	106,800	29,000	69
2,554,248	250,000	75,750	308,859	145,449	110,510			838,080	95,000	707,000	23,600	70
1,812,340	107,000	6,000	266,500	3,500		9,500		919,640		500,200		71
1,279,553	60,000	21,000	179,256	4,000		5,000		646,797		163,500		72
1,803,035	367,480	1,719	121,117	31,809		67,880		496,160	95,719	617,030	4,421	73
926,576	133,668	1,000	116,480	25,850	18,500	32,476		462,088		124,714	11,800	74
2,696,070	197,800	18,200	194,100	53,570	166,000			1,078,200	280,000	650,200	58,000	75
3,249,793	580,025	71,201	142,387	58,431		11,120	1,109	1,550,958	305,000	475,791	53,771	76
2,625,400	137,000	7,400	205,000	5,000			15,000	756,000		1,500,000		77
1,784,026	133,655	8,997	217,342	2,508		18,014		1,051,580	156,500	180,321	15,109	78
1,885,437	655,748		256,009	7,368		375	54,267	743,524	67,375	93,232	7,539	79
2,910,489	263,250	7,550	199,075	18,650		1,500		1,611,726	123,718	679,750	5,270	80
1,459,530	5,000	2,000	102,000	4,000		24,000		1,110,000		197,530	15,000	81
1,262,209	187,565	125,000	137,870	7,500	182,500			331,534		290,000	140	82
2,107,415	250,000		63,975	4,500	173,900			934,550	112,000	496,490	72,000	83
2,421,934	56,123	17,367	223,480	20,355		4,653		1,061,390		1,028,300	20,266	84
1,502,850	152,500	500	315,250			42,500	69,500	727,000	97,500	88,100	10,000	85
1,457,333	34,500	8,110	183,607	3,000		10,000		977,916	140,000	90,200	10,000	86
1,440,450	96,000	1,500	142,550	7,000		10,600		886,300	200,000	85,500	11,000	87
1,703,084	15,500	17,274	205,810	11,000		12,000	4,000	1,093,000	135,000	205,500	4,000	88
2,079,651	666,000		243,806	13,300	37,830	5,700		930,460		177,905	4,650	89
1,805,146	364,000	63,300	145,350	243,031	50,175			843,950	50,000	43,700	1,640	90
986,950	285,000		98,800	7,350		22,000	101,000	335,000	135,800	2,000		91

## STATISTICS OF CITIES.

TABLE 30.—VALUE AT CLOSE OF YEAR OF PROPERTIES\*

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							Real property held as investment.	Land, buildings, and equipment of municipal service enterprises.
		Total.	Water-supply systems.	Electric light and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.		
92	Saginaw, Mich.	\$1,220,560	\$909,260		\$12,000		\$199,300	\$100,000		
93	Lincoln, Nebr.	1,798,850	1,503,850		45,000		250,000			\$100,000
94	Altoona, Pa.	2,100,000	2,100,000							
95	Spokane, Wash.	2,338,749	2,338,749						\$1,000	
96	Lancaster, Pa.	1,451,000	1,275,000		176,000					
97	Birmingham, Ala.	142,334					142,334		11,248	
98	Bayonne, N. J.	578,734	434,734			\$144,000			3,500	
99	South Bend, Ind.	957,739	926,270		909		30,500		1,256	
100	Butte, Mont.								5,000	
101	Pawtucket, R. I.	2,155,007	2,114,047			13,068	27,892		4,681	
102	McKeesport, Pa.	1,102,500	1,000,000		100,000	2,500			70,000	
103	Binghamton, N. Y.	1,054,943	1,041,943				13,000		3,500	
104	Johnstown, Pa.								238,300	
105	Dubuque, Iowa	846,000	800,000		1,000	45,000				
106	Sioux City, Iowa	623,132	612,715		417		10,000		90,000	
107	Augusta, Ga.	3,361,616	1,193,119		500	34,500	39,000	2,094,497	12,535	
108	Mobile, Ala.	3,043,000	1,500,000		9,000	1,500,000	34,000			
109	Topeka, Kans.	685,500	685,000		500					66,600
110	Springfield, Ohio	1,306,500	1,300,000		500		6,000			
111	Allentown, Pa.	736,600	736,600							
112	East St. Louis, Ill.	100			100					
113	Wheeling, W. Va.	2,561,000	2,000,000	\$450,000	100,000	5,000	6,000			50,000
114	Montgomery, Ala.	1,561,000	1,545,000				16,000			
115	Passaic, N. J.									
116	Davenport, Iowa	48,000				38,000	10,000			
117	Atlantic City, N. J.	1,275,000	1,275,000						20,000	
118	Little Rock, Ark.	55,000					55,000		100,000	60,000
119	Bay City, Mich.	877,827	780,810	79,578	2,255	6,000	9,184			
120	York, Pa.									
121	Malden, Mass.	916,240	874,240				42,000		14,100	
122	Springfield, Ill.	738,837	676,837		12,000		50,000		15,000	70,061
123	Quincy, Ill.	292,500			22,000	250,000	20,500			
124	Canton, Ohio	1,200,000	1,000,000		75,000			185,000		
125	Superior, Wis.	7,875				7,875			2,500	
126	Chester, Pa.	23,610				23,610				
127	Chelsea, Mass.	462,000	462,000						8,000	
128	South Omaha, Nebr.								1,200	
129	Newcastle, Pa.	60,000						60,000	10,300	
130	Salem, Mass.	2,123,586	1,952,586		52,600		118,400		64,550	
131	Newton, Mass.	1,506,300	1,500,000				6,300			
132	Haverhill, Mass.	1,453,420	1,446,595		3,500		3,325		11,475	
133	Jacksonville, Fla.	1,523,568	1,000,000	523,568						
134	Joplin, Mo.	100,500		80,000		500	20,000		25,000	
135	Wichita, Kans.	13,000				13,000				
136	Rockford, Ill.	781,083	773,083		8,000					
137	Knoxville, Tenn.	100,000			100,000					
138	Elmira, N. Y.	114,000					114,000			
139	Galveston, Tex.	2,147,200	1,500,000			622,200	25,000		37,000	65,000
140	New Britain, Conn.	2,347,600	2,162,600				150,000	35,000		
141	Chattanooga, Tenn.	85,500				45,000	10,500	30,000		
142	Kalamazoo, Mich.	505,000	425,000		30,000		50,000		3,000	70,000
143	Woonsocket, R. I.	1,120,030	1,119,630				400			
144	Fitchburg, Mass.	1,263,383	1,254,023				9,360		23,450	
145	Racine, Wis.	25,000			7,500		17,500			
146	Auburn, N. Y.	796,100	715,708				30,000	50,392		6,000
147	Macon, Ga.	80,000			30,000		50,000		55,000	
148	Joliet, Ill.	625,000	625,000							
149	Oklahoma City, Okla.	750,381	750,000		381					
150	Oshkosh, Wis.	16,000					16,000		5,000	
151	West Hoboken, N. J.									
152	Sacramento, Cal.	2,341,485	2,065,160			260,000	16,325		15,500	
153	Pueblo, Colo.	2,465,100	2,450,000		100		15,000		16,500	
154	Everett, Mass.	470,100	410,700				59,400			
155	Taunton, Mass.	1,763,905	1,350,065	400,000			13,840			
156	Newport, Ky.	806,200	750,000		200	10,000		46,000		
157	La Crosse, Wis.	826,106	609,856		34,450	1,800		180,000	1,800	
158	Fort Worth, Tex.	2,125,000	2,125,000							77,500
	San Juan, P. R.	667,500	500,000		55,500		28,000	84,000		

\* For legislative and general executive offices.

## GENERAL TABLES.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.												City number.
Total.	City buildings. <sup>1</sup>	Police department.	Fire department.	Sewer and highway departments.	Asylums and almshouses.	General and contagious disease hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	All other.	
\$1,563,645	\$172,320	\$24,783	\$117,725	\$18,995		\$10,990		\$1,037,309		\$162,323	\$19,200	92
1,105,540	156,500	7,040	51,000	6,500				640,000	\$134,500	110,000		93
1,359,110	52,000	8,000	122,500	115,000				1,053,110		8,500		94
2,615,543	285,500	19,650	190,848	61,707		5,500		1,552,455	147,669	277,063	75,151	95
938,555	53,400	11,300	70,500	10,000				741,855		10,500	41,000	96
2,078,984	406,046	1,458	157,567	31,860			\$1,334	679,942		784,000	16,777	97
1,227,754	70,000	106,100	108,538	7,000				720,227	70,000	138,350	7,539	98
1,248,749	106,570	14,531	155,050	5,000				764,000	60,000	141,877	1,721	99
1,358,623	85,000	10,000	123,623	25,000				940,000	135,000		40,000	100
1,576,933	56,933	49,076	184,082	58,509	\$21,451			762,313	326,951	102,218	15,400	101
1,527,000	4,500	68,300	56,000	20,000	14,000			1,200,000	84,000	47,000	33,200	102
1,035,569	180,000	1,000	150,000	5,000		60,500		495,369	125,000	17,500	1,200	103
1,517,900	112,000		170,400			5,000		830,000		397,000	3,500	104
1,019,383	22,000	6,000	135,500	14,000				551,900	184,483	105,500		105
1,576,292	131,653	38,500	105,850	37,079		10,160		1,162,050	17,500	70,500	3,000	106
378,393	59,159	11,368	106,402	47,964		44,000				91,500	18,000	107
1,108,700	286,500	76,000	100,000	5,000	11,200	28,500				601,500		108
1,186,875	112,500	24,625	85,500	5,000		3,050		831,000	65,000	60,200		109
1,749,413	326,000		154,839	4,497		120,500	31,045	920,000	104,000	88,532		110
1,236,100	93,500	9,000	175,800			1,100		911,000		28,700	17,000	111
1,562,700	425,000	27,000	67,000	8,200		10,500		853,000	102,000	70,000		112
1,090,300	158,000	1,000	114,000	1,500		3,000	6,800	730,000	43,500	25,000	7,500	113
1,087,850	320,100	30,000	89,000	60,750		33,000		445,000	70,000	40,000		114
1,003,940	165,000	1,000	75,440	4,700	6,000	33,500		529,900	155,000	33,400		115
1,472,650	85,000	19,400	120,750	12,500				806,000	140,000	289,000		116
2,012,400	250,000	26,500	357,000	6,000		45,500		775,000	125,000	393,600	33,800	117
1,067,088	145,500		41,000	5,000		30,400	2,150	629,760	16,178	196,100		118
1,197,484	220,000	2,476	135,854	12,406				640,000	83,801	91,197	11,750	119
1,270,406	6,800	6,000	143,500	8,000		2,300		973,006		106,500	24,300	120
2,008,081	49,000	59,964	195,000	91,205	40,278	28,000		1,159,500	170,000	168,000	47,134	121
1,716,242	80,000	40,000	151,120	3,184		4,000		826,200	155,000	444,500	12,238	122
1,111,250	105,000	1,000	79,750	7,500		7,600	55,000	516,400	75,000	205,000		123
1,188,100	110,000	6,000	195,000	28,000		1,300	200	590,000	92,000	95,600	70,000	124
1,053,790	150,000	3,300	117,250	10,000		2,000		662,800	71,700	36,740		125
790,900	40,200	1,000	21,000	500				641,000		87,200		126
1,364,000	25,000	82,000	152,000	29,800		2,300		810,950	46,000	215,950		127
900,700	49,000	300	40,000	3,000		1,200		722,000	38,200	40,000	7,000	128
729,606	80,000		80,500	3,500		1,100		532,756		3,000	12,000	129
1,189,809	100,000	10,300	156,700	12,000		135,000		573,000	84,000	116,500		130
2,570,279	67,625	96,093	265,283	199,495		39,520		1,478,593	78,600	256,500	30,570	131
1,532,472	124,250	7,600	147,225	36,350	75,863			655,745	213,364	232,875	39,200	132
854,294	170,000	66,743	114,617	28,228		3,000	19,000		72,706	3,000	30,000	133
602,500	46,500	6,500	28,500	5,000		500		418,000	77,000	20,000		134
1,395,700	160,500	1,000	107,000	4,000		700	200	505,000	7,300	610,000		135
1,049,021	111,810	12,438	100,540	40,008		1,335		579,390	163,500	40,000		136
497,835	31,500	1,500	110,000	29,035		75,500		227,700		22,600		137
1,083,500	170,000	3,000	134,500	7,000		658,000		658,000		111,000		138
1,045,000	152,000		123,000	5,000		25,000		546,000		194,000		139
1,605,790	166,750	32,000	130,403	46,048	39,405	15,000		776,800		400,000	5,234	140
1,116,550	67,000	6,300	212,000	12,000		108,000	8,150	486,500	79,100	137,500		141
1,065,000	68,000	1,000	97,000	12,000		1,200		550,000	125,000	210,500	300	142
782,818	190,723	35,636	70,368	34,625	13,762			370,204	21,000	29,050	17,400	143
1,668,490	72,592	46,246	139,909	32,249	47,124	203,082		732,465	167,088	174,808	52,927	144
972,259	65,500		56,500	3,750		2,500		582,000	91,000	162,000	9,000	145
534,800	27,000	300	75,500	8,000		21,000		383,500		10,000	9,500	146
379,200	79,500		98,000	20,000		2,200	4,500			175,000		147
1,066,601	32,300	36,500	78,500	10,000		2,250		625,851	201,000	53,300	26,900	148
1,331,007	72,246	4,191	41,518	3,646		81		1,003,500	41,153	158,000	6,672	149
826,900	60,000	6,925	78,825	4,500			300	419,500	104,000	152,350	500	150
477,100	31,200		47,600	2,000				324,500	32,000	39,800		151
2,193,283	4,500	19,500	115,200	16,500			1,000	1,031,533	700,000	280,000	25,000	152
1,859,110	45,200	5,000	135,000	7,605			700	919,300	123,000	623,305		153
1,084,150	2,600	34,000	69,500	50,200		22,000		730,900	66,300	69,900	38,700	154
1,070,750	80,500	12,000	168,000	14,000	44,700	500		486,300	168,500	71,750	24,500	155
652,500	50,000		15,000	7,000				425,000	55,500	100,000		156
802,719	71,597	1,060	103,318	15,546			8,763	506,435		96,000		157
1,014,216	205,000	2,450	175,837	7,179				432,500	90,000	100,000	1,250	158
367,450	104,400		7,000	12,000	31,500	136,000		12,000	4,000	42,000	18,500	

## STATISTICS OF CITIES.

TABLE 31.—VALUE OF PUBLIC IMPROVEMENTS: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total.	Sewers.	HIGHWAYS.				Miscellaneous.
				Street pavements.	Street curbing, gutters, and sidewalks.	Bridges other than toll.	Other highway improvements.	
	Grand total.....	\$894, 575, 349	\$303, 686, 427	\$380, 019, 531	\$49, 962, 399	\$130, 069, 773	\$29, 208, 716	\$1, 628, 503
	Group I.....	474, 878, 917	160, 525, 208	211, 584, 875	4, 467, 448	90, 553, 659	7, 547, 727	200, 000
	Group II.....	208, 714, 054	77, 112, 050	75, 665, 484	18, 882, 428	20, 110, 799	16, 163, 772	779, 521
	Group III.....	122, 964, 180	41, 926, 084	49, 350, 208	15, 774, 108	12, 282, 675	3, 281, 253	349, 852
	Group IV.....	88, 018, 198	24, 123, 085	43, 418, 964	10, 838, 415	7, 122, 640	2, 215, 964	299, 130

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$185, 255, 024	\$45, 379, 724	\$116, 875, 300	(1)	\$23, 000, 000	(1)	
2	Chicago, Ill.....	67, 901, 874	254, 390, 708	(8)	(8)	13, 511, 166	(8)	
3	Philadelphia, Pa.....	19, 000, 000	(8)	(8)	(8)	19, 000, 000	(8)	
4	St. Louis, Mo.....	1, 085, 000	(8)	(8)	(8)	1, 085, 000	(8)	
5	Boston, Mass.....	8, 250, 000	(8)	(8)	(8)	8, 250, 000	(8)	
6	Baltimore, Md.....	15, 634, 188	4, 445, 848	110, 331, 000	(1)	857, 340	(1)	
7	Pittsburg, Pa.....	35, 992, 071	7, 898, 007	120, 456, 691	(1)	4, 004, 256	\$3, 633, 117	
8	Cleveland, Ohio.....	37, 984, 314	12, 905, 040	13, 192, 907	\$2, 088, 448	9, 647, 609	150, 310	
9	Buffalo, N. Y.....	29, 433, 117	7, 202, 028	119, 915, 039	(1)	551, 750	1, 764, 300	
10	San Francisco, Cal.....	24, 907, 653	4, 037, 475	18, 615, 178	2, 160, 000	95, 000	(8)	
11	Detroit, Mich.....	18, 640, 138	7, 173, 378	111, 166, 760	(4)	300, 000	(8)	
12	Cincinnati, Ohio.....	9, 650, 000	6, 000, 000	(8)	(8)	3, 650, 000	(8)	
13	Milwaukee, Wis.....	8, 580, 000	6, 430, 000	(8)	(8)	1, 950, 000	(8)	\$200, 000
14	New Orleans, La.....	8, 039, 000	4, 663, 000	1, 032, 000	219, 000	125, 000	2, 000, 000	
15	Washington, D. C.....	4, 526, 538	(8)	(8)	(8)	4, 526, 538	(8)	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$4, 000, 000	\$4, 000, 000	(8)	(8)	(8)	(8)	
17	Minneapolis, Minn.....	14, 635, 248	5, 881, 417	\$3, 381, 528	\$3, 261, 016	\$2, 070, 763	\$40, 524	
18	Jersey City, N. J.....	(8)	(8)	(8)	(8)	(8)	(8)	
19	Louisville, Ky.....	15, 488, 136	3, 326, 136	8, 770, 000	1, 342, 000	30, 000	2, 020, 000	
20	Indianapolis, Ind.....	18, 585, 161	2, 813, 903	6, 825, 741	1, 634, 947	6, 210, 570	1, 100, 000	
21	St. Paul, Minn.....	5, 150, 000	2, 300, 000	(8)	(8)	2, 850, 000	(8)	
22	Providence, R. I.....	9, 790, 345	8, 760, 193	(8)	(8)	1, 005, 000	25, 152	
23	Rochester, N. Y.....	11, 441, 174	3, 371, 711	5, 802, 040	1, 272, 506	951, 036	41, 347	\$2, 534
24	Kansas City, Mo.....	10, 538, 500	5, 000, 000	(8)	(8)	38, 500	(8)	
25	Toledo, Ohio.....	10, 905, 194	2, 560, 978	4, 462, 464	1, 425, 600	456, 152	(8)	
26	Denver, Colo.....	10, 037, 312	3, 921, 544	2, 630, 975	\$380, 000	898, 750	\$2, 206, 043	
27	Columbus, Ohio.....	11, 951, 386	4, 343, 577	6, 681, 646	(8)	655, 163	(8)	271, 000
28	Los Angeles, Cal.....	5, 560, 910	2, 440, 000	1, 480, 000	1, 235, 000	340, 000	65, 910	
29	Worcester, Mass.....	7, 980, 217	5, 129, 693	1, 038, 308	1, 309, 346	130, 144	372, 726	
30	Seattle, Wash.....	12, 937, 515	2, 306, 783	5, 002, 357	(7)	200, 000	\$5, 428, 375	
31	Memphis, Tenn.....	1, 570, 000	1, 450, 000	(8)	(8)	120, 000	(8)	
32	Omaha, Nebr.....	12, 279, 900	2, 330, 000	6, 450, 000	1, 856, 000	4, 900	1, 639, 000	
33	New Haven, Conn.....	5, 089, 499	1, 398, 000	1, 403, 000	1, 460, 000	816, 000	12, 499	
34	Scranton, Pa.....	2, 960, 000	1, 130, 000	1, 125, 000	155, 000	550, 000	(8)	
35	Syracuse, N. Y.....	4, 238, 606	1, 563, 465	42, 347, 666	190, 000	137, 475	(8)	
36	St. Joseph, Mo.....	5, 055, 000	2, 000, 000	1, 870, 000	369, 000	25, 000	790, 000	1, 000
37	Paterson, N. J.....	1, 581, 820	1, 581, 820	(8)	(8)		(8)	
38	Portland, Oreg.....	2, 101, 500	1, 500, 000	(8)	(8)	601, 500	(8)	
39	Atlanta, Ga.....	5, 323, 015	1, 348, 412	2, 330, 975	884, 413	759, 215	(8)	
40	Richmond, Va.....	1, 125, 000	1, 125, 000	(8)	(8)	(8)	(8)	
41	Fall River, Mass.....	4, 484, 587	2, 263, 300	1, 226, 000	792, 600	193, 250	9, 447	
42	Nashville, Tenn.....	8, 475, 000	1, 800, 000	2, 560, 000	1, 315, 000	500, 000	2, 300, 000	
43	Dayton, Ohio.....	5, 070, 879	1, 466, 118	2, 777, 784	(8)	209, 241	112, 749	504, 987
44	Grand Rapids, Mich.....	358, 140	(8)	(8)	(8)	358, 140	(8)	

<sup>1</sup> Highway improvements not reported under other heads are included with "street pavements."<sup>2</sup> Includes drainage canal valued at \$30, 074, 527.<sup>3</sup> Not reported.<sup>4</sup> Street curbing and gutters are included with "street pavements."<sup>5</sup> Includes flushing tunnels valued at \$900, 000.<sup>6</sup> Street curbing and gutters are included with "other highway improvements."<sup>7</sup> Street curbing, gutters, and sidewalks are included with "other highway improvements."

## GENERAL TABLES.

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TABLE 31.—VALUE OF PUBLIC IMPROVEMENTS: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total.	Sewers.	HIGHWAYS.				Miscellaneous.
				Street pavements.	Street curbing, gutters, and sidewalks.	Bridges other than toll.	Other highway improvements.	
45	Cambridge, Mass.	\$4,042,889	\$2,058,499	(1)	(1)	\$1,980,000	\$4,370	
46	Albany, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)	
47	Hartford, Conn.	8,350,000	1,400,000	\$1,500,000	\$1,450,000	4,000,000	(1)	
48	Lowell, Mass.	3,704,019	3,104,019	(1)	(1)	600,000	(1)	
49	Reading, Pa.	1,202,500	1,190,000	(1)	(1)	12,500	(1)	
50	Trenton, N. J.	(1)	(1)	(1)	(1)	(1)	(1)	
51	Bridgeport, Conn.	4,622,000	1,340,000	1,700,000	1,260,000	322,000	(1)	
52	Wilmington, Del.	1,100,000	1,100,000	(1)	(1)	(1)	(1)	
53	Camden, N. J.	1,835,653	727,620	1,108,033	(1)	(1)	(1)	
54	Des Moines, Iowa.	560,000	(1)	(1)	(1)	500,000	(1)	\$60,000
55	Kansas City, Kans.	3,167,000	700,000	1,850,000	585,000	32,000		
56	Lynn, Mass.	2,089,572	1,500,000	520,000	(1)	2,500	67,072	
57	New Bedford, Mass.	3,783,339	1,153,812	620,411	822,616	1,180,000	6,500	
58	Springfield, Mass.	3,665,224	1,388,584	1,105,000	860,000	285,000	26,640	
59	Troy, N. Y.	4,076,986	1,000,000	2,333,386	2,633,600	110,000	(1)	
60	Oakland, Cal.	8,980,000	2,085,000	5,595,000	1,275,000	25,000	(1)	
61	Lawrence, Mass.	1,436,411	(1)	(1)	(1)	225,000	(1)	
62	Somerville, Mass.	3,823,221	1,205,845	1,558,749	1,038,627	20,000	(1)	
63	Savannah, Ga.	2,467,248	680,000	1,315,042	442,206	50,000	(1)	
64	Duluth, Minn.	6,752,035	1,050,256	5,201,319	2,249,960	250,500	(9)	
65	Norfolk, Va.	2,622,701	868,557	1,617,144	(1)	137,000	(1)	
66	Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	(1)	
67	Peoria, Ill.	3,443,500	1,561,638	1,615,862	152,000	114,000	(1)	
68	Yonkers, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)	
69	Utica, N. Y.	3,297,798	918,463	2,190,698	2,10,283	103,502	(1)	274,852
70	Manchester, N. H.	1,172,136	825,150	(1)	(1)	346,986	(1)	
71	Schenectady, N. Y.	3,600,000	1,000,000	2,1,500,000	2,600,000	500,000		
72	Evansville, Ind.	2,768,651	578,271	1,450,380	540,000	(1)	200,000	
73	San Antonio, Tex.	644,390	529,390	(1)	(1)	115,000	(1)	
74	Elizabeth, N. J.	3,493,728	942,891	1,595,903	954,934	(1)	(1)	
75	Waterbury, Conn.	1,922,000	1,277,000	400,600	82,400	162,000	(1)	
76	Salt Lake City, Utah	3,561,661	1,270,234	1,425,840	851,162	14,425	(1)	
77	Wilkes-Barre, Pa.	1,885,000	640,000	1,000,000	240,000	5,000	(1)	
78	Erie, Pa.	2,440,042	981,848	1,231,524	85,000	141,670	(1)	
79	Houston, Tex.	1,459,278	(1)	930,757	(1)	61,850	466,671	
80	Tacoma, Wash.	5,935,170	1,300,000	2,270,000	730,000	115,170	1,520,000	
81	Harrisburg, Pa.	1,368,000	(1)	1,240,000	(1)	128,000	(1)	
82	Charleston, S. C.	(1)	(1)	(1)	(1)	(1)	(1)	
83	Portland, Me.	500,000	(1)	(1)	(1)	500,000	(1)	
84	Youngstown, Ohio	2,705,500	889,200	1,128,800	687,500	(1)	(1)	
85	Dallas, Tex.	1,692,644	548,832	1,143,812	(1)	(1)	(1)	
86	Terre Haute, Ind.	1,835,651	504,651	525,000	606,000	200,000		
87	Fort Wayne, Ind.	4,349,000	1,925,000	2,1,850,000	2,280,000	4,000	290,000	
88	Akron, Ohio	3,029,651	724,311	1,246,948	762,820	280,572	(1)	15,000
89	Holyoke, Mass.	2,635,000	830,000	780,000	575,000	450,000	(1)	
90	Brockton, Mass.	935,602	935,602	(1)	(1)	(1)	(1)	
91	Covington, Ky.	9,000	(1)	(1)	(1)	9,000	(1)	

<sup>1</sup> Not reported.<sup>2</sup> Street curbing and gutters are included with "street pavements."<sup>3</sup> Street curbing, gutters, and "other highway improvements" are included with "street pavements."<sup>4</sup> Highway improvements not reported under other heads are included with "street pavements."

## STATISTICS OF CITIES.

TABLE 31.—VALUE OF PUBLIC IMPROVEMENTS: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total.	Sewers.	HIGHWAYS.				Miscellaneous.
				Street pavements.	Street curbing, gutters, and sidewalks.	Bridges other than toll.	Other highway improvements.	
92	Saginaw, Mich.	\$3,427,968	\$1,083,490	\$1,889,898	(1)	\$454,580	(1)	
93	Lincoln, Nebr.	1,402,800	320,000	2,840,000	2,300,000	2,800	(1)	
94	Altoona, Pa.	1,040,000	600,000	2,440,000	(2)	(1)	(2)	
95	Spokane, Wash.	3,892,948	646,518	2,226,740	2,612,890	403,800	(1)	
96	Lancaster, Pa.	4,500	(1)	(1)	(1)	4,500	(1)	
97	Birmingham, Ala.	2,722,872	565,003	1,399,590	686,279	72,000	(1)	
98	Bayonne, N. J.	(1)	(1)	(1)	(1)	(1)	(1)	
99	South Bend, Ind.	2,357,306	627,432	1,498,911	230,963			
100	Butte, Mont.	1,235,935	500,000	375,935	235,000		\$25,000	
101	Pawtucket, R. I.	2,255,626	1,005,626	400,000	610,000	160,000	80,000	
102	McKeesport, Pa.	1,947,000	475,000	2,150,000	2,304,000	18,000	(1)	
103	Binghamton, N. Y.	1,025,000	(1)	625,000	(1)	400,000	(1)	
104	Johnstown, Pa.	836,000	90,000	670,000	(1)	76,000		
105	Dubuque, Iowa.	1,081,200	250,000	700,000	130,000	1,200		
106	Sioux City, Iowa.	2,885,446	400,522	1,148,050	629,908	137,597	569,369	
107	Augusta, Ga.	1,914,943	684,323	902,915	132,705	195,000	(1)	
108	Mobile, Ala.	2,450,000	450,000	700,000	800,000		500,000	
109	Topeka, Kans.	3,299,000	650,000	2,044,000	2,375,000	230,000	(1)	
110	Springfield, Ohio.	1,340,152	302,698	2,654,564	2,208,170	174,720	(1)	
111	Allentown, Pa.	220,000	70,000	(1)	(1)	150,000	(1)	
112	East St. Louis, Ill.	64,750	4,750	(1)	(1)	60,000	(1)	
113	Wheeling, W. Va.	3,933,000	1,052,000	1,950,000	631,000	300,000	(1)	
114	Montgomery, Ala.	1,357,655	2,779,5	54,000	443,860	100,000	(1)	
115	Passaic, N. J.	330,178	360,178	(1)	(1)		(1)	
116	Davenport, Iowa.	2,594,667	544,008	2,020,659	(1)	30,000	(1)	
117	Atlantic City, N. J.	909,827	(1)	706,837	(1)	(1)	202,990	
118	Little Rock, Ark.	655,500	134,000	350,000	(1)	11,500	120,000	\$40,000
119	Bay City, Mich.	956,313	109,262	458,206	84,376	303,339	(1)	1,130
120	York, Pa.	823,000	480,000	255,000	16,000		75,000	
121	Malden, Mass.	650,000	650,000	(1)	(1)	(1)	(1)	
122	Springfield, Ill.	3,193,815	924,327	2,268,388	(1)	1,100	(1)	
123	Quincy, Ill.	1,408,000	200,000	1,200,000	(1)	6,000	(1)	
124	Canton, Ohio.	1,514,000	360,000	860,000	294,000	(1)	(1)	
125	Superior, Wis.	3,728,800	350,800	2,730,000	2,400,000	188,000	(1)	
126	Chaster, Pa.	(1)	(1)	(1)	(1)		(1)	
127	Chelsea, Mass.	(1)	(1)	(1)	(1)	(1)	(1)	
128	South Omaha, Nebr.	1,271,000	114,000	555,000	133,000	150,000	319,000	
129	Newcastle, Pa.	1,854,000	600,000	1,100,000	150,000		4,000	
130	Salem, Mass.	(1)	(1)	(1)	(1)	(1)	(1)	
131	Newton, Mass.	10,470	(1)	(1)	(1)	(1)	10,470	
132	Haverhill, Mass.	212,000	(1)	(1)	(1)	212,000	(1)	
133	Jacksonville, Fla.	1,737,815	525,632	2,860,233	(2)	352,000	(1)	
134	Joplin, Mo.	650,000	240,000	358,000	50,000	2,000	(1)	
135	Wichita, Kans.	1,262,400	400,000	565,000	224,800	52,600	20,000	
136	Rockford, Ill.	317,614	47,592	66,834	(1)	170,853	32,335	
137	Knoxville, Tenn.	2,583,000	330,000	1,430,000	463,000	360,000	(1)	
138	Elmira, N. Y.	1,258,968	211,484	360,000	443,774	243,710	(1)	
139	Galveston, Tex.	264,483	264,483	(1)	(1)	(1)	(1)	
140	New Britain, Conn.	(1)	(1)	(1)	(1)	(1)	(1)	
141	Chattanooga, Tenn.	1,646,000	500,000	850,000	276,000	20,000	(1)	
142	Kalamazoo, Mich.	10,000	(1)	(1)	(1)	10,000	(1)	
143	Woonsocket, R. I.	1,001,360	416,160	224,000	92,700	268,500	(1)	
144	Fitchburg, Mass.	1,110,788	385,046	308,942	114,000	187,000	115,800	
145	Racine, Wis.	1,098,944	511,982	2,426,962	(2)	160,000	(1)	
146	Auburn, N. Y.	708,375	342,407	220,968	60,000	85,000	(1)	
147	Macon, Ga.	375,000	335,000	(1)	(1)	40,000	(1)	
148	Joliet, Ill.	1,485,000	400,000	870,000	(1)	215,000	(1)	
149	Oklahoma City, Okla.	2,689,218	629,700	2,614,450	2,429,600	15,468	(1)	
150	Oshkosh, Wis.	673,000	320,000	(1)	(1)	350,000	(1)	3,000
151	West Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	(1)	
152	Sacramento, Cal.	1,194,500	460,000	395,000	330,000	9,500	(1)	
153	Pueblo, Colo.	2,236,000	875,000	350,000	256,000	500,000	(1)	255,000
154	Everett, Mass.	1,029,130	561,240	159,500	266,390	(1)	42,000	
155	Taunton, Mass.	833,000	431,000	267,000	155,000	80,000	(1)	
156	Newport, Ky.	643,000	343,000	300,000	(1)	(1)	(1)	
157	La Crosse, Wis.	1,304,091	269,115	804,976	210,000	20,000	(1)	
158	Fort Worth, Tex.	909,791	452,512	321,406	(1)	135,873	(1)	
	San Juan, P. R.	451,939	50,000	338,910	63,029	(1)	(1)	

<sup>1</sup> Not reported.<sup>2</sup> Street curbing and gutters are included with "street pavements."<sup>3</sup> Highway improvements not reported under other heads are included with "street pavements."<sup>4</sup> Street curbing, gutters, and "other highway improvements" are included with "street pavements."<sup>5</sup> Value of sewer pumps only.<sup>6</sup> Includes drainage canal.

# GENERAL TABLES.

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**TABLE 32.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES:<sup>1</sup> 1907.**

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										RECEIPTS FOR MEETING GOVERNMENTAL COSTS.								
		Total pay-ments for meet-ing gov-ern-men-tal costs.	For revenue expenditures.								On ac-count of debt.	Total re-ceipts for meet-ing gov-ern-men-tal costs.	From revenues.							On ac-count of debt.
			All re-venue ex-pen-di-tures.	Expenses and interest.						Out-lays.			All re-venues.	Gen-eral.	Commercial.					
				All ex-penses and inter-est.	Expenses.				Inter-est.						Total.	Re-venues from pub-lic ser-vices.	Inter-est.	Re-venues from pub-lic ser-vices enter-prises.		
					Gen-eral and special service ex-penses.	Ex-penses of mu-nicipal service enter-prises.	Ex-penses of in-vested funds.	Ex-penses of public service enter-prises.												
	Grand total.....	\$29.94	\$29.73	\$19.45	\$15.60	\$0.09	\$0.03	\$1.18	\$2.55	\$10.28	\$0.20	\$29.85	\$24.50	\$18.43	\$6.07	\$2.85	\$0.46	\$2.76	\$5.35	
	Group I.....	35.47	35.25	23.25	18.75	0.12	0.05	1.29	3.04	12.00	0.22	34.90	27.67	21.32	6.36	2.67	0.62	3.07	7.22	
	Group II.....	25.60	25.47	15.68	12.60	0.05	0.01	0.98	2.03	9.79	0.13	26.46	23.21	16.20	7.00	4.17	0.28	2.55	3.25	
	Group III.....	22.24	22.01	14.70	11.62		( <sup>3</sup> )	1.13	1.95	7.31	0.23	22.08	19.41	14.56	4.85	2.25	0.25	2.35	2.67	
	Group IV.....	19.51	19.26	13.02	10.08	0.08	( <sup>3</sup> )	1.04	1.82	6.25	0.24	20.26	17.30	12.79	4.51	2.19	0.21	2.11	2.96	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$47.88	\$47.88	\$30.17	\$23.57	( <sup>3</sup> )	( <sup>3</sup> )	\$1.50	\$5.09	\$17.71		\$47.11	\$31.06	\$24.39	\$6.67	\$2.41	\$0.08	\$4.18	\$16.05
2	Chicago, Ill.....	27.28	27.28	17.74	15.01	\$0.50	\$0.01	0.71	1.51	9.55		28.17	23.71	17.01	6.70	3.81	0.70	2.19	4.46
3	Philadelphia, Pa.....	26.55	26.55	18.34	15.21		0.37	1.43	1.33	8.20		26.02	22.74	16.44	6.30	1.44	2.02	2.84	3.29
4	St. Louis, Mo.....	31.19	27.30	19.59	16.73	0.04	0.03	1.63	1.15	7.72	\$3.88	27.99	27.99	19.74	8.25	4.57	0.50	3.17	
5	Boston, Mass.....	47.57	47.57	37.53	28.22	0.33	0.01	2.31	6.66	10.04		45.37	43.23	35.09	8.15	2.17	0.47	5.51	2.14
6	Baltimore, Md.....	24.23	24.23	15.60	12.42			1.01	2.17	8.64		23.44	19.21	15.00	4.21	1.53	0.39	2.29	4.24
7	Pittsburg, Pa.....	32.18	32.18	20.67	16.33	0.43	( <sup>3</sup> )	1.49	2.41	11.51		30.74	27.85	21.79	6.05	2.78	0.36	2.92	2.89
8	Cleveland, Ohio.....	28.67	28.67	18.91	14.81		0.02	1.37	2.71	9.77		27.80	26.94	18.94	8.00	4.30	1.06	2.64	0.86
9	Buffalo, N. Y.....	26.58	26.58	19.10	15.49		0.01	1.67	1.93	7.48		26.42	24.32	18.59	5.73	3.12	0.48	2.13	2.10
10	San Francisco, Cal.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )		( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
11	Detroit, Mich.....	26.02	26.02	17.15	14.75		( <sup>3</sup> )	1.42	0.98	8.86		26.07	25.36	19.60	5.76	3.02	0.30	2.43	0.72
12	Cincinnati, Ohio.....	34.16	34.16	22.60	16.47		0.04	1.59	4.50	11.56		30.44	29.10	19.87	9.23	2.29	3.91	3.03	7.34
13	Milwaukee, Wis.....	23.72	23.72	16.64	14.73		( <sup>3</sup> )	0.74	1.17	7.08		24.24	20.44	16.39	4.05	1.98	0.23	1.83	3.80
14	New Orleans, La.....	26.63	26.63	13.56	10.53	0.35	( <sup>3</sup> )	0.13	2.54	13.07		26.22	20.44	18.70	1.74	0.92	0.17	0.65	5.78
15	Washington, D. C.....	39.82	39.12	26.51	23.79		0.01	1.30	1.41	12.62	0.69	39.42	39.42	35.52	3.90	2.13	0.02	1.75	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$26.76	\$26.76	\$19.01	\$15.56		\$0.01	\$0.83	\$2.61	\$7.75		\$26.10	\$23.79	\$17.06	\$6.73	\$2.88	\$0.08	\$3.77	\$2.30
17	Minneapolis, Minn.....	20.21	20.21	13.26	11.39			0.61	1.26	6.95		21.93	18.61	14.42	4.19	2.68	0.33	1.18	3.32
18	Jersey City, N. J.....	21.00	21.00	15.83	10.44		0.01	2.28	3.10	5.17		21.48	18.85	12.70	6.15	1.52	0.05	4.58	2.63
19	Louisville, Ky.....	20.38	20.38	13.21	10.95		0.13	0.40	1.72	7.17		24.32	21.17	16.33	4.84	1.70	0.56	2.57	3.15
20	Indianapolis, Ind.....	19.82	19.20	11.54	10.74		( <sup>3</sup> )	0.11	0.69	7.65	\$0.63	19.20	19.20	12.87	6.33	6.12	0.04	0.17	
21	St. Paul, Minn.....	19.51	19.51	12.98	10.28			0.66	2.04	6.53		19.97	18.06	13.37	4.69	2.93	0.08	1.69	1.90
22	Providence, R. I.....	22.89	22.89	18.83	14.46		( <sup>3</sup> )	2.02	2.34	4.06		24.26	23.41	17.47	5.95	1.96	0.47	3.52	0.85
23	Rochester, N. Y.....	28.27	28.27	17.92	14.19		0.01	1.41	2.32	10.34		29.07	25.02	16.87	8.16	4.43	0.48	3.25	4.04
24	Kansas City, Mo.....	33.30	33.30	18.20	14.82			1.62	1.75	15.11		35.33	34.90	19.98	14.92	10.23	0.28	4.42	0.43
25	Toledo, Ohio.....	18.90	18.90	12.42	9.76		( <sup>3</sup> )	0.71	1.93	6.48		18.54	17.48	13.10	4.38	2.49	0.24	1.65	1.06
26	Denver, Colo.....	35.42	35.42	22.82	21.21	\$0.10	( <sup>3</sup> )	0.08	1.43	12.60		36.53	31.96	25.36	6.60	5.67	0.76	0.17	4.57
27	Columbus, Ohio.....	27.73	26.16	14.40	10.49	0.42	0.03	0.91	2.55	11.76	1.57	20.93	20.93	16.13	4.80	2.71	0.31	1.78	
28	Los Angeles, Cal.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )			( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
29	Worcester, Mass.....	21.98	21.98	17.38	15.03			0.73	1.63	4.60		23.11	21.51	16.35	5.16	1.81	0.30	3.05	1.60
30	Seattle, Wash.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )		( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
31	Memphis, Tenn.....	18.71	18.71	13.17	9.26		( <sup>3</sup> )	1.44	2.46	5.54		18.08	16.50	13.32	3.18	0.39	0.02	2.77	1.58
32	Omaha, Nebr.....	17.06	17.06	11.70	9.20	0.29	( <sup>3</sup> )	0.01	2.20	5.35		19.89	15.60	12.86	2.74	2.58	0.15	( <sup>3</sup> )	4.28
33	New Haven, Conn.....	18.33	18.33	13.49	12.41		0.02	0.01	1.06	4.84		18.42	16.74	14.70	2.04	1.54	0.49	0.01	1.68
34	Scranton, Pa.....	14.01	14.01	9.29	8.37		( <sup>3</sup> )	0.74	0.91	4.72		14.86	12.61	10.76	1.85	1.71	0.14		2.25
35	Syracuse, N. Y.....	22.66	22.66	18.55	15.00		( <sup>3</sup> )	0.85	2.70	4.11		25.57	22.57	14.91	7.66	4.44	0.64	2.58	3.00
36	St. Joseph, Mo.....	12.98	11.69	6.65	5.74	0.21	( <sup>3</sup> )	0.01	0.68	5.03	1.29	9.83	9.83	7.52	2.31	2.20	0.09	0.01	
37	Paterson, N. J.....	14.96	14.96	11.51	11.51		( <sup>3</sup> )	0.01	1.95	1.49		17.61	16.74	14.91	1.83	1.59	0.24	( <sup>3</sup> )	0.87
38	Portland, Ore.....	34.10	34.10	18.38	12.76			2.21	3.41	15.72		33.33	31.78	19.91	11.87	5.77	0.40	5.69	1.55
39	Atlanta, Ga.....	22.65	22.11	15.33	12.35		( <sup>3</sup> )	1.76	1.21	6.78	0.54	21.34	21.34	15.47	5.87	2.72	0.08	3.07	
40	Richmond, Va.....	23.23	23.23	16.41	10.83		0.01	2.67	2.92	6.82		23.74	22.41	16.01	6.40	0.77	0.10	5.53	1.34
41	Fall River, Mass.....	17.80	17.80	14.81	11.65		( <sup>3</sup> )	0.90	2.26	2.98		19.11	18.08	14.66	3.42	0.45	0.78	2.20	1.03
42	Nashville, Tenn.....	16.85	16.85	11.54	7.60	0.49		1.10	2.35	5.31		16.43	15.61	12.35	3.26	0.81	0.11	2.33	0.82
43	Dayton, Ohio.....	23.16	23.16	14.19	11.64		0.02	0.85	1.68	8.97		23.38	19.14	14.83	4.81	2.47	0.07	1.77	4.24
44	Grand Rapids, Mich.....	22.38	22.38	13.70	11.65		( <sup>3</sup> )	0.84	0.89	8.68		20.60	18.73	12.84	5.89	3.62	0.40	1.88	1.87

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

<sup>2</sup> Including receipts of municipal service enterprises, shown in column 2 of Table 13.

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

<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.



## STATISTICS OF CITIES.

TABLE 32.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES:<sup>1</sup> 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									
		Total payments for meeting governmental costs.	For revenue expenditures.								On account of debt.	Total receipts for meeting governmental costs.	From revenues.								On account of debt.
			All revenue expenditures.	Expenses and interest.						Outlays.			All revenues.	General.	Commercial.						
				All expenses and interest.	Expenses.				Interest.						Total.	Revenues from special services. <sup>1</sup>	Interest.	Revenues from public service enterprises.			
					All expenses and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.													
45	Cambridge, Mass.	\$26.58	\$26.58	\$20.99	\$15.47	.....	\$0.01	\$0.90	\$4.61	\$5.59	.....	\$27.66	\$25.45	\$19.07	\$6.38	\$1.47	\$0.93	\$3.98	.....	\$2.22	
46	Albany, N. Y.	22.72	21.14	15.35	12.17	.....	( <sup>3</sup> )	1.58	1.59	5.79	\$1.58	19.69	19.69	13.65	6.04	1.69	0.68	3.68	.....	.....	
47	Hartford, Conn.	26.51	26.51	18.46	14.79	.....	( <sup>3</sup> )	1.05	2.63	8.05	.....	27.72	25.33	20.53	4.80	1.59	0.47	2.74	.....	2.39	
48	Lowell, Mass.	19.04	19.04	17.48	13.86	.....	( <sup>3</sup> )	1.61	2.02	1.55	.....	20.66	19.95	15.94	4.01	1.01	0.64	2.36	.....	0.71	
49	Reading, Pa.	15.03	15.03	9.60	7.71	.....	.....	0.74	1.15	5.43	.....	16.06	15.93	9.65	6.29	3.80	0.02	2.47	.....	0.13	
50	Trenton, N. J.	18.87	18.87	12.19	9.47	.....	0.01	0.78	1.92	6.68	.....	15.72	13.26	9.68	3.59	1.08	0.18	2.33	.....	2.46	
51	Bridgeport, Conn.	15.38	15.38	12.26	11.52	.....	( <sup>3</sup> )	0.02	0.72	3.11	.....	16.96	15.67	14.80	0.87	0.79	0.08	( <sup>3</sup> )	.....	1.29	
52	Wilmington, Del.	16.79	16.79	10.40	7.64	.....	.....	1.28	1.48	6.39	.....	14.96	11.95	8.80	3.15	0.54	0.12	2.49	.....	3.01	
53	Camden, N. J.	18.15	18.15	13.68	10.52	.....	( <sup>3</sup> )	1.41	1.75	4.46	.....	21.15	12.90	9.02	3.88	0.86	0.22	2.81	.....	8.25	
54	Des Moines, Iowa.	21.11	21.11	13.20	12.33	.....	.....	0.22	0.66	7.91	.....	21.67	20.51	16.12	4.39	4.13	0.05	0.21	.....	1.16	
55	Kansas City, Kans.	13.62	13.62	8.75	6.76	.....	( <sup>3</sup> )	0.01	1.98	4.87	.....	14.25	12.92	8.44	4.48	4.39	0.08	.....	.....	1.33	
56	Lynn, Mass.	24.58	22.50	18.21	13.92	.....	0.05	1.92	2.33	4.28	2.08	21.82	21.82	15.31	6.51	2.16	0.40	3.94	.....	.....	
57	New Bedford, Mass.	33.99	33.99	17.64	13.79	.....	0.01	1.00	2.83	16.35	.....	32.87	24.09	18.78	5.30	1.46	0.66	3.18	.....	8.78	
58	Springfield, Mass.	26.71	26.71	19.33	16.34	.....	( <sup>3</sup> )	1.76	1.23	7.38	.....	27.53	24.11	18.36	5.75	1.71	0.29	3.75	.....	3.42	
59	Troy, N. Y.	21.26	21.26	17.17	13.72	.....	( <sup>3</sup> )	1.36	2.09	4.09	.....	19.05	18.79	15.44	3.35	0.95	0.07	2.33	.....	0.25	
60	Oakland, Cal.	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	
61	Lawrence, Mass.	17.29	17.29	14.09	11.54	.....	.....	1.17	1.37	3.20	.....	17.34	15.41	12.63	2.79	0.69	0.16	1.93	.....	1.93	
62	Somerville, Mass.	19.21	19.21	16.56	13.31	.....	.....	0.76	2.49	2.64	.....	19.19	18.76	13.83	4.93	1.57	0.14	3.23	.....	0.44	
63	Savannah, Ga.	13.66	13.06	10.55	7.49	.....	.....	0.85	2.22	2.50	0.61	13.86	13.86	11.09	2.77	0.55	0.14	2.08	.....	.....	
64	Duluth, Minn.	27.82	27.82	17.82	10.96	.....	.....	2.55	4.31	10.00	.....	24.59	24.03	15.31	8.73	3.80	0.09	4.84	.....	0.56	
65	Norfolk, Va.	23.46	23.46	17.46	11.91	.....	.....	1.42	4.14	6.00	.....	23.11	19.97	16.22	3.75	1.05	0.01	2.69	.....	3.14	
66	Hoboken, N. J.	20.21	20.21	17.32	12.73	.....	( <sup>3</sup> )	3.42	1.17	2.88	.....	18.41	16.22	11.97	4.26	0.88	0.06	3.32	.....	2.18	
67	Peoria, Ill.	18.44	16.63	12.54	11.48	.....	( <sup>3</sup> )	0.18	0.89	4.08	1.81	15.24	15.24	12.99	2.24	1.62	0.31	0.31	.....	.....	
68	Yonkers, N. Y.	31.02	31.02	20.86	16.39	.....	0.01	1.60	2.86	10.16	.....	30.56	22.00	17.76	4.25	1.34	0.17	2.74	.....	8.56	
69	Utica, N. Y.	21.68	20.68	14.12	13.04	.....	0.01	( <sup>3</sup> )	1.07	6.56	1.00	22.35	22.35	18.84	3.52	2.92	0.54	0.05	.....	.....	
70	Manchester, N. H.	13.57	12.71	10.18	8.46	.....	.....	0.79	0.93	2.52	0.86	13.40	13.40	11.17	2.23	0.14	0.08	2.01	.....	.....	
71	Schenectady, N. Y.	25.92	25.92	12.14	9.69	.....	0.01	0.78	1.67	13.77	.....	25.29	17.27	11.75	6.52	3.21	0.38	1.93	.....	8.02	
72	Evansville, Ind.	12.74	12.74	10.09	7.44	.....	0.01	1.16	1.48	2.66	.....	16.91	15.38	11.22	4.16	2.03	0.01	2.12	.....	1.53	
73	San Antonio, Tex.	15.85	15.85	12.92	10.78	.....	.....	0.19	1.95	2.93	.....	23.27	16.19	15.50	0.69	0.33	0.07	0.29	.....	7.08	
74	Elizabeth, N. J.	15.46	15.46	10.38	8.66	.....	0.02	( <sup>3</sup> )	1.70	5.09	.....	14.31	13.13	10.96	2.17	2.10	0.08	( <sup>3</sup> )	.....	1.18	
75	Waterbury, Conn.	19.43	19.43	12.36	10.94	.....	0.01	0.40	1.01	7.07	.....	19.02	17.05	13.21	3.83	0.60	0.32	2.91	.....	1.97	
76	Salt Lake City, Utah.	40.93	40.93	21.77	16.28	.....	.....	2.21	3.27	19.17	.....	34.29	31.11	23.90	7.21	4.29	0.12	2.80	.....	3.17	
77	Wilkes-Barre, Pa.	10.56	10.56	8.03	7.30	.....	.....	0.04	0.64	2.53	.....	11.51	10.35	9.79	0.56	0.51	0.02	0.02	.....	1.16	
78	Erie, Pa.	13.08	13.08	10.24	8.14	.....	.....	1.73	0.37	2.83	.....	14.82	14.53	9.92	4.63	1.10	0.24	3.29	.....	0.27	
79	Houston, Tex.	19.39	18.74	15.46	9.99	.....	.....	1.37	4.10	3.28	0.65	20.85	20.85	16.87	3.98	0.69	0.10	3.19	.....	.....	
80	Tacoma, Wash.	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	.....	( <sup>4</sup> )	
81	Harrisburg, Pa.	22.43	22.43	11.76	9.22	.....	.....	1.20	1.34	10.67	.....	26.34	20.31	12.29	8.02	4.13	0.13	3.76	.....	6.04	
82	Charleston, S. C.	14.21	14.21	12.27	9.79	.....	( <sup>3</sup> )	0.05	2.43	1.94	.....	14.45	14.44	13.74	0.70	0.43	0.20	0.07	.....	0.01	
83	Portland, Me.	27.22	27.22	18.25	14.91	.....	.....	0.91	2.44	8.97	.....	28.05	22.90	20.11	2.79	1.02	1.00	0.76	.....	6.15	
84	Youngstown, Ohio	25.60	25.60	13.51	10.88	.....	0.02	1.42	1.18	12.10	.....	26.05	20.22	13.64	6.59	3.92	0.17	2.50	.....	5.83	
85	Dallas, Tex.	25.82	25.82	16.04	12.15	.....	.....	1.82	2.07	9.77	.....	27.44	24.53	19.42	5.11	1.01	0.30	3.80	.....	2.91	
86	Terre Haute, Ind.	17.47	17.47	10.79	10.18	.....	( <sup>3</sup> )	0.19	0.42	6.68	.....	19.34	15.14	12.38	2.76	2.39	0.03	0.34	.....	4.20	
87	Fort Wayne, Ind.	15.36	14.95	9.74	7.89	.....	( <sup>3</sup> )	1.16	0.69	5.21	0.41	15.41	15.41	10.81	4.60	2.55	0.13	1.92	.....	.....	
88	Akron, Ohio.	18.60	17.17	11.72	10.67	.....	0.01	0.05	1.00	5.45	1.43	19.49	19.49	16.39	3.09	2.95	0.11	0.04	.....	.....	
89	Holyoke, Mass.	24.61	24.61	19.56	12.53	.....	( <sup>3</sup> )	4.78	2.24	5.05	.....	23.69	23.69	15.15	8.54	0.52	0.27	7.75	.....	( <sup>3</sup> )	
90	Brockton, Mass.	21.50	21.50	16.21	12.90	.....	.....	0.88	2.43	5.29	.....	20.76	19.68	14.02	5.65	2.79	0.36	2.50	.....	1.08	
91	Covington, Ky.	15.37	15.37	10.44	7.76	.....	.....	0.94	1.74	4.93	.....	13.69	13.66	9.58	4.08	1.72	.....	2.37	.....	0.03	

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Including receipts of municipal service enterprises, shown in column 2 of Table 13.<sup>3</sup> Less than 1 cent.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.

TABLE 32.—PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES:<sup>1</sup> 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										RECEIPTS FOR MEETING GOVERNMENTAL COSTS.									
		Total pay-ments for meet-ing gov-ern-mental costs.	All revenue ex-pen-di-tures.	For revenue expenditures.							On ac-count of debt.	Total re-capt-ifs for meet-ing gov-ern-mental costs.	All ra-ven-ues.	From revenues.					On ac-count of debt.		
				All ex-penses and inter-est.	Expenses and interest.					Out-lays.				Gen-eral.	Total.	Ra-ven-ues from special serv-ices. <sup>2</sup>	Inter-est.	Re-ven-ues from public service enter-prises.			
					Gen-eral and special service ex-penses.	Ex-penses of mu-nicipal service enter-prises.	Ex-penses of in-vested funds.	Ex-penses of public service enter-prises.	Inter-est.												
92	Saginaw, Mich.	\$22.40	\$22.40	\$12.90	\$10.22		\$0.90	\$1.78	\$9.50		\$24.69	\$19.85	\$14.67	\$5.18	\$3.27	\$0.14	\$1.77	\$4.84			
93	Lincoln, Nebr.	14.94	14.94	10.04	7.40		1.22	1.13	4.90		14.98	14.72	10.80	3.92	1.51	0.27	2.14	0.26			
94	Altoona, Pa.	18.86	18.86	9.81	7.93		0.32	1.55	9.06		17.02	12.69	9.51	3.18	0.70	0.22	2.26	4.33			
95	Spokane, Wash.	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )			
96	Lancaster, Pa.	11.23	11.23	9.00	6.51		1.61	0.88	2.24		11.07	10.02	7.07	2.94	0.12	0.17	2.66	1.05			
97	Birmingham, Ala.	23.95	23.95	15.02	11.60		0.10	3.32	8.93		23.58	20.69	14.74	5.94	5.46	0.41	0.07	2.90			
98	Bayonne, N. J.	20.69	20.69	17.50	11.57	\$0.01	3.85	2.08	3.19		24.58	17.83	11.21	6.62	1.64	0.07	4.92	6.75			
99	South Bend, Ind.	16.15	16.15	10.36	8.52	( <sup>4</sup> )	0.77	1.07	5.79		17.04	16.92	11.07	5.86	4.05	0.04	1.77	0.11			
100	Butte, Mont.	18.75	18.75	14.35	13.27		1.08	4.40			18.92	15.81	12.92	2.88	2.87	0.01		3.11			
101	Pawtucket, R. I.	23.08	23.08	18.52	13.18	( <sup>4</sup> )	1.37	3.97	4.57		22.14	21.27	15.16	6.11	0.84	0.35	4.93	0.87			
102	McKeesport, Pa.	18.90	18.90	11.62	9.11		1.18	1.33	7.28		16.92	14.84	11.57	3.28	1.39	0.28	1.60				
103	Binghamton, N. Y.	17.05	17.05	11.99	9.93	0.01	1.46	0.60	5.05		18.17	15.65	11.84	3.82	0.96	0.14	2.71	2.08			
104	Johnstown, Pa.	12.34	12.34	8.54	8.11		0.01	0.42	3.80		11.74	10.91	10.67	0.24	0.22	0.02	0.01	2.52			
105	Dubuque, Iowa	13.25	13.25	9.86	7.30		1.06	1.50	3.39		12.64	12.50	10.07	2.43	1.13	0.02	1.28	0.83			
106	Sioux City, Iowa.	16.86	15.47	11.85	9.49		0.63	1.74	3.62	\$1.39	17.04	17.04	14.33	2.71	1.01		1.70	0.14			
107	Augusta, Ga.	12.91	12.82	9.78	7.00		1.09	1.69	3.04	0.09	12.84	12.84	8.38	4.46	1.16	( <sup>4</sup> )	3.29				
108	Mobile, Ala.	19.00	16.06	12.49	6.27		2.12	4.04	3.58	2.93	14.36	14.36	10.27	4.09	0.93		3.17				
109	Topeka, Kans.	16.36	15.74	11.81	8.06	0.38	0.76	2.60	3.93	0.62	17.70	17.70	13.19	4.51	2.43	0.10	1.98				
110	Springfield, Ohio.	16.13	16.13	12.25	10.38	( <sup>4</sup> )	0.69	1.18	3.87		18.12	15.52	11.51	4.01	1.69	0.41	1.90	2.60			
111	Allentown, Pa.	15.25	15.25	8.50	6.77		0.76	0.97	6.78		14.58	12.90	10.15	2.75	0.41	0.06	2.28	1.68			
112	East St. Louis, Ill.	20.74	20.74	13.56	11.53		0.01	2.02	7.18		20.22	18.65	15.76	2.90	2.63	0.26	( <sup>4</sup> )	1.56			
113	Wheeling, W. Va.	15.86	15.16	13.88	7.90	0.76	0.01	0.56	1.28	0.70	16.53	16.53	10.35	6.18	0.15	0.06	5.97				
114	Montgomery, Ala.	15.92	15.92	10.12	7.07		1.10	1.95	5.80		15.80	12.73	8.98	3.75	1.57		2.17	3.07			
115	Passaic, N. J.	15.41	15.41	10.81	10.05		0.76	4.60			14.51	11.30	9.34	1.96	1.94	0.02		3.22			
116	Davenport, Iowa.	25.02	23.88	13.63	12.91		0.06	0.65	10.25	1.14	23.53	23.53	15.34	8.19	8.01	0.14	0.03				
117	Atlantic City, N. J.	38.46	38.46	24.81	19.41	0.04	2.33	3.03	13.66		48.92	31.15	22.79	8.36	4.37	0.46	3.53	17.77			
118	Little Rock, Ark.	13.94	13.94	7.07	6.29	0.29	0.07	0.42	6.87		14.99	10.54	9.27	1.28	1.08	0.04	0.15	4.45			
119	Bay City, Mich.	15.53	15.53	11.69	8.42	( <sup>4</sup> )	1.59	1.69	3.84		24.04	17.51	13.72	3.80	1.92	0.03	1.85	6.53			
120	York, Pa.	10.38	10.38	8.11	7.07		1.05	2.26			10.90	9.99	9.53	0.46	0.26	0.20		0.90			
121	Malden, Mass.	26.03	26.03	18.16	14.08	0.01	1.04	3.03	7.87		24.08	20.01	14.22	5.79	1.92	1.22	2.65	4.08			
122	Springfield, Ill.	22.00	21.18	14.49	10.50	0.81	( <sup>4</sup> )	1.71	4.77	0.82	20.98	20.98	14.26	6.72	3.22			3.50			
123	Quincy, Ill.	11.63	9.38	8.14	6.98		0.05	1.11	1.23	2.25	12.46	12.46	11.26	1.20	0.78	0.39	0.03				
124	Canton, Ohio.	16.90	16.90	11.94	8.87	0.01	1.00	2.05	4.96		18.27	15.99	12.50	3.49	1.27	0.15	2.07	2.28			
125	Superior, Wis.	16.21	15.36	12.06	11.21		0.85	3.30	0.84		18.62	18.62	15.23	3.39	3.28	0.11					
126	Chester, Pa.	8.27	8.27	7.91	7.01		0.04	0.87	0.36		10.36	8.95	8.43	0.51	0.45	0.05	0.02	1.41			
127	Chelsea, Mass.	18.18	18.18	16.14	12.62	0.03	0.63	2.86	2.04		19.29	17.95	13.02	4.93	1.07	0.32	3.54	1.35			
128	South Omaha, Nebr.	12.35	12.35	9.34	7.82		1.51	3.01			16.77	11.64	10.91	0.73	0.50	0.23		5.13			
129	Newcastle, Pa.	13.98	13.98	7.85	7.17		0.08	0.59	6.13		12.39	11.99	9.72	2.27	2.15	0.12	( <sup>4</sup> )	0.40			
130	Salem, Mass.	19.37	19.37	15.56	13.38	( <sup>4</sup> )	1.13	1.05	3.81		22.12	22.04	13.68	8.35	5.20	0.41	2.74	0.09			
131	Newton, Mass.	38.11	38.11	29.00	21.81	0.12	0.54	6.53	9.11		38.81	36.44	28.71	7.73	3.12	0.59	4.02	2.37			
132	Haverhill, Mass.	19.22	19.22	16.66	14.04	( <sup>4</sup> )	0.68	1.94	2.55		20.56	19.24	14.29	4.95	1.37	0.82	2.77	1.32			
133	Jacksonville, Fla.	31.72	31.72	17.33	9.67		5.33	2.33	14.40		24.72	22.25	11.92	10.33	2.28	0.01	8.04	2.47			
134	Joplin, Mo.	11.43	11.43	6.41	5.41		0.69	0.31	5.02		13.67	10.74	6.88	3.85	3.03	0.32	0.50	2.94			
135	Wichita, Kans.	19.00	19.00	9.92	8.14		0.04	1.74	9.09		18.88	12.37	9.75	2.62	2.55	0.03	0.04	6.51			
136	Rockford, Ill.	17.91	17.91	11.12	8.97		1.33	0.83	6.79		18.20	14.73	11.23	3.50	1.37	0.04	2.10	3.48			
137	Knoxville, Tenn.	14.41	14.41	10.00	7.71		0.12	2.17	4.41		13.40	13.22	12.39	0.83	0.49	0.04	0.30	0.18			
138	Elmira, N. Y.	14.79	13.91	11.85	10.45		0.21	1.19	2.06	0.88	14.88	14.88	13.62	1.26	0.72	0.27	0.27				
139	Galveston, Tex.	43.84	43.84	17.28	10.71	0.76	1.51	4.30	26.56		39.05	22.87	16.94	5.94	1.40	1.07	3.46	16.17			
140	New Britain, Conn.	25.84	25.84	13.85	10.62	( <sup>4</sup> )	0.77	2.47	11.98		26.52	18.11	13.14	4.97	1.43	0.18	3.37	8.41			
141	Chattanooga, Tenn.	19.04	19.04	13.09	11.08	( <sup>4</sup> )	0.04	1.97	5.95		41.19	14.32	13.42	0.89	0.74	0.08	0.07	26.87			
142	Kalamazoo, Mich.	21.22	21.22	11.78	9.38	0.50	0.84	1.06	9.45		18.68	17.67	12.40	5.27	3.68	0.23	1.36	1.01			
143	Woonsocket, R. I.	14.75	14.75	12.80	8.61		0.49	3.69	1.95		15.28	13.07	9.66	3.41	1.00	0.06	2.36	2.21			
144	Fitchburg, Mass.	19.66	19.66	16.25	12.46	0.02	1.75	2.02	3.41		20.33	19.37	15.61	3.76	0.93	0.20	2.62	0.96			
145	Racine, Wis.	15.50	15.50	9.82	8.82		0.22	0.77	5.69		14.62	14.53	13.39	1.15	0.79	0.10	0.25	0.08			
146	Auburn, N. Y.	18.24	18.24	13.15	10.55	0.59	( <sup>4</sup> )	1.28	5.09		20.83	15.93	11.73	4.21	1.20	0.09	2.91	4.90			
147	Macon, Ga.	11.40	8.59	8.75	7.29		0.27	1.17	0.16	2.81	11.03	11.03	10.05	0.97	0.54	0.15	0.28				
148	Joliet, Ill.	16.30	16.26	11.64	9.84		1.13	0.66	4.62	0.05	14.44	14.44	11.75	2.69	1.65	0.12	0.92				
149	Oklahoma City, Okla.	38.97	38.97	12.67	9.30		1.62	1.74	26.31		39.71	28.48	7.59	20.89	18.44	( <sup>4</sup> )	2.45	11.23			
150	Oshkosh, Wis.	14.43	13.62	9.71	9.02		0.09	0.60	3.91	0.80	14.39	14.39	12.93	1.46	1.32	0.09	0.06				
151	West Hoboken, N. J.	11.75	11.75	9.03	8.04			0.99	2.72		13.31	12.59	10.47	2.12	2.06	0.06		0.73			
152	Sacramento, Cal.	34.84	34.84	18.89	16.79		1.59	0.51	15.95		39.65	30.44									

## STATISTICS OF CITIES.

TABLE 33.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:<sup>1</sup> 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								RECEIPTS FOR MEETING GOVERNMENTAL COSTS.							
		For revenue expenditures.								From revenues.							
		Expenses and interest.								Commercial.							
		All revenue expenditures.	All expenses and interest.	General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.	Out-lays.	On account of debt.	All revenues.	General.	Total.	Revenues from special services. <sup>2</sup>	Interest.	Revenues from public service enterprises.	On account of debt.
	Grand total .....	99.3	65.0	52.1	0.3	0.1	3.9	8.5	34.3	0.7	82.1	61.8	20.3	9.5	1.5	9.3	17.9
	Group I .....	99.4	65.5	52.9	0.4	0.1	3.6	8.6	33.8	0.6	79.3	61.1	18.2	7.7	1.8	8.8	20.7
	Group II .....	99.5	61.2	48.2	0.2	( <sup>3</sup> )	3.8	7.9	38.3	0.5	87.7	61.2	26.5	15.8	1.1	9.6	12.3
	Group III .....	99.0	66.1	52.3	.....	( <sup>3</sup> )	5.1	8.8	32.9	1.0	87.9	65.9	22.0	10.2	1.1	10.7	12.1
	Group IV .....	98.8	66.7	51.7	0.4	( <sup>3</sup> )	5.3	9.3	32.0	1.2	85.4	63.1	22.3	10.8	1.0	10.4	14.6

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. ....	100.0	63.0	49.2	( <sup>3</sup> )	( <sup>3</sup> )	3.1	10.6	37.0	.....	65.9	51.8	14.2	5.1	0.2	8.9	34.1
2	Chicago, Ill. ....	100.0	65.0	55.0	1.8	( <sup>3</sup> )	2.6	5.5	35.0	.....	84.2	60.4	23.8	13.5	2.5	7.8	15.8
3	Philadelphia, Pa. ....	100.0	69.1	57.3	.....	1.4	5.4	5.0	30.9	.....	87.4	63.2	24.2	5.5	7.8	10.9	12.6
4	St. Louis, Mo. ....	87.5	62.8	53.7	0.1	0.1	5.2	3.7	24.7	12.5	100.0	70.5	29.5	16.3	1.8	11.3	.....
5	Boston, Mass. ....	100.0	78.9	59.3	0.7	( <sup>3</sup> )	4.9	14.0	21.1	.....	95.3	77.3	18.0	4.8	1.0	12.1	4.7
6	Baltimore, Md. ....	100.0	64.4	51.2	.....	.....	4.2	8.9	35.6	.....	81.9	64.0	18.0	6.5	1.7	9.8	18.1
7	Pittsburg, Pa. ....	100.0	64.2	50.7	1.3	( <sup>3</sup> )	4.6	7.5	35.8	.....	90.6	70.9	19.7	9.0	1.2	9.5	9.4
8	Cleveland, Ohio. ....	100.0	65.9	51.7	.....	0.1	4.8	9.4	34.1	.....	96.9	68.1	28.8	15.5	3.8	*9.5	3.1
9	Buffalo, N. Y. ....	100.0	71.9	58.3	.....	( <sup>3</sup> )	6.3	7.2	28.1	.....	92.1	70.4	21.7	11.8	1.8	8.1	7.9
10	San Francisco, Cal. ....	99.7	76.1	74.7	.....	( <sup>3</sup> )	.....	1.4	23.6	0.3	100.0	87.8	12.2	12.1	( <sup>3</sup> )	.....	.....
11	Detroit, Mich. ....	100.0	65.9	56.7	.....	( <sup>3</sup> )	5.5	3.8	34.1	.....	97.3	75.2	22.1	11.6	1.2	9.3	2.7
12	Cincinnati, Ohio. ....	100.0	66.2	48.2	.....	0.1	4.7	13.2	33.8	.....	79.9	54.5	25.3	6.3	10.7	8.3	20.1
13	Milwaukee, Wis. ....	100.0	70.1	62.1	.....	( <sup>3</sup> )	3.1	4.9	29.9	.....	84.3	67.6	16.7	8.2	1.0	7.6	15.7
14	New Orleans, La. ....	100.0	50.9	39.6	1.3	( <sup>3</sup> )	0.5	9.5	49.1	.....	77.9	71.3	6.6	3.5	0.6	2.5	22.1
15	Washington, D. C. ....	98.3	66.6	59.7	.....	( <sup>3</sup> )	3.3	3.5	31.7	1.7	100.0	90.1	9.9	5.4	0.1	4.4	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J. ....	100.0	71.1	58.2	.....	( <sup>3</sup> )	3.1	9.8	28.9	.....	91.2	65.4	25.8	11.0	0.3	14.5	8.8
17	Minneapolis, Minn. ....	100.0	65.6	56.4	.....	.....	3.0	6.2	34.4	.....	84.8	65.7	19.1	12.2	1.5	5.4	15.2
18	Jersey City, N. J. ....	100.0	75.4	49.7	.....	( <sup>3</sup> )	10.9	14.8	24.6	.....	87.8	59.1	28.6	7.1	0.2	21.3	12.2
19	Louisville, Ky. ....	100.0	64.8	53.7	.....	0.7	2.0	8.4	35.2	.....	87.0	67.2	19.9	7.0	2.3	10.6	13.0
20	Indianapolis, Ind. ....	96.8	58.2	54.2	.....	( <sup>3</sup> )	0.6	3.5	38.6	3.2	100.0	67.0	33.0	31.9	0.2	0.9	.....
21	St. Paul, Minn. ....	100.0	66.5	52.7	.....	.....	3.4	10.5	33.5	.....	90.5	67.0	23.5	14.7	0.4	8.4	9.5
22	Providence, R. I. ....	100.0	82.3	63.2	.....	( <sup>3</sup> )	8.8	10.2	17.7	.....	96.5	72.0	24.5	8.1	1.9	14.5	3.5
23	Rochester, N. Y. ....	100.0	63.4	50.2	.....	( <sup>3</sup> )	5.0	8.2	36.6	.....	86.1	58.0	28.1	15.2	1.7	11.2	13.9
24	Kansas City, Mo. ....	100.0	54.6	44.5	.....	.....	4.9	5.3	45.4	.....	98.8	56.5	42.2	29.0	0.8	12.5	1.2
25	Toledo, Ohio. ....	100.0	65.7	51.7	.....	( <sup>3</sup> )	3.8	10.2	34.3	.....	94.3	70.6	23.6	13.4	1.3	8.9	5.7
26	Denver, Colo. ....	100.0	64.4	59.9	0.3	( <sup>3</sup> )	0.2	4.0	35.6	.....	87.5	69.4	18.1	15.5	2.1	0.5	12.5
27	Columbus, Ohio. ....	94.3	51.9	37.8	1.5	0.1	3.3	9.2	42.4	5.7	100.0	77.1	22.9	12.9	1.5	8.5	.....
28	Los Angeles, Cal. ....	100.0	44.9	39.6	.....	( <sup>3</sup> )	2.1	3.1	55.1	.....	91.7	55.8	35.9	24.4	0.5	11.0	8.3
29	Worcester, Mass. ....	100.0	79.1	68.4	.....	.....	3.3	7.4	20.9	.....	93.1	70.7	22.3	7.8	1.3	13.2	6.9
30	Seattle, Wash. ....	100.0	26.5	18.6	.....	.....	2.5	5.5	73.5	.....	57.7	24.1	33.5	27.4	0.3	5.8	42.3
31	Memphis, Tenn. ....	100.0	70.4	49.5	.....	( <sup>3</sup> )	7.7	13.2	29.6	.....	91.3	73.7	17.6	2.2	0.1	15.3	8.7
32	Omaha, Nebr. ....	100.0	68.6	54.0	1.7	( <sup>3</sup> )	0.1	12.9	31.4	.....	78.5	64.7	13.8	13.0	0.8	( <sup>3</sup> )	21.5
33	New Haven, Conn. ....	100.0	73.6	67.7	.....	0.1	( <sup>3</sup> )	5.8	26.4	.....	90.9	79.8	11.1	8.4	2.7	( <sup>3</sup> )	9.1
34	Seranton, Pa. ....	100.0	66.3	59.8	.....	( <sup>3</sup> )	.....	6.5	33.7	.....	84.8	72.4	12.4	11.5	0.9	.....	15.2
35	Syracuse, N. Y. ....	100.0	81.9	66.2	.....	( <sup>3</sup> )	3.7	11.9	18.1	.....	88.3	58.3	30.0	17.3	2.5	10.1	11.7
36	St. Joseph, Mo. ....	90.0	51.2	44.3	1.6	( <sup>3</sup> )	0.1	5.3	38.7	10.0	100.0	76.5	23.5	22.4	0.9	0.2	.....
37	Paterson, N. J. ....	100.0	90.1	76.9	.....	( <sup>3</sup> )	0.1	13.1	9.9	.....	95.1	84.7	10.4	9.0	1.4	( <sup>3</sup> )	4.9
38	Portland, Oreg. ....	100.0	53.9	37.4	.....	.....	6.5	10.0	46.1	.....	95.3	59.7	35.6	17.3	1.2	17.1	4.7
39	Atlanta, Ga. ....	97.6	67.7	54.5	.....	( <sup>3</sup> )	7.8	5.4	29.9	2.4	100.0	72.5	27.5	12.7	0.4	14.4	.....
40	Richmond, Va. ....	100.0	70.6	46.6	.....	( <sup>3</sup> )	11.5	12.5	29.4	.....	94.4	67.4	26.9	3.2	0.4	23.3	5.6
41	Fall River, Mass. ....	100.0	83.2	65.4	.....	( <sup>3</sup> )	5.1	12.7	16.8	.....	94.6	76.7	17.9	2.3	4.1	11.5	5.4
42	Nashville, Tenn. ....	100.0	68.5	45.1	2.9	.....	6.5	13.9	31.5	.....	95.0	75.2	19.8	5.0	0.7	14.2	5.0
43	Dayton, Ohio. ....	100.0	61.3	50.3	.....	0.1	3.7	7.2	38.7	.....	81.9	63.4	18.4	10.6	0.3	7.6	18.1
44	Grand Rapids, Mich. ....	100.0	61.2	52.1	1.4	( <sup>3</sup> )	3.8	4.0	38.8	.....	90.9	62.3	28.6	17.6	1.9	9.1	9.1

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Including receipts of municipal service enterprises, shown in column 2 of Table 13.<sup>3</sup> Less than one-tenth of 1 per cent.

## GENERAL TABLES.

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**TABLE 33.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:<sup>1</sup> 1907—Continued.**

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.										RECEIPTS FOR MEETING GOVERNMENTAL COSTS.								
		For revenue expenditures.										On account of debt.	From revenues.							On account of debt.
		All revenue expenditures.	Expenses and interest.						Out-lays.	All revenues.	General.		Commercial.							
			All expenses and interest.	Expenses.									Revenues from public service enterprises.							
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.	Interest.						Total.	Revenues from special services. <sup>2</sup>	Interest.				
45	Cambridge, Mass.	100.0	79.0	58.2		( <sup>3</sup> )	3.4	17.4	21.0		92.0	68.9	23.1	5.3	3.4	14.4	8.0			
46	Albany, N. Y.	93.0	67.5	53.5		( <sup>3</sup> )	6.9	7.0	25.4	6.9	100.0	69.3	30.7	8.6	3.4	18.7				
47	Hartford, Conn.	100.0	69.6	55.8		( <sup>3</sup> )	3.9	9.9	30.4		91.4	74.1	17.3	5.7	1.7	9.9	8.6			
48	Lowell, Mass.	100.0	91.8	72.8		( <sup>3</sup> )	8.4	10.5	8.1		96.6	77.1	19.4	4.9	3.1	11.4	3.4			
49	Reading, Pa.	100.0	63.9	51.3			5.0	7.6	36.1		99.2	60.1	39.1	23.6	0.1	15.4	0.8			
50	Trenton, N. J.	100.0	64.6	50.2		( <sup>3</sup> )	4.1	10.2	35.4		84.3	61.5	22.8	6.8	1.1	14.8	15.7			
51	Bridgeport, Conn.	100.0	79.8	74.9		( <sup>3</sup> )	0.1	4.7	20.2		92.4	87.3	5.1	4.6	0.5	( <sup>3</sup> )	7.6			
52	Wilmington, Del.	100.0	61.9	45.4			7.6	8.8	38.0		79.9	58.8	21.0	3.6	0.8	16.6	20.1			
53	Camden, N. J.	100.0	75.4	58.0		( <sup>3</sup> )	7.7	9.6	24.6		61.0	42.6	18.4	4.1	1.0	13.3	39.0			
54	Des Moines, Iowa	100.0	62.5	58.4			1.0	3.1	37.4		94.7	74.4	20.3	19.1	0.2	1.0	5.3			
55	Kansas City, Kans.	100.0	64.2	49.6		( <sup>3</sup> )		14.5	35.8		90.7	59.2	31.4	30.8	0.6		9.3			
56	Lynn, Mass.	91.5	74.1	56.6		0.1	7.8	9.4	17.4	8.4	100.0	70.2	29.8	9.9	1.8	18.1				
57	New Bedford, Mass.	100.0	51.9	40.6		( <sup>3</sup> )	2.9	8.3	48.1		73.3	57.1	16.1	4.5	2.0	9.7	26.7			
58	Springfield, Mass.	100.0	72.3	61.1		( <sup>3</sup> )	6.0	4.6	27.6		87.6	66.7	20.9	6.2	1.1	13.6	12.4			
59	Troy, N. Y.	100.0	80.7	64.5		( <sup>3</sup> )	6.3	9.8	19.2		98.7	81.1	17.6	5.0	0.4	12.2	1.3			
60	Oakland, Cal.	100.0	39.4	37.1			0.2	2.1	60.5		75.9	55.4	20.4	19.7	0.3	0.4	24.1			
61	Lawrence, Mass.	100.0	81.5	66.8			6.8	7.9	18.5		88.9	72.8	16.1	4.0	0.9	11.1	11.1			
62	Somerville, Mass.	100.0	86.2	69.3			4.0	13.0	13.8		97.7	72.0	25.7	8.2	0.7	16.8	2.3			
63	Savannah, Ga.	95.6	77.2	54.8			6.2	16.2	18.3	4.4	100.0	80.0	20.0	4.0	1.0	15.0				
64	Duluth, Minn.	100.0	64.1	39.4			9.2	15.5	35.9		97.7	62.2	35.5	15.5	0.4	19.7	2.3			
65	Norfolk, Va.	100.0	74.4	50.7			6.0	17.6	25.5		86.4	70.2	16.2	4.5	( <sup>3</sup> )	11.7	13.6			
66	Hoboken, N. J.	100.0	85.7	63.0		( <sup>3</sup> )	16.9	5.7	14.2		88.1	65.0	23.1	4.8	0.3	18.0	11.9			
67	Peoria, Ill.	90.2	68.0	62.2		( <sup>3</sup> )	1.0	4.8	22.1	9.8	100.0	85.3	14.7	10.7	2.0	2.0				
68	Yonkers, N. Y.	100.0	67.2	52.8		( <sup>3</sup> )	5.1	9.2	32.7		72.0	58.1	13.9	4.4	0.6	9.0	28.0			
69	Utica, N. Y.	95.3	65.1	60.1		( <sup>3</sup> )	( <sup>3</sup> )	4.9	30.2	4.6	100.0	84.3	15.7	13.1	2.4	0.2				
70	Manchester, N. H.	93.6	75.0	62.3			5.8	6.8	18.5	6.3	100.0	83.3	16.7	1.1	0.6	15.0				
71	Schenectady, N. Y.	100.0	46.8	37.4		( <sup>3</sup> )	3.0	6.4	53.1		68.3	46.5	21.8	12.7	1.5	7.6	31.7			
72	Evansville, Ind.	100.0	79.1	58.4		( <sup>3</sup> )	9.1	11.6	20.9		91.0	66.3	24.6	12.0	0.1	12.5	9.0			
73	San Antonio, Tex.	100.0	81.5	68.0			1.2	12.2	18.5		69.6	66.6	3.0	1.4	0.3	1.3	30.4			
74	Elizabeth, N. J.	100.0	67.1	56.0		0.1	( <sup>3</sup> )	11.0	32.9		91.8	76.6	15.2	14.6	0.5	( <sup>3</sup> )	8.2			
75	Waterbury, Conn.	100.0	63.6	56.3		( <sup>3</sup> )	2.1	5.2	36.4		89.6	69.5	20.2	3.1	1.7	15.3	10.4			
76	Salt Lake City, Utah.	100.0	53.1	39.7			5.4	7.9	46.8		90.7	69.7	21.0	12.5	0.3	8.2	9.3			
77	Wilkes-Barre, Pa.	100.0	76.0	69.6			0.3	6.0	23.9		89.9	85.1	4.8	4.5	0.2	0.1	10.1			
78	Erie, Pa.	100.0	78.3	62.2			13.3	2.8	21.7		98.2	66.9	31.3	7.4	1.6	22.2	1.8			
79	Houston, Tex.	96.6	79.7	51.5			7.1	21.1	16.9	3.4	100.0	80.9	19.1	3.3	0.5	15.3				
80	Tacoma, Wash.	100.0	37.8	22.3			7.2	8.1	62.1		79.6	33.7	45.9	31.3	0.2	14.5	20.4			
81	Harrisburg, Pa.	100.0	52.4	41.1			5.3	6.0	47.5		77.1	46.6	30.4	15.7	0.5	14.3	22.9			
82	Charleston, S. C.	100.0	86.3	68.9		( <sup>3</sup> )	0.4	17.1	13.7		100.0	95.1	4.8	3.0	1.4	0.5	( <sup>3</sup> )			
83	Portland, Me.	100.0	67.0	54.8			3.3	9.0	33.0		78.8	69.2	9.6	3.5	3.5	2.6	21.2			
84	Youngstown, Ohio	100.0	52.7	42.5		( <sup>3</sup> )	5.5	4.6	47.2		77.6	52.4	25.3	15.0	0.7	9.6	22.4			
85	Dallas, Tex.	100.0	62.1	47.1			7.0	8.0	37.9		89.4	70.8	18.6	3.7	1.1	13.9	10.6			
86	Terre Haute, Ind.	100.0	61.8	58.3		( <sup>3</sup> )	1.1	2.4	38.2		78.3	64.0	14.3	12.4	0.1	1.7	21.7			
87	Fort Wayne, Ind.	97.4	63.4	51.4		( <sup>3</sup> )	7.6	4.5	33.9	2.6	100.0	70.1	29.9	16.6	0.9	12.4				
88	Akron, Ohio	92.3	63.0	57.4		( <sup>3</sup> )	0.2	5.4	29.3	7.7	100.0	84.1	15.9	15.1	0.6	0.2				
89	Holyoke, Mass.	100.0	79.4	50.9		( <sup>3</sup> )	19.4	9.0	20.5		100.0	64.0	36.0	2.2	1.1	32.7	( <sup>3</sup> )			
90	Brockton, Mass.	100.0	75.4	60.0			4.1	11.2	24.5		94.8	67.6	27.2	13.5	1.8	12.0	5.2			
91	Covington, Ky.	100.0	67.9	50.4			6.1	11.3	32.0		99.8	70.0	29.8	12.5		17.3	0.2			

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Including receipts of municipal service enterprises, shown in column 2 of Table 13.<sup>3</sup> Less than one-tenth of 1 per cent.

## STATISTICS OF CITIES.

TABLE 33.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS:<sup>1</sup> 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS FOR MEETING GOVERNMENTAL COSTS.								RECEIPTS FOR MEETING GOVERNMENTAL COSTS.							
		For revenue expenditures.								From revenues.							
		All revenue expenditures.	Expenses and interest.						Outlays.	On account of debt.	All revenues.	General.	Commercial.				On account of debt.
			All expenses and interest.	Expenses.				Revenues from special services. <sup>2</sup>					Interest.	Revenues from public service enterprises.			
				General and special service expenses.	Expenses of municipal service enterprises.	Expenses of invested funds.	Expenses of public service enterprises.										
92	Saginaw, Mich.	100.0	57.5	45.6			4.0	7.9	42.4		80.4	59.4	21.0	13.3	0.6	7.2	19.6
93	Lincoln, Nebr.	100.0	67.2	49.5	1.9		8.2	7.6	32.8		98.3	72.1	26.1	10.1	1.8	14.3	1.7
94	Altoona, Pa.	100.0	52.0	42.1			1.7	8.2	48.0		74.6	55.9	18.7	4.1	1.3	13.3	25.4
95	Spokane, Wash.	100.0	53.6	41.6			2.6	9.3	46.4		79.7	46.6	33.1	16.7	1.7	14.7	20.3
96	Lancaster, Pa.	100.0	80.1	57.9			14.3	7.9	19.9		90.5	63.9	26.6	1.1	1.5	24.0	9.5
97	Birmingham, Ala.	100.0	62.7	48.4			0.4	13.9	37.3		87.7	62.5	25.2	23.2	1.7	0.3	12.3
98	Bayonne, N. J.	100.0	84.6	55.9		( <sup>3</sup> )	18.6	10.1	15.4		72.5	45.6	26.9	6.6	0.3	20.0	27.5
99	South Bend, Ind.	100.0	64.2	52.7		( <sup>3</sup> )	4.8	6.6	35.8		99.3	65.0	34.4	23.7	0.2	10.4	0.7
100	Butte, Mont.	100.0	76.5	70.7				5.8	23.5		83.5	68.3	15.2	15.2	0.1		16.5
101	Pawtucket, R. I.	100.0	80.2	57.1		( <sup>3</sup> )	5.9	17.2	19.8		96.1	68.5	27.6	3.8	1.6	22.3	3.9
102	McKeesport, Pa.	100.0	61.5	48.2			6.2	7.0	38.5		87.7	68.4	19.4	8.2	1.7	9.5	12.3
103	Binghamton, N. Y.	100.0	70.4	58.2		0.1	8.6	3.5	29.6		86.2	65.1	21.0	5.3	0.8	14.9	13.8
104	Johnstown, Pa.	100.0	69.2	65.7			0.1	3.4	30.8		92.9	90.9	2.0	1.8	0.1	0.1	7.1
105	Dubuque, Iowa.	100.0	74.4	55.1			8.0	11.3	25.6		98.9	79.7	19.3	9.0	0.2	10.2	1.1
106	Sioux City, Iowa.	91.8	70.3	56.3			3.7	10.3	21.5	8.2	100.0	84.1	15.9	5.9		10.0	
107	Augusta, Ga.	99.3	75.7	54.2			8.4	13.1	23.6	0.7	100.0	65.3	34.7	9.0	( <sup>3</sup> )	25.7	
108	Mobile, Ala.	84.6	65.8	33.0		0.3	11.1	21.3	18.8	15.4	100.0	71.5	28.5	6.5		22.0	
109	Topeka, Kans.	96.2	72.2	49.3	2.3		4.7	15.9	24.0	3.8	100.0	74.5	25.5	13.7	0.6	11.2	
110	Springfield, Ohio.	100.0	76.0	64.4		( <sup>3</sup> )	4.3	7.3	24.0		85.6	63.5	22.1	9.3	2.3	10.5	14.4
111	Allentown, Pa.	100.0	55.7	44.4			5.0	6.3	44.3		88.5	69.6	18.9	2.8	0.4	15.6	11.5
112	East St. Louis, Ill.	100.0	65.4	55.6		( <sup>3</sup> )	9.7	34.6			92.3	77.9	14.3	13.0	1.3		7.7
113	Wheeling, W. Va.	95.6	87.5	49.8	4.8	0.1	29.2	3.5	8.1	4.4	100.0	62.6	37.4	0.9	0.4	36.1	
114	Montgomery, Ala.	100.0	63.6	44.4			6.9	12.3	36.4		80.6	56.9	23.7	10.0		13.8	19.4
115	Passaic, N. J.	100.0	70.2	65.2				4.9	29.8		77.8	64.4	13.5	13.3	0.1		22.2
116	Davenport, Iowa.	95.4	54.5	51.6			0.3	2.6	41.0	4.6	100.0	65.2	34.8	34.1	0.6	0.1	
117	Atlantic City, N. J.	100.0	64.5	50.5		0.1	6.1	7.9	35.5		63.7	46.6	17.1	8.9	0.9	7.2	36.3
118	Little Rock, Ark.	100.0	50.7	45.1	2.1		0.5	3.0	49.3		70.3	61.8	8.5	7.2	0.3	1.0	29.7
119	Bay City, Mich.	100.0	75.3	54.2		( <sup>3</sup> )	10.2	10.9	24.7		72.8	57.0	15.8	8.0	0.1	7.7	27.2
120	York, Pa.	100.0	78.2	68.1			10.1	21.8			91.7	87.5	4.2	2.3	1.9		8.3
121	Malden, Mass.	100.0	69.8	54.1		( <sup>3</sup> )	4.0	11.6	30.2		83.1	59.1	24.0	8.0	5.1	11.0	16.9
122	Springfield, Ill.	96.3	65.8	47.7	3.7	( <sup>3</sup> )	7.8	6.7	30.4	3.7	100.0	68.0	32.0	15.4		16.7	
123	Quincy, Ill.	80.7	70.1	60.1			0.4	9.6	10.6	19.3	100.0	90.4	9.6	6.3	3.1	0.2	
124	Canton, Ohio.	100.0	70.7	52.5		0.1	5.9	12.1	29.3		87.5	68.4	19.1	7.0	0.8	11.3	12.5
125	Superior, Wis.	94.8	74.4	69.2				5.3	20.4	5.2	100.0	81.8	18.2	17.6	0.6		
126	Chester, Pa.	100.0	95.7	84.7			0.4	10.5	4.3		86.4	81.4	5.0	4.3	0.5	0.2	13.6
127	Chelsea, Mass.	100.0	88.8	69.4		0.1	3.5	15.7	11.2		93.0	67.5	25.6	5.6	1.6	18.3	7.0
128	South Omaha, Nebr.	100.0	75.6	63.4			12.3	24.4			69.4	65.0	4.4	3.0	1.4		30.6
129	Newcastle, Pa.	100.0	56.1	51.3			0.6	4.3	43.9		96.8	78.4	18.3	17.3	1.0	( <sup>3</sup> )	3.2
130	Salem, Mass.	100.0	80.3	69.1		( <sup>3</sup> )	5.8	5.4	19.7		99.6	61.8	37.8	23.5	1.9	12.4	0.4
131	Newton, Mass.	100.0	76.1	57.2	0.3		1.4	17.1	23.9		93.9	74.0	19.9	8.0	1.5	10.4	6.1
132	Haverhill, Mass.	100.0	86.7	73.1		( <sup>3</sup> )	3.5	10.1	13.3		93.6	69.5	24.1	6.7	4.0	13.5	6.4
133	Jacksonville, Fla.	100.0	54.6	30.5			16.8	7.4	45.4		90.0	48.2	41.8	9.2	( <sup>3</sup> )	32.5	10.0
134	Joplin, Mo.	100.0	56.1	47.3			6.0	2.7	43.9		78.5	50.3	28.2	22.1	2.4	3.7	21.5
135	Wichita, Kans.	100.0	52.2	42.8			0.2	9.1	47.8		65.5	51.6	13.9	13.5	0.2	0.2	34.5
136	Rockford, Ill.	100.0	62.1	50.1			7.4	4.6	37.9		80.9	61.7	19.2	7.6	0.2	11.5	19.1
137	Knoxville, Tenn.	100.0	69.4	53.5			0.8	15.1	30.6		98.7	92.5	6.2	3.7	0.3	2.2	1.3
138	Elmira, N. Y.	94.1	80.1	70.6			1.4	8.1	13.9	5.9	100.0	91.6	8.4	4.9	1.8	1.8	
139	Galveston, Tex.	100.0	39.4	24.4	1.7		3.4	9.8	60.6		58.6	43.4	15.2	3.6	2.7	8.9	41.4
140	New Britain, Conn.	100.0	53.6	41.1		( <sup>3</sup> )	3.0	9.5	46.4		63.3	49.5	18.8	5.4	0.7	12.7	31.7
141	Chattanooga, Tenn.	100.0	68.8	58.2		( <sup>3</sup> )	0.2	10.3	31.2		34.8	32.6	2.2	1.8	0.2	0.2	65.2
142	Kalamazoo, Mich.	100.0	55.5	44.2	2.4		3.9	5.0	44.5		94.6	66.4	28.2	19.7	1.2	7.3	5.4
143	Woonsocket, R. I.	100.0	86.8	58.4			3.4	25.0	13.2		85.6	63.2	22.4	6.5	0.4	15.4	14.4
144	Fitchburg, Mass.	100.0	82.6	63.4		0.1	8.9	10.3	17.4		95.3	76.8	18.5	4.6	1.0	12.9	4.7
145	Racine, Wis.	100.0	63.3	56.9			1.4	4.9	36.7		99.4	91.6	7.9	5.4	0.7	1.7	0.6
146	Auburn, N. Y.	100.0	72.1	57.8	3.2	( <sup>3</sup> )	7.0	4.0	27.9		76.5	56.3	20.2	5.8	0.4	14.0	23.5
147	Macon, Ga.	75.3	76.7	64.0		0.2	2.4	10.2	11.4	24.7	100.0	91.2	8.8	4.9	1.4	2.5	
148	Joliet, Ill.	99.7	71.4	60.4			6.9	4.1	28.3	0.3	100.0	81.4	18.6	11.4	0.8	6.4	
149	Oklahoma City, Okla.	100.0	32.5	23.9			4.2	4.5	67.5		71.7	19.1	52.6	46.4	( <sup>3</sup> )	6.2	28.3
150	Oshkosh, Wis.	94.4	67.3	62.5			0.6	4.1	27.1	5.6	100.0	89.8	10.2	9.2	0.6	0.4	
151	West Hoboken, N. J.	100.0	76.9	68.4				8.4	23.1		94.5	78.6	15.9	15.5	0.4		5.5
152	Sacramento, Cal.	100.0	54.2	48.2			4.6	1.5	45.8		76.8	55.3	21.5	10.6	0.2	10.6	23.2
153	Pueblo, Colo.	100.0	73.7	47.8			8.7	17.3	26.3		98.2	62.8	35.4	15.6	0.9	18.8	1.8
154	Everett, Mass.	100.0	87.5	65.4			5.1	17.1	12.5		97.6	72.3	25.3	7.0	2.0	16.3	2.4
155	Taunton, Mass.	100.0	82.7	55.7		0.1	13.3	13.7	17.3		95.6	65.2	30.4	5.5	3.4	21.5	4.4
156	Newport, Ky.	90.4	79.2	55.8			9.3	14.1	11.2	9.6	100.0	75.2	24.7	6.6		18.1	
157	La Crosse, Wis.	100.0	68.5	56.1		( <sup>3</sup> )	5.5	6.8	31.5		96.5	73.2	23.2	12.3	1.7	9.3	3.5
158	Fort Worth, Tex.	100.0	72.8	35.4	3.7		20.1	13.6	27.2		98.6	75.7	22.9	2.7	( <sup>3</sup> )	20.2	1.4
	San Juan, P. R.	100.0	67.1	50.3			7.2	9.6	32.9		85.6	63.4	22.2	1.1	2.2	18.8	14.4

<sup>1</sup> For aggregates, see Table 4.<sup>2</sup> Including receipts of municipal service enterprises, shown in column 2 of Table 13.<sup>3</sup> Less than one-tenth of 1 per cent.<sup>4</sup> Excess of receipts from sales of real property over payments for outlays.



## STATISTICS OF CITIES.

TABLE 34.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,\*

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

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.
	Grand total.....	\$371,944,424	\$15.82	\$43,717,379	\$1.86	\$49,246,712	\$2.09	\$37,783,113	\$1.61	\$6,869,013	\$0.29	\$6,871,407	\$0.29
	Group I.....	248,638,781	19.03	32,927,849	2.52	35,463,083	2.71	22,144,211	1.69	5,656,053	0.43	4,784,704	0.37
	Group II.....	57,857,719	12.75	5,163,925	1.14	6,800,029	1.50	7,265,201	1.60	538,276	0.12	980,645	0.22
	Group III.....	38,540,612	11.72	3,311,865	1.01	4,242,155	1.29	4,867,425	1.48	395,317	0.12	689,225	0.21
	Group IV.....	26,907,312	10.28	2,313,740	0.88	2,741,445	1.05	3,506,276	1.34	279,367	0.11	416,833	0.16

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$100,733,879	\$23.84	\$12,035,914	\$2.85	\$14,229,345	\$3.37	\$7,930,842	\$1.88	\$2,713,391	\$0.64	\$2,418,499	\$0.57
2	Chicago, Ill.....	33,006,238	15.66	5,653,944	2.68	5,559,315	2.64	2,999,849	1.42	557,390	0.26	491,097	0.23
	City corporation and independent divisions.....	29,023,182	13.77	3,046,790	1.45	5,559,315	2.64	2,999,849	1.42	358,750	0.17	491,097	0.23
	County.....	3,983,056	1.89	2,607,154	1.24					198,640	0.09		
3	Philadelphia, Pa.....	22,388,333	15.27	3,498,024	2.39	3,592,748	2.45	1,376,708	0.94	676,281	0.46	355,303	0.24
4	St. Louis, Mo.....	11,142,543	16.84	1,395,363	2.11	1,800,094	2.72	1,101,825	1.67	151,196	0.23	148,710	0.22
5	Boston, Mass.....	17,451,866	28.65	2,209,640	3.63	1,992,928	3.27	1,513,979	2.49	319,479	0.52	244,302	0.40
	City corporation and independent divisions.....	16,221,679	26.63	1,310,763	2.15	1,931,016	3.17	1,513,979	2.49	252,029	0.41	244,302	0.40
	County.....	1,230,187	2.02	898,877	1.48	61,912	0.10			67,450	0.11		
6	Baltimore, Md.....	7,007,963	12.49	941,688	1.68	1,206,949	2.15	712,933	1.27	80,603	0.14	116,900	0.21
7	Pittsburg, Pa.....	8,948,873	16.84	1,249,421	2.35	943,243	1.77	871,856	1.64	229,146	0.43	169,924	0.32
	City corporation and independent divisions.....	7,566,410	14.24	446,079	0.84	928,027	1.75	871,856	1.64	144,204	0.27	160,620	0.30
	County.....	1,382,463	2.60	803,342	1.51	15,216	0.03			84,942	0.16	9,304	0.02
8	Cleveland, Ohio.....	7,128,645	14.98	831,577	1.75	758,084	1.59	735,564	1.55	75,098	0.16	128,811	0.27
	City corporation and independent divisions.....	6,484,207	13.63	394,068	0.83	758,084	1.59	735,564	1.55	54,979	0.12	126,610	0.27
	County.....	644,438	1.35	437,509	0.92					20,119	0.04	2,201	(1)
9	Buffalo, N. Y.....	6,095,354	15.76	752,194	1.95	878,086	2.27	853,196	2.21	86,113	0.22	58,562	0.15
	City corporation and independent divisions.....	5,249,900	13.58	380,610	0.98	850,243	2.20	853,196	2.21	24,008	0.06	55,283	0.14
	County.....	845,454	2.19	371,584	0.96	27,843	0.07			62,105	0.16	3,279	0.01
10	San Francisco, Cal.....	7,840,984	(2)	1,243,696	(2)	1,173,625	(2)	963,148	(2)	261,384	(2)	262,112	(2)
11	Detroit, Mich.....	5,480,651	14.91	811,717	2.21	762,566	2.03	745,313	2.03	55,570	0.15	53,115	0.14
	City corporation and independent divisions.....	4,791,513	13.04	379,868	1.03	740,690	2.02	745,313	2.03	29,234	0.08	43,339	0.12
	County.....	689,138	1.88	431,849	1.18	21,876	0.06			26,336	0.07	9,776	0.03
12	Cincinnati, Ohio.....	5,727,212	16.50	750,038	2.16	680,143	1.96	610,752	1.76	84,210	0.24	61,396	0.18
	City corporation and independent divisions.....	4,979,850	14.35	324,925	0.94	679,170	1.96	610,752	1.76	59,652	0.17	58,752	0.17
	County.....	747,362	2.15	425,113	1.22	973	(1)			24,558	0.07	2,644	0.01
13	Milwaukee, Wis.....	4,814,998	14.93	494,686	1.53	493,725	1.53	650,986	2.02	62,104	0.19	56,242	0.17
	City corporation and independent divisions.....	4,155,394	12.88	237,884	0.74	479,535	1.49	650,986	2.02	21,525	0.07	56,242	0.17
	County.....	659,604	2.05	256,802	0.80	14,190	0.04			40,579	0.13		
14	New Orleans, La.....	3,427,364	10.76	462,383	1.45	322,502	1.01	502,302	1.58	44,399	0.14	129,537	0.41
15	Washington, D. C.....	7,443,878	23.82	597,564	1.91	1,069,730	3.42	574,958	1.84	259,689	0.83	90,194	0.29

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$4,614,617	\$15.59	\$383,314	\$1.30	\$642,577	\$2.17	\$537,270	\$1.82	\$32,096	\$0.11	\$91,945	\$0.31
17	Minneapolis, Minn.....	3,260,095	11.41	187,970	0.66	285,238	1.00	396,436	1.39	32,790	0.11	33,058	0.12
18	Jersey City, N. J.....	2,541,515	10.45	281,549	1.16	529,816	2.18	320,231	1.31	10,404	0.04	20,726	0.09
19	Louisville, Ky.....	2,515,269	10.96	202,289	0.88	313,078	1.36	334,976	1.46	18,151	0.08	27,944	0.12
20	Indianapolis, Ind.....	2,446,203	10.74	96,809	0.43	257,300	1.13	392,479	1.72	20,375	0.09	34,705	0.15
21	St. Paul, Minn.....	2,180,219	10.35	109,875	0.52	215,517	1.02	238,296	1.13	15,044	0.07	23,318	0.11
22	Providence, R. I.....	3,056,860	14.71	222,544	1.08	417,741	2.01	421,139	2.03	30,080	0.14	51,807	0.25
23	Rochester, N. Y.....	2,694,622	14.23	246,266	1.30	308,307	1.63	353,260	1.87	20,040	0.11	50,369	0.27
24	Kansas City, Mo.....	2,776,982	14.97	312,146	1.68	356,394	1.92	538,548	1.83	28,828	0.16	35,288	0.19
25	Toledo, Ohio.....	1,610,127	9.78	147,153	0.89	168,164	1.02	228,000	1.38	20,255	0.12	27,686	0.17
26	Denver, Colo.....	3,265,013	21.27	649,727	4.23	234,427	1.53	323,590	2.11	36,086	0.24	67,615	0.44
	City corporation and independent divisions.....	1,571,938	10.24	214,977	1.40	234,427	1.53	323,590	2.11	34,574	0.23	67,615	0.44
	County.....	1,693,075	11.03	434,750	2.83					1,512	0.01		
27	Columbus, Ohio.....	1,628,129	11.08	147,255	0.99	199,597	1.34	265,328	1.78	14,590	0.10	26,205	0.18
28	Los Angeles, Cal.....	3,692,302	(2)	281,978	(2)	445,656	(2)	336,312	(2)	71,444	(2)	106,714	(2)
29	Worcester, Mass.....	2,013,243	15.25	113,123	0.86	177,033	1.34	223,040	1.69	10,152	0.08	40,999	0.31

\* Less than 1 cent.



## GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1907; COMPARATIVE SUMMARY, 1902 TO 1907.

with the number assigned to each, see page 127.]

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.	
\$30,466,905	\$1.30	\$44,858,464	\$1.91	\$24,710,414	\$1.05	\$104,878,372	\$4.46	\$5,041,603	\$0.21	\$12,098,333	\$0.51	\$5,402,709	\$0.23	
21,204,788	1.62	28,181,616	2.16	19,420,376	1.49	62,678,848	4.80	3,310,117	0.25	8,925,273	0.68	3,941,863	0.30	
4,414,369	0.97	7,418,996	1.63	2,525,070	0.56	19,645,492	4.33	836,822	0.18	1,646,606	0.36	622,288	0.14	
3,032,880	0.92	5,288,325	1.61	1,723,427	0.52	12,998,045	3.95	522,825	0.17	1,002,808	0.30	466,315	0.14	
1,814,868	0.69	3,969,527	1.52	1,041,541	0.40	9,555,987	3.65	371,839	0.14	523,646	0.20	372,243	0.14	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907

\$8,378,912	\$1.98	\$11,904,857	\$2.82	\$8,576,643	\$2.03	\$25,936,877	\$6.14	\$1,325,954	\$0.31	\$2,751,735	\$0.65	\$2,530,910	\$0.60	1
2,799,507	1.33	2,418,723	1.15	1,529,133	0.73	8,141,696	3.86	307,492	0.15	1,976,447	0.94	571,645	0.27	2
2,799,507	1.33	2,398,273	1.14	383,013	0.18	8,132,766	3.86	307,492	0.15	1,976,447	0.94	569,883	0.27	
		20,450	0.01	1,146,120	0.54	8,930	(1)					1,762	(1)	
1,471,576	1.00	2,611,191	1.78	1,693,365	1.15	5,920,969	4.04	310,421	0.21	840,422	0.57	41,325	0.03	3
1,130,044	1.71	1,729,082	2.61	803,350	1.21	2,506,537	3.79	94,397	0.14	256,926	0.39	25,019	0.04	4
1,807,042	2.97	2,111,590	3.47	1,892,582	3.11	3,866,170	6.35	308,847	0.51	1,021,525	1.68	163,782	0.27	5
1,807,042	2.97	2,111,524	3.47	1,691,700	2.78	3,866,170	6.35	307,847	0.51	1,021,525	1.68	163,782	0.27	
		66	(1)	200,882	0.33			1,000	(1)					
614,320	1.09	621,952	1.11	626,051	1.12	1,771,079	3.16	50,000	0.09	256,600	0.46	8,888	0.02	
790,133	1.49	1,161,344	2.18	467,722	0.88	2,377,948	4.47	234,871	0.44	249,757	0.47	203,508	0.38	6
790,133	1.49	973,845	1.83	257,727	0.48	2,369,714	4.46	234,871	0.44	249,609	0.47	139,725	0.26	7
		187,499	0.35	209,995	0.40	8,234	0.02			148	(1)	63,783	0.12	
612,415	1.29	826,114	1.74	476,001	1.00	2,194,966	4.61	164,316	0.35	249,954	0.53	75,725	0.16	8
612,415	1.29	797,579	1.68	334,156	0.70	2,193,588	4.61	164,316	0.35	249,954	0.53	62,894	0.13	
		28,535	0.06	141,845	0.30	1,398	(1)					12,831	0.03	
494,870	1.28	637,110	1.65	517,857	1.34	1,512,312	3.91	98,887	0.26	188,604	0.49	17,563	0.05	9
494,870	1.28	615,616	1.59	161,745	0.42	1,509,255	3.90	98,887	0.26	188,604	0.49	17,563	0.05	
		21,494	0.06	356,112	0.92	3,057	0.01							
519,532	(2)	768,759	(2)	570,816	(2)	1,603,629	(2)	44,320	(2)	215,484	(2)	114,479	(2)	10
443,029	1.21	378,569	1.03	345,797	0.94	1,519,813	4.14	86,942	0.24	244,462	0.67	33,758	0.09	11
442,982	1.21	377,574	1.03	159,523	0.43	1,515,471	4.12	85,264	0.23	244,462	0.67	27,793	0.08	
47	(1)	995	(1)	186,274	0.51	4,342	0.01	1,678	(1)			5,965	0.02	
474,355	1.37	802,678	2.31	531,983	1.53	1,488,941	4.29	131,443	0.38	72,137	0.21	39,136	0.11	12
474,355	1.37	723,694	2.08	434,674	1.25	1,487,847	4.29	16,339	0.05	72,137	0.21	37,553	0.11	
		78,984	0.23	97,309	0.28	1,094	(1)	115,104	0.33			1,583	(1)	
527,851	1.64	678,811	2.10	354,055	1.10	1,252,153	3.88	77,287	0.24	98,701	0.31	68,397	0.21	13
527,851	1.64	678,811	2.10	23,957	0.07	1,252,153	3.88	76,038	0.24	98,701	0.31	51,711	0.16	
				330,098	1.02			1,249	(1)			16,686	0.05	
526,537	1.65	462,377	1.45	122,106	0.38	744,497	2.34	22,964	0.07	76,230	0.24	11,530	0.04	14
614,665	1.97	1,068,459	3.42	912,915	2.92	1,841,241	5.89	51,976	0.17	326,289	1.04	36,198	0.12	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$443,332	\$1.50	\$393,118	\$1.33	\$250,663	\$0.85	\$1,661,463	\$5.61	\$73,933	\$0.25	\$68,676	\$0.23	\$36,230	\$0.12	16
187,704	0.66	634,942	2.22	111,086	0.39	1,215,735	4.26	58,498	0.20	112,271	0.39	4,367	0.02	17
198,273	0.82	235,980	0.97	67,068	0.28	803,232	3.30	28,209	0.12	25,713	0.11	20,314	0.08	18
251,632	1.10	261,093	1.14	219,413	0.96	742,012	3.23	38,792	0.17	68,992	0.30	36,897	0.16	19
203,878	0.90	308,369	1.35	70,661	0.31	948,150	4.16	43,856	0.19	59,428	0.26	10,193	0.04	20
151,596	0.72	400,964	1.90	68,832	0.33	710,460	3.37	37,272	0.18	142,890	0.68	66,155	0.31	21
230,071	1.11	518,610	2.50	115,816	0.56	922,039	4.44	25,090	0.12	70,329	0.34	31,594	0.15	22
337,163	1.78	398,586	2.10	170,247	0.90	711,664	3.76			89,003	0.47	9,717	0.05	23
214,565	1.16	251,989	1.36	74,077	0.40	976,266	5.26	40,285	0.22	135,010	0.73	13,586	0.07	24
92,220	0.56	240,480	1.46	34,532	0.21	573,286	3.48	18,478	0.11	39,552	0.24	20,321	0.12	25
141,994	0.92	320,268	2.09	229,361	1.49	1,032,108	6.72	33,174	0.22	133,792	0.87	62,871	0.41	26
141,994	0.92	320,268	2.09	12,000	0.08			33,174	0.22	132,553	0.86	56,766	0.37	
				217,361	1.42	1,032,108	6.72			1,239	0.01	6,105	0.04	
144,686	0.97	123,105	0.96	46,248	0.31	609,760	4.10	17,405	0.12	15,487	0.10	18,463	0.12	27
160,054	(2)	600,034	(2)	34,680	(2)	1,386,853	(2)	80,259	(2)	167,822	(2)	20,491	(2)	28
172,206	1.30	296,224	2.24	221,320	1.68	661,256	5.01	48,232	0.37	36,418	0.28	13,240	0.10	29

\* Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 34.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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.
30	Seattle, Wash.	\$2,208,251	(1)	\$267,733	(1)	\$222,201	(1)	\$233,903	(1)	\$25,673	(1)	\$51,841	(1)
31	Memphis, Tenn.	1,194,695	9.28	58,765	0.46	148,827	1.16	164,459	1.28	22,281	0.17	34,837	0.27
32	Omaha, Nebr.	1,214,656	9.51	147,439	1.15	94,979	0.74	159,036	1.24	27,380	0.21	18,081	0.14
33	New Haven, Conn.	1,531,360	12.41	138,444	1.12	230,401	1.87	195,305	1.58	7,305	0.06	13,259	0.11
34	Scranton, Pa.	1,016,493	8.38	79,036	0.65	85,971	0.71	85,541	0.70	13,651	0.11	11,738	0.10
35	Syracuse, N. Y.	1,811,302	15.02	206,643	1.71	175,173	1.45	216,389	1.79	12,404	0.10	43,629	0.36
36	St. Joseph, Mo.	718,484	5.96	65,673	0.54	84,656	0.70	114,804	0.95	4,826	0.04	10,057	0.08
37	Paterson, N. J.	1,313,288	11.51	110,483	0.97	168,605	1.48	222,736	1.95	1,950	0.02	19,337	0.17
38	Portland, Oreg.	1,463,489	12.98	118,431	1.05	147,405	1.31	271,831	2.41	17,087	0.15	11,957	0.11
39	Atlanta, Ga.	1,372,994	12.80	112,140	1.05	213,075	1.99	162,071	1.51	10,866	0.10	24,633	0.23
40	Richmond, Va.	1,159,733	10.92	114,870	1.08	144,321	1.36	127,599	1.20	13,384	0.13	22,690	0.21
41	Fall River, Mass.	1,236,638	11.65	86,788	0.82	147,437	1.39	144,158	1.26	2,775	0.03	15,310	0.14
42	Nashville, Tenn.	869,088	8.26	56,211	0.53	115,309	1.10	127,464	1.21	6,081	0.06	15,796	0.15
43	Dayton, Ohio.	1,202,086	11.64	101,438	0.98	158,821	1.54	162,594	1.57	8,546	0.08	11,558	0.11
44	Grand Rapids, Mich.	1,249,967	12.27	117,833	1.16	111,943	1.10	168,406	1.65	3,732	0.04	37,543	0.37

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.	\$1,542,892	\$15.48	\$119,988	\$1.20	\$166,302	\$1.67	\$123,739	\$1.24	\$21,421	\$0.21	\$42,644	\$0.43
46	Albany, N. Y.	1,209,640	12.19	161,209	1.62	170,283	1.72	174,894	1.76	13,313	0.13	14,115	0.14
47	Hartford, Conn.	1,480,844	15.04	131,575	1.34	147,803	1.50	182,406	1.85	10,328	0.10	16,860	0.17
48	Lowell, Mass.	1,324,489	13.82	111,194	1.17	146,136	1.54	158,620	1.67	12,124	0.13	18,061	0.19
49	Reading, Pa.	718,656	7.71	48,433	0.52	64,748	0.69	45,899	0.49	4,130	0.04	4,766	0.05
50	Trenton, N. J.	838,773	9.47	67,595	0.76	116,394	1.31	103,302	1.17	5,927	0.07	11,064	0.12
51	Bridgeport, Conn.	996,640	11.52	83,527	0.97	102,777	1.19	142,847	1.65	3,505	0.04	6,832	0.08
52	Wilmington, Del.	660,203	7.64	53,184	0.62	96,600	1.12	60,776	0.70	9,875	0.11	9,409	0.11
53	Camden, N. J.	908,562	10.52	70,365	0.82	131,340	1.52	123,153	1.43	6,508	0.08	10,927	0.13
54	Des Moines, Iowa	999,378	12.33	53,219	0.66	85,223	1.05	164,627	2.03	5,091	0.06	8,101	0.10
55	Kansas City, Kans.	544,205	6.76	31,984	0.40	57,950	0.72	74,126	0.92	1,351	0.02	14,689	0.18
56	Lynn, Mass.	1,121,195	13.94	82,487	1.03	106,188	1.32	115,414	1.43	48,080	0.60	26,221	0.33
57	New Bedford, Mass.	1,033,248	13.82	87,923	1.11	131,148	1.66	96,395	1.22	6,016	0.08	15,418	0.19
58	Springfield, Mass.	1,280,385	16.39	61,907	0.79	105,243	1.35	151,815	1.94	10,155	0.13	19,352	0.25
59	Troy, N. Y.	1,053,857	13.73	119,326	1.55	125,776	1.64	102,783	1.34	8,819	0.11	15,127	0.20
60	Oakland, Cal.	1,652,493	(1)	180,156	(1)	184,783	(1)	161,263	(1)	24,010	(1)	93,093	(1)
61	Lawrence, Mass.	844,186	11.56	48,460	0.66	82,430	1.13	86,723	1.19	5,450	0.07	14,829	0.20
62	Somerville, Mass.	965,989	13.36	62,804	0.87	86,244	1.19	83,373	1.15	21,799	0.30	21,220	0.29
63	Savannah, Ga.	523,121	7.49	61,887	0.89	113,611	1.63	100,648	1.44	8,185	0.12	16,695	0.24
64	Duluth, Minn.	807,610	11.58	93,694	1.34	67,400	0.97	145,419	2.09	10,318	0.15	19,744	0.28
65	Norfolk, Va.	816,168	11.91	99,527	1.45	136,507	1.99	94,594	1.38	12,221	0.18	22,213	0.32
66	Hoboken, N. J.	863,412	12.75	60,600	0.90	154,750	2.29	113,863	1.68	3,853	0.06	7,519	0.11
67	Peoria, Ill.	786,708	11.62	54,341	0.80	104,578	1.54	132,664	1.96	11,676	0.17	16,290	0.24
68	Yonkers, N. Y.	1,129,282	16.90	82,095	1.23	102,272	1.53	123,234	1.84	5,355	0.08	20,132	0.30
69	Utica, N. Y.	874,793	13.14	81,238	1.22	59,774	0.90	199,298	2.99	2,700	0.04	11,604	0.17
70	Manchester, N. H.	586,781	8.89	42,577	0.65	56,880	0.86	107,345	1.63	7,849	0.12	11,720	0.18
71	Schenectady, N. Y.	635,741	9.69	82,620	1.26	72,907	1.11	87,512	1.33	11,282	0.17	12,702	0.19
72	Evansville, Ind.	485,907	7.44	33,411	0.51	60,116	0.92	74,173	1.14	1,700	0.03	9,510	0.15
73	San Antonio, Tex.	693,086	10.78	54,658	0.85	60,686	0.94	87,581	1.36	9,874	0.15	22,166	0.34
74	Elizabeth, N. J.	562,876	8.66	42,498	0.67	83,403	1.31	67,006	1.05	718	0.01	12,628	0.20
75	Waterbury, Conn.	696,980	10.94	65,496	1.03	60,347	0.95	72,827	1.14	4,428	0.07	6,113	0.10
76	Salt Lake City, Utah	1,017,973	16.36	143,468	2.31	76,961	1.24	68,795	1.11	5,808	0.09	13,779	0.22
77	Wilkes-Barre, Pa.	452,800	7.36	39,213	0.64	54,373	0.88	52,378	0.85	2,020	0.03	4,374	0.07
78	Erie, Pa.	499,325	8.16	47,326	0.77	50,383	0.82	75,205	1.23	4,850	0.08	9,562	0.16
79	Houston, Tex.	599,103	9.99	68,211	1.14	63,177	1.05	76,827	1.28	3,397	0.06	11,895	0.20
80	Tacoma, Wash.	825,636	(1)	71,143	(1)	63,894	(1)	121,389	(1)	3,745	(1)	6,982	(1)
81	Harrisburg, Pa.	522,774	9.23	48,541	0.86	46,521	0.82	24,828	0.44	7,592	0.13	6,314	0.11
82	Charleston, S. C.	563,136	9.98	51,858	0.92	94,050	1.67	97,250	1.72	4,796	0.09	12,347	0.22
83	Portland, Me.	836,379	14.92	64,393	1.15	84,672	1.51	117,011	2.09	21,698	0.39	10,392	0.19
84	Youngstown, Ohio.	593,364	10.91	43,564	0.80	84,118	1.55	82,156	1.51	6,318	0.12	8,960	0.16
85	Dallas, Tex.	676,645	12.45	63,789	1.17	63,709	1.17	95,621	1.76	5,834	0.11	15,784	0.29
86	Terre Haute, Ind.	546,725	10.18	27,062	0.50	56,332	1.05	106,823	1.99	4,968	0.09	5,648	0.11
87	Fort Wayne, Ind.	412,149	7.89	28,197	0.54	40,147	0.77	70,759	1.36	2,344	0.04	5,193	0.10
88	Akron, Ohio.	555,635	10.67	34,566	0.66	46,703	0.90	99,148	1.90	1,955	0.04	3,940	0.08
89	Holyoke, Mass.	698,677	13.53	62,262	1.21	60,727	1.18	110,519	2.14	5,424	0.11	8,634	0.17
90	Brockton, Mass.	660,548	12.98	57,439	1.12	62,975	1.24	70,306	1.38	4,545	0.09	9,787	0.19
91	Covington, Ky.	392,643	7.78	50,835	1.01	52,814	1.05	40,096	0.79	1,062	0.02	3,870	0.08

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, 1907: COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—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.	
\$100,515	(1)	\$195,234	(1)	\$21,615	(1)	\$962,038	(1)	\$58,448	(1)	\$48,719	(1)	\$20,331	(1)	
121,323	\$0.94	234,395	\$1.82	53,613	\$0.42	271,780	\$2.11	10,162	\$0.08	61,863	\$0.48	12,390	\$0.10	30
39,894	0.31	163,889	1.28	9,442	0.07	507,583	3.97	16,109	0.13	23,683	0.19	7,141	0.06	32
78,452	0.64	211,078	1.71	104,153	0.84	493,248	4.00	17,053	0.14	32,511	0.26	10,151	0.08	33
48,065	0.40	140,872	1.16			511,998	4.22	11,130	0.09	8,832	0.07	19,659	0.16	34
189,223	1.57	212,968	1.77	139,008	1.15	517,801	4.29	29,851	0.25	44,548	0.37	23,665	0.20	35
29,390	0.24	75,792	0.63	15,205	0.13	287,191	2.38	14,804	0.12	12,706	0.11	3,380	0.03	36
95,061	0.83	100,533	0.88	53,008	0.46	487,727	4.28	17,635	0.15	25,506	0.22	10,707	0.09	37
99,737	0.88	178,853	1.59	1,901	0.02	548,736	4.87	21,495	0.19	34,513	0.31	11,543	0.10	38
183,162	1.71	215,599	2.01	107,018	1.00	272,904	2.54	14,003	0.13	45,935	0.43	11,588	0.11	39
120,992	1.14	176,888	1.67	65,040	0.61	238,035	2.24	1,200	0.01	53,162	0.50	81,552	0.77	40
94,054	0.89	193,099	1.82	108,041	1.02	397,424	3.75	20,174	0.19	19,131	0.18	8,247	0.08	41
83,753	0.80	131,328	1.25	29,653	0.28	264,257	2.51	8,564	0.08	21,299	0.20	9,313	0.09	42
108,368	1.05	130,760	1.00	74,570	0.72	429,524	4.16	15,371	0.15	5,840	0.06	21,695	0.21	43
93,006	0.91	100,946	0.99	28,799	0.28	500,962	4.92	37,340	0.37	42,970	0.42	6,487	0.06	44

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

\$149,944	\$1.50	\$218,852	\$2.20	\$85,892	\$0.86	\$524,903	\$5.27	\$19,976	\$0.20	\$63,173	\$0.63	\$6,058	\$0.06	45
60,331	0.61	112,992	1.14	49,195	0.50	354,336	3.57	13,400	0.14	80,226	0.81	5,846	0.05	46
94,957	0.96	187,975	1.91	113,025	1.15	522,443	5.30	14,000	0.14	54,356	0.55	5,116	0.05	47
74,171	0.78	227,139	2.39	125,468	1.32	420,369	4.42	14,842	0.16	14,345	0.15	2,020	0.02	48
109,116	1.17	145,079	1.56			268,355	2.88	8,088	0.09	12,724	0.14	7,318	0.08	49
66,881	0.76	86,958	0.98	24,619	0.28	312,892	3.53	12,622	0.14	20,264	0.23	10,255	0.12	50
89,056	1.08	168,795	1.95	83,146	0.96	267,130	3.09	15,596	0.18	24,539	0.28	8,890	0.10	51
68,433	0.79	94,905	1.00	3,547	0.04	232,469	2.69	9,250	0.11	20,789	0.24	966	0.01	52
36,849	0.43	99,530	1.15	15,055	0.17	383,194	4.44	12,621	0.15	8,556	0.10	10,464	0.12	53
41,362	0.51	116,067	1.43	751	0.01	442,470	5.46	19,569	0.24	42,635	0.53	20,263	0.25	54
14,987	0.19	85,080	1.06	4,353	0.05	225,502	2.80	6,679	0.08	4,753	0.06	22,751	0.28	55
101,056	1.26	168,646	2.10	100,243	1.25	313,647	3.90	17,576	0.22	33,704	0.42	7,873	0.10	56
100,268	1.27	179,807	2.27	104,553	1.32	324,305	4.10	14,753	0.19	29,958	0.38	2,704	0.03	57
108,300	1.39	204,196	2.61	61,375	0.79	461,411	5.91	40,688	0.52	54,000	0.69	1,943	0.02	58
133,736	1.74	91,436	1.19	122,902	1.60	287,049	3.74	4,000	0.05	31,724	0.41	11,179	0.15	59
123,141	(1)	257,531	(1)	1,800	(1)	534,391	(1)	31,064	(1)	52,027	(1)	28,334	(1)	60
67,521	0.92	138,792	1.90	87,060	1.19	271,566	3.72	18,085	0.25	16,249	0.22	7,021	0.10	61
101,968	1.41	113,098	1.10	72,527	1.00	359,258	4.97	16,942	0.23	23,034	0.32	3,812	0.05	62
90,846	1.30	76,860	1.10	26,728	0.38			4,093	0.06	19,319	0.28	4,249	0.06	63
21,820	0.31	107,313	1.54	6,732	0.10	301,098	4.32	14,172	0.20	10,307	0.15	9,533	0.14	64
142,529	2.08	90,383	1.32	33,655	0.49	142,428	2.08	5,000	0.07	22,712	0.33	14,399	0.21	65
39,695	0.59	39,858	0.59	24,855	0.37	326,211	4.82	11,436	0.17	18,892	0.28	61,780	0.91	66
36,269	0.54	90,322	1.33	15,599	0.23	266,203	3.93	13,508	0.20	41,177	0.61	4,081	0.06	67
100,865	1.51	257,940	3.86	42,461	0.64	366,122	5.48	8,573	0.13	15,928	0.24	4,305	0.06	68
107,980	1.62	91,314	1.37	33,906	0.51	255,220	3.83	16,664	0.25	8,086	0.12	7,064	0.11	69
39,974	0.60	127,655	1.93	21,757	0.33	149,329	2.26	7,572	0.11	10,481	0.16	3,642	0.06	70
56,634	0.86	66,411	1.01	14,038	0.21	219,153	3.34	6,000	0.09	2,324	0.04	4,158	0.06	71
20,794	0.32	58,451	0.90	5,151	0.08	214,294	3.28	1,433	0.02	4,906	0.08	1,968	0.03	72
57,146	0.89	96,622	1.50	17,434	0.27	183,087	2.85	6,915	0.11	15,060	0.23	81,857	1.27	73
57,072	0.89	64,327	1.01	31,638	0.50	178,936	2.80			7,940	0.12	6,710	0.11	74
48,969	0.77	110,272	1.73	43,942	0.69	258,215	4.05	11,703	0.18	11,502	0.18	3,166	0.05	75
81,225	1.31	121,295	1.95	1,316	0.02	480,355	7.72	9,901	0.16	13,616	0.22	1,454	0.02	76
21,733	0.35	57,213	0.93			200,001	3.25			16,066	0.26	5,429	0.09	77
9,777	0.16	85,227	1.39	561	0.01	197,651	3.23	11,610	0.19	5,765	0.09	1,408	0.02	78
67,767	1.13	98,448	1.64	8,951	0.15	187,132	3.12	4,930	0.08	7,194	0.12	1,174	0.02	79
63,191	(1)	91,868	(1)	997	(1)	322,036	(1)	9,621	(1)	56,875	(1)	13,895	(1)	80
56,960	1.01	53,692	0.95	500	0.01	236,049	4.17			27,504	0.49	14,273	0.25	81
45,835	0.81	57,001	1.01	76,894	1.36	88,877	1.58	5,337	0.09	20,768	0.37	8,123	0.14	82
50,657	0.90	138,931	2.48	67,439	1.20	240,143	4.29	13,460	0.24	18,980	0.34	7,603	0.14	83
27,887	0.51	61,204	1.13	12,772	0.23	232,462	4.27	9,350	0.17	9,051	0.17	15,522	0.29	84
27,380	0.50	140,904	2.69	21,850	0.40	220,499	4.06	7,886	0.15	11,065	0.20	2,324	0.04	85
34,902	0.65	49,737	0.93	3,820	0.07	240,591	4.48	8,644	0.16	5,125	0.10	3,073	0.06	86
28,393	0.54	41,184	0.79			174,251	3.34	7,962	0.15	11,700	0.22	2,019	0.04	87
32,361	0.62	84,949	1.63	22,279	0.43	212,103	4.07	6,696	0.13	3,493	0.07	7,442	0.14	88
40,189	0.78	86,291	1.67	62,346	1.21	231,303	4.48	12,500	0.24	14,304	0.28	4,178	0.08	89
47,747	0.94	89,434	1.76	60,963	1.20	241,573	4.75	10,420	0.20	3,976	0.08	1,383	0.03	90
34,206	0.68	56,331	1.12	9,337	0.18	127,028	2.52	7,688	0.15	1,586	0.03	7,790	0.15	91

## STATISTICS OF CITIES.

TABLE 34.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
92	Saginaw, Mich.	\$510,829	\$10.26	\$47,837	\$0.96	\$45,767	\$0.92	\$45,032	\$0.90	\$3,306	\$0.07	\$6,535	\$0.13
93	Lincoln, Nebr.	394,497	7.96	37,083	0.76	21,748	0.44	42,782	0.86	99	( <sup>1</sup> )	4,139	0.08
94	Altoona, Pa.	388,113	7.94	33,531	0.69	36,291	0.74	52,047	1.06	6,188	0.13	3,575	0.07
95	Spokane, Wash.	960,423	( <sup>2</sup> )	106,751	( <sup>2</sup> )	75,627	( <sup>2</sup> )	111,266	( <sup>2</sup> )	7,401	( <sup>2</sup> )	32,518	( <sup>2</sup> )
96	Lancaster, Pa.	314,354	6.54	23,293	0.48	29,150	0.61	25,984	0.54	1,325	0.03	1,901	0.04
97	Birmingham, Ala.	579,300	12.30	55,540	1.18	76,146	1.62	127,805	2.71	12,898	0.27	9,524	0.20
98	Bayonne, N. J.	533,218	11.57	48,624	1.06	69,775	1.51	50,347	1.09	4,457	0.10	5,218	0.11
99	South Bend, Ind.	392,293	8.53	25,314	0.55	38,576	0.84	57,310	1.25	8,095	0.18	5,847	0.13
100	Butte, Mont.	604,143	13.28	56,637	1.24	96,363	2.12	103,259	2.27	7,830	0.17	10,558	0.23
101	Pawtucket, R. I.	610,818	13.56	60,239	1.34	64,828	1.44	68,631	1.52	6,140	0.14	1,778	0.04
102	McKeesport, Pa.	409,478	9.13	30,583	0.68	54,568	1.22	44,539	0.99	669	0.01	5,594	0.12
103	Bayonne, N. Y.	442,165	9.94	42,310	0.95	39,266	0.88	40,991	0.92	3,169	0.07	6,369	0.14
104	Johnstown, Pa.	359,539	8.11	21,295	0.48	36,410	0.82	60,428	1.36			7,276	0.16
105	Duquesne, Iowa	322,905	7.31	24,113	0.55	32,257	0.73	45,347	1.03	864	0.02	1,758	0.04
106	Sioux City, Iowa	419,230	9.51	24,883	0.56	36,632	0.83	37,743	0.86	3,445	0.08	3,899	0.09
107	Augusta, Ga.	325,204	7.44	29,299	0.67	62,058	1.42	59,752	1.37	9,498	0.22	17,729	0.41
108	Mobile, Ala.	275,845	6.32	24,338	0.56	59,811	1.37	44,034	1.01	7,714	0.18	11,537	0.26
109	Topeka, Kans.	362,642	8.47	20,782	0.49	27,709	0.65	44,006	1.03	1,140	0.03	5,837	0.14
110	Springfield, Ohio	444,920	10.42	35,819	0.84	38,251	0.90	54,650	1.28	2,872	0.07	4,357	0.10
111	Allentown, Pa.	289,808	6.80	20,805	0.49	22,079	0.52	32,137	0.75	902	0.02	1,821	0.04
112	East St. Louis, Ill.	490,491	11.53	36,081	0.85	59,226	1.39	59,555	1.40	2,705	0.06	5,507	0.13
113	Wheeling, W. Va.	368,327	8.78	29,439	0.70	44,368	1.06	61,655	1.47	268	0.01	4,152	0.10
114	Montgomery, Ala.	314,068	7.51	44,700	1.07	47,536	1.14	47,736	1.14	1,350	0.03	13,060	0.31
115	Passaic, N. J.	419,785	10.05	39,904	0.96	26,902	0.64	32,630	0.78	1,655	0.04	8,736	0.21
116	Davenport, Iowa	537,286	12.91	33,248	0.80	34,762	0.84	69,505	1.67	3,655	0.09	3,944	0.09
117	Atlantic City, N. J.	805,515	19.41	65,013	1.57	95,332	2.30	150,082	3.62	11,744	0.28	8,876	0.21
118	Little Rock, Ark.	275,651	6.69	25,606	0.62	41,031	1.00	36,046	0.87			2,501	0.06
119	Bay City, Mich.	366,686	9.04	49,478	1.22	30,407	0.75	46,040	1.14	1,903	0.05	2,683	0.07
120	York, Pa.	283,162	7.07	19,843	0.50	23,523	0.59	22,707	0.57	1,362	0.03	2,905	0.07
121	Malden, Mass.	564,941	14.20	30,563	0.77	46,033	1.16	50,978	1.28	17,553	0.44	15,987	0.40
122	Springfield, Ill.	446,955	11.28	42,322	1.07	50,023	1.26	68,905	1.74	3,028	0.08	9,145	0.23
123	Quincy, Ill.	276,557	6.99	15,236	0.38	23,943	0.60	49,648	1.25			1,061	0.03
124	Canton, Ohio	346,309	8.89	26,991	0.69	32,772	0.84	44,216	1.13	3,879	0.10	5,625	0.14
125	Superior, Wis.	434,261	11.21	36,767	0.95	30,732	0.79	79,154	2.04	1,450	0.04	11,310	0.29
126	Chester, Pa.	271,300	7.02	26,962	0.70	26,741	0.69	25,592	0.66	954	0.02	2,550	0.07
127	Chelsea, Mass.	495,568	12.85	34,155	0.89	51,276	1.33	45,795	1.19	10,499	0.27	8,786	0.23
128	South Omaha, Nebr.	302,880	7.86	37,426	0.97	19,109	0.50	38,214	0.99	3,140	0.08	3,307	0.09
129	Newcastle, Pa.	275,830	7.17	19,870	0.52	21,848	0.57	30,792	0.80	1,173	0.03	2,101	0.05
130	Salem, Mass.	512,361	13.38	32,002	0.84	46,781	1.22	41,618	1.09	30,141	0.79	9,376	0.24
131	Newton, Mass.	841,720	22.08	73,353	1.92	76,863	2.02	56,742	1.49	22,347	0.59	11,098	0.29
132	Haverhill, Mass.	535,751	14.06	38,676	1.02	38,740	1.02	58,500	1.54	9,708	0.25	4,789	0.13
133	Jacksonville, Fla.	440,454	11.58	44,027	1.16	75,702	1.99	76,803	2.02	3,391	0.09	17,335	0.46
134	Joplin, Mo.	202,902	5.44	20,520	0.55	21,258	0.57	24,367	0.65	854	0.02	3,540	0.09
135	Wichita, Kans.	303,097	8.21	21,942	0.58	21,418	0.58	46,814	1.27	195	0.01	3,998	0.11
136	Rockford, Ill.	329,108	8.97	28,228	0.77	25,069	0.68	47,625	1.30	363	0.01	2,954	0.08
137	Knoxville, Tenn.	282,233	7.71	20,370	0.56	35,365	0.97	53,307	1.46	2,398	0.07	4,272	0.12
138	Elmira, N. Y.	374,029	10.46	45,720	1.28	34,761	0.97	60,896	1.70	300	0.01	5,724	0.16
139	Galveston, Tex.	404,155	11.47	26,313	0.75	43,477	1.23	59,243	1.68	1,044	0.03	13,689	0.39
140	New Britain, Conn.	368,046	10.62	41,000	1.18	30,737	0.89	40,902	1.18	2,830	0.08	2,658	0.08
141	Chattanooga, Tenn.	353,686	11.15	27,545	0.80	58,727	1.71	79,682	2.32	3,296	0.10	6,075	0.18
142	Kalamazoo, Mich.	336,111	9.94	26,811	0.79	23,407	0.69	33,540	0.99	804	0.02	5,547	0.16
143	Woonsocket, R. I.	314,958	9.32	25,390	0.75	32,864	0.97	49,678	1.47	2,550	0.08	1,070	0.03
144	Fitchburg, Mass.	419,008	12.46	28,095	0.84	37,537	1.12	41,949	1.25	1,498	0.04	5,706	0.17
145	Racine, Wis.	296,824	8.84	22,197	0.66	16,100	0.48	44,892	1.34	7	( <sup>1</sup> )	800	0.02
146	Auburn, N. Y.	386,207	11.56	31,567	0.95	31,603	0.95	58,611	1.75	2,831	0.08	4,819	0.14
147	Macon, Ga.	246,477	7.52	23,757	0.73	53,241	1.62	67,888	2.07	5,419	0.17	6,589	0.20
148	Joliet, Ill.	321,987	9.86	24,257	0.74	34,154	1.05	36,861	1.13	8,519	0.26	3,702	0.11
149	Oklahoma City, Okla.	306,174	9.43	26,411	0.81	23,679	0.73	27,774	0.86	5,386	0.17	8,150	0.25
150	Oshkosh, Wis.	284,156	9.02	19,577	0.62	15,578	0.49	40,047	1.27	296	0.01	1,382	0.04
151	West Hoboken, N. J.	253,046	8.04	20,290	0.64	42,171	1.34	18,229	0.58	6	( <sup>1</sup> )	1,721	0.05
152	Sacramento, Cal.	530,716	16.95	59,282	1.89	38,906	1.24	69,662	2.22	3,485	0.11	6,467	0.21
153	Pueblo, Colo.	538,777	17.28	52,343	1.68	51,253	1.64	78,858	2.53	5,351	0.17	10,472	0.34
154	Everett, Mass.	375,324	12.10	30,186	0.97	30,049	0.97	28,450	0.92	3,384	0.11	3,317	0.11
155	Taunton, Mass.	366,152	11.83	30,371	0.98	42,761	1.38	40,941	1.32	3,510	0.11	3,166	0.10
156	Newport, Ky.	195,844	6.39	23,718	0.77	30,624	1.00	12,253	0.40	360	0.01	1,026	0.03
157	La Crosse, Wis.	280,046	9.61	28,099	0.96	20,899	0.72	43,837	1.50	1,150	0.04	1,514	0.05
158	Fort Worth, Tex.	262,567	( <sup>2</sup> )	39,013	( <sup>2</sup> )	38,845	( <sup>2</sup> )	58,967	( <sup>2</sup> )	3,614	( <sup>2</sup> )	5,921	( <sup>2</sup> )
	San Juan, P. R.	195,187	5.47	37,422	1.05			3,186	0.09	247	0.01	18,244	0.51

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

## GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1907: COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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.		
\$22,076	\$0.44	\$73,147	\$1.47	\$16,691	\$0.34	\$225,048	\$4.52	\$3,559	\$0.07	\$11,255	\$0.23	\$10,576	\$0.21	92	
19,954	0.40	47,196	0.95	446	0.01	205,163	4.14	6,084	0.12	7,181	0.14	2,622	0.05	93	
14,036	0.29	49,648	1.02			189,829	3.88			200	(1)	2,768	0.06	94	
48,023	(2)	108,740	(2)	4,192	(2)	428,983	(2)	10,978	(2)	22,177	(2)	3,767	(2)	95	
18,414	0.38	80,593	1.68	1,812	0.04	127,183	2.65			593	0.01	4,106	0.09	96	
61,896	1.31	70,345	1.49	22,408	0.48	136,142	2.89			3,566	0.08	3,030	0.06	97	
34,470	0.75	39,372	0.85	7,281	0.16	243,520	5.28	5,794	0.13	6,531	0.14	17,829	0.39	98	
26,177	0.57	59,494	1.29			153,359	3.33	4,842	0.11	10,412	0.23	2,867	0.06	99	
48,837	1.07	88,572	1.95	6,734	0.15	139,484	3.07	20,900	0.46	4,052	0.09	20,917	0.46	100	
41,200	0.91	120,954	2.69	23,411	0.52	207,796	4.61	9,012	0.20	3,489	0.08	3,340	0.07	101	
36,894	0.82	39,410	0.88	735	0.02	183,114	4.08	3,431	0.08	175	(1)	9,766	0.22	102	
16,707	0.38	72,865	1.64	55,943	1.26	150,555	3.39	7,293	0.16	5,687	0.13	1,000	0.02	103	
9,011	0.20	58,251	1.31			163,561	3.69			1,744	0.04	1,563	0.04	104	
25,070	0.57	60,281	1.36			113,272	2.56	6,457	0.15	1,596	0.04	11,890	0.27	105	
33,909	0.77	60,462	1.37	50	(1)	203,009	4.60	4,550	0.10	2,624	0.06	8,024	0.18	106	
16,892	0.39	59,648	1.36	50,298	1.15					9,826	0.22	10,204	0.23	107	
30,254	0.69	68,359	1.52	13,803	0.32					3,293	0.08	14,702	0.34	108	
13,219	0.31	37,010	0.86	165	(1)	191,962	4.49	5,756	0.13	9,843	0.23	5,213	0.12	109	
34,503	0.81	68,841	1.61	39,506	0.93	151,288	3.54	4,593	0.11	6,979	0.16	3,261	0.08	110	
21,331	0.50	53,516	1.26			133,396	3.13			985	0.02	2,836	0.07	111	
73,465	1.73	53,959	1.27	100	(1)	182,493	4.29	7,015	0.16	1,474	0.03	8,911	0.21	112	
38,462	0.92	46,370	1.10	7,139	0.17	128,353	3.06	6,590	0.16	57	(1)	1,474	0.04	113	
29,970	0.72	46,095	1.10	9,106	0.22	67,153	1.60	2,849	0.07	3,615	0.09	898	0.02	114	
32,331	0.77	40,418	0.97	18,593	0.45	232,448	4.85	6,485	0.16	6,484	0.16	3,199	0.08	115	
51,054	1.23	104,643	2.51	250	0.01	195,976	4.71	8,914	0.21	25,086	0.60	6,249	0.15	116	
83,337	2.01	93,316	2.25	32,462	0.78	170,598	4.11	8,228	0.20	77,089	1.86	9,438	0.23	117	
6,890	0.17	34,143	0.83	16,116	0.39	107,404	2.61			4,233	0.10	1,681	0.04	118	
2,939	0.07	70,638	1.74	789	0.02	152,533	3.76	6,397	0.16	2,121	0.05	758	0.02	119	
20,778	0.52	46,827	1.17	2,961	0.07	136,993	3.42	554	0.01	3,057	0.08	1,652	0.04	120	
31,907	0.80	84,208	2.12	39,439	0.99	217,920	5.48	16,869	0.42	13,454	0.34	30	(1)	121	
23,091	0.58	43,319	1.09	7,674	0.19	150,079	3.79	8,123	0.20	35,000	0.88	6,246	0.16	122	
10,590	0.27	27,780	0.70	5,998	0.15	122,846	3.10	5,459	0.14	12,599	0.32	1,397	0.04	123	
20,740	0.53	47,651	1.22	2,508	0.06	150,689	3.87	4,721	0.12	2,783	0.07	3,734	0.10	124	
10,841	0.28	65,433	1.69	408	0.01	179,526	4.63	5,402	0.14	3,954	0.10	9,284	0.24	125	
20,090	0.52	32,632	0.84			119,430	3.09			4,281	0.11	12,068	0.31	126	
32,635	0.85	66,628	1.73	42,663	1.11	181,849	4.71	7,155	0.19	7,810	0.20	6,367	0.17	127	
4,927	0.13	34,773	0.90	4,722	0.12	139,831	3.63	3,548	0.09	668	0.02	13,215	0.34	128	
11,308	0.29	34,434	0.90	15,174	0.39	127,824	3.32			204	0.01	11,102	0.29	129	
30,103	0.79	74,444	1.94	75,356	1.97	145,004	3.79	10,022	0.26	7,298	0.19	10,216	0.27	130	
67,053	1.76	151,060	3.96	36,675	0.96	280,083	7.35	20,939	0.55	20,355	0.53	25,152	0.66	131	
19,404	0.51	77,871	2.04	78,289	2.06	186,338	4.89	14,526	0.38	7,876	0.21	1,034	0.03	132	
94,547	2.48	73,168	1.92	9,855	0.26			5,489	0.14	26,138	0.69	13,999	0.37	133	
5,374	0.14	17,284	0.46	529	0.01	96,358	2.58	3,955	0.11	4,193	0.11	4,670	0.13	134	
17,048	0.46	49,177	1.33	2,050	0.06	124,411	3.37	2,505	0.07	7,153	0.19	6,385	0.17	135	
23,091	0.63	38,401	1.05	1,072	0.03	143,277	3.90	12,696	0.35	2,590	0.07	3,742	0.10	136	
20,868	0.57	62,213	1.70	13,056	0.36	68,633	1.87			107	(1)	1,644	0.04	137	
11,422	0.32	55,823	1.56	22,707	0.64	124,376	3.48	3,000	0.08	9,200	0.26	100	(1)	138	
46,094	1.31	82,152	2.33	47,717	1.35	80,151	2.28			1,920	0.05	2,355	0.07	139	
19,993	0.58	50,205	1.45	35,631	1.03	132,476	3.82	4,000	0.12	4,441	0.13	3,173	0.09	140	
38,449	1.12	44,331	1.29	34,530	1.00	74,607	2.17	5,364	0.16	7,791	0.23	3,229	0.09	141	
25,628	0.76	42,299	1.25	9,479	0.28	156,308	4.62	5,690	0.17	3,390	0.10	3,208	0.09	142	
18,864	0.56	74,647	2.21	12,211	0.36	95,066	2.81	2,119	0.06	465	0.01	34	(1)	143	
19,279	0.57	80,261	2.39	56,945	1.69	129,984	3.87	9,287	0.28	4,156	0.12	4,311	0.13	144	
14,433	0.43	45,547	1.30	11,410	0.34	130,972	3.90	5,327	0.16	3,031	0.09	2,108	0.06	145	
20,397	0.61	85,628	2.56	25,886	0.78	119,758	3.59	3,850	0.12	1,257	0.04			146	
22,982	0.70	45,784	1.40	14,539	0.44	75	(1)	902	0.03	3,982	0.12	1,319	0.04	147	
30,274	0.93	42,545	1.30	2,000	0.06	115,072	3.52	8,029	0.25	10,825	0.33	5,749	0.18	148	
31,068	0.96	30,416	0.94	4,430	0.14	128,603	3.96	3,739	0.12	8,604	0.27	7,914	0.24	149	
9,004	0.29	59,505	1.89	9,381	0.30	114,905	3.65	6,306	0.20	5,689	0.18	2,486	0.08	150	
14,927	0.47	24,332	0.77	3,425	0.11	119,978	3.81	3,480	0.11	1,214	0.04	3,273	0.10	151	
56,023	1.79	70,503	2.25	1,647	0.05	189,622	6.06	15,827	0.51	16,848	0.54	2,444	0.08	152	
11,922	0.38	101,376	3.25	4,650	0.15	183,007	5.87	5,558	0.18	27,932	0.90	6,155	0.20	153	
20,549	0.66	43,590	1.41	16,360	0.53	177,383	5.72	5,741	0.19	12,778	0.41	3,537	0.11	154	
18,778	0.61	46,000	1.49	36,987	1.20	133,161	4.30	7,592	0.25	2,306	0.07	579	0.02	155	
12,399	0.40	23,627	0.77	11,035	0.36	73,378	2.39	3,996	0.13	459	0.01	2,969	0.10	156	
7,463	0.26	43,988	1.51			116,383	3.99	4,000	0.14	4,229	0.15	8,484	0.29	157	
9,204	(2)	45,379	(2)	14,112	(2)	35,949	(2)	6,341	(2)	1,232	(2)	3,990	(2)	158	
28,015	0.79	26,487	0.74	42,382	1.19	33,292	0.93	1,007	0.03	1,328	0.04	3,577	0.10		

\* Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 34.—PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES,\*

COMPARATIVE SUMMARY FOR 143 CITIES, GROUPED

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.
Grand total: <sup>1</sup>												
1907.....	\$368,392,175	\$15.91	\$43,362,430	\$1.87	\$48,870,881	\$2.11	\$37,323,398	\$1.61	\$6,839,761	\$0.30	\$6,819,325	\$0.29
1906.....	329,549,299	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	30,596,532	1.39	43,148,400	1.97	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	30,503,605	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	4,760,055	0.23
1902.....	272,616,313	13.36	33,546,655	1.64	38,667,664	1.90	27,044,428	1.33	3,624,686	0.18	4,399,624	0.22
Group I:												
1907.....	248,638,781	19.03	32,927,849	2.52	35,463,083	2.71	22,144,211	1.69	5,656,053	0.43	4,784,704	0.37
1906.....	219,500,009	17.18	24,469,907	1.91	33,127,120	2.59	20,304,090	1.59	4,996,643	0.39	3,657,239	0.29
1905.....	201,092,060	16.13	21,832,172	1.75	31,549,423	2.53	18,973,533	1.52	5,061,902	0.41	3,292,921	0.26
1904.....	195,451,442	16.04	20,767,173	1.70	30,993,065	2.54	18,005,031	1.48	4,785,979	0.39	3,171,094	0.26
1903.....	185,262,203	15.59	22,860,525	1.92	29,684,429	2.50	16,792,761	1.41	4,704,167	0.40	3,084,614	0.26
1902.....	183,597,462	15.82	24,296,565	2.09	28,809,413	2.48	15,980,015	1.38	2,900,037	0.25	2,974,203	0.26
Group II:												
1907.....	57,857,719	12.75	5,163,925	1.14	6,800,029	1.50	7,265,201	1.60	538,276	0.12	980,645	0.22
1906.....	52,583,787	12.02	4,763,898	1.09	6,053,603	1.38	6,514,132	1.49	519,715	0.12	739,817	0.17
1905.....	49,882,623	11.68	4,243,622	0.99	5,848,319	1.37	6,230,957	1.46	450,554	0.11	761,828	0.18
1904.....	47,129,886	11.32	4,027,156	0.97	5,506,905	1.32	5,948,613	1.43	434,993	0.10	680,751	0.16
1903.....	43,618,005	10.81	4,401,115	1.09	5,140,245	1.27	5,356,856	1.33	379,168	0.09	794,229	0.20
1902.....	41,168,018	10.48	4,276,217	1.09	4,864,904	1.24	5,562,604	1.42	338,825	0.09	557,763	0.14
Group III:												
1907.....	38,540,612	11.72	3,311,865	1.01	4,242,155	1.29	4,967,425	1.48	395,317	0.12	689,225	0.21
1906.....	35,339,479	11.01	3,072,711	0.96	3,921,554	1.22	4,462,851	1.39	321,361	0.10	500,151	0.16
1905.....	33,634,383	10.78	2,831,468	0.91	3,677,450	1.18	4,297,897	1.38	287,895	0.09	506,750	0.16
1904.....	32,843,900	10.84	2,672,066	0.88	3,579,439	1.18	4,035,122	1.33	254,589	0.08	500,655	0.17
1903.....	30,967,536	10.61	2,822,129	0.96	3,426,311	1.16	3,682,346	1.25	221,984	0.08	538,900	0.18
1902.....	30,137,442	10.48	3,196,570	1.11	3,228,734	1.12	3,430,661	1.19	258,046	0.09	530,781	0.18
Group IV: <sup>1</sup>												
1907.....	23,355,063	10.36	1,958,791	0.87	2,365,614	1.05	3,046,561	1.35	250,115	0.11	364,751	0.16
1906.....	22,126,024	10.04	1,783,556	0.81	2,217,076	1.01	2,811,887	1.28	191,912	0.09	316,124	0.14
1905.....	21,026,732	9.80	1,689,270	0.79	2,073,208	0.97	2,620,783	1.22	162,557	0.08	339,216	0.16
1904.....	19,800,064	9.49	1,555,590	0.75	2,015,301	0.97	2,514,839	1.20	134,871	0.06	356,095	0.17
1903.....	18,932,430	9.29	1,858,977	0.91	1,836,215	0.93	2,268,512	1.11	145,117	0.07	342,312	0.17
1902.....	17,713,391	8.92	1,777,303	0.89	1,764,613	0.89	2,071,148	1.04	127,778	0.06	336,877	0.17

<sup>1</sup> Not including Bay City, Mich.; Wichita, Kans.; New Britain, Conn.; Kalamazoo, Mich.; Macon, Ga.; Oklahoma City, Okla.; West Hoboken, N. J.; Pueblo, Colo.; Everett, Mass.; Newport, Ky.; or Fort Worth, Tex.

## GENERAL TABLES.

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## TOTAL AND PER CAPITA, 1907: COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

ACCORDING TO POPULATION IN 1907: 1902 TO 1907.

III.—HEALTH CONSERVATION AND SANITATION—continued.		IV.—HIGHWAYS.		V.—CHARITIES AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.	
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.
\$30,278,246	\$1.31	\$44,331,641	\$1.92	\$24,593,914	\$1.06	\$103,594,271	\$4.48	\$4,993,253	\$0.22	\$12,025,027	\$0.52	\$5,360,028	\$0.23
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	6,658,568	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	80,967,430	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
21,204,788	1.62	28,181,616	2.16	19,420,376	1.49	62,678,848	4.80	3,310,117	0.25	8,925,273	0.68	3,941,863	0.30
18,878,011	1.48	22,494,084	1.76	15,817,146	1.24	59,193,520	4.63	2,952,489	0.23	8,480,857	0.66	5,128,903	0.40
17,783,164	1.43	20,386,272	1.64	14,602,632	1.17	53,379,529	4.28	2,749,941	0.22	7,806,248	0.63	3,674,323	0.29
17,066,003	1.40	19,885,971	1.63	14,307,953	1.17	54,223,388	4.45	2,886,149	0.24	6,216,677	0.51	3,142,959	0.26
15,190,156	1.28	18,048,190	1.52	13,514,336	1.14	50,669,787	4.26	2,806,556	0.24	5,398,289	0.45	2,508,398	0.21
13,169,789	1.13	20,128,345	1.73	12,856,111	1.11	47,153,561	4.06	2,209,830	0.19	10,532,530	0.91	2,587,063	0.22
4,414,369	0.97	7,418,996	1.63	2,525,070	0.56	19,645,492	4.33	836,822	0.18	1,646,606	0.36	622,288	0.14
3,766,879	0.86	7,645,554	1.75	2,410,480	0.55	17,259,701	3.94	719,887	0.16	1,479,946	0.34	711,175	0.16
3,409,039	0.80	7,695,544	1.80	2,344,820	0.55	16,080,288	3.76	648,406	0.15	1,394,719	0.33	774,527	0.18
3,049,961	0.73	7,654,761	1.84	2,241,488	0.54	14,921,617	3.58	596,602	0.14	1,243,931	0.30	823,108	0.20
2,739,366	0.68	7,201,136	1.78	2,124,676	0.53	13,716,906	3.40	600,623	0.15	1,063,637	0.26	100,048	0.02
2,454,122	0.62	6,828,064	1.74	1,958,051	0.50	12,754,533	3.25	521,046	0.13	991,101	0.25	60,788	0.02
3,032,880	0.92	5,288,325	1.61	1,723,427	0.52	12,998,045	3.95	522,825	0.16	1,002,808	0.30	466,315	0.14
2,695,891	0.84	5,172,460	1.61	1,700,316	0.53	11,742,047	3.66	480,093	0.15	879,185	0.27	390,869	0.12
2,522,703	0.81	5,112,215	1.64	1,660,938	0.53	11,127,838	3.56	461,082	0.15	784,271	0.25	413,876	0.13
2,287,372	0.75	5,381,867	1.78	1,742,230	0.57	10,645,719	3.51	437,379	0.14	718,928	0.24	588,594	0.19
2,129,773	0.72	4,963,378	1.68	1,653,813	0.56	10,054,037	3.41	414,386	0.14	607,559	0.21	452,920	0.15
2,050,461	0.71	4,972,723	1.73	1,795,036	0.62	9,325,290	3.24	369,921	0.13	539,349	0.19	439,870	0.15
1,626,209	0.72	3,442,704	1.53	925,041	0.41	8,271,886	3.67	323,489	0.14	450,340	0.20	329,562	0.15
1,439,395	0.65	3,677,556	1.67	873,782	0.40	7,718,794	3.50	287,962	0.13	380,359	0.17	427,621	0.19
1,253,146	0.58	3,605,818	1.68	842,945	0.39	7,287,906	3.40	297,451	0.14	308,185	0.14	546,247	0.25
1,080,447	0.52	3,470,657	1.66	815,559	0.39	6,850,658	3.28	258,593	0.12	282,705	0.14	464,749	0.22
936,024	0.46	3,306,141	1.62	846,197	0.42	6,526,700	3.20	246,753	0.12	193,043	0.09	376,439	0.18
903,306	0.45	3,122,646	1.57	914,794	0.46	5,991,254	3.02	208,536	0.10	181,385	0.09	313,751	0.16



## STATISTICS OF CITIES.

TABLE 35.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup> 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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.....	11.8	13.2	10.2	1.8	1.8	8.2	12.1	6.6	28.2	1.4	3.3	1.5
	Group I.....	13.2	14.3	8.9	2.3	1.9	8.5	11.3	7.8	25.2	1.3	3.6	1.6
	Group II.....	8.9	11.8	12.6	0.9	1.7	7.6	12.8	4.4	34.0	1.4	2.8	1.1
	Group III.....	8.6	11.0	12.6	1.0	1.8	7.9	13.7	4.5	33.7	1.4	2.6	1.2
	Group IV.....	8.6	10.2	13.0	1.0	1.5	6.7	14.8	3.9	35.5	1.4	1.9	1.4

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	11.9	14.1	7.9	2.7	2.4	8.3	11.8	8.5	25.7	1.3	2.7	2.5
2	Chicago, Ill.....	17.1	16.8	9.1	1.7	1.5	8.5	7.3	4.6	24.7	0.9	6.0	1.7
3	Philadelphia, Pa.....	15.6	16.0	6.1	3.0	1.6	6.6	11.7	7.6	26.4	1.4	3.8	0.2
4	St. Louis, Mo.....	12.5	16.2	9.9	1.4	1.3	10.1	15.5	7.2	22.5	0.8	2.3	0.2
5	Boston, Mass.....	12.7	11.4	8.7	1.8	1.4	10.4	12.1	10.8	22.2	1.8	5.9	0.9
6	Baltimore, Md.....	13.4	17.2	10.2	1.2	1.7	8.8	8.9	8.9	25.3	0.7	3.7	0.1
7	Pittsburg, Pa.....	14.0	10.5	9.7	2.6	1.9	8.8	13.0	5.2	26.6	2.6	2.8	2.3
8	Cleveland, Ohio.....	11.7	10.6	10.3	1.1	1.8	8.6	11.6	6.7	30.8	2.3	3.5	1.1
9	Buffalo, N. Y.....	12.3	14.4	14.0	1.4	1.0	8.1	10.5	8.5	24.8	1.6	3.1	0.3
10	San Francisco, Cal.....	15.9	15.0	12.3	3.3	3.3	6.6	9.8	7.3	20.5	0.6	4.0	1.5
11	Detroit, Mich.....	14.8	13.9	13.6	1.0	1.0	8.1	6.9	6.3	27.7	1.6	4.5	0.6
12	Cincinnati, Ohio.....	13.1	11.9	10.7	1.5	1.1	8.3	14.0	9.3	26.0	2.3	1.3	0.7
13	Milwaukee, Wis.....	10.3	10.3	13.5	1.3	1.2	11.0	14.1	7.4	26.0	1.6	2.0	1.4
14	New Orleans, La.....	13.5	9.4	14.7	1.3	3.8	15.4	13.5	3.6	21.7	0.7	2.2	0.3
15	Washington, D. C.....	8.0	14.4	7.7	3.5	1.2	8.3	14.4	12.3	24.7	0.7	4.4	0.5

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	8.3	13.9	11.6	0.7	2.0	9.6	8.5	5.4	36.0	1.6	1.5	0.8
17	Minneapolis, Minn.....	5.8	8.7	12.2	1.0	1.0	5.8	19.5	3.4	37.3	1.8	3.4	0.1
18	Jersey City, N. J.....	11.1	20.8	12.6	0.4	0.8	7.8	9.3	2.6	31.6	1.1	1.0	0.8
19	Louisville, Ky.....	8.0	12.4	13.3	0.7	1.1	10.0	10.4	8.7	29.5	1.5	2.7	1.5
20	Indianapolis, Ind.....	4.0	10.5	16.0	0.8	1.4	8.3	12.6	2.9	38.8	1.8	2.4	0.4
21	St. Paul, Minn.....	5.0	9.9	10.9	0.7	1.1	7.0	18.4	3.2	32.6	1.7	6.6	3.0
22	Providence, R. I.....	7.3	13.7	13.8	1.0	1.7	7.5	17.0	3.8	30.2	0.8	2.3	1.0
23	Rochester, N. Y.....	9.1	11.4	13.1	0.7	1.9	12.5	14.8	6.3	26.4	-----	3.3	0.4
24	Kansas City, Mo.....	11.2	12.8	12.2	1.0	1.3	7.7	9.1	2.7	35.2	1.5	4.9	0.5
25	Toledo, Ohio.....	9.1	10.4	14.2	1.3	1.7	5.7	14.9	2.1	35.6	1.1	2.5	1.3
26	Denver, Colo.....	19.9	7.2	9.9	1.1	2.1	4.3	9.8	7.0	31.6	1.0	4.1	1.9
27	Columbus, Ohio.....	9.0	12.3	16.3	0.9	1.6	8.9	7.6	2.8	37.5	1.1	1.0	1.1
28	Los Angeles, Cal.....	7.6	12.1	9.1	1.9	2.9	4.3	10.3	0.9	37.6	2.2	4.5	0.6
29	Worcester, Mass.....	5.6	8.8	11.1	0.5	2.0	8.6	14.7	11.0	32.8	2.4	1.8	0.7
30	Seattle, Wash.....	12.1	10.1	10.6	1.2	2.3	4.6	8.8	1.0	43.6	2.6	2.2	0.9
31	Memphis, Tenn.....	4.9	12.5	13.8	1.9	2.9	10.2	19.6	4.5	22.7	0.9	5.2	1.0
32	Omaha, Nebr.....	12.1	7.8	13.1	2.3	1.5	3.3	13.5	0.8	41.8	1.3	1.9	0.6
33	New Haven, Conn.....	9.0	15.0	12.8	0.5	0.9	5.1	13.8	6.8	32.2	1.1	2.1	0.7
34	Scranton, Pa.....	7.8	8.5	8.4	1.3	1.2	4.7	13.9	-----	50.4	1.1	0.9	1.9
35	Syracuse, N. Y.....	11.4	9.7	11.9	0.7	2.4	10.4	11.8	7.7	28.6	1.6	2.5	1.3
36	St. Joseph, Mo.....	9.1	11.8	16.0	0.7	1.4	4.1	10.5	2.1	40.0	2.1	1.8	0.5
37	Paterson, N. J.....	8.4	12.8	17.0	0.1	1.5	7.2	7.7	4.0	37.1	1.3	1.9	0.8
38	Portland, Oreg.....	8.1	10.1	18.6	1.2	0.8	6.8	12.2	0.1	37.5	1.5	2.4	0.8
39	Atlanta, Ga.....	8.2	15.5	11.8	0.8	1.8	13.3	15.7	7.8	19.9	1.0	3.3	0.8
40	Richmond, Va.....	9.9	12.4	11.0	1.2	2.0	10.4	15.3	5.6	20.5	0.1	4.6	7.0
41	Fall River, Mass.....	7.0	11.9	11.7	0.2	1.2	7.6	15.6	8.7	32.1	1.6	1.5	0.7
42	Nashville, Tenn.....	6.5	13.3	14.7	0.7	1.8	9.6	15.1	3.4	30.4	1.0	2.5	1.1
43	Dayton, Ohio.....	8.4	13.2	13.5	0.7	1.0	9.0	8.6	6.2	35.7	1.3	0.5	1.8
44	Grand Rapids, Mich.....	9.4	9.0	13.5	0.3	3.0	7.4	8.1	2.3	40.1	3.0	3.4	0.5

<sup>1</sup> For aggregates, see Table 34.

# GENERAL TABLES.

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TABLE 35.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup>  
1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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.		
45	Cambridge, Mass.	7.8	10.8	8.0	1.4	2.8	9.7	14.2	5.6	34.0	1.3	4.1	0.4
46	Albany, N. Y.	13.3	14.1	14.5	1.1	1.2	5.0	9.3	4.1	29.3	1.1	6.6	0.4
47	Hartford, Conn.	8.9	10.0	12.3	0.7	1.1	6.4	12.7	7.6	35.3	0.9	3.7	0.3
48	Lowell, Mass.	8.4	11.0	12.0	0.9	1.4	5.6	17.1	9.5	31.7	1.1	1.1	0.2
49	Reading, Pa.	6.7	9.0	6.4	0.6	0.7	15.2	20.2	.....	37.3	1.1	1.8	1.0
50	Trenton, N. J.	8.1	13.9	12.3	0.7	1.3	8.0	10.4	2.9	37.3	1.5	2.4	1.2
51	Bridgeport, Conn.	8.4	10.3	14.3	0.4	0.7	8.9	16.9	8.3	26.8	1.6	2.5	0.9
52	Wilmington, Del.	8.1	14.6	9.2	1.5	1.4	10.4	14.4	0.5	35.2	1.4	3.1	0.1
53	Camden, N. J.	7.7	14.5	13.6	0.7	1.2	4.1	11.0	1.7	42.2	1.4	0.9	1.2
54	Des Moines, Iowa.	5.3	8.5	16.5	0.5	0.8	4.1	11.6	0.1	44.3	2.0	4.3	2.0
55	Kansas City, Kans.	5.9	10.6	13.6	0.2	2.7	2.8	15.6	0.8	41.4	1.2	0.9	4.2
56	Lynn, Mass.	7.4	9.5	10.3	4.3	2.3	9.0	15.0	8.9	28.0	1.6	3.0	0.7
57	New Bedford, Mass.	8.0	12.0	8.8	0.6	1.4	9.2	16.4	9.6	29.7	1.3	2.7	0.2
58	Springfield, Mass.	4.8	8.2	11.9	0.8	1.5	8.5	15.9	4.8	36.0	3.2	4.2	0.2
59	Troy, N. Y.	11.3	11.9	9.8	0.8	1.4	12.7	8.7	11.7	27.2	0.4	3.0	1.1
60	Oakland, Cal.	9.7	11.2	9.8	1.5	5.6	7.5	15.6	0.1	32.3	1.9	3.1	1.7
61	Lawrence, Mass.	5.7	9.8	10.3	0.6	1.8	8.0	16.4	10.3	32.2	2.1	1.9	0.8
62	Somerville, Mass.	6.5	8.9	8.6	2.3	2.2	10.6	11.7	7.5	37.2	1.8	2.4	0.4
63	Savannah, Ga.	11.8	21.7	19.2	1.6	3.2	17.4	14.7	5.1	.....	0.8	3.7	0.8
64	Duluth, Minn.	11.6	8.3	18.0	1.3	2.4	2.7	13.3	0.8	37.3	1.8	1.3	1.2
65	Norfolk, Va.	12.2	16.7	11.6	1.5	2.7	17.5	11.1	4.1	17.5	0.6	2.8	1.8
66	Hoboken, N. J.	7.0	17.9	13.2	0.4	0.9	4.6	4.6	2.9	37.8	1.3	2.2	7.2
67	Peoria, Ill.	6.9	13.3	16.9	1.5	2.1	4.6	11.5	2.0	33.8	1.7	5.2	0.5
68	Yonkers, N. Y.	7.3	9.1	10.9	0.5	1.8	8.9	22.8	3.8	32.4	0.8	1.4	0.4
69	Utica, N. Y.	9.3	6.8	22.8	0.3	1.3	12.3	10.4	3.9	29.2	1.9	0.9	0.8
70	Manchester, N. H.	7.3	9.7	18.3	1.3	2.0	6.8	21.8	3.7	25.4	1.3	1.8	0.6
71	Schenectady, N. Y.	13.0	11.5	13.8	1.8	2.0	8.9	10.4	2.2	34.5	0.9	0.4	0.7
72	Evansville, Ind.	6.9	12.4	15.3	0.3	2.0	4.3	12.0	1.1	44.1	0.3	1.0	0.4
73	San Antonio, Tex.	7.9	8.8	12.6	1.4	3.2	8.2	13.9	2.5	26.4	1.0	2.2	11.8
74	Elizabeth, N. J.	7.7	15.1	12.1	0.1	2.3	10.3	11.6	5.7	32.4	.....	1.4	1.2
75	Waterbury, Conn.	9.4	8.7	10.4	0.6	0.9	7.0	15.8	6.3	37.0	1.7	1.7	0.5
76	Salt Lake City, Utah.	14.1	7.6	6.8	0.6	1.4	8.0	11.9	0.1	47.2	1.0	1.3	0.1
77	Wilkes-Barre, Pa.	8.7	12.0	11.6	0.4	1.0	4.8	12.6	.....	44.2	.....	3.5	1.2
78	Erie, Pa.	9.5	10.1	15.1	1.0	1.9	2.0	17.1	0.1	39.6	2.3	1.2	0.3
79	Houston, Tex.	11.4	10.5	12.8	0.6	2.0	11.3	16.4	1.5	31.2	0.8	1.2	0.2
80	Tacoma, Wash.	8.6	7.7	14.7	0.5	0.8	7.7	11.1	0.1	39.0	1.2	6.9	1.7
81	Harrisburg, Pa.	9.3	8.9	4.7	1.5	1.2	10.9	10.3	0.1	45.2	.....	5.3	2.7
82	Charleston, S. C.	9.2	16.7	17.3	0.9	2.2	8.1	10.1	13.7	15.8	0.9	3.7	1.4
83	Portland, Me.	7.7	10.1	14.0	2.6	1.2	6.1	16.6	8.1	28.7	1.6	2.3	0.9
84	Youngstown, Ohio.	7.4	14.2	13.8	1.1	1.5	4.7	10.3	2.2	39.2	1.6	1.5	2.6
85	Dallas, Tex.	9.4	9.4	14.1	0.9	2.3	4.0	20.8	3.2	32.6	1.2	1.6	0.3
86	Terre Haute, Ind.	4.9	10.3	19.5	0.9	1.0	6.4	9.1	0.7	44.0	1.6	0.9	0.6
87	Fort Wayne, Ind.	6.8	9.7	17.2	0.6	1.3	6.9	10.0	.....	42.3	1.9	2.8	0.5
88	Akron, Ohio.	6.2	8.4	17.8	0.4	0.7	5.8	15.3	4.0	38.2	1.2	0.6	1.3
89	Holyoke, Mass.	8.9	8.7	15.8	0.8	1.2	5.8	12.4	8.9	33.1	1.8	2.0	0.6
90	Brockton, Mass.	8.7	9.5	10.6	0.7	1.5	7.2	13.5	9.2	36.6	1.6	0.6	0.2
91	Covington, Ky.	12.9	13.5	10.2	0.3	1.0	8.7	14.3	2.4	32.4	2.0	0.4	2.0

<sup>1</sup>For aggregates, see Table 34.

## STATISTICS OF CITIES.

TABLE 35.—PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES:<sup>1</sup>  
1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

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.		
92	Saginaw, Mich.	9.4	9.0	8.8	0.6	1.3	4.3	14.3	3.3	44.1	0.7	2.2	2.1
93	Lincoln, Nebr.	9.4	5.5	10.8	( <sup>2</sup> )	1.0	5.1	12.0	0.1	52.0	1.5	1.8	0.7
94	Altoona, Pa.	8.6	9.4	13.4	1.6	0.9	3.6	12.8	0.4	48.9	1.1	0.1	0.7
95	Spokane, Wash.	11.1	7.9	11.6	0.8	3.4	5.0	11.3	0.4	44.7	1.1	2.3	0.4
96	Lancaster, Pa.	7.4	9.3	8.3	0.4	0.6	5.9	25.6	0.6	40.5	0.2	0.2	1.3
97	Birmingham, Ala.	9.6	13.1	22.1	2.2	1.6	10.7	12.1	3.9	23.5	0.6	0.6	0.5
98	Bayonne, N. J.	9.1	13.1	9.4	0.8	1.0	6.5	7.4	1.4	45.7	1.1	1.2	3.3
99	South Bend, Ind.	6.5	9.8	14.7	2.1	1.5	6.7	15.2	0.4	39.1	1.2	2.7	0.7
100	Butte, Mont.	9.4	16.0	17.1	1.3	1.7	8.1	14.7	1.1	23.1	3.5	0.7	3.5
101	Pawtucket, R. I.	9.9	10.6	11.2	1.0	0.3	6.7	19.8	3.8	34.0	1.5	0.6	0.5
102	McKeesport, Pa.	7.5	13.3	10.9	0.2	1.4	9.0	9.6	0.2	44.7	0.8	( <sup>2</sup> )	2.4
103	Binghamton, N. Y.	9.6	8.9	9.3	0.7	1.4	3.8	16.5	12.7	34.0	1.6	1.3	0.2
104	Johnstown, Pa.	5.9	10.1	16.8	0.3	2.0	2.5	16.2	0.4	45.5	0.5	0.5	0.4
105	Duquaque, Iowa	7.5	10.0	14.0	0.3	0.5	7.8	18.7	0.4	35.1	2.0	0.5	3.7
106	Sioux City, Iowa	5.9	8.7	9.0	0.8	0.9	8.1	14.4	( <sup>2</sup> )	48.4	1.1	0.6	1.9
107	Augusta, Ga.	9.0	19.1	18.4	2.9	5.5	5.2	18.3	15.5	0.2	0.2	3.0	3.1
108	Mobile, Ala.	8.8	21.7	16.0	2.8	4.2	11.0	24.1	5.0	0.2	0.2	1.2	5.3
109	Topeka, Kans.	5.7	7.6	12.1	0.3	1.6	3.6	10.2	( <sup>2</sup> )	52.9	1.6	2.7	1.4
110	Springfield, Ohio	8.1	8.6	12.3	0.6	1.0	7.8	15.5	8.9	34.0	1.0	1.6	0.7
111	Allentown, Pa.	7.2	7.6	11.1	0.3	0.6	7.4	18.5	0.4	46.0	0.3	0.3	1.0
112	East St. Louis, Ill.	7.4	12.1	12.1	0.6	1.1	15.0	11.0	( <sup>2</sup> )	37.2	1.4	0.3	1.8
113	Wheeling, W. Va.	8.0	12.0	16.7	0.1	1.1	10.4	12.6	1.9	34.8	1.8	( <sup>2</sup> )	0.4
114	Montgomery, Ala.	14.2	15.1	15.2	0.4	4.2	9.5	14.7	2.9	21.4	0.9	1.2	0.3
115	Passaic, N. J.	9.5	6.4	7.8	0.4	2.1	7.7	9.6	4.4	48.2	1.5	1.5	0.8
116	Davenport, Iowa	6.2	6.5	12.9	0.7	0.7	9.5	19.5	( <sup>2</sup> )	36.5	1.7	4.7	1.2
117	Atlantic City, N. J.	8.1	11.8	18.6	1.5	1.1	10.3	11.6	4.0	21.2	1.0	9.6	1.2
118	Little Rock, Ark.	9.3	14.9	13.1	0.9	0.9	2.5	12.4	5.8	39.0	0.2	1.5	0.6
119	Bay City, Mich.	13.5	8.3	12.6	0.5	0.7	0.8	19.3	0.2	41.6	1.7	0.6	0.2
120	York, Pa.	7.0	8.3	8.0	0.5	1.0	7.3	16.5	1.0	48.4	0.2	1.1	0.6
121	Malden, Mass.	5.4	8.1	9.0	3.1	2.8	5.6	14.9	7.0	38.6	3.0	2.4	( <sup>2</sup> )
122	Springfield, Ill.	9.5	11.2	15.4	0.7	2.0	5.2	9.7	1.7	33.6	1.8	7.8	1.4
123	Quincy, Ill.	5.5	8.7	18.0	0.4	0.4	3.8	10.0	2.2	44.4	2.0	4.6	0.5
124	Canton, Ohio	7.8	9.5	12.8	1.1	1.6	6.0	13.8	0.7	43.5	1.4	0.8	1.1
125	Superior, Wis.	8.5	7.1	18.2	0.3	2.6	2.5	15.1	0.1	41.3	1.2	0.9	2.1
126	Chester, Pa.	9.9	9.9	9.4	0.4	0.9	7.4	12.0	0.4	44.0	0.2	1.6	4.4
127	Chelsea, Mass.	6.9	10.3	9.2	2.1	1.8	6.6	13.4	8.6	36.7	1.4	1.6	1.3
128	South Omaha, Nebr.	12.4	6.3	12.6	1.0	1.1	1.6	11.5	1.6	46.2	1.2	0.2	4.4
129	Newcastle, Pa.	7.2	7.9	11.2	0.4	0.8	4.1	12.5	5.5	46.3	0.2	0.1	4.0
130	Salem, Mass.	6.2	9.1	8.1	5.9	1.8	5.9	14.5	14.7	28.3	2.0	1.4	2.0
131	Newton, Mass.	8.7	9.1	6.7	2.7	1.3	8.0	17.9	4.4	33.3	2.5	2.4	3.0
132	Haverhill, Mass.	7.2	7.2	10.9	1.8	0.9	3.6	14.5	14.6	34.8	2.7	1.5	0.2
133	Jacksonville, Fla.	10.0	17.2	17.4	0.8	3.9	21.5	16.6	2.2	0.2	1.2	5.9	3.2
134	Joplin, Mo.	10.1	10.5	12.0	0.4	1.7	2.6	8.5	0.3	47.5	1.9	2.1	2.3
135	Wichita, Kans.	7.2	7.1	15.4	0.1	1.3	5.6	16.2	0.7	41.0	0.8	2.4	2.1
136	Rockford, Ill.	8.6	7.6	14.5	0.1	0.9	7.0	11.7	0.3	43.5	3.9	0.8	1.1
137	Knoxville, Tenn.	7.2	12.5	18.9	0.8	1.5	7.4	22.0	4.6	24.3	0.2	( <sup>2</sup> )	0.6
138	Elmira, N. Y.	12.2	9.3	16.3	0.1	1.5	3.1	14.9	6.1	33.3	0.8	2.5	( <sup>2</sup> )
139	Galveston, Tex.	6.5	10.8	14.7	0.3	3.4	11.4	20.3	11.8	19.8	0.2	0.5	0.6
140	New Britain, Conn.	11.1	8.4	11.1	0.8	0.7	5.4	13.6	9.7	36.0	1.1	1.2	0.9
141	Chattanooga, Tenn.	7.2	15.3	20.8	0.9	1.6	10.0	11.6	9.0	19.5	1.4	2.0	0.8
142	Kalamazoo, Mich.	8.0	7.0	10.0	0.2	1.7	7.6	12.6	2.8	46.5	1.7	1.0	1.0
143	Woonsocket, R. I.	8.1	10.4	15.8	0.8	0.3	6.0	23.7	3.9	30.2	0.7	0.1	( <sup>2</sup> )
144	Fitchburg, Mass.	6.7	9.0	10.0	0.4	1.4	4.6	19.2	13.6	31.0	2.2	1.0	1.0
145	Racine, Wis.	7.5	5.4	15.1	( <sup>2</sup> )	0.3	4.9	15.3	3.8	44.1	1.8	1.0	0.7
146	Auburn, N. Y.	8.2	8.2	15.2	0.7	1.2	5.3	22.2	6.7	31.0	1.0	0.3	0.7
147	Macon, Ga.	9.6	21.6	27.5	2.2	2.7	9.3	18.6	5.9	( <sup>2</sup> )	0.4	1.6	0.5
148	Joliet, Ill.	7.5	10.6	11.4	2.6	1.1	9.4	13.2	0.6	35.7	2.5	3.4	1.8
149	Oklahoma City, Okla.	8.6	7.7	9.1	1.8	2.7	10.1	9.9	1.4	42.0	1.2	2.8	2.6
150	Oshkosh, Wis.	6.9	5.5	14.1	0.1	0.5	3.2	20.9	3.3	40.4	2.2	2.0	0.9
151	West Hoboken, N. J.	8.0	16.7	7.2	( <sup>2</sup> )	0.7	5.9	9.6	1.4	47.4	1.4	0.5	1.3
152	Sacramento, Cal.	11.2	7.3	13.1	0.7	1.2	10.6	13.3	0.3	35.7	3.0	3.2	0.5
153	Pueblo, Colo.	9.7	9.5	14.6	1.0	1.9	2.2	18.8	0.9	34.0	1.0	5.2	1.1
154	Everett, Mass.	8.0	8.0	7.6	0.9	0.9	5.5	11.6	4.4	47.3	1.5	3.4	0.9
155	Taunton, Mass.	8.3	11.7	11.2	1.0	0.9	5.1	12.6	10.1	36.4	2.1	0.6	0.2
156	Newport, Ky.	12.1	15.6	6.3	0.2	0.5	6.3	12.1	5.6	37.5	2.0	0.2	1.5
157	La Crosse, Wis.	10.0	7.5	15.7	0.4	0.5	2.7	15.7	0.4	41.6	1.4	1.5	3.0
158	Fort Worth, Tex.	14.9	14.8	22.5	1.4	2.3	3.5	17.3	5.4	13.7	2.4	0.5	1.5
	San Juan, P. R.	19.2	.....	1.6	0.1	9.3	14.4	13.6	21.7	17.1	0.5	0.7	1.8

<sup>1</sup> For aggregates, see Table 34.<sup>2</sup> Less than one-tenth of 1 per cent.

## GENERAL TABLES.

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TABLE 36.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$244,117,298	\$10.38	\$27,993,514	\$1.19	\$83,078,652	\$3.53	\$35,927,331	\$1.53	\$11,285,561	\$0.48	\$63,764,886	\$2.71	\$22,067,354	\$0.94
	Group I.....	158,148,678	12.10	15,816,521	1.21	44,522,815	3.41	23,650,252	1.81	7,430,380	0.57	49,896,466	3.82	16,832,244	1.29
	Group II.....	44,864,097	9.88	6,204,598	1.37	20,218,592	4.45	5,920,116	1.30	2,075,925	0.46	7,647,269	1.68	2,797,597	0.62
	Group III.....	24,570,354	7.47	3,683,843	1.12	10,433,040	3.17	3,690,597	1.12	1,422,359	0.43	4,100,040	1.25	1,240,475	0.38
	Group IV.....	16,534,169	6.32	2,288,552	0.87	7,904,205	3.02	2,666,366	1.02	356,897	0.14	2,121,111	0.81	1,197,038	0.46

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$75,481,437	\$17.86	\$3,507,069	\$0.83	\$19,881,606	\$4.70	\$14,479,961	\$3.43	\$2,384,443	\$0.56	\$26,510,794	\$6.27	\$8,717,564	\$2.06
2	Chicago, Ill.....	20,264,132	9.61	3,008,963	1.43	4,271,978	2.03	1,716,901	0.81	2,568,905	1.22	5,033,681	2.39	3,663,704	1.74
	City corporation and independent divisions.....	17,814,669	8.45	3,008,963	1.43	4,271,978	2.03	1,716,901	0.81	2,568,905	1.22	5,033,681	2.39	1,214,241	0.58
	County.....	2,449,463	1.16											2,449,463	1.16
3	Philadelphia, Pa.....	12,030,874	8.20	1,484,406	1.01	3,506,330	2.39	1,183,341	0.81	322,183	0.22	5,193,378	3.54	341,236	0.23
4	St. Louis, Mo.....	5,120,267	7.74	771,877	1.17	1,771,754	2.68	1,344,581	2.03	15,441	0.02	971,618	1.47	244,996	0.37
5	Boston, Mass.....	6,142,627	10.08	1,240,709	2.04	1,789,238	2.94	1,005,923	1.65	73,539	0.12	1,811,673	2.97	221,545	0.36
	City corporation and independent divisions.....	6,092,908	10.00	1,240,709	2.04	1,789,238	2.94	1,005,923	1.65	73,539	0.12	1,811,673	2.97	171,826	0.28
	County.....	49,719	0.08											49,719	0.08
6	Baltimore, Md.....	4,903,066	8.74	1,328,397	2.37	1,239,893	2.21	118,305	0.21	588,237	1.05	1,243,807	2.22	384,427	0.69
7	Pittsburg, Pa.....	6,265,017	11.79	402,303	0.76	2,220,151	4.18	520,197	0.98	125,033	0.24	2,505,516	4.71	491,817	0.93
	City corporation and independent divisions.....	5,411,841	10.18	402,303	0.76	1,773,147	3.34	520,197	0.98	125,033	0.24	2,505,516	4.71	85,645	0.16
	County.....	853,176	1.61			447,004	0.84							406,172	0.76
8	Cleveland, Ohio.....	4,814,027	10.12	836,030	1.76	1,956,359	4.11	397,317	0.83	423,513	0.89	785,375	1.65	415,433	0.87
	City corporation and independent divisions.....	4,430,187	9.31	836,030	1.76	1,639,866	3.45	397,317	0.83	423,513	0.89	785,375	1.65	348,086	0.73
	County.....	383,840	0.81			316,493	0.67							67,347	0.14
9	Buffalo, N. Y.....	2,924,192	7.56	115,377	0.30	1,397,192	3.61	220,190	0.57	45,757	0.12	969,887	2.51	175,789	0.45
	City corporation and independent divisions.....	2,672,520	6.91	115,377	0.30	1,294,953	3.35	220,190	0.57	45,757	0.12	969,887	2.51	26,356	0.07
	County.....	251,672	0.65			102,239	0.26							149,433	0.39
10	San Francisco, Cal.....	2,482,626	(1)	374,582	(1)	933,275	(1)	436,504	(1)	308,065	(1)			430,200	(1)
11	Detroit, Mich.....	3,258,155	8.87	335,390	0.91	1,543,783	4.20	479,664	1.31	187,764	0.51	565,835	1.54	145,719	0.40
	City corporation and independent divisions.....	3,223,197	8.77	314,856	0.86	1,543,783	4.20	479,664	1.31	187,764	0.51	535,835	1.54	131,295	0.36
	County.....	34,958	0.10	20,534	0.06									14,424	0.04
12	Cincinnati, Ohio.....	4,026,319	11.60	462,838	1.33	1,038,442	2.99	594,050	1.71	124,788	0.36	1,452,747	4.19	353,454	1.02
	City corporation and independent divisions.....	3,862,807	11.13	462,838	1.33	934,890	2.69	594,050	1.71	124,788	0.36	1,452,747	4.19	293,494	0.85
	County.....	163,512	0.47			103,552	0.30							59,960	0.17
13	Milwaukee, Wis.....	2,287,272	7.09	222,521	0.69	1,316,523	4.08	262,939	0.82	151,919	0.47	207,242	0.64	126,128	0.39
	City corporation and independent divisions.....	2,233,023	6.92	222,521	0.69	1,313,160	4.07	262,939	0.82	151,919	0.47	207,242	0.64	75,242	0.23
	County.....	54,249	0.17			3,363	0.01							50,886	0.16
14	New Orleans, La.....	4,204,750	13.20	989,478	3.11	1,600,572	0.50	492,693	1.55	20,772	0.07	2,263,632	7.10	277,603	0.87
15	Washington, D. C.....	3,943,917	12.62	736,581	2.36	1,495,719	4.79	397,686	1.27	90,021	0.29	381,281	1.22	842,629	2.70

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$2,320,510	\$7.84	\$266,014	\$0.90	\$813,136	\$2.75	\$598,527	\$2.02	\$10,190	\$0.03	\$219,271	\$0.74	\$413,372	\$1.40
17	Minneapolis, Minn.....	2,012,172	7.04	329,635	1.15	590,379	2.07	291,412	1.02	468,575	1.64	231,226	0.81	100,945	0.35
18	Jersey City, N. J.....	1,257,089	5.17	299,605	1.23	256,428	1.05	393,733	1.62	60,357	0.25	70,176	0.29	176,790	0.73
19	Louisville, Ky.....	1,655,363	7.21	91,136	0.40	486,708	2.12	312,267	1.36	55,380	0.24	612,573	2.67	97,299	0.42
20	Indianapolis, Ind.....	1,742,368	7.65	185,890	0.82	1,067,489	4.69	248,401	1.09	32,382	0.14	637	(2)	207,769	0.91
21	St. Paul, Minn.....	1,378,009	6.54	242,621	1.15	555,711	2.64	128,498	0.61	108,591	0.52	319,384	1.52	23,204	0.11
22	Providence, R. I.....	847,709	4.08	102,359	0.49	220,673	1.06	219,800	1.06	109,319	0.53	118,033	0.57	77,525	0.37
23	Rochester, N. Y.....	1,960,197	10.35	179,957	0.95	1,046,587	5.53	165,631	0.87	123,152	0.65	362,071	1.91	82,799	0.44
24	Kansas City, Mo.....	2,840,198	15.31	205,933	1.43	1,241,987	6.70	332,733	1.79	180,800	0.97	472,389	2.55	346,696	1.87
25	Toledo, Ohio.....	1,067,739	6.48	276,734	1.68	365,204	2.22	131,597	0.80	3,465	0.02	166,949	1.01	123,790	0.75
26	Denver, Colo.....	1,941,438	12.65	483,068	3.15	747,674	4.87	226,668	1.48	409,701	2.67	16,411	0.11	57,916	0.38
	City corporation and independent divisions.....	1,834,908	11.95	483,068	3.15	747,674	4.87	120,138	0.78	409,701	2.67	16,411	0.11	57,916	0.38
	County.....	106,530	0.69					106,530	0.69						
27	Columbus, Ohio.....	1,760,076	11.83	359,229	2.42	602,455	4.05	257,449	1.06	2,203	0.01	554,872	3.73	83,868	0.56
28	Los Angeles, Cal.....	5,248,839	(1)	918,110	(1)	1,991,791	(1)	181,329	(1)	36,958	(1)	1,961,284	(1)	59,367	(1)
29	Worcester, Mass.....	629,403	4.77	136,103	1.03	237,270	1.80	110,874	0.84			119,084	0.90	26,072	0.20
30	Seattle, Wash.....	8,437,412	(1)	476,399	(1)	5,904,196	(1)	463,192	(1)	244,700	(1)	1,059,346	(1)	289,579	(1)

1 Per capita average not computed, because no reliable estimate of population could be made.

2 Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 36.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—Continued.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
31	Memphis, Tenn.	\$713,784	\$5.54	\$77,814	\$0.60	\$175,327	\$1.36	\$178,038	\$1.38	\$17,099	\$0.13	\$211,353	\$1.64	\$54,153	\$0.42
32	Omaha, Nebr.	688,083	5.39	149,956	1.17	439,978	3.44	52,924	0.41	5,825	0.05			39,400	0.31
33	New Haven, Conn.	598,890	4.85	91,888	0.74	230,114	1.86	219,602	1.78	33,001	0.27			24,285	0.20
34	Scranton, Pa.	573,674	4.73	146,741	1.21	191,267	1.58	222,328	1.83					13,338	0.11
35	Syracuse, N. Y.	495,465	4.11	95,105	0.79	241,831	2.00	100,928	0.84	2,000	0.11	53,543	0.45	2,058	0.11
36	St. Joseph, Mo.	606,532	5.03	83,559	0.69	231,705	1.92	268,675	2.23	2,501	0.02	8,062	0.07	12,030	0.10
37	Paterson, N. J.	169,715	1.49	11,819	0.10	55,189	0.48	81,183	0.71					21,524	0.19
38	Portland, Oreg.	1,774,454	15.74	225,954	2.00	775,136	6.87	325,667	2.89	6,970	0.06	362,162	3.21	78,665	0.70
39	Atlanta, Ga.	728,841	6.79	121,870	1.14	217,018	2.02	123,675	1.15	18,255	0.17	162,492	1.51	85,531	0.80
40	Richmond, Va.	728,184	6.86	171,690	1.62	248,518	2.34	54,236	0.51	4,200	0.04	156,056	1.47	93,484	0.88
41	Fall River, Mass.	317,844	3.00	64,861	0.61	123,188	1.16	63,340	0.60	798	0.01	62,107	0.59	3,550	0.03
42	Nashville, Tenn.	559,008	5.31	44,740	0.42	340,109	3.23	41,911	0.40	18,532	0.18	93,828	0.89	19,888	0.19
43	Dayton, Ohio.	926,772	8.98	246,117	2.38	328,231	3.18	30,263	0.29	109,241	1.06	162,724	1.58	50,196	0.49
44	Grand Rapids, Mich.	884,129	8.68	60,031	0.59	493,293	4.84	95,235	0.94	11,730	0.12	91,236	0.90	132,604	1.30

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.	\$559,071	\$5.61	\$63,060	\$0.63	\$327,588	\$3.29	\$54,379	\$0.55	\$26,958	\$0.27	\$84,313	\$0.85	\$2,823	\$0.03
46	Albany, N. Y.	579,150	5.83	22,991	0.23	231,178	2.33	4,618	0.05	47,614	0.48	262,523	2.64	10,226	0.10
47	Hartford, Conn.	792,771	8.05	81,285	0.83	568,764	5.78	44,729	0.45	10,269	0.10	78,450	0.80	9,274	0.09
48	Lowell, Mass.	148,159	1.56	42,147	0.44	58,813	0.62	5,005	0.05	6,217	0.07	34,962	0.37	1,015	0.01
49	Reading, Pa.	505,550	5.43	316,488	3.40	67,959	0.73	10,038	0.11	4,999	0.05	104,835	1.13	1,231	0.01
50	Trenton, N. J.	591,735	6.68	96,901	1.09	21,855	0.25	116,316	1.31	3,219	0.04	234,039	2.64	119,405	1.35
51	Bridgeport, Conn.	269,081	3.11	45,768	0.53	96,965	1.12	74,689	0.86	4,750	0.05			46,909	0.54
52	Wilmington, Del.	552,392	6.39	88,468	1.02	91,277	1.06	13,747	0.16	14,259	0.16	340,916	3.94	3,725	0.04
53	Camden, N. J.	385,677	4.46	78,570	0.91	82,982	0.96	151,855	1.75	31,289	0.36	27,441	0.32	13,440	0.16
54	Des Moines, Iowa	640,472	7.91	114,740	1.42	331,579	4.09	65,216	0.80	30,113	0.37	5,414	0.07	93,410	1.15
55	Kansas City, Kans.	394,738	4.90	9,151	0.11	146,965	1.83	227,329	2.82	977	0.01			10,316	0.13
56	Lynn, Mass.	346,737	4.31	36,963	0.46	165,046	2.05	60,123	0.75	1,350	0.02	68,850	0.86	14,405	0.18
57	New Bedford, Mass.	1,607,074	20.31	46,456	0.59	1,256,634	15.88	130,798	1.65	72,000	0.91	74,736	0.94	26,450	0.33
58	Springfield, Mass.	582,970	7.46	48,663	0.62	150,233	1.92	142,754	1.83	582	0.01	162,935	2.09	77,753	1.00
59	Troy, N. Y.	316,459	4.12	5,345	0.07	141,976	1.85	9,864	0.13	7,484	0.10	124,961	1.63	26,829	0.35
60	Oakland, Cal.	2,694,902	(1)	525,822	(1)	666,065	(1)	454,072	(1)	965,941	(1)	4,830	(1)	78,172	(1)
61	Lawrence, Mass.	235,051	3.22	76,857	1.05	70,852	0.97	10,000	0.14	3,418	0.05	54,497	0.75	19,427	0.27
62	Somerville, Mass.	191,081	2.64	31,349	0.43	94,973	1.31	37,444	0.52	487	0.01	17,732	0.25	9,096	0.13
63	Savannah, Ga.	180,173	2.58	5,404	0.08	125,939	1.79	1,815	0.03			35,397	0.51	12,218	0.17
64	Duluth, Minn.	707,550	10.15	31,679	0.45	259,398	3.72	94,051	1.35	3,800	0.05	311,520	4.47	7,102	0.10
65	Norfolk, Va.	411,702	6.01	113,075	1.65	130,890	1.91	45,834	0.67	7,447	0.11	92,812	1.35	21,644	0.32
66	Hoboken, N. J.	195,239	2.88			19,918	0.29	111,955	1.65					63,366	0.94
67	Peoria, Ill.	277,203	4.09	638	0.01	123,173	1.82	89,534	1.32	35,623	0.53	17,952	0.27	10,285	0.15
68	Yonkers, N. Y.	681,851	10.21	71,887	1.08	153,805	2.30	184,655	2.76	19,380	0.29	213,706	3.20	38,418	0.58
69	Utica, N. Y.	436,628	6.56	84,812	1.27	253,468	3.81	26,876	0.40	3,150	0.05			68,322	1.03
70	Manchester, N. H.	166,817	2.53	29,852	0.45	39,793	0.60	4,307	0.07	928	0.01	79,558	1.21	12,379	0.19
71	Schenectady, N. Y.	904,115	13.78	470,957	7.18	209,769	3.20	133,121	2.03	4,553	0.07	68,179	1.04	17,536	0.27
72	Evansville, Ind.	173,588	2.66	22,272	0.34	97,705	1.50	16,797	0.26			25,557	0.39	11,257	0.17
73	San Antonio, Tex.	188,823	2.94	2,390	0.04	121,068	1.88	65,265	1.02					100	(2)
74	Elizabeth, N. J.	324,816	5.09	65,367	1.02	147,898	2.32	54,088	0.85	9,115	0.14	400	0.01	47,948	0.75
75	Waterbury, Conn.	450,415	7.07	190,291	2.99	108,003	1.70	73,397	1.15	8,989	0.14	55,782	0.88	13,953	0.22
76	Salt Lake City, Utah	1,194,982	19.21	166,774	2.68	500,669	8.05	107,871	1.73	4,610	0.07	404,148	6.50	10,910	0.18
77	Wilkes-Barre, Pa.	155,700	2.53	9,766	0.16	84,710	1.38	27,747	0.45	12,082	0.20			21,395	0.35
78	Erie, Pa.	173,475	2.83	45,186	0.74	47,186	0.77	19,252	0.31			56,740	0.93	5,111	0.08
79	Houston, Tex.	323,668	5.40	40,581	0.68	155,973	2.60	63,086	1.05	510	0.01	58,368	0.97	5,150	0.09
80	Tacoma, Wash.	2,096,265	(1)	86,693	(1)	1,286,411	(1)	169,542	(1)	22,609	(1)	462,693	(1)	88,317	(1)
81	Harrisburg, Pa.	604,449	10.67	68,775	1.21	394,985	6.97	57,579	1.02	1,605	0.03	59,749	1.05	21,756	0.38
82	Charleston, S. C.	109,564	1.94	5,059	0.09	50,171	0.89			1,032	0.02			53,302	0.95
83	Portland, Me.	503,826	9.00	32,868	0.59	427,685	7.64	20,811	0.37	10,601	0.19			11,861	0.21
84	Youngstown, Ohio.	658,024	12.10	88,975	1.64	398,991	7.33	51,389	0.94	10,708	0.20	104,442	1.92	3,519	0.06
85	Dallas, Tex.	531,340	9.78	83,562	1.54	136,989	2.52	176,312	3.24	7,720	0.14	95,596	1.76	31,161	0.57
86	Terre Haute, Ind.	366,141	6.82	28,184	0.52	126,731	2.36	187,611	3.49	5,200	0.10			18,415	0.34
87	Fort Wayne, Ind.	277,566	5.32	11,539	0.22	129,756	2.48	56,008	1.07			42,896	0.82	37,367	0.72
88	Akron, Ohio.	283,783	5.45	51,613	0.99	119,845	2.30	96,007	1.84	6,277	0.12			10,041	0.19
89	Holyoke, Mass.	275,924	5.35	23,827	0.46	62,702	1.21	37,175	0.72	14,494	0.28	130,726	2.53	7,000	0.14
90	Brockton, Mass.	275,403	5.41	85,631	1.68	41,574	0.82	71,411	1.40			53,449	1.05	23,388	0.46
91	Covington, Ky.	248,854	4.93	35,162	0.70	126,731	2.51	34,625	0.69			48,936	0.97	3,400	0.07

<sup>1</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>2</sup> Less than 1 cent.

## GENERAL TABLES.

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TABLE 36.—PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	ALL OUTLAYS.		HEALTH CONSERVATION AND SANITATION.		HIGHWAYS.		EDUCATION.		RECREATION.		PUBLIC SERVICE ENTERPRISES.		ALL OTHER.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
92	Saginaw, Mich.	\$474,582	\$9.53	\$66,728	\$1.34	\$303,292	\$6.09	\$39,224	\$0.79	\$6,793	\$0.14	\$53,860	\$1.08	\$4,685	\$0.09
93	Lincoln, Nebr.	242,957	4.90	41,884	0.84	85,215	1.72	44,980	0.91	5,814	0.12	40,927	0.83	24,137	0.49
94	Altoona, Pa.	444,295	9.09	27,335	0.56	224,496	4.59	33,007	0.68	872	0.02	151,522	3.10	7,063	0.14
95	Spokane, Wash.	1,075,049	( <sup>1</sup> )	132,816	( <sup>1</sup> )	491,309	( <sup>1</sup> )	217,588	( <sup>1</sup> )	10,733	( <sup>1</sup> )	197,722	( <sup>1</sup> )	24,881	( <sup>1</sup> )
96	Lancaster, Pa.	108,308	2.25	32,595	0.68	53,939	1.12	.....	.....	3,515	0.07	16,059	0.33	2,200	0.05
97	Birmingham, Ala.	421,282	8.94	45,599	0.97	351,845	7.47	16,553	0.35	2,787	0.06	206	( <sup>2</sup> )	4,292	0.09
98	Bayonne, N. J.	146,884	3.19	7,213	0.16	53,697	1.17	40,704	0.88	24,350	0.53	19,433	0.42	1,487	0.03
99	South Bend, Ind.	266,732	5.80	44,781	0.97	140,390	3.05	16,566	0.36	3,780	0.08	45,711	0.99	15,504	0.34
100	Butte, Mont.	203,607	4.48	34,674	0.76	124,178	2.73	27,842	0.61	280	0.01	.....	.....	16,633	0.37
101	Pawtucket, R. I.	216,329	4.80	21,406	0.48	51,218	1.14	45,499	1.01	9,578	0.21	88,097	1.96	531	0.01
102	McKeesport, Pa.	326,725	7.28	28,354	0.63	90,541	2.02	67,641	1.51	.....	.....	99,558	2.21	40,631	0.91
103	Binghamton, N. Y.	224,706	5.05	43,721	0.98	100,388	2.26	54,862	1.23	.....	.....	19,735	0.44	6,000	0.12
104	Johnstown, Pa.	168,342	3.80	2,027	0.05	66,030	1.49	77,628	1.75	.....	.....	.....	.....	22,627	0.51
105	Dubuque, Iowa	149,791	3.39	15,583	0.35	89,999	2.04	27,413	0.62	.....	.....	11,076	0.25	5,720	0.13
106	Sioux City, Iowa	159,490	3.62	15,957	0.36	42,230	0.96	48,217	1.09	18,717	0.42	34,369	0.78	.....	.....
107	Augusta, Ga.	136,480	3.12	17,349	0.40	61,629	1.41	.....	.....	.....	.....	11,205	0.26	46,297	1.06
108	Mobile, Ala.	170,502	3.91	.....	.....	169,502	3.88	.....	.....	.....	.....	1,000	0.02	.....	.....
109	Topeka, Kans.	168,355	3.93	2,267	0.05	94,003	2.20	34,694	0.81	8,924	0.21	27,841	0.65	626	0.01
110	Springfield, Ohio	165,303	3.87	41,163	0.96	53,712	1.26	1,957	0.05	7,133	0.17	47,904	1.12	13,434	0.31
111	Allentown, Pa.	288,018	6.76	17,021	0.40	95,049	2.23	48,038	1.13	31,700	0.74	76,408	1.79	19,802	0.46
112	East St. Louis, Ill.	306,658	7.21	679	0.02	154,734	3.64	20,983	0.49	.....	.....	.....	.....	130,262	3.06
113	Wheeling, W. Va.	224,706	1.28	6,108	0.15	24,027	0.57	1,450	0.03	.....	.....	15,586	0.37	6,447	0.15
114	Montgomery, Ala.	243,236	5.81	33,315	0.80	150,969	3.61	6,792	0.16	.....	.....	41,806	1.00	10,354	0.25
115	Passaic, N. J.	191,924	4.60	16,612	0.40	39,524	0.95	119,347	2.86	.....	.....	.....	.....	16,441	0.39
116	Davenport, Iowa	428,410	10.29	25,170	0.60	353,641	8.50	18,941	0.46	18,140	0.44	.....	.....	12,518	0.30
117	Atlantic City, N. J.	566,659	13.66	6,034	0.15	392,018	9.45	64,317	1.55	50,812	1.22	3,570	0.09	49,908	1.20
118	Little Rock, Ark.	294,695	7.15	18,268	0.44	76,316	1.85	107,112	2.60	.....	.....	1,277	0.03	91,722	2.23
119	Bay City, Mich.	159,629	3.93	32,277	0.80	43,785	1.08	42,085	1.04	3,544	0.09	35,438	0.87	2,500	0.06
120	York, Pa.	90,750	2.26	32,775	0.82	15,520	0.39	38,315	0.96	.....	.....	.....	.....	4,140	0.10
121	Malden, Mass.	313,327	7.88	16,757	0.42	20,362	0.51	228,073	5.73	.....	.....	13,620	0.34	34,515	0.87
122	Springfield, Ill.	265,356	6.70	9,594	0.24	134,095	3.38	36,896	0.93	30,848	0.78	38,033	0.96	15,890	0.40
123	Quincy, Ill.	48,857	1.23	16,330	0.41	23,902	0.60	5,317	0.05	5,317	0.13	.....	.....	1,440	0.04
124	Canton, Ohio	193,303	4.96	21,761	0.56	88,937	2.28	31,294	0.80	6,612	0.17	18,268	0.47	26,431	0.68
125	Superior, Wis.	131,049	3.38	796	0.02	106,332	2.75	12,229	0.32	2,890	0.07	880	0.02	7,922	0.20
126	Chester, Pa.	13,817	0.36	5,633	0.15	8,184	0.21	.....	.....	.....	.....	.....	.....	.....	.....
127	Chelsea, Mass.	99,100	2.57	11,431	0.30	18,504	0.48	54,252	1.41	.....	.....	14,913	0.39	.....	.....
128	South Omaha, Nebr.	116,092	3.01	8,682	0.22	44,437	1.15	23,618	0.61	.....	.....	.....	.....	39,385	1.02
129	Newcastle, Pa.	235,906	6.13	39,683	1.03	145,566	3.78	40,015	1.04	.....	.....	2,756	0.07	7,916	0.21
130	Salem, Mass.	154,518	4.03	74,515	1.95	44,576	1.16	17,402	0.45	400	0.01	11,972	0.31	5,653	0.15
131	Newton, Mass.	349,366	9.16	79,442	2.08	97,325	2.55	131,296	3.44	1,097	0.03	38,229	1.00	1,977	0.05
132	Haverhill, Mass.	106,882	2.81	5,640	0.15	15,759	0.41	55,432	1.46	535	0.01	20,258	0.53	9,258	0.24
133	Jacksonville, Fla.	549,017	14.40	104,311	2.74	185,570	4.88	2,184	0.06	72,502	1.91	170,995	4.49	12,455	0.33
134	Joplin, Mo.	187,097	5.02	33,141	0.89	90,006	2.41	59,743	1.60	892	0.02	845	0.02	2,470	0.07
135	Wichita, Kans.	336,800	9.13	134,458	3.64	146,000	3.96	18,762	0.51	.....	.....	.....	.....	37,580	1.02
136	Rockford, Ill.	249,982	6.81	7,729	0.21	43,268	1.18	103,898	2.83	4,305	0.12	64,222	1.75	26,560	0.72
137	Knoxville, Tenn.	175,671	4.80	28,489	0.78	97,658	2.67	41,558	1.13	.....	.....	.....	.....	7,966	0.22
138	Elmira, N. Y.	73,678	2.06	14,828	0.41	43,587	1.22	800	0.02	.....	.....	6,032	0.17	8,431	0.24
139	Galveston, Tex.	948,470	26.93	38,844	1.10	862,306	24.48	.....	.....	.....	.....	47,320	1.34	.....	.....
140	New Britain, Conn.	415,218	11.99	48,706	1.41	29,615	0.85	114,254	3.30	.....	.....	30,528	0.88	192,115	5.55
141	Chattanooga, Tenn.	207,844	6.04	110,928	3.22	61,913	1.80	2,677	0.08	.....	.....	527	0.02	31,799	0.92
142	Kalamazoo, Mich.	325,811	9.63	67,128	1.99	138,234	4.09	35,169	1.04	.....	.....	37,916	1.12	47,364	1.40
143	Woonsocket, R. I.	69,370	2.05	10,325	0.31	32,514	0.96	3,223	0.10	1,071	0.03	21,424	0.63	813	0.02
144	Fitchburg, Mass.	114,952	3.42	30,398	0.90	56,174	1.67	15,564	0.46	2,936	0.09	9,885	0.29	.....	.....
145	Racine, Wis.	191,070	5.69	23,978	0.71	134,428	4.01	19,890	0.59	7,949	0.24	2,375	0.07	2,450	0.07
146	Auburn, N. Y.	178,628	5.35	23,748	0.71	76,420	2.29	13,352	0.40	.....	.....	57,047	1.71	8,061	0.24
147	Macon, Ga.	4,228	0.13	4,028	0.12	200	0.01	.....	.....	.....	.....	.....	.....	.....	.....
148	Joliet, Ill.	150,907	4.62	20,710	0.63	38,161	1.17	55,394	1.70	1,124	0.03	35,518	1.09	.....	.....
149	Oklahoma City, Okla.	854,948	26.35	204,966	6.32	495,649	15.27	12,980	0.40	3,378	0.10	131,772	4.06	6,203	0.19
150	Oshkosh, Wis.	123,131	3.91	20,699	0.66	65,660	2.09	35,546	1.13	654	0.02	572	0.02	.....	.....
151	West Hoboken, N. J.	85,507	2.72	44,793	1.42	37,549	1.19	345	0.01	.....	.....	.....	.....	2,820	0.09
152	Sacramento, Cal.	514,509	16.43	140,252	4.48	152,450	4.87	116,719	3.73	6,891	0.22	64,824	2.07	33,373	1.07
153	Pueblo, Colo.	275,402	8.83	17,927	0.57	196,436	6.30	32,798	1.05	.....	.....	20,242	0.65	7,999	0.26
154	Everett, Mass.	71,197	2.30	8,794	0.28	30,140	0.97	30,563	0.99	.....	.....	1,700	0.05	.....	.....
155	Taunton, Mass.	112,601	3.64	24,927	0.81	12,681	0.41	6,703	0.22	24	( <sup>2</sup> )	65,266	2.11	3,000	0.10
156	Newport, Ky.	39,839	1.30	.....	.....	38,456	1.25	.....	.....	.....	.....	1,383	0.05	.....	.....
157	La Crosse, Wis.	157,215	5.39	8,728	0.30	69,433	2.38	50,114	1.72	.....	.....	28,779	0.99	161	0.01
158	Fort Worth, Tex.	201,218	( <sup>1</sup> )	15,807	( <sup>1</sup> )	28,522	( <sup>1</sup> )	.....	.....	.....	.....	122,700	( <sup>1</sup> )	34,189	( <sup>1</sup> )
San Juan, P. R.		127,160	3.56	21,852	0.61	21,802	0.61	47,637	1.34	.....	.....	5,888	0.17	29,981	0.84

<sup>1</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>2</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 37.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1907; COMPARATIVE SUMMARY, 1902 TO 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

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.
	Grand total.....	\$434,786,258	\$18.49	\$341,924,646	\$14.54	\$13,032,861	\$0.55	\$1,251,709	\$0.05	\$37,963,152	\$1.61	\$8,841,677	\$0.38	\$31,772,213	\$1.35
	Group I.....	279,652,232	21.40	221,857,109	16.98	9,542,054	0.73	271,506	0.02	24,918,704	1.91	4,540,995	0.35	18,521,864	1.42
	Group II.....	73,635,060	16.22	57,410,035	12.65	1,052,049	0.23	273,131	0.06	6,591,549	1.45	1,925,185	0.42	6,383,111	1.41
	Group III.....	47,968,707	14.59	37,203,649	11.31	1,788,152	0.54	470,429	0.14	3,653,782	1.11	998,216	0.30	3,854,479	1.17
	Group IV.....	33,530,259	12.81	25,453,853	9.73	650,606	0.25	236,643	0.09	2,799,117	1.07	1,377,281	0.53	3,012,759	1.16
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.															
1	New York, N. Y.....	\$103,567,226	\$24.51	\$88,292,443	\$20.89	\$5,120,923	\$1.21			\$6,158,457	\$1.46	\$929,303	\$0.22	\$3,066,100	\$0.73
2	Chicago, Ill.....	35,853,692	17.01	26,224,509	12.44	197,562	0.09			7,306,802	3.47	906,021	0.43	1,218,798	0.58
	City corporation and independent divisions..	32,570,749	15.45	22,942,851	10.89	197,562	0.09			7,305,517	3.47	906,021	0.43	1,218,798	0.58
	County.....	3,282,943	1.56	3,281,658	1.56					1,285	( <sup>2</sup> )				
3	Philadelphia, Pa.....	24,275,010	16.55	19,110,212	13.03	39,313	0.03	\$68,445	\$0.05	1,926,000	1.31	473,056	0.32	2,657,984	1.81
4	St. Louis, Mo.....	13,060,881	19.74	9,888,362	14.94	1,183,612	1.79			1,178,112	1.78	362,688	0.55	448,107	0.68
5	Boston, Mass.....	21,455,587	35.22	18,237,936	29.94	1,624,811	2.67	158,600	0.26	1,138,267	1.87	79,842	0.13	216,131	0.35
	City corporation and independent divisions..	21,351,416	35.05	18,237,936	29.94	1,624,811	2.67	158,600	0.26	1,138,267	1.87	79,386	0.13	112,416	0.18
	County.....	104,171	0.17							456	( <sup>2</sup> )			103,715	0.17
6	Baltimore, Md.....	8,416,057	15.00	6,714,249	11.97	571,557	1.02			449,587	0.80	147,002	0.26	533,662	0.95
7	Pittsburg, Pa.....	11,586,384	21.80	9,587,463	18.04	20,520	0.04			805,036	1.51	167,521	0.32	1,005,844	1.89
	City corporation and independent divisions..	9,880,285	18.59	8,423,795	15.85	20,520	0.04			737,714	1.39	167,306	0.31	530,950	1.00
	County.....	1,706,099	3.21	1,163,668	2.19					67,322	0.13	215	( <sup>2</sup> )	474,894	0.89
8	Cleveland, Ohio.....	9,013,379	18.94	7,364,421	15.48	4,62	( <sup>2</sup> )			1,277,290	2.68	35,173	0.07	336,033	0.71
	City corporation and independent divisions..	7,852,341	16.50	6,228,526	13.09					1,277,290	2.68	31,243	0.07	315,282	0.66
	County.....	1,161,038	2.44	1,135,895	2.39	4,62	( <sup>2</sup> )					3,930	0.01	20,751	0.04
9	Buffalo, N. Y.....	7,485,256	19.36	6,713,068	17.36	163,175	0.42			269,456	0.70	110,111	0.28	229,446	0.59
	City corporation and independent divisions..	6,502,594	16.81	5,768,695	14.92	152,421	0.39			269,456	0.70	110,111	0.28	201,911	0.52
	County.....	982,662	2.54	944,373	2.44	10,754	0.03							27,535	0.07
10	San Francisco, Cal.....	8,427,965	( <sup>3</sup> )	6,207,811	( <sup>3</sup> )					1,187,375	( <sup>3</sup> )	371,085	( <sup>3</sup> )	661,694	( <sup>3</sup> )
11	Detroit, Mich.....	7,242,990	19.71	5,342,932	14.54					789,342	2.15	56,933	0.15	1,053,783	2.87
	City corporation and independent divisions..	6,505,116	17.70	5,005,813	13.62					398,321	1.08	54,609	0.15	1,046,373	2.85
	County.....	737,874	2.01	337,119	0.92					391,021	1.06	2,324	0.01	7,410	0.02
12	Cincinnati, Ohio.....	6,898,636	19.87	5,353,322	15.42	1,103	( <sup>2</sup> )			1,064,288	3.07	150,056	0.43	329,867	0.95
	City corporation and independent divisions..	5,267,786	15.18	3,781,716	10.89					1,025,817	2.96	145,143	0.42	315,110	0.91
	County.....	1,630,850	4.70	1,571,606	4.53	1,103	( <sup>2</sup> )			38,471	0.11	4,913	0.01	14,757	0.04
13	Milwaukee, Wis.....	5,286,502	16.39	4,107,916	12.74	41,750	0.13			468,030	1.45	284,986	0.88	383,820	1.19
	City corporation and independent divisions..	4,549,834	14.11	3,446,516	10.69	36,732	0.11			468,030	1.45	278,531	0.86	320,025	0.99
	County.....	736,668	2.28	661,400	2.05	5,018	0.02					6,455	0.02	63,795	0.20
14	New Orleans, La.....	5,959,410	18.70	4,612,630	14.48			44,461	0.14	430,214	1.35	308,719	0.97	563,386	1.77
15	Washington, D. C.....	11,123,257	35.59	4,099,835	13.12	577,266	1.85			470,448	1.51	158,499	0.51	5,817,209	18.61
GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.															
16	Newark, N. J.....	\$5,049,802	\$17.06	\$3,718,337	\$12.56	\$29,396	\$0.10	\$40,000	\$0.14	\$620,840	\$2.10	\$58,765	\$0.20	\$582,474	\$1.97
17	Minneapolis, Minn.....	4,130,935	14.46	3,382,460	11.84	28,187	0.10			434,000	1.52	48,493	0.17	237,795	0.83
18	Jersey City, N. J.....	3,099,647	12.74	1,814,939	7.46	370,742	1.52	3,500	0.01	526,668	2.17	40,149	0.17	343,749	1.41
19	Louisville, Ky.....	3,751,567	16.34	2,964,665	12.91					138,915	0.61	171,732	0.76	476,255	2.07
20	Indianapolis, Ind.....	2,930,415	12.87	2,348,221	10.31			16,613	0.07	196,050	0.86	85,536	0.38	283,995	1.25
21	St. Paul, Minn.....	2,815,681	13.37	2,250,872	10.69	12,639	0.06			391,000	1.86	20,401	0.10	140,769	0.67
22	Providence, R. I.....	3,630,544	17.47	3,295,337	15.85	147	( <sup>2</sup> )	23,887	0.11	190,625	0.92	51,506	0.25	69,042	0.33
23	Rochester, N. Y.....	3,199,987	16.90	2,789,171	14.73	76,737	0.41			205,948	1.09	18,975	0.10	109,156	0.58
24	Kansas City, Mo.....	3,709,754	20.00	2,963,387	15.98	76,903	0.41			312,250	1.68	182,322	0.98	174,892	0.94
25	Toledo, Ohio.....	2,157,151	13.10	1,927,689	11.71					139,655	0.85	8,778	0.05	81,029	0.49
26	Denver, Colo.....	3,904,588	25.43	3,327,275	21.67					316,740	2.06	96,548	0.63	164,025	1.07
	City corporation and independent divisions..	2,821,004	18.37	2,316,386	15.09					316,740	2.06	89,410	0.58	98,468	0.64
	County.....	1,083,584	7.06	1,010,889	6.58							7,138	0.05	65,557	0.43
27	Columbus, Ohio.....	2,399,636	16.14	2,038,076	13.70					244,362	1.64	33,645	0.23	83,553	0.56
28	Los Angeles, Cal.....	5,237,540	( <sup>3</sup> )	3,543,501	( <sup>3</sup> )					411,885	( <sup>3</sup> )	286,543	( <sup>3</sup> )	995,611	( <sup>3</sup> )
29	Worcester, Mass.....	2,159,000	16.35	1,681,570	12.74	213,799	1.62	70,368	0.53	164,160	1.24	11,741	0.09	17,362	0.13
30	Seattle, Wash.....	3,231,470	( <sup>3</sup> )	2,376,303	( <sup>3</sup> )					299,835	( <sup>3</sup> )	44,558	( <sup>3</sup> )	510,774	( <sup>3</sup> )
31	Memphis, Tenn.....	1,716,546	13.33	1,425,271	11.07					23,358	0.18	84,951	0.66	182,966	1.42
32	Omaha, Nebr.....	1,643,476	12.86	1,329,468	10.41					193,650	1.52	29,396	0.23	90,962	0.71
33	New Haven, Conn.....	1,815,146	14.71	1,472,993	11.93	44,088	0.36	8,198	0.07	160,069	1.30	18,813	0.15	110,985	0.90
34	Scranton, Pa.....	1,306,146	10.76	858,331	7.07	3,779	0.03	36,000	0.30	254,724	2.10	37,868	0.31	115,444	0.95
35	Syracuse, N. Y.....	1,820,966	15.10	1,528,777	12.67	50,288	0.42			146,448	1.21	17,334	0.14	78,119	0.65
36	St. Joseph, Mo.....	906,540	7.52	694,265	5.76	18,916	0.16			81,428	0.68	34,945	0.29	76,986	0.64
37	Paterson, N. J.....	1,702,124	14.92	1,245,221	10.92	6,865	0.06	6,400	0.06	163,780	1.44	29,694	0.26	250,164	2.19
38	Portland, Oreg.....	2,246,769	19.93	1,452,922	12.89					330,241	2.93	100,329	0.89	363,277	3.22
39	Atlanta, Ga.....	1,661,664	15.49	1,154,313	10.76	26,952	0.25	12,419	0.12	135,613	1.26	170,170	1.59	162,197	1.51
40	Richmond, Va.....	1,707,114	16.07	1,476,807	1.39			4,578	0.04	66,250	0.62	95,215	0.90	64,264	0.60
41	Fall River, Mass.....	1,561,422	14.71	1,241,680	11.70	92,621	0.87	51,168	0.48	150,232	1.42	6,730	0.06	18,991	0.18
42	Nashville, Tenn.....	1,300,628	12.35	891,460	8.47					68,682	0.65	108,386	1.03	232,100	2.20
43	Dayton, Ohio.....	1,531,095	14.83	1,297,834	12.57					163,097	1.58	13,331	0.13	56,833	0.55
44	Grand Rapids, Mich.....	1,307,707	12.84	918,990	9.02					61,144	0.60	18,331	0.18	309,342	3.04

<sup>1</sup> Exclusive of receipts from permits issued by public service enterprises.<sup>2</sup> Less than 1 cent.<sup>3</sup> Per capita average not computed, because no reliable estimate of population could be made.



# GENERAL TABLES.

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TABLE 37.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1907; COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

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.
45	Cambridge, Mass.	\$1,905,910	\$19.13	\$1,687,740	\$16.94	\$162,917	\$1.63	\$39,096	\$0.39	\$44	( <sup>2</sup> )	\$3,380	\$0.03	\$12,733	\$0.13
46	Albany, N. Y.	1,359,108	13.69	1,103,138	11.11	57,025	0.57	...	...	137,911	\$1.39	8,461	0.09	52,573	0.53
47	Hartford, Conn.	2,022,307	20.53	1,469,407	14.92	297,732	3.02	1,103	0.01	69,106	0.70	8,347	0.08	176,612	1.79
48	Lowell, Mass.	1,516,743	15.93	1,236,315	12.99	94,573	0.99	35,250	0.37	133,828	1.41	4,862	0.05	11,915	0.13
49	Reading, Pa.	898,978	9.65	720,894	7.74	1,882	0.02	25,712	0.28	78,800	0.85	6,284	0.07	65,406	0.70
50	Trenton, N. J.	861,217	9.73	508,904	5.75	9,846	0.11	18,000	0.20	113,700	1.28	17,272	0.20	193,495	2.19
51	Bridgeport, Conn.	1,280,104	14.80	1,038,697	12.01	19,060	0.22	5,379	0.06	137,640	1.59	11,694	0.14	67,634	0.78
52	Wilmington, Del.	761,544	8.81	705,712	8.17	933	0.01	...	...	...	...	6,130	0.07	48,769	0.56
53	Camden, N. J.	778,831	9.02	491,188	5.69	4,062	0.05	6,383	0.07	127,738	1.48	10,777	0.12	138,683	1.61
54	Des Moines, Iowa	1,306,173	16.12	1,130,233	13.95	...	...	...	...	95,101	1.17	14,381	0.18	66,458	0.82
55	Kansas City, Kans.	680,202	8.45	603,202	7.49	5,930	0.07	...	...	...	...	45,028	0.56	26,042	0.32
56	Lynn, Mass.	1,232,000	15.31	1,000,876	12.44	76,883	0.96	40,000	0.50	93,595	1.16	5,386	0.07	15,250	0.19
57	New Bedford, Mass.	1,486,203	18.78	978,038	12.36	122,466	1.55	17,000	0.21	79,465	1.00	3,562	0.05	285,672	3.61
58	Springfield, Mass.	1,436,435	18.38	1,092,658	13.98	177,103	2.27	39,000	0.50	92,240	1.18	22,627	0.29	12,807	0.16
59	Troy, N. Y.	1,189,989	15.50	1,001,124	13.04	34,771	0.45	...	...	108,703	1.42	5,020	0.07	40,371	0.53
60	Oakland, Cal.	2,064,171	( <sup>3</sup> )	1,308,042	( <sup>3</sup> )	...	...	...	...	165,040	( <sup>3</sup> )	106,414	( <sup>3</sup> )	484,675	( <sup>3</sup> )
61	Lawrence, Mass.	928,980	12.72	720,697	9.87	35,659	0.49	20,895	0.29	140,651	1.93	1,584	0.02	9,494	0.13
62	Somerville, Mass.	1,000,718	13.84	881,946	12.19	71,895	0.99	35,348	0.49	26	( <sup>2</sup> )	1,432	0.02	10,071	0.14
63	Savannah, Ga.	788,087	11.28	592,276	8.48	...	...	...	...	52,425	0.75	123,828	1.77	19,558	0.28
64	Duluth, Minn.	1,068,331	15.32	794,507	11.39	4,919	0.07	...	...	183,000	2.62	15,237	0.22	70,668	1.01
65	Norfolk, Va.	1,113,864	16.25	649,944	9.48	110,182	1.61	1,823	0.03	114,131	1.67	199,151	2.91	38,633	0.56
66	Hoboken, N. J.	810,819	11.98	505,105	7.46	33,227	0.49	781	0.01	127,860	1.89	8,657	0.13	135,189	2.00
67	Peoria, Ill.	879,719	12.99	704,969	10.41	7,278	0.11	...	...	134,934	1.99	13,162	0.19	19,376	0.29
68	Yonkers, N. Y.	1,196,555	17.91	1,060,652	15.88	4,379	0.07	...	...	86,848	1.30	9,498	0.14	35,178	0.53
69	Utica, N. Y.	1,257,408	18.89	1,053,572	15.83	60,247	0.91	...	...	105,972	1.59	1,120	0.02	36,492	0.55
70	Manchester, N. H.	736,855	11.17	506,506	7.68	137,836	2.09	21,046	0.32	55,921	0.85	7,067	0.11	8,479	0.13
71	Schenectady, N. Y.	775,112	11.81	613,151	9.34	13,561	0.21	...	...	100,091	1.53	10,754	0.16	37,555	0.57
72	Evansville, Ind.	732,916	11.23	539,826	8.27	...	...	5,400	0.08	76,118	1.17	16,895	0.26	94,677	1.45
73	San Antonio, Tex.	996,530	15.50	847,354	13.18	7,533	0.12	7,533	0.12	23,936	0.37	12,747	0.20	104,780	1.63
74	Elizabeth, N. J.	700,156	10.96	453,165	7.10	21,946	0.34	12,000	0.19	82,678	1.29	5,949	0.09	124,418	1.95
75	Waterbury, Conn.	841,514	13.21	686,759	10.78	7,221	0.11	6,431	0.10	80,480	1.26	6,618	0.10	54,005	0.85
76	Salt Lake City, Utah	1,488,464	23.92	1,020,423	16.40	...	...	10,494	0.17	159,700	2.57	70,974	1.14	226,873	3.65
77	Wilkes-Barre, Pa.	607,368	9.87	474,017	7.70	3,174	0.05	20,850	0.34	56,800	0.92	11,718	0.19	40,809	0.66
78	Erie, Pa.	607,023	9.92	492,971	8.05	1,701	0.03	...	...	56,400	0.92	10,473	0.17	45,478	0.74
79	Houston, Tex.	1,012,507	16.89	872,189	14.55	...	...	6,087	0.10	39,090	0.65	10,437	0.17	84,704	1.41
80	Tacoma, Wash.	1,176,617	( <sup>3</sup> )	855,603	( <sup>3</sup> )	...	...	...	...	118,935	( <sup>3</sup> )	13,928	( <sup>3</sup> )	188,151	( <sup>3</sup> )
81	Harrisburg, Pa.	696,341	12.29	600,284	10.59	1,837	0.03	10,069	0.18	12,600	0.22	17,750	0.31	53,801	0.95
82	Charleston, S. C.	782,367	13.87	539,825	9.57	24,607	0.44	...	...	...	...	96,551	1.71	121,384	2.15
83	Portland, Me.	1,126,496	20.11	984,772	17.58	58,479	1.04	24,454	0.44	...	...	1,224	0.02	57,567	1.03
84	Youngstown, Ohio.	741,937	13.64	573,196	10.54	...	...	...	...	129,058	2.37	4,935	0.09	34,748	0.64
85	Dallas, Tex.	1,057,087	19.45	925,334	17.03	...	...	...	...	33,093	0.61	5,652	0.10	93,008	1.71
86	Terre Haute, Ind.	665,687	12.39	396,818	7.39	...	...	2,843	0.05	68,409	1.27	7,756	0.14	189,861	3.54
87	Fort Wayne, Ind.	564,515	10.81	434,724	8.33	...	...	14,308	0.27	27,200	0.52	13,183	0.25	75,100	1.44
88	Akron, Ohio.	853,492	16.39	739,196	14.20	...	...	...	...	71,524	1.37	1,340	0.03	41,432	0.80
89	Holyoke, Mass.	782,303	15.15	619,897	12.01	72,919	1.41	15,458	0.30	61,861	1.20	2,014	0.04	10,154	0.20
90	Brockton, Mass.	713,621	14.02	616,930	12.12	51,902	1.02	27,686	0.54	...	...	3,163	0.06	13,940	0.27
91	Covington, Ky.	485,588	9.62	370,873	7.34	...	...	...	...	21,130	0.42	13,794	0.27	79,791	1.58

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	\$731,446	\$14.69	\$462,615	\$9.29	...	...	...	...	\$46,504	\$0.93	\$4,053	\$0.08	\$218,274	\$4.38
93	Lincoln, Nebr.	535,752	10.80	440,254	8.88	...	...	\$7,475	\$0.15	49,503	1.00	5,901	0.12	32,619	0.66
94	Altoona, Pa.	464,892	9.51	375,571	7.68	\$1,431	\$0.03	...	...	26,267	0.54	22,551	0.46	39,072	0.80
95	Spokane, Wash.	1,100,251	(?)	698,049	(?)	...	...	...	...	149,820	(?)	23,183	(?)	223,199	(?)
96	Lancaster, Pa.	340,169	7.08	261,820	5.45	1,940	0.04	2,723	0.06	30,218	0.63	10,089	0.21	33,379	0.69
97	Birmingham, Ala.	698,727	14.84	267,394	5.68	...	...	...	...	113,100	2.40	207,236	4.40	110,997	2.36
98	Bayonne, N. J.	517,137	11.22	352,160	7.64	6,424	0.14	...	...	50,650	1.10	6,794	0.15	101,109	2.19
99	South Bend, Ind.	509,449	11.07	402,989	8.76	...	...	4,997	0.11	19,900	0.43	4,499	0.10	77,064	1.68
100	Butte, Mont.	588,542	12.94	404,288	8.89	...	...	1,546	0.03	51,255	1.13	46,180	1.02	85,273	1.87
101	Pawtucket, R. I.	683,121	15.17	616,941	13.70	24	(?)	4,537	0.10	37,996	0.84	7,671	0.17	15,952	0.35
102	McKeesport, Pa.	518,885	11.57	429,341	9.57	1,107	0.02	...	...	29,056	0.65	19,750	0.44	39,631	0.88
103	Binghamton, N. Y.	526,974	11.85	448,095	10.08	14,005	0.31	...	...	33,597	0.76	3,957	0.09	27,320	0.61
104	Johnstown, Pa.	474,610	10.70	348,475	7.86	1,281	0.03	20,558	0.46	34,800	0.78	33,610	0.76	35,886	0.81
105	Dubuque, Iowa	444,990	10.07	395,362	8.95	...	...	...	...	34,631	0.78	2,626	0.06	12,371	0.28
106	Sioux City, Iowa	631,792	14.33	537,859	12.20	...	...	...	...	54,053	1.23	5,076	0.12	34,804	0.79
107	Augusta, Ga.	368,006	8.41	283,783	6.49	9,720	0.22	...	...	10,300	0.24	55,688	1.27	8,515	0.19
108	Mobile, Ala.	447,996	10.27	274,229	6.28	...	...	...	...	35,536	0.81	124,268	2.85	13,963	0.32
109	Topeka, Kans.	564,359	13.19	521,658	12.19	2,801	0.07	...	...	...	...	15,423	0.36	24,477	0.57
110	Springfield, Ohio.	491,682	11.51	435,240	10.19	...	...	...	...	24,962	0.58	2,797	0.07	28,583	0.67
111	Allentown, Pa.	432,928	10.16	337,570	7.92	1,342	0.03	19,100	0.45	29,600	0.69	12,891	0.30	32,425	0.76
112	East St. Louis, Ill.	670,342	15.76	502,631	11.82	3,978	0.09	...	...	124,715	2.93	29,084	0.68	9,934	0.23
113	Wheeling, W. Va.	435,018	10.37	327,053	7.80	3,369	0.08	2,867	0.07	52,651	1.26	16,380	0.39	32,698	0.78
114	Montgomery, Ala.	378,336	9.04	201,949	4.83	...	...	...	...	36,950	0.88	98,450	2.35	40,987	0.98
115	Passaic, N. J.	390,103	9.34	238,392	5.71	1,153	0.03	...	...	58,464	1.40	6,806	0.16	85,288	2.04
116	Davenport, Iowa	639,057	15.36	531,822	12.78	...	...	...	...	73,902	1.78	4,421	0.11	28,912	0.69

<sup>1</sup> Exclusive of receipts from permits issued by public service enterprises.

<sup>2</sup> Less than 1 cent.

<sup>3</sup> Per capita average not computed, because no reliable estimate of population could be made.

## STATISTICS OF CITIES.

TABLE 37.—RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1907; COMPARATIVE SUMMARY, 1902 TO 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—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.
117	Atlantic City, N. J.	\$945,764	\$22.79	\$595,577	\$14.35	\$3,003	\$0.07	\$162	( <sup>2</sup> )	\$112,150	\$2.70	\$91,062	\$2.19	\$143,810	\$3.47
118	Little Rock, Ark.	381,818	9.27	212,225	5.15			6,450	\$0.16	58,618	1.42	37,445	0.91	67,080	1.63
119	Bay City, Mich.	557,614	13.75	353,165	8.71			41,780	1.03	41,780	1.03	3,046	0.08	159,623	3.94
120	York, Pa.	382,155	9.54	319,458	7.97	1,097	0.03			14,000	0.35	14,498	0.36	33,102	0.82
121	Malden, Mass.	565,958	14.23	471,061	11.84	70,918	1.78	17,452	0.44			852	0.02	5,675	0.14
122	Springfield, Ill.	565,068	14.26	439,678	11.09	2,529	0.06			103,024	2.60	7,429	0.19	12,408	0.31
123	Quincy, Ill.	445,738	11.26	357,095	9.02					70,354	1.78	3,850	0.10	14,439	0.36
124	Canton, Ohio	487,423	12.51	387,583	9.95					74,528	1.91	3,040	0.08	22,272	0.57
125	Superior, Wis.	589,816	15.23	457,488	11.81	5,795	0.15			85,130	2.20	8,504	0.22	32,899	0.85
126	Chester, Pa.	326,091	8.43	266,422	6.89	757	0.02	3,200	0.08	18,268	0.47	9,578	0.25	27,876	0.72
127	Chelsea, Mass.	502,147	13.02	456,486	11.83	19,852	0.51	17,456	0.45	8	( <sup>2</sup> )	4,030	0.10	4,315	0.11
128	South Omaha, Nebr.	424,303	11.00	291,472	7.56					83,100	2.16	3,872	0.10	45,859	1.19
129	Newcastle, Pa.	373,904	9.72	324,923	8.45	900	0.02			7,200	0.19	14,303	0.37	26,578	0.69
130	Salem, Mass.	524,383	13.69	427,401	11.16	61,483	1.61	20,190	0.53	96	( <sup>2</sup> )	825	0.02	14,288	0.37
131	Newton, Mass.	1,112,152	29.17	887,156	23.27	197,994	5.19	18,000	0.47	17	( <sup>2</sup> )	1,624	0.04	7,361	0.19
132	Haverhill, Mass.	545,781	14.33	420,691	11.04	46,183	1.21	21,000	0.55	47,587	1.25	2,206	0.06	8,114	0.21
133	Jacksonville, Fla.	453,781	11.93	319,181	8.39					52,650	1.38	63,732	1.67	18,218	0.48
134	Joplin, Mo.	256,654	6.88	176,411	4.73	5,681	0.15			26,012	0.70	18,568	0.50	29,982	0.80
135	Wichita, Kans.	359,906	9.75	328,010	8.89	2,631	0.07					11,383	0.31	17,882	0.48
136	Rockford, Ill.	412,039	11.23	319,852	8.72	2,833	0.08			56,218	1.53	3,430	0.09	29,706	0.81
137	Knoxville, Tenn.	454,252	12.40	308,842	8.43			3,800	0.10	6,719	0.18	61,286	1.67	73,605	2.01
138	Elmira, N. Y.	488,582	13.67	407,494	11.40	12,008	0.34			40,618	1.14	3,266	0.09	25,196	0.70
139	Galveston, Tex.	596,590	16.94	426,337	12.10			4,317	0.12	18,250	0.52	12,733	0.36	134,953	3.83
140	New Britain, Conn.	455,273	13.14	386,770	11.17	8,125	0.23	1,533	0.04	23,589	0.68	4,261	0.12	30,995	0.89
141	Chattanooga, Tenn.	462,255	13.43	307,039	8.92					33,896	0.97	33,670	0.98	88,150	2.56
142	Kalamazoo, Mich.	419,822	12.41	314,594	9.30	1	( <sup>2</sup> )	1,608	0.05	14,404	0.43	3,771	0.11	87,053	2.57
143	Woonsocket, R. I.	326,550	9.66	284,075	8.41					26,847	0.79	3,899	0.12	10,120	0.30
144	Fitchburg, Mass.	524,816	15.61	446,840	13.29	45,659	1.36	17,000	0.51	19	( <sup>2</sup> )	2,233	0.07	13,065	0.39
145	Racine, Wis.	449,468	13.39	331,701	9.88	4,006	0.12			70,190	2.09	13,908	0.41	29,663	0.88
146	Auburn, N. Y.	391,922	11.73	345,204	10.34	7,777	0.23			13,757	0.41	2,602	0.08	22,582	0.67
147	Macon, Ga.	331,756	10.13	213,357	6.51	5,170	0.16	1,894	0.06	46,500	1.42	47,882	1.46	16,953	0.52
148	Joliet, Ill.	383,914	11.76	277,149	8.49	1,920	0.06			93,242	2.86	4,468	0.14	7,135	0.22
149	Oklahoma City, Okla.	246,288	7.59	189,188	5.83					8,000	0.25	22,275	0.69	26,825	0.83
150	Oshkosh, Wis.	407,466	12.94	346,783	11.01	3,663	0.12			27,710	0.88	4,884	0.16	24,426	0.78
151	West Hoboken, N. J.	329,604	10.47	232,907	7.40			450	0.01	50,075	1.59	1,096	0.03	45,076	1.43
152	Sacramento, Cal.	687,162	21.95	478,785	15.29					65,610	2.10	32,148	1.03	110,619	3.53
153	Pueblo, Colo.	667,957	21.42	505,252	16.20					84,935	2.72	10,377	0.33	67,393	2.16
154	Everett, Mass.	427,412	13.78	378,773	12.21	29,326	0.95	14,131	0.46			961	0.03	4,221	0.14
155	Taunton, Mass.	422,820	13.67	297,146	9.60	59,965	1.94	17,984	0.58	41,514	1.34	1,449	0.05	4,762	0.15
156	Newport, Ky.	269,143	8.78	216,785	7.07					11,795	0.38	14,581	0.48	25,982	0.85
157	La Crosse, Wis.	376,115	12.90	301,422	10.34	2,755	0.09			32,200	1.10	12,949	0.44	26,789	0.92
158	Fort Worth, Tex.	614,133	( <sup>3</sup> )	550,535	( <sup>3</sup> )			6,213	( <sup>3</sup> )	30,587	( <sup>3</sup> )	9,821	( <sup>3</sup> )	16,977	( <sup>3</sup> )
	San Juan, P. R.	274,866	7.70	226,151	6.34	20,849	0.58					22,689	0.64	5,177	0.16

Comparative summary for 148 cities, grouped according to population in 1907: 1902 to 1907.

Grand total: <sup>4</sup>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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## GENERAL TABLES.

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TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City num- ber.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUT- LAYS.		RECEIPTS FROM SUB- VENTIONS, GRANTS, TUITION, ETC.	
		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.....	\$121,331,887	\$5.21	\$76,755,151	\$3.30	\$28,123,221	\$1.21	\$16,453,515	\$0.71	\$32,580,352	\$1.40	\$17,952,446	\$0.77
	Group I.....	71,812,340	5.50	46,346,721	3.55	16,332,127	1.25	9,133,492	0.70	21,334,186	1.63	7,340,521	0.56
	Group II.....	22,618,500	4.98	14,530,542	3.20	5,114,950	1.13	2,973,008	0.66	5,203,092	1.15	5,298,534	1.17
	Group III.....	15,412,105	4.79	9,158,050	2.85	3,839,995	1.19	2,414,060	0.75	3,498,594	1.09	3,030,819	0.94
	Group IV.....	11,488,942	4.67	6,719,838	2.73	2,836,149	1.15	1,932,955	0.79	2,544,480	1.04	2,282,572	0.93

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$29,362,399	\$6.95	\$20,137,286	\$4.77	\$5,799,591	\$1.37	\$3,425,522	\$0.81	\$12,863,416	\$3.04	\$1,548,257	\$0.37
2	Chicago, Ill.....	9,829,344	4.66	6,133,302	2.91	2,008,394	0.95	1,687,648	0.80	1,694,427	0.80	961,048	0.46
3	Philadelphia, Pa.....	6,473,469	4.41	3,856,571	2.63	2,064,398	1.41	552,500	0.38	1,131,826	0.77	790,099	0.54
4	St. Louis, Mo.....	2,934,277	4.43	1,816,545	2.75	689,992	1.04	427,740	0.65	1,167,226	1.76	262,992	0.40
5	Boston, Mass.....	4,544,387	7.46	2,846,073	4.67	1,020,097	1.67	678,217	1.11	969,025	1.59	28,276	0.05
6	Baltimore, Md.....	1,937,413	3.45	1,238,727	2.21	532,352	0.95	166,334	0.80	118,305	0.21	518,606	0.92
7	Pittsburg, Pa.....	2,786,515	5.24	1,444,348	2.72	933,600	1.76	408,567	0.77	490,787	0.92	336,516	0.63
8	Cleveland, Ohio.....	2,588,069	5.44	1,542,371	3.24	652,612	1.37	393,083	0.83	318,978	0.67	334,402	0.70
9	Buffalo, N. Y.....	1,757,365	4.54	1,044,820	2.70	467,492	1.21	245,053	0.63	193,412	0.50	162,020	0.42
10	San Francisco, Cal.....	1,827,507	( <sup>1</sup> )	1,225,288	( <sup>1</sup> )	378,341	( <sup>1</sup> )	223,878	( <sup>1</sup> )	367,685	( <sup>1</sup> )	566,996	( <sup>1</sup> )
11	Detroit, Mich.....	1,732,911	4.72	1,174,596	3.20	345,217	0.94	213,098	0.58	463,626	1.26	1,032,871	2.81
12	Cincinnati, Ohio.....	1,712,153	4.93	1,008,322	2.90	480,619	1.38	223,212	0.64	594,050	1.71	327,825	0.94
13	Milwaukee, Wis.....	1,424,353	4.42	936,461	2.90	315,692	0.98	172,200	0.53	243,831	0.76	278,900	0.86
14	New Orleans, La.....	833,789	2.62	585,241	1.84	159,256	0.50	89,292	0.28	327,967	1.03	191,501	0.60
15	Washington, D. C.....	2,068,389	6.62	1,356,767	4.34	484,474	1.55	227,148	0.73	389,625	1.25	212	( <sup>2</sup> )

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$1,847,183	\$6.24	\$1,188,379	\$4.02	\$473,084	\$1.60	\$185,720	\$0.63	\$576,988	\$1.95	\$552,535	\$1.87
17	Minneapolis, Minn.....	1,359,434	4.76	881,359	3.09	334,376	1.17	143,699	0.50	274,065	0.96	204,730	0.72
18	Jersey City, N. J.....	929,647	3.82	597,561	2.46	205,671	0.85	126,415	0.52	387,318	1.59	330,367	1.36
19	Louisville, Ky.....	817,911	3.56	525,465	2.29	216,547	0.94	75,899	0.33	105,585	0.46	266,930	1.16
20	Indianapolis, Ind.....	1,077,857	4.73	687,885	3.02	260,265	1.14	129,707	0.67	241,214	1.06	267,947	1.18
21	St. Paul, Minn.....	829,660	3.94	528,359	2.51	182,101	0.86	119,200	0.57	107,146	0.51	111,620	0.53
22	Providence, R. I.....	1,032,002	4.97	627,702	3.02	294,337	1.42	109,963	0.53	219,800	1.06	45,073	0.22
23	Rochester, N. Y.....	804,673	4.25	517,402	2.73	194,262	1.03	93,009	0.49	165,631	0.87	76,588	0.40
24	Kansas City, Mo.....	1,146,965	6.18	765,138	4.13	211,128	1.14	170,699	0.92	322,757	1.74	122,288	0.66
25	Toledo, Ohio.....	651,070	3.95	437,453	2.66	135,833	0.82	77,784	0.47	124,784	0.76	83,940	0.51
26	Denver, Colo.....	1,262,163	8.22	789,666	5.14	242,442	1.58	230,055	1.50	106,529	0.69	65,732	0.43
27	Columbus, Ohio.....	734,351	4.94	448,215	3.01	161,545	1.09	124,591	0.84	142,620	0.96	76,029	0.51
28	Los Angeles, Cal.....	1,533,469	( <sup>1</sup> )	1,117,150	( <sup>1</sup> )	269,703	( <sup>1</sup> )	146,616	( <sup>1</sup> )	264,312	( <sup>1</sup> )	903,875	( <sup>1</sup> )
29	Worcester, Mass.....	769,841	5.83	490,815	3.72	170,441	1.29	108,585	0.82	107,615	0.82	12,252	0.09
30	Seattle, Wash.....	1,156,710	( <sup>1</sup> )	703,021	( <sup>1</sup> )	259,017	( <sup>1</sup> )	194,672	( <sup>1</sup> )	394,820	( <sup>1</sup> )	393,221	( <sup>1</sup> )
31	Memphis, Tenn.....	320,105	2.49	198,861	1.54	72,919	0.57	48,325	0.38	167,088	1.30	173,690	1.35
32	Omaha, Nebr.....	605,458	4.74	358,381	2.80	149,202	1.17	97,875	0.77	48,855	0.38	46,538	0.36
33	New Haven, Conn.....	580,033	4.70	359,367	2.91	133,881	1.08	86,785	0.70	106,146	0.86	72,177	0.58
34	Scranton, Pa.....	613,268	5.05	360,461	2.97	151,537	1.25	101,270	0.83	218,402	1.80	92,037	0.76
35	Syracuse, N. Y.....	596,395	4.94	381,736	3.16	136,065	1.13	78,594	0.65	90,127	0.75	66,139	0.55
36	St. Joseph, Mo.....	340,231	2.82	188,481	1.56	98,710	0.82	53,040	0.44	255,750	2.12	70,951	0.59
37	Paterson, N. J.....	541,962	4.75	380,525	3.34	107,202	0.94	54,235	0.48	77,276	0.68	240,674	2.11
38	Portland, Oreg.....	667,137	5.92	425,683	3.78	123,053	1.09	118,401	1.05	324,639	2.88	337,132	2.99
39	Atlanta, Ga.....	299,710	2.79	219,817	2.05	53,087	0.49	26,806	0.25	118,545	1.11	59,346	0.55
40	Richmond, Va.....	267,263	2.52	183,762	1.73	54,273	0.51	29,228	0.28	54,236	0.51	48,075	0.45
41	Fall River, Mass.....	476,294	4.49	267,898	2.52	129,526	1.22	78,870	0.74	57,192	0.54	14,401	0.14
42	Nashville, Tenn.....	301,692	2.87	194,991	1.85	69,266	0.66	37,435	0.36	40,325	0.38	207,432	1.97
43	Dayton, Ohio.....	500,156	4.84	328,027	3.18	101,497	0.98	70,632	0.68	24,723	0.24	56,561	0.55
44	Grand Rapids, Mich.....	555,860	5.46	376,982	3.70	123,980	1.22	54,898	0.54	78,804	0.77	300,254	2.95

<sup>1</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>2</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUT-LAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, TUITION, ETC.	
		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.
45	Cambridge, Mass.	\$611,955	\$6.14	\$383,025	\$3.84	\$141,878	\$1.42	\$87,052	\$0.87	\$47,388	\$0.48	\$13,134	\$0.13
46	Albany, N. Y.	413,230	4.16	254,910	2.57	99,426	1.00	58,894	0.59	4,618	0.05	43,035	0.43
47	Hartford, Conn.	649,821	6.60	350,050	3.55	172,393	1.75	127,378	1.29	44,729	0.45	59,995	0.61
48	Lowell, Mass.	500,014	5.25	274,348	2.88	146,021	1.53	79,645	0.84	384	(1)	10,541	0.11
49	Reading, Pa.	336,382	3.61	186,271	2.00	82,084	0.88	68,027	0.73	8,684	0.09	65,559	0.70
50	Trenton, N. J.	346,292	3.91	209,530	2.37	103,362	1.17	33,400	0.38	111,121	1.26	187,837	2.12
51	Bridgeport, Conn.	322,932	3.73	182,303	2.11	84,827	0.98	55,802	0.65	70,384	0.81	49,685	0.57
52	Wilmington, Del.	270,665	3.13	168,737	1.95	63,732	0.74	38,196	0.44	13,747	0.16	38,566	0.45
53	Camden, N. J.	429,592	4.98	258,326	2.99	124,868	1.45	46,398	0.54	145,248	1.68	137,379	1.59
54	Des Moines, Iowa.	507,590	6.21	313,854	3.87	128,616	1.59	65,120	0.80	19,916	0.25	49,531	0.61
55	Kansas City, Kans.	323,373	4.02	164,404	2.04	61,098	0.76	97,871	1.22	226,753	2.82	21,893	0.27
56	Lynn, Mass.	367,824	4.57	217,129	2.70	96,518	1.20	54,177	0.67	55,240	0.69	4,803	0.06
57	New Bedford, Mass.	381,126	4.82	206,017	2.60	118,288	1.49	56,821	0.72	122,516	1.55	8,895	0.11
58	Springfield, Mass.	563,484	7.21	323,208	4.14	138,203	1.77	102,073	1.31	142,754	1.83	18,888	0.24
59	Troy, N. Y.	321,295	4.19	194,553	2.53	92,496	1.21	34,246	0.45	9,864	0.13	34,555	0.45
60	Oakland, Cal.	665,993	(2)	426,917	(2)	107,474	(2)	131,602	(2)	438,659	(2)	433,673	(2)
61	Lawrence, Mass.	322,568	4.42	188,306	2.58	83,260	1.14	51,002	0.70	10,000	0.14	1,942	1.03
62	Somerville, Mass.	425,661	5.89	267,607	3.70	91,651	1.27	66,403	0.92	31,132	0.43	4,737	0.07
63	Savannah, Ga.												
64	Duluth, Minn.	394,968	5.66	196,247	2.81	104,851	1.50	93,870	1.35	89,672	1.29	47,572	0.68
65	Norfolk, Va.	163,803	2.39	97,928	1.43	44,500	0.65	21,375	0.31	45,834	0.67	28,634	0.42
66	Hoboken, N. J.	368,051	5.44	239,287	3.53	86,924	1.28	41,840	0.62	107,885	1.59	134,104	1.98
67	Peoria, Ill.	312,859	4.62	195,346	2.89	70,857	1.05	46,656	0.69	84,919	1.25	18,171	0.27
68	Yonkers, N. Y.	439,594	6.58	251,871	3.77	114,251	1.71	73,472	1.10	181,839	2.72	31,415	0.47
69	Utica, N. Y.	283,250	4.26	184,263	2.77	70,957	1.07	28,030	0.42	18,369	0.28	33,606	0.50
70	Manchester, N. H.	183,690	2.78	105,409	1.60	43,920	0.67	34,361	0.52	1,699	0.03	5,614	0.09
71	Schenectady, N. Y.	258,703	3.94	158,840	2.42	60,318	0.92	39,545	0.60	133,121	2.03	23,065	0.35
72	Evansville, Ind.	254,093	3.89	169,695	2.60	44,599	0.68	39,799	0.61	16,797	0.26	88,916	1.36
73	San Antonio, Tex.	207,399	3.23	143,975	2.24	39,112	0.61	24,312	0.38	44,198	0.69	69,231	1.08
74	Elizabeth, N. J.	197,420	3.09	125,776	1.97	53,160	0.83	18,484	0.29	54,088	0.85	122,691	1.92
75	Waterbury, Conn.	299,187	4.70	178,941	2.81	79,274	1.24	40,972	0.64	68,324	1.07	41,382	0.65
76	Salt Lake City, Utah.	550,148	8.84	326,679	5.25	153,676	2.47	69,793	1.12	104,705	1.68	211,901	3.41
77	Wilkes-Barre, Pa.	230,997	3.75	136,282	2.22	63,719	1.04	30,996	0.50	27,747	0.45	38,648	0.63
78	Erie, Pa.	239,714	3.92	139,774	2.28	57,877	0.95	42,063	0.69	15,559	0.25	44,066	0.72
79	Houston, Tex.	226,539	3.78	149,161	2.49	37,971	0.63	39,407	0.66	60,711	1.01	70,683	1.18
80	Tacoma, Wash.	410,681	(2)	243,863	(2)	78,173	(2)	88,645	(2)	167,418	(2)	174,020	(2)
81	Harrisburg, Pa.	278,229	4.91	153,086	2.70	82,963	1.46	42,180	0.74	57,579	1.02	43,131	0.76
82	Charleston, S. C.	102,470	1.82	56,094	0.99	32,783	0.58	13,593	0.24			64,629	1.15
83	Portland, Me.	277,525	4.96	161,892	2.89	78,251	1.40	37,382	0.67	20,811	0.37	48,644	0.87
84	Youngstown, Ohio.	282,929	5.20	146,630	2.70	85,832	1.58	50,467	0.93	51,389	0.94	31,915	0.59
85	Dallas, Tex.	255,395	4.70	172,126	3.17	48,373	0.89	34,896	0.64	176,312	3.24	83,338	1.53
86	Terre Haute, Ind.	282,641	5.26	162,961	3.03	77,630	1.45	42,050	0.78	180,402	3.36	190,721	3.55
87	Fort Wayne, Ind.	210,589	4.03	123,801	2.37	50,450	0.97	36,338	0.70	52,906	1.01	74,306	1.42
88	Akron, Ohio.	259,102	4.98	149,227	2.87	62,876	1.21	46,999	0.90	93,361	1.79	37,946	0.73
89	Holyoke, Mass.	267,591	5.18	147,633	2.86	83,670	1.62	36,288	0.70	37,175	0.72	2,689	0.05
90	Brockton, Mass.	273,643	5.38	173,919	3.42	67,654	1.33	32,070	0.63	68,012	1.34	5,693	0.11
91	Covington, Ky.	141,098	2.79	97,849	1.94	29,179	0.58	14,070	0.28	34,625	0.69	78,840	1.56

1 Per capita average not computed, because no reliable estimate of population could be made.

2 Less than 1 cent.

TABLE 38.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	COST OF MAINTENANCE.								PAYMENTS FOR OUT-LAYS.		RECEIPTS FROM SUBVENTIONS, GRANTS, TUITION, ETC.	
		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.
92	Saginaw, Mich.....	\$263,987	\$5.30	\$150,557	\$3.02	\$74,491	\$1.50	\$38,939	\$0.78	\$37,559	\$0.75	\$155,365	\$3.12
93	Lincoln, Nebr.....	232,043	4.68	147,102	2.97	58,061	1.17	26,880	0.54	40,597	0.82	17,395	0.35
94	Altoona, Pa.....	233,007	4.77	131,316	2.69	58,513	1.20	43,178	0.88	33,007	0.68	35,135	0.72
95	Spokane, Wash.....	514,368	(1)	319,298	(1)	109,685	(1)	85,385	(1)	212,729	(1)	178,110	(1)
96	Lancaster, Pa.....	155,373	3.23	79,403	1.65	47,780	0.99	28,190	0.59			32,297	0.67
97	Birmingham, Ala.....	174,219	3.70	96,328	2.05	39,814	0.85	38,077	0.81	16,553	0.35	79,508	1.69
98	Bayonne, N. J.....	276,650	6.00	184,739	4.01	58,781	1.28	33,130	0.72	39,777	0.86	97,522	2.12
99	South Bend, Ind.....	184,683	4.01	108,542	2.36	44,817	0.97	31,324	0.68	13,909	0.30	68,221	1.48
100	Butte, Mont.....	182,724	4.02	101,358	2.23	38,126	0.84	43,240	0.95	17,715	0.39	60,426	1.33
101	Pawtucket, R. I.....	238,289	5.29	134,799	2.99	72,997	1.62	30,493	0.68	43,549	0.97	11,016	0.24
102	McKeesport, Pa.....	237,114	5.29	111,844	2.49	71,270	1.59	54,000	1.20	66,508	1.48	34,823	0.78
103	Binghamton, N. Y.....	168,884	3.80	113,642	2.56	36,913	0.83	18,329	0.41	52,284	1.18	26,051	0.59
104	Johnstown, Pa.....	196,761	4.44	111,724	2.52	51,837	1.17	33,200	0.75	77,628	1.75	31,906	0.72
105	Dubuque, Iowa.....	137,556	3.11	81,730	1.85	31,542	0.71	24,284	0.55	26,865	0.61	12,068	0.27
106	Sioux City, Iowa.....	254,139	5.76	133,216	3.02	69,793	1.58	51,130	1.16	46,945	1.06	15,721	0.36
107	Augusta, Ga.....												
108	Mobile, Ala.....												
109	Topeka, Kans.....	230,188	5.38	146,157	3.42	45,805	1.07	38,226	0.89	34,099	0.80	16,761	0.39
110	Springfield, Ohio.....	192,688	4.51	105,791	2.48	43,497	1.07	41,400	0.97			22,696	0.53
111	Allentown, Pa.....	167,103	3.92	89,187	2.09	44,209	1.04	33,707	0.79	48,038	1.13	29,813	0.70
112	East St. Louis, Ill.....	225,143	5.29	129,127	3.04	53,366	1.25	42,650	1.00	19,366	0.46	7,383	0.17
113	Wheeling, W. Va.....	161,933	3.86	97,532	2.33	30,821	0.74	33,580	0.80			24,177	0.58
114	Montgomery, Ala.....	89,403	2.14	52,266	1.25	14,887	0.36	22,250	0.53	5,550	0.13	17,406	0.42
115	Passaic, N. J.....	225,234	5.39	137,577	3.29	64,871	1.55	22,786	0.55	116,500	2.79	82,554	1.98
116	Davenport, Iowa.....	229,828	5.52	138,256	3.32	57,720	1.39	33,852	0.81	15,610	0.38	28,891	0.69
117	Atlantic City, N. J.....	204,698	4.93	105,099	2.53	65,499	1.58	34,100	0.82	61,775	1.49	142,432	3.43
118	Little Rock, Ark.....	142,041	3.45	78,064	1.89	29,340	0.71	34,637	0.84	90,935	2.21	21,002	0.51
119	Bay City, Mich.....	181,333	4.47	108,449	2.67	44,084	1.09	28,800	0.71	38,281	0.94	158,369	3.90
120	York, Pa.....	174,940	4.36	88,442	2.21	48,551	1.21	37,947	0.95	37,726	0.94	33,601	0.84
121	Malden, Mass.....	263,140	6.61	153,783	3.87	64,137	1.61	45,220	1.14	228,073	5.73	3,294	0.08
122	Springfield, Ill.....	185,606	4.68	116,013	2.93	34,066	0.86	35,527	0.90	31,762	0.80	10,472	0.26
123	Quincy, Ill.....	145,568	3.68	81,263	2.05	41,583	1.05	22,722	0.57			8,854	0.22
124	Canton, Ohio.....	176,649	4.53	102,321	2.63	48,368	1.24	25,960	0.67	29,231	0.75	23,664	0.61
125	Superior, Wis.....	208,026	5.37	126,468	3.26	53,058	1.37	28,500	0.74	10,475	0.27	21,479	0.55
126	Chester, Pa.....	130,968	3.39	78,519	2.03	40,911	1.06	11,538	0.30			28,101	0.73
127	Chelsea, Mass.....	216,720	5.62	127,594	3.31	54,255	1.41	34,871	0.90	54,252	1.41	321	0.01
128	South Omaha, Nebr.....	174,487	4.53	90,624	2.35	49,207	1.28	34,656	0.90	22,100	0.57	14,089	0.37
129	Newcastle, Pa.....	150,733	3.92	91,667	2.38	36,157	0.94	22,909	0.60	40,015	1.04	23,589	0.61
130	Salem, Mass.....	167,351	4.37	104,952	2.74	40,052	1.05	22,347	0.58	15,213	0.40	4,143	0.11
131	Newton, Mass.....	337,748	8.86	195,597	5.13	84,486	2.22	57,665	1.51	129,229	3.39	5,809	0.15
132	Haverhill, Mass.....	212,568	5.58	128,702	3.38	57,636	1.51	26,230	0.69	55,432	1.46	3,818	0.10
133	Jacksonville, Fla.....												
134	Joplin, Mo.....	115,168	3.09	67,798	1.82	28,560	0.77	18,810	0.50	57,481	1.54	19,888	0.53
135	Wichita, Kans.....	149,661	4.06	93,436	2.53	30,975	0.84	25,250	0.68	17,997	0.49	11,300	0.31
136	Rockford, Ill.....	169,929	4.63	96,410	2.63	46,867	1.28	26,652	0.73	99,520	2.71	9,178	0.25
137	Knoxville, Tenn.....	80,246	2.19	53,828	1.47	14,805	0.40	11,613	0.32	41,558	1.13	59,671	1.63
138	Elmira, N. Y.....	148,064	4.14	92,400	2.59	31,976	0.89	23,688	0.66	800	0.02	22,473	0.63
139	Galveston, Tex.....	107,451	3.05	63,642	1.81	16,509	0.47	27,300	0.78			37,337	1.06
140	New Britain, Conn.....	163,314	4.71	75,980	2.19	56,496	1.63	30,838	0.89	114,254	3.30	23,714	0.68
141	Chattanooga, Tenn.....	98,019	2.85	60,021	1.74	14,646	0.43	23,352	0.68			65,385	1.90
142	Kalamazoo, Mich.....	156,308	4.62	109,206	3.23	47,102	1.39			27,069	0.80	86,413	2.56
143	Woonsocket, R. I.....	110,985	3.28	63,255	1.87	31,811	0.94	15,919	0.47	2,600	0.08	12,080	0.36
144	Fitchburg, Mass.....	159,283	4.74	90,984	2.71	39,000	1.16	29,299	0.87	15,564	0.46	3,035	0.09
145	Racine, Wis.....	155,416	4.63	101,449	3.02	29,523	0.88	24,444	0.73	18,105	0.54	26,343	0.78
146	Auburn, N. Y.....	135,482	4.06	84,551	2.53	35,177	1.05	15,724	0.47	13,332	0.40	21,708	0.65
147	Macon, Ga.....	75	(2)			75	(2)						
148	Joliet, Ill.....	147,616	4.52	81,682	2.50	33,390	1.02	32,544	1.00	54,470	1.67	5,011	0.15
149	Oklahoma City, Okla.....	176,771	5.45	98,589	3.04	30,014	0.92	48,168	1.48	10,438	0.32	9,513	0.29
150	Oshkosh, Wis.....	131,266	4.17	80,964	2.57	33,941	1.08	16,361	0.52	33,536	1.06	22,763	0.72
151	West Hoboken, N. J.....	134,580	4.28	74,376	2.36	45,602	1.45	14,602	0.46			44,652	1.42
152	Sacramento, Cal.....	230,883	7.37	147,589	4.71	42,033	1.34	41,261	1.32	114,882	3.67	105,573	3.37
153	Pueblo, Colo.....	228,972	7.34	128,218	4.11	54,789	1.76	45,965	1.47	30,717	0.98	47,321	1.52
154	Everett, Mass.....	206,619	6.66	122,239	3.94	55,144	1.78	29,236	0.94	28,662	0.92	3,095	0.10
155	Taunton, Mass.....	152,127	4.92	92,096	2.98	41,065	1.33	18,966	0.61	4,124	0.13	5,115	0.17
156	Newport, Ky.....	91,228	2.97	53,168	1.73	20,210	0.66	17,850	0.58			26,287	0.86
157	La Crosse, Wis.....	137,147	4.70	78,385	2.69	37,998	1.30	20,764	0.71	50,114	1.72	23,416	0.80
158	Fort Worth, Tex.....	58,439	(1)	30,494	(1)	5,455	(1)	22,490	(1)			3,019	(1)
	San Juan, P. R.....	33,979	0.95	150	(2)	33,142	0.93	687	0.02	47,313	1.33	20	(2)

1 Per capita average not computed, because no reliable estimate of population could be made.

2 Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 39.—STATISTICS OF WATER-

[Cities not owning water-supply systems are omitted from this table. For a list of the

City number.	CITY.	Year built.	Year acquired by city.	Length of main pipes in miles.	Million gallons supplied to pipes.	Net cost of system.	Present value of system.	Outstanding debt.	EARNINGS.		
									Total.	Collections for services to public.	Value of services to city (estimated).
	Grand total.....			25,439.1	1,042,178	\$666,498,014	\$647,334,495	\$281,940,329	\$62,141,787	\$52,831,096	\$9,310,691
	Group I.....			12,446.3	721,274	420,686,287	381,170,632	156,381,752	36,488,830	30,906,104	5,882,726
	Group II.....			5,930.5	140,825	117,235,616	128,971,222	67,166,380	12,163,392	10,498,987	1,664,405
	Group III.....			3,658.8	103,098	79,189,885	83,122,461	35,418,447	7,824,150	6,654,086	1,170,064
	Group IV.....			3,403.5	76,981	49,386,226	54,070,180	22,973,750	5,665,415	4,771,919	893,496

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	( <sup>3</sup> )	( <sup>4</sup> )	<sup>5</sup> 2,315.0	179,018	\$147,196,000	\$128,325,606	\$73,616,963	\$12,422,704	\$10,563,404	\$1,859,300
2	Chicago, Ill.....	1840	1851	2,153.0	166,980	45,999,084	38,871,166	5,306,292	5,576,688	4,649,336	927,353
3	Philadelphia, Pa.....	1801	( <sup>6</sup> )	1,558.2	110,389	70,033,874	65,000,000	26,732,500	4,662,514	4,017,294	645,220
4	St. Louis, Mo.....	1835	( <sup>6</sup> )	843.1	28,048	25,873,900	25,873,900	3,417,000	2,234,192	1,943,059	291,133
5	Boston, Mass.....	1848	( <sup>6</sup> )	748.3	35,194	17,074,859	15,500,000	4,531,500	2,894,284	2,626,247	268,037
6	Baltimore, Md.....	1808	1854	684.0	26,180	13,553,908	13,553,908	8,914,000	1,265,430	1,018,537	246,893
7	Pittsburg, Pa.....	( <sup>7</sup> )	( <sup>6</sup> )	631.0	40,430	21,160,277	21,160,277	9,902,875	1,659,403	1,425,531	233,872
8	Cleveland, Ohio.....	1856	( <sup>6</sup> )	689.9	21,491	14,850,589	14,947,204	4,749,190	1,374,349	1,164,969	209,380
9	Buffalo, N. Y.....	1848	1868	528.9	48,451	9,116,715	9,116,715	5,216,632	921,765	751,606	170,159
11	Detroit, Mich.....	1874	( <sup>6</sup> )	731.2	26,857	8,877,077	8,877,077	1,083,000	825,302	663,605	161,697
12	Cincinnati, Ohio.....	( <sup>9</sup> )	( <sup>6</sup> )	509.5	17,582	19,325,738	14,560,002	10,444,300	1,163,830	1,011,096	152,734
13	Milwaukee, Wis.....	1872	( <sup>6</sup> )	418.4	12,312	5,894,291	5,900,000	190,000	701,431	559,525	141,906
14	New Orleans, La.....	( <sup>10</sup> )	( <sup>6</sup> )	<sup>10</sup> 159.6	( <sup>10</sup> )	<sup>10</sup> 3,344,723	<sup>10</sup> 3,344,723	<sup>10</sup> 2,277,500	( <sup>10</sup> )	.....	.....
15	Washington, D. C.....	1854	( <sup>6</sup> )	476.2	8,342	18,385,252	16,140,054	.....	786,988	511,896	275,042

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1889	1900	366.8	13,059	\$11,140,176	\$20,000,000	\$11,957,000	\$1,203,442	\$1,067,292	\$136,150
17	Minneapolis, Minn.....	1868	( <sup>6</sup> )	348.7	6,420	6,108,793	6,108,793	1,930,000	468,958	337,547	131,411
18	Jersey City, N. J.....	1854	( <sup>6</sup> )	228.6	14,146	8,001,046	6,000,000	5,540,000	1,218,016	1,106,142	111,874
19	Louisville, Ky.....	1860	1903	305.9	9,126	8,959,763	8,000,000	1,461,000	688,594	582,978	105,616
20	Indianapolis, Ind. <sup>11</sup> .....	1895	1897	4.8	( <sup>12</sup> )	30,500	30,500	10,000	4,729	4,079	650
21	St. Paul, Minn.....	1870	1882	298.0	3,935	4,740,295	7,000,000	2,397,000	433,090	336,211	96,879
22	Providence, R. I.....	1871	( <sup>6</sup> )	366.2	5,923	7,379,615	4,428,087	4,416,000	789,934	694,323	95,611
23	Rochester, N. Y.....	1873	( <sup>6</sup> )	333.6	6,065	8,673,208	8,360,227	5,780,000	628,472	541,355	87,117
24	Kansas City, Mo.....	1874	1895	371.2	7,973	6,810,171	10,000,000	3,457,000	870,791	785,471	85,320
25	Toledo, Ohio.....	1873	( <sup>6</sup> )	217.0	4,300	2,179,337	2,225,000	1,197,000	313,996	238,246	75,750
26	Denver, Colo. <sup>17</sup> .....	1889	1902	55.0	( <sup>12</sup> )	160,000	165,000	10,000	11,869	11,869	( <sup>12</sup> )
27	Columbus, Ohio.....	1871	( <sup>6</sup> )	224.8	5,942	4,525,506	4,525,506	2,897,000	311,672	243,260	68,412
28	Los Angeles, Cal.....	1868	1902	657.9	11,315	8,644,350	7,742,699	4,608,300	1,113,136	1,035,406	77,730
29	Worcester, Mass.....	1845	( <sup>6</sup> )	202.4	3,443	4,495,333	4,572,761	3,755,000	439,984	379,255	60,729
30	Seattle, Wash.....	( <sup>19</sup> )	( <sup>20</sup> )	370.6	8,213	4,747,930	5,201,878	1,131,980	715,760	640,997	74,763
31	Memphis, Tenn.....	1876	1903	179.5	5,040	2,988,310	4,000,000	2,902,000	406,881	347,633	59,248
35	Syracuse, N. Y.....	1842	1891	204.4	4,397	5,500,000	4,719,627	4,070,000	363,239	307,749	55,490
38	Portland, Oreg.....	1857	1886	332.5	5,840	5,521,292	7,695,710	3,150,000	609,284	557,416	51,868
39	Atlanta, Ga.....	1874	( <sup>6</sup> )	183.0	5,101	4,212,492	4,212,492	1,209,000	375,330	325,988	49,342
40	Richmond, Va.....	1830	( <sup>6</sup> )	123.0	4,555	2,970,310	3,500,000	405,000	243,101	194,237	48,864
41	Fall River, Mass.....	1874	( <sup>6</sup> )	104.5	1,805	2,118,102	2,012,900	1,550,000	259,655	210,839	48,816
42	Nashville, Tenn.....	1832	( <sup>6</sup> )	114.8	6,085	3,208,800	5,000,000	1,322,000	278,292	229,804	48,428
43	Dayton, Ohio.....	1870	( <sup>6</sup> )	164.7	2,751	2,217,624	2,050,000	913,100	203,306	155,812	47,494
44	Grand Rapids, Mich.....	1874	( <sup>6</sup> )	172.6	5,391	1,902,663	1,420,042	1,100,000	211,861	165,018	46,843

<sup>1</sup> Including all costs that would be borne by a privately conducted enterprise and by it charged against income.<sup>2</sup> Excess of total costs of services over total earnings.<sup>3</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>4</sup> One plant acquired in 1856 and one in 1903, and six built by city.<sup>5</sup> Estimated.<sup>6</sup> Built by city.<sup>7</sup> One plant built in 1820 and one in 1848.<sup>8</sup> Excess of total expenses of operation over total earnings.<sup>9</sup> One plant built in 1840 and one in 1897.<sup>10</sup> Water-supply system not completed.



# GENERAL TABLES.

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## SUPPLY SYSTEMS: 1907.

Cities arranged alphabetically by states, with the number assigned to each, see page 127.]

COSTS OF SERVICES.						RELATION BETWEEN EARNINGS AND COSTS OF SERVICES. EXCESS OF—				PER CAPITA.			AVERAGES PER MIL- LION GALLONS SUP- PLIED TO PIPES.			City num- ber.
Total.	Expenses of operation. <sup>1</sup>				Interest on present value of system:	Total earnings over—			Collections for services to public <sup>2</sup> over pay- ments for salaries, wages, and miscella- neous objects.	Earn- ings.	Ex- penses of opera- tion.	In- terest.	Earn- ings.	Ex- penses of opera- tion.	In- terest.	
	Total expenses of operation.	Payments for salaries, wages, and mis- cellaneous objects.	Other expenses (estimated).	Depre- ciation.		Taxes.	Total costs of services.	Total expenses of operation.								
\$67,836,223	\$42,736,948	\$21,231,273	\$12,879,797	\$8,625,878	\$25,099,275	\$5,694,436	\$19,404,839	\$28,030,717	\$31,599,823	\$2.64	\$1.82	\$1.07	\$59.63	\$41.01	\$24.08	
39,532,639	25,583,787	12,719,799	7,556,518	5,307,470	13,948,852	<sup>2</sup> 3,043,809	10,905,043	16,212,513	18,186,305	2.79	1.96	1.07	50.59	35.47	19.34	
13,068,015	7,692,009	3,605,058	2,579,426	1,507,525	5,376,006	<sup>2</sup> 904,623	4,471,383	5,978,908	6,893,929	2.68	1.69	1.18	86.37	54.62	38.18	
9,045,207	5,624,625	2,810,196	1,662,450	1,151,979	3,420,582	<sup>2</sup> 1,221,057	2,199,525	3,351,504	3,843,890	2.38	1.71	1.04	75.89	54.56	33.18	
6,190,362	3,836,527	2,096,220	1,081,403	658,904	2,353,835	<sup>2</sup> 524,947	1,828,888	2,487,792	2,675,699	2.17	1.47	0.90	73.59	49.84	30.58	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$12,678,304	\$8,109,912	\$3,619,799	\$2,566,512	\$1,923,601	\$4,568,392	\$255,600	\$4,312,792	\$6,236,393	\$6,943,605	\$2.94	\$1.92	\$1.08	\$69.39	\$45.30	\$25.52	1
4,584,454	2,709,107	1,536,364	777,423	395,320	1,675,347	1,192,234	2,867,581	3,262,901	3,112,971	2.65	1.29	0.79	33.40	16.22	10.03	2
6,470,105	4,260,105	2,011,105	1,300,000	949,000	2,210,000	1,807,581	402,409	1,351,409	2,006,189	3.18	2.91	1.51	42.24	38.59	20.02	3
2,741,988	1,730,319	978,423	517,478	234,418	1,011,669	507,796	503,873	738,291	964,636	3.38	2.62	1.53	79.66	61.69	36.07	4
1,961,802	1,492,152	952,752	310,000	229,400	469,650	932,482	1,402,132	1,631,532	1,673,495	4.75	2.45	0.77	82.24	42.40	13.34	5
1,532,670	952,232	419,428	271,078	261,726	600,438	287,240	313,198	574,924	599,109	2.26	1.70	1.07	48.34	36.37	22.93	6
2,203,285	1,435,167	748,727	423,206	263,234	768,118	543,882	224,236	487,470	676,804	3.12	2.70	1.45	41.04	35.50	19.00	7
1,713,496	1,114,113	530,425	298,944	284,744	599,383	339,147	260,236	544,980	634,544	2.89	2.34	1.26	63.95	51.84	27.89	8
1,302,421	943,222	614,474	182,334	146,414	359,199	380,656	21,457	124,957	137,132	2.38	2.44	0.93	19.02	19.47	7.41	9
833,053	511,703	197,987	177,542	136,174	321,350	7,751	313,599	449,773	465,618	2.25	1.39	0.87	30.73	19.05	11.97	11
1,555,094	1,046,950	512,744	291,200	243,006	508,144	301,264	116,880	359,886	498,352	3.35	3.02	1.46	66.19	59.55	28.90	12
670,186	394,066	202,198	118,000	73,868	276,120	31,245	307,365	381,233	357,327	2.17	1.22	0.86	56.98	32.01	22.43	13
(10)																14
1,465,781	884,739	395,373	322,801	166,565	581,042	678,843	97,801	68,764	116,523	2.52	2.83	1.86	94.33	106.06	69.65	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$1,629,899	\$845,899	\$213,099	\$400,000	\$232,800	\$784,000	\$426,457	\$357,543	\$590,343	\$854,193	\$4.07	\$2.86	\$2.65	\$92.15	\$64.78	\$60.04	16
622,317	378,576	174,604	122,176	81,736	243,741	153,359	90,382	172,118	162,883	1.64	1.33	0.85	73.05	58.07	37.97	17
1,023,744	740,544	551,304	120,000	69,240	283,200	194,272	477,472	546,712	554,838	5.01	3.04	1.16	86.10	52.35	20.02	18
684,556	337,356	76,556	160,000	100,800	347,200	4,038	351,238	452,038	506,422	3.00	1.47	1.51	75.45	36.97	38.05	19
7,080	5,250	4,320	610	320	1,830	2,351	6,521	12,201	14,241	(15)	(16)	(15)	(16)	(16)	(16)	20
652,203	330,203	119,643	140,000	70,560	322,000	219,113	102,887	173,447	216,568	2.06	1.57	1.53	110.06	83.01	81.83	21
697,102	548,204	394,550	88,562	65,092	148,898	92,832	241,730	306,822	299,773	3.80	2.64	0.72	133.37	92.56	25.14	22
788,397	463,281	198,833	167,205	127,243	295,116	159,925	135,191	262,434	342,522	3.32	2.60	1.56	103.62	81.33	48.06	23
1,048,659	613,659	295,659	200,000	118,000	435,000	177,808	257,132	375,132	489,812	4.69	3.31	2.35	109.22	76.97	54.56	24
267,288	173,616	98,878	44,500	30,238	93,672	46,708	140,380	170,618	139,368	1.91	1.05	0.57	73.02	40.38	21.78	25
17,782	9,542	4,062	3,300	2,180	8,250	5,923	2,327	4,507	7,807	(15)	(16)	(15)	(16)	(16)	(16)	26
459,824	277,899	124,213	90,510	63,176	181,925	148,152	33,773	96,949	119,047	2.10	1.87	1.22	52.45	46.77	30.62	27
694,691	402,791	200,552	154,854	47,385	291,900	418,445	710,345	757,790	834,854	(18)	(18)	(18)	98.38	35.60	25.80	28
389,015	228,511	74,363	91,455	62,693	160,504	50,969	211,473	274,166	304,892	3.33	1.73	1.22	127.83	66.39	46.63	29
559,155	302,182	130,155	104,038	67,989	256,973	156,605	413,578	481,567	510,842	(18)	(18)	(18)	87.15	36.79	31.29	30
501,901	314,701	177,421	80,000	57,280	187,200	95,020	92,180	149,460	170,212	3.16	2.44	1.45	80.73	62.44	37.14	31
436,177	268,158	98,015	94,393	75,750	168,019	72,938	95,081	170,831	209,734	3.01	2.22	1.39	82.61	60.99	38.21	32
683,701	292,759	104,445	153,914	34,400	390,942	74,417	316,525	350,925	432,971	5.40	2.60	3.47	104.33	50.13	66.94	33
463,734	291,022	175,178	84,250	31,594	172,712	88,404	84,308	115,902	150,810	3.50	2.71	1.61	73.58	57.05	33.86	34
293,658	171,158	59,648	70,000	41,510	122,500	50,557	71,943	113,453	134,589	2.29	1.61	1.15	53.37	37.58	26.89	40
217,593	137,278	65,599	40,258	31,421	80,315	42,062	122,377	153,798	145,240	2.45	1.29	0.76	143.85	76.05	44.50	41
519,259	267,259	112,959	100,000	54,300	252,000	240,967	11,033	68,333	116,035	2.64	2.54	2.39	45.73	43.92	41.41	42
239,586	154,101	84,319	41,000	28,782	85,485	36,280	49,205	71,987	71,493	1.97	1.49	0.83	73.90	56.02	31.07	43
170,684	108,060	66,623	28,401	13,036	62,624	41,177	103,801	116,837	98,395	2.08	1.06	0.61	39.30	20.04	11.62	44

<sup>11</sup> Report is for a small plant supplying only a portion of the city.

<sup>12</sup> Not reported.

<sup>13</sup> Excess of payments for salaries, wages, miscellaneous objects, and depreciation over total earnings.

<sup>14</sup> Excess of payments for salaries, wages, and miscellaneous objects over collections for services to public.

<sup>15</sup> Average not computed, because the system owned by city supplies only small part of municipality.

<sup>16</sup> Average not computed, because amount of water supplied to pipes was not reported.

<sup>17</sup> This report is for that portion of main pipes owned by city. The system is operated and in large part owned by private corporation.

<sup>18</sup> Per capita average not computed, because no reliable estimate of population could be made.

<sup>19</sup> One plant built in 1882 and one in 1884.

<sup>20</sup> One plant acquired in 1889 and one in 1891.



## STATISTICS OF CITIES.

TABLE 39.—STATISTICS OF WATER.\*

[Cities not owning water-supply systems are omitted from this table. For a list of the

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Year built.	Year acquired by city.	Length of main pipes in miles.	Million gallons supplied to pipes.	Net cost of system.	Present value of system.	Outstanding debt.	EARNINGS.		
									Total.	Collections for services to public.	Value of services to city (estimated).
45	Cambridge, Mass.....	1856	1865	129.0	4,039	\$6,426,382	\$6,426,382	\$3,820,600	\$431,956	\$384,123	\$47,833
46	Albany, N. Y.....	1799	1850	138.0	7,803	3,946,680	2,262,610	1,225,550	409,291	261,642	47,649
47	Hartford, Conn.....	1854	( <sup>3</sup> )	144.3	2,533	3,700,000	3,127,176	675,000	313,022	265,750	47,272
48	Lowell, Mass.....	1873	( <sup>3</sup> )	143.9	2,017	3,089,169	4,375,888	1,136,800	260,864	215,189	45,675
49	Reading, Pa.....	1819	1865	112.3	4,481	2,893,753	3,060,934	400,000	274,839	230,117	44,722
50	Trenton, N. J.....	1802	1859	130.0	5,206	2,346,726	2,346,726	795,500	249,237	206,743	42,494
52	Wilmington, Del.....	1827	( <sup>3</sup> )	122.0	3,236	2,500,000	2,500,000	800,000	252,478	210,996	41,482
53	Camden, N. J.....	( <sup>6</sup> )	( <sup>6</sup> )	97.1	4,677	2,585,000	2,585,000	1,331,000	280,516	236,076	41,440
56	Lynn, Mass.....	1871	( <sup>3</sup> )	139.0	2,196	2,966,120	3,000,000	1,778,500	332,888	294,271	38,617
57	New Bedford, Mass.....	1869	( <sup>3</sup> )	110.0	2,712	3,400,923	2,531,201	1,548,000	267,606	226,624	37,982
58	Springfield, Mass.....	( <sup>7</sup> )	( <sup>3</sup> )	160.4	3,635	2,572,054	2,432,119	785,000	330,767	293,264	37,503
59	Troy, N. Y.....	1833	( <sup>3</sup> )	105.8	4,500	3,415,981	4,500,000	2,159,897	214,358	177,516	36,843
61	Lawrence, Mass.....	1875	( <sup>3</sup> )	90.8	1,282	2,243,994	1,347,674	760,000	160,890	125,828	35,062
62	Somerville, Mass.....	1868	( <sup>3</sup> )	92.1	2,390	891,738	945,331	69,000	268,529	233,814	34,715
63	Savannah, Ga.....	1859	( <sup>3</sup> )	67.5	3,145	1,142,000	1,142,000	886,100	148,054	114,512	33,542
64	Duluth, Minn.....	( <sup>9</sup> )	( <sup>10</sup> )	94.9	2,080	2,493,267	2,600,000	2,354,500	206,713	173,242	33,471
65	Norfolk, Va.....	1872	( <sup>3</sup> )	89.3	12,482	1,343,990	2,000,000	1,066,000	201,792	168,898	32,894
66	Hoboken, N. J.....	1855	( <sup>3</sup> )	26.0	1,788	484,120	500,000	20,000	253,310	220,810	32,500
68	Yonkers, N. Y.....	1874	( <sup>3</sup> )	111.7	2,908	2,402,746	3,500,000	2,045,000	212,176	180,109	32,067
70	Manchester, N. H.....	1872	( <sup>3</sup> )	111.0	1,182	1,928,825	1,928,825	700,000	151,868	120,193	31,675
71	Schenectady, N. Y.....	1872	1885	79.0	2,846	1,012,161	1,053,661	901,000	160,356	128,856	31,500
72	Evansville, Ind.....	1873	( <sup>3</sup> )	82.4	2,815	1,079,773	1,079,773	400,000	142,814	111,479	31,335
75	Waterbury, Conn.....	1868	( <sup>3</sup> )	76.2	2,498	1,983,000	2,548,000	850,000	216,090	185,516	30,574
76	Salt Lake City, Utah.....	1875	( <sup>3</sup> )	163.8	6,935	5,611,593	5,611,593	1,100,000	183,081	153,217	29,864
78	Erie, Pa.....	1868	( <sup>3</sup> )	125.0	4,326	3,831,121	4,000,000	270,000	226,053	196,676	29,377
79	Houston, Tex.....	1879	1906	69.0	11,920	955,296	954,791	434,000	201,697	172,915	28,782
80	Tacoma, Wash.....	1883	1893	188.6	2,046	2,069,204	2,500,000	1,768,000	293,095	257,801	35,294
81	Harrisburg, Pa.....	1843	( <sup>3</sup> )	60.5	3,970	1,250,000	2,450,000	860,000	240,252	213,054	27,198
84	Youngstown, Ohio.....	1872	( <sup>3</sup> )	104.9	2,085	1,100,000	1,473,826	290,000	161,520	135,407	26,113
85	Dallas, Tex.....	1876	1882	160.0	3,138	1,789,389	2,050,000	694,000	231,626	205,544	26,082
87	Fort Wayne, Ind.....	1880	( <sup>3</sup> )	96.4	1,438	995,438	1,600,000	285,800	122,312	97,247	25,065
89	Holyoke, Mass.....	1873	( <sup>3</sup> )	89.7	1,923	1,327,808	1,301,252	350,000	141,105	116,326	24,779
90	Brockton, Mass.....	( <sup>10</sup> )	( <sup>3</sup> )	103.7	738	1,712,699	1,712,699	1,540,000	145,563	121,138	24,425
91	Covington, Ky.....	1891	( <sup>3</sup> )	46.5	1,128	1,698,935	1,675,000	1,319,200	137,432	113,194	24,238

<sup>1</sup> Including all costs that would be borne by a privately conducted enterprise and by it charged against income.<sup>2</sup> Excess of total costs of services over total earnings.<sup>3</sup> Built by city.<sup>4</sup> Excess of total expenses of operation over total earnings.<sup>5</sup> One plant built in 1853 and one in 1899.<sup>6</sup> One plant acquired in 1870 and one built by city.<sup>7</sup> One plant built in each of the following years: 1864, 1872, and 1890.<sup>8</sup> One plant acquired in 1872 and two built by city.

## SUPPLY SYSTEMS: 1907—Continued.

cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

COSTS OF SERVICES.					RELATION BETWEEN EARNINGS AND COSTS OF SERVICES. EXCESS OF—					PER CAPITA.			AVERAGES PER MILLION GALLONS SUPPLIED TO PIPES.			City number.
Total.	Expenses of operation. <sup>1</sup>				Interest on present value of system.	Total earnings over—			Collections for services to public over payments for salaries, wages, and miscellaneous objects.	Earn-ings.	Ex-penses of operation.	In-terest.	Earn-ings.	Ex-penses of operation.	In-terest.	
	Total expenses of operation.	Payments for salaries, wages and miscellaneous objects.	Other expenses (estimated).	Taxes.		Total costs of services.	Total expenses of operation.	Payments for salaries, wages, miscellaneous objects, and depreciation.								
\$557,210	\$309,152	\$73,689	\$128,528	\$106,935	\$248,058	\$125,254	\$122,804	\$229,739	\$310,434	\$4.33	\$3.10	\$2.49	\$106.95	\$76.54	\$61.42	45
327,640	234,873	154,505	45,252	35,116	92,767	81,651	174,418	209,534	207,137	4.12	2.37	0.93	52.45	30.10	11.89	46
335,236	210,149	97,414	62,544	50,191	125,087	\$22,214	102,873	153,064	168,336	3.18	2.13	1.27	123.58	82.96	49.38	47
481,117	306,081	143,385	87,518	75,178	175,036	\$220,253	\$45,217	29,961	71,804	2.74	3.22	1.84	129.33	151.75	86.78	48
285,131	162,694	69,335	61,219	32,140	122,437	\$10,292	112,145	144,285	160,782	2.95	1.75	1.31	61.33	36.31	27.32	49
231,002	138,306	69,218	46,935	22,153	92,696	18,235	110,931	133,084	137,525	2.82	1.56	1.05	47.87	26.57	17.81	50
288,695	157,695	80,770	50,000	26,925	101,000	\$6,217	94,783	121,708	130,226	2.92	1.82	1.17	78.02	48.73	31.21	52
305,754	199,769	119,375	51,700	28,694	105,985	\$25,238	80,747	109,441	119,701	3.25	2.31	1.23	59.98	42.71	22.66	53
342,126	227,526	120,306	60,000	47,220	114,600	\$9,238	105,362	152,582	173,965	4.14	2.83	1.42	151.59	103.61	52.19	56
244,838	138,528	49,658	50,624	38,246	106,310	22,768	129,078	167,324	179,966	3.38	1.75	1.34	98.67	51.08	39.20	57
308,241	212,902	138,674	48,642	25,586	95,339	22,526	117,865	143,461	154,590	4.23	2.72	1.22	91.00	58.57	26.23	58
443,592	271,692	100,512	90,000	81,180	171,900	\$229,234	\$57,334	23,846	77,003	2.79	3.54	2.24	47.64	60.38	38.20	59
171,763	117,856	71,739	26,953	19,164	53,907	\$10,873	43,034	62,198	54,089	2.20	1.61	0.74	125.50	91.93	42.05	61
126,498	88,685	55,362	18,907	14,416	37,813	142,031	179,844	194,260	178,452	3.71	1.23	0.52	112.36	37.11	15.82	62
133,906	76,806	42,066	22,840	11,900	57,100	14,148	71,248	83,148	72,446	2.12	1.10	0.82	47.08	24.42	18.16	63
262,257	149,157	66,373	52,000	30,784	113,100	\$55,544	57,556	88,340	106,869	2.96	2.14	1.62	99.38	71.71	54.38	64
219,063	135,063	73,823	40,000	21,240	84,000	\$17,271	66,729	87,969	95,075	2.94	1.97	1.23	81.30	54.42	33.84	65
265,514	243,014	228,254	10,000	4,760	22,500	\$12,204	10,296	15,056	127,444	3.74	3.59	0.33	141.59	135.84	12.58	66
393,723	234,823	104,658	70,000	60,165	158,900	\$181,547	\$22,647	37,518	75,451	3.18	3.52	2.38	72.96	80.75	54.64	68
181,626	100,422	33,897	38,576	27,949	81,204	\$29,758	51,446	79,395	86,296	2.30	1.52	1.23	128.48	84.96	68.70	70
125,794	84,807	51,375	21,073	12,359	40,987	34,562	75,549	87,908	77,481	2.44	1.29	0.62	56.34	29.80	14.40	71
160,773	95,987	60,031	21,595	14,361	64,786	\$17,659	46,827	61,188	51,448	2.19	1.47	0.99	50.73	34.10	23.01	72
204,579	105,462	25,455	50,960	29,047	99,117	11,511	110,628	139,675	100,061	3.39	1.66	1.56	86.47	42.20	39.66	75
505,242	280,778	80,949	112,232	87,597	224,464	\$322,161	\$97,697	\$10,100	72,268	2.94	4.51	3.61	26.40	40.49	32.37	76
396,872	236,872	104,072	80,000	52,800	160,000	\$170,819	\$10,819	41,981	92,604	3.69	3.87	2.61	52.25	54.76	36.99	78
149,523	101,783	74,094	19,096	8,593	47,740	52,174	99,914	108,507	98,821	3.36	1.70	0.80	69.07	34.86	16.35	79
299,530	174,530	90,280	50,000	34,250	125,000	\$6,435	118,565	152,815	167,521	(15)	(15)	(15)	143.25	85.30	61.09	80
233,543	142,158	68,119	49,000	25,039	91,385	\$6,709	98,094	123,133	144,935	4.24	2.51	1.61	60.50	35.81	23.02	81
186,201	118,847	76,872	29,477	12,498	67,354	\$24,681	42,673	55,171	58,535	2.97	2.18	1.24	77.47	57.00	32.30	84
252,323	154,128	87,421	41,000	25,707	98,195	\$20,697	77,498	103,205	118,123	4.26	2.84	1.81	73.81	49.12	31.29	85
167,703	109,623	59,415	32,000	18,208	58,080	\$45,391	12,689	30,897	37,832	2.34	2.10	1.11	85.06	76.23	40.39	87
151,988	100,849	54,824	26,025	20,000	51,139	\$10,883	40,256	60,256	61,502	2.73	1.95	0.99	73.38	52.44	26.59	89
170,936	105,340	41,199	34,254	29,887	65,596	\$25,373	40,223	70,110	79,939	2.86	2.07	1.29	197.24	142.74	88.88	90
165,268	98,268	43,077	33,500	21,691	67,000	\$27,836	39,164	60,855	70,117	2.72	1.95	1.33	121.84	87.12	59.40	91

<sup>1</sup> One plant built in 1883 and one in 1891.<sup>2</sup> One plant acquired in 1898 and one in 1902.<sup>3</sup> Figures taken from Insurance Yearbook for 1908.<sup>4</sup> Excess of payments for salaries, wages, and miscellaneous objects over collections for services to public.<sup>5</sup> Rebuilt in 1900.<sup>6</sup> Excess of payments for salaries, wages, miscellaneous objects, and depreciation over total earnings.<sup>7</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>8</sup> One plant built in 1880 and one in 1904.

## STATISTICS OF CITIES.

TABLE 39.—STATISTICS OF WATER-

[Cities not owning water-supply systems are omitted from this table. For a list of the

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Year built.	Year acquired by city.	Length of main pipes in miles.	Million gallons supplied to pipes.	Net cost of system.	Present value of system.	Outstanding debt.	EARNINGS.		
									Total.	Collections for services to public.	Value of services to city (estimated).
92	Saginaw, Mich.....	1873	( <sup>2</sup> )	98.1	3,167	\$970,511	\$909,260	\$511,400	\$102,507	\$77,603	\$24,904
93	Lincoln, Nebr.....	1887	( <sup>2</sup> )	68.5	750	674,956	1,503,850	203,600	108,438	83,643	24,795
94	Altoona, Pa.....	1860	1872	69.6	1,460	1,088,059	2,100,000	759,000	134,860	110,421	24,439
95	Spokane, Wash.....	1885	( <sup>2</sup> )	161.0	5,313	2,270,583	2,338,749	1,070,000	375,940	345,504	30,436
96	Lancaster, Pa.....	1836	( <sup>2</sup> )	66.5	2,339	1,267,040	1,275,000	365,500	144,958	120,919	24,039
98	Bayonne, N. J. <sup>5</sup>	1882	( <sup>2</sup> )	44.5	1,327	434,734	434,734	198,000	247,265	224,226	23,039
99	South Bend, Ind.....	1873	( <sup>2</sup> )	80.8	1,761	926,270	926,270	194,000	105,573	82,571	23,002
101	Pawtucket, R. I.....	1878	( <sup>2</sup> )	161.8	3,297	2,114,047	2,114,047	1,385,000	237,371	214,851	22,520
102	McKeesport, Pa.....	1883	( <sup>2</sup> )	58.8	1,771	769,240	1,000,000	302,000	94,176	71,750	22,426
103	Binghamton, N. Y.....	1867	( <sup>2</sup> )	85.0	2,411	1,251,715	1,041,943	.....	143,132	120,894	22,238
105	Dubuque, Iowa.....	1871	1900	45.0	1,175	618,565	800,000	404,000	78,524	56,425	22,099
106	Sioux City, Iowa.....	1885	( <sup>2</sup> )	88.5	629	612,715	612,715	42,000	95,336	73,292	22,044
107	Augusta, Ga.....	1849	( <sup>2</sup> )	61.4	2,984	1,193,119	1,193,119	588,000	98,263	76,393	21,870
108	Mobile, Ala.....	1899	( <sup>2</sup> )	138.4	3,565	1,038,306	1,500,000	865,000	132,233	110,412	21,821
109	Topeka, Kans.....	1881	1905	56.3	837	690,417	685,000	620,000	105,938	84,542	21,396
110	Springfield, Ohio.....	1881	( <sup>2</sup> )	76.0	1,448	920,000	1,300,000	355,000	91,620	70,268	21,352
111	Allentown, Pa.....	1865	1869	61.1	2,622	736,600	736,600	391,500	118,545	97,236	21,309
113	Wheeling, W. Va.....	1834	( <sup>2</sup> )	45.0	6,095	1,250,000	2,000,000	23,600	170,344	149,380	20,964
114	Montgomery, Ala.....	1885	1898	85.0	1,232	868,961	1,545,000	800,000	104,916	83,992	20,924
117	Atlantic City, N. J.....	1882	1895	80.0	2,144	1,459,265	1,275,000	1,572,000	167,424	146,676	20,748
119	Bay City, Mich.....	1872	( <sup>2</sup> )	80.0	2,268	986,388	780,810	452,500	73,329	53,049	20,280
121	Malden, Mass.....	1869	( <sup>2</sup> )	84.0	373	874,240	874,240	568,000	111,441	91,548	19,893
122	Springfield, Ill.....	1866	( <sup>2</sup> )	76.2	1,735	1,057,044	676,837	.....	131,675	111,859	19,816
124	Canton, Ohio.....	1869	( <sup>2</sup> )	84.3	2,010	849,469	1,000,000	316,000	92,900	73,414	19,486
127	Chelsea, Mass.....	1867	( <sup>2</sup> )	40.0	1,373	515,880	462,000	300,000	155,806	136,518	19,288
130	Salem, Mass.....	1869	( <sup>2</sup> )	65.5	1,227	1,952,586	1,952,586	166,500	117,724	98,576	19,148
131	Newton, Mass.....	1876	( <sup>2</sup> )	142.2	846	2,259,468	1,500,000	1,383,000	176,019	156,957	19,062
132	Haverhill, Mass.....	1804	1891	84.0	1,841	1,446,595	1,446,595	971,000	124,340	105,294	19,048
133	Jacksonville, Fla.....	1880	( <sup>2</sup> )	60.6	1,105	611,057	1,000,000	315,000	100,827	81,803	19,024
136	Rockford, Ill.....	1876	( <sup>2</sup> )	82.3	1,816	773,083	773,083	96,100	95,331	76,981	18,350
139	Galveston, Tex.....	1888	( <sup>2</sup> )	51.2	1,114	1,500,000	1,500,000	459,000	138,513	120,901	17,612
140	New Britain, Conn.....	1857	( <sup>2</sup> )	82.0	1,650	1,685,000	2,162,600	575,000	123,784	106,484	17,320
142	Kalamazoo, Mich.....	1869	( <sup>2</sup> )	68.3	542	475,000	425,000	.....	56,015	39,107	16,908
143	Woonsocket, R. I.....	1884	1885	53.8	491	997,190	1,119,630	1,032,000	96,486	79,590	16,896
144	Fitchburg, Mass.....	1873	( <sup>2</sup> )	74.4	1,062	1,500,000	1,254,023	547,000	98,774	81,966	16,808
146	Auburn, N. Y.....	1865	1894	70.0	2,293	842,148	715,708	335,000	109,173	92,473	16,700
148	Joliet, Ill.....	1883	1889	37.5	1,095	432,846	625,000	78,550	46,351	30,022	16,329
149	Oklahoma City, Okla.....	( <sup>9</sup> )	1900	58.4	1,095	592,412	750,000	538,000	95,034	78,808	16,226
152	Sacramento, Cal.....	1852	1856	54.6	( <sup>9</sup> )	2,065,160	2,065,160	134,000	142,399	126,743	15,656
153	Pueblo, Colo.....	( <sup>11</sup> )	( <sup>12</sup> )	138.9	<sup>13</sup> 2,495	1,750,000	2,450,000	1,415,000	213,594	197,999	15,595
154	Everett, Mass.....	1871	( <sup>2</sup> )	45.7	932	771,464	410,700	200,000	105,585	90,075	15,510
155	Taunton, Mass.....	1876	( <sup>2</sup> )	82.5	777	1,350,065	1,350,065	838,500	94,438	78,968	15,470
156	Newport, Ky.....	1873	( <sup>2</sup> )	35.5	780	756,383	750,000	599,000	74,968	59,634	15,334
157	La Crosse, Wis.....	1880	( <sup>2</sup> )	54.3	993	483,820	609,856	208,000	53,738	39,162	14,576
158	Fort Worth, Tex.....	( <sup>14</sup> )	( <sup>15</sup> )	86.0	1,241	1,703,625	2,125,000	797,000	179,808	163,010	16,798
	San Juan, P. R.....	1898	( <sup>2</sup> )	7.5	( <sup>9</sup> )	360,000	500,000	314,000	86,920	69,082	17,838

<sup>1</sup> Including all costs that would be borne by a privately conducted enterprise and by it charged against income.<sup>2</sup> Built by city.<sup>3</sup> Excess of total costs of services over total earnings.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>5</sup> City owns distribution system only.<sup>6</sup> Excess of total expenses of operation over total earnings.<sup>7</sup> Excess of payments for salaries, wages, miscellaneous objects, and depreciation over total earnings.<sup>8</sup> Excess of payments for salaries, wages, and miscellaneous objects over collections for services to public.

## SUPPLY SYSTEMS: 1907—Continued.

cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

COSTS OF SERVICES.					RELATION BETWEEN EARNINGS AND COSTS OF SERVICES. EXCESS OF—				PER CAPITA.			AVERAGES PER MILLION GALLONS SUPPLIED TO PIPES.			City number.	
Total.	Expenses of operation. <sup>1</sup>				Interest on present value of system.	Total earnings over—			Collections for services to public over payments for salaries, wages, and miscellaneous objects.	Earnings.	Ex- penses of operation.	In- terest.	Earnings.	Ex- penses of operation.		In- terest.
	Total expenses of operation.	Payments for salaries, wages, and miscellaneous objects.	Other expenses (estimated). Depre- ciation.	Taxes.		Total costs of services.	Total expenses of operation.	Payments for salaries, wages, miscellaneous objects, and depreciation.								
\$113,100	\$76,911	\$40,068	\$18,185	\$18,658	\$36,189	\$10,593	\$25,596	\$44,254	\$37,535	\$2.06	\$1.54	\$0.73	\$32.37	\$24.29	\$11.43	92
153,063	88,849	41,974	30,077	16,798	64,214	\$44,625	19,589	36,387	41,669	2.19	1.79	1.29	144.58	118.47	85.62	93
163,043	79,043	15,623	42,000	21,420	84,000	\$28,183	55,817	77,237	94,798	2.76	1.62	1.72	92.37	54.14	57.53	94
258,578	139,068	60,018	46,775	32,275	119,510	117,362	236,872	269,147	285,486	(*)	(*)	(*)	70.76	26.18	22.49	95
158,390	112,618	76,013	25,500	11,105	45,772	\$13,432	32,340	43,445	44,906	3.02	2.34	0.95	61.97	48.15	19.57	96
207,728	189,121	176,109	8,695	4,317	18,607	39,537	58,144	62,461	48,117	5.37	4.10	0.40	186.33	142.52	14.02	98
102,456	61,700	33,495	18,525	9,680	40,756	3,117	43,873	53,553	49,076	2.29	1.34	0.89	59.95	35.04	23.14	99
212,598	128,459	54,996	42,281	31,182	84,139	24,773	108,912	140,094	159,855	5.27	2.85	1.87	72.00	38.96	25.52	101
126,563	83,163	52,783	20,000	10,380	43,400	\$32,387	11,013	21,393	18,967	2.10	1.85	0.97	53.21	46.98	24.52	102
126,731	89,221	52,440	20,839	15,942	37,510	16,401	53,911	69,853	68,454	3.22	2.01	0.84	59.37	37.01	15.56	103
106,340	70,340	45,428	16,000	8,912	36,000	\$27,816	8,184	17,096	10,997	1.78	1.59	0.81	66.83	59.86	30.64	105
84,674	47,911	26,430	12,254	9,227	36,763	10,662	47,425	56,652	46,862	2.16	1.09	0.83	151.57	76.17	58.45	106
105,609	52,873	17,080	23,862	11,931	52,736	\$7,346	45,390	57,321	59,313	2.25	1.21	1.21	32.93	17.72	17.67	107
178,438	116,788	74,638	30,000	12,150	61,650	\$46,205	15,445	27,595	35,774	3.03	2.68	1.41	37.08	32.72	17.29	108
87,818	57,404	32,244	13,700	11,460	30,414	18,120	48,534	59,994	52,298	2.48	1.34	0.71	126.57	68.58	36.34	109
130,718	69,618	25,938	26,000	17,680	61,100	\$39,098	22,002	39,682	44,330	2.15	1.63	1.43	63.27	48.08	42.20	110
82,021	55,577	32,426	14,732	8,419	26,444	36,524	62,968	71,387	64,810	2.78	1.30	0.62	45.21	21.20	10.09	111
232,151	142,151	89,251	40,000	12,900	90,000	\$61,807	28,193	41,093	60,129	4.06	3.39	2.15	27.95	23.32	14.77	113
149,955	80,430	40,847	30,900	8,683	69,525	\$45,039	24,486	33,169	43,145	2.51	1.92	1.66	85.16	65.28	56.43	114
191,806	132,901	96,589	25,500	10,812	58,905	\$24,382	34,523	45,335	50,087	4.03	3.20	1.42	78.09	61.99	27.47	117
99,142	62,834	30,376	15,616	16,842	36,308	\$25,813	10,495	27,337	22,673	1.81	1.55	0.90	32.33	27.70	16.01	119
94,063	60,055	28,914	17,485	13,656	34,008	17,378	51,386	65,042	62,634	2.80	1.51	0.85	299.57	161.44	91.42	121
96,618	70,898	51,297	13,537	6,064	25,720	35,057	60,777	66,841	60,562	3.32	1.79	0.65	75.89	40.86	14.82	122
103,764	60,464	30,314	20,000	10,150	43,300	\$10,864	32,436	42,586	43,100	2.38	1.55	1.11	46.22	30.08	21.54	124
61,436	42,956	24,647	9,240	9,069	18,480	94,370	112,850	121,919	111,871	4.04	1.11	0.48	113.48	31.29	13.46	127
190,694	108,413	34,311	39,052	30,050	87,281	\$72,970	14,311	44,361	64,265	3.07	2.70	2.28	95.94	84.28	71.13	130
133,172	74,072	22,922	30,000	21,150	59,100	42,847	101,947	123,097	134,035	4.62	1.94	1.55	208.06	87.56	69.86	131
134,952	77,088	25,792	28,932	22,364	57,864	\$10,612	47,252	69,616	79,502	3.26	2.02	1.52	67.54	41.87	31.43	132
136,525	86,525	53,835	20,000	12,690	50,000	\$35,698	14,302	26,992	27,968	2.65	2.27	1.31	91.25	78.30	45.25	133
100,320	69,067	48,654	15,462	4,971	31,233	\$4,989	26,244	31,215	28,327	2.60	1.88	0.85	72.44	52.50	23.73	136
174,543	99,543	51,453	30,000	18,090	75,000	\$36,030	38,970	57,060	69,448	3.93	2.83	2.13	124.34	89.36	67.32	139
172,801	86,297	17,959	43,252	25,066	86,504	\$49,017	37,487	62,573	88,505	3.57	2.49	2.50	75.02	52.30	52.43	140
52,338	34,913	21,929	8,500	4,484	17,425	3,677	21,102	25,586	17,178	1.66	1.03	0.52	103.35	64.42	32.15	142
93,572	49,906	16,720	22,393	10,793	43,666	2,914	46,580	57,373	62,870	2.86	1.48	1.29	196.51	101.64	88.93	143
144,841	95,433	50,803	25,080	19,550	49,408	\$46,067	3,341	22,891	31,163	2.94	2.84	1.47	93.01	89.86	46.52	144
95,034	66,406	40,369	14,314	11,723	28,628	14,139	42,767	54,490	52,104	3.27	1.99	0.86	47.61	28.96	12.48	146
86,169	58,044	36,994	12,500	6,550	28,125	\$39,818	\$11,693	73,143	\$6,972	1.42	1.78	0.86	42.33	53.01	25.68	148
107,126	71,201	51,926	15,000	4,275	35,925	\$12,092	23,833	28,108	26,882	2.93	2.19	1.11	86.79	65.02	32.81	149
184,262	101,656	39,805	41,303	20,548	82,606	\$41,863	40,743	61,291	86,938	4.55	3.25	2.64	(10)	(10)	(10)	152
298,454	175,954	87,852	49,000	39,102	122,500	\$84,860	37,640	76,742	110,147	6.85	5.64	3.93	134.85	134.91	125.05	153
55,584	39,156	24,215	8,214	6,727	16,428	50,001	66,429	73,156	65,860	3.40	1.26	0.53	113.29	42.01	17.63	154
131,148	80,550	32,407	27,001	21,142	53,598	\$39,710	13,888	35,030	46,561	3.05	2.60	1.73	121.54	103.67	68.98	155
84,149	52,274	28,739	15,000	8,535	28,875	\$6,181	22,694	31,229	30,895	2.44	1.70	0.94	96.11	67.02	37.02	156
63,842	38,411	19,164	12,197	7,050	25,431	\$10,104	15,327	22,377	19,998	1.84	1.32	0.87	54.12	38.72	25.64	157
324,033	205,245	140,433	42,500	22,312	118,788	\$144,225	\$25,437	73,125	22,577	(*)	(*)	(*)	144.89	165.39	95.72	158
68,925	38,975	22,225	10,000	6,750	29,950	17,995	47,945	54,695	46,857	2.44	1.09	0.84	(10)	(10)	(10)	

<sup>1</sup> Not reported.<sup>2</sup> Average not computed, because amount of water supplied to pipes was not reported.<sup>3</sup> One plant built in 1874 and one in 1881.<sup>4</sup> One plant acquired in 1906 and one built by city.<sup>5</sup> Report on water supplied to pipes is for north side plant only.<sup>6</sup> One plant built in 1883 and one in 1902.<sup>7</sup> One plant acquired in 1889 and one built by city.

## STATISTICS OF CITIES.

TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
	Grand total.....	\$17,888,287	\$11,605,641	\$1,126,485	\$4,258,830	\$897,331
	Group I.....	5,552,601	3,317,544	247,230	1,584,088	403,739
	Group II.....	1,780,008	670,462	384,038	564,730	160,778
	Group III.....	7,155,370	4,877,935	384,880	1,648,374	244,181
	Group IV.....	1,486,935	1,159,566	92,529	164,432	70,408
	Group V.....	1,913,373	1,580,134	17,808	297,206	18,225

## GROUP I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
84	Maine.....	\$45,324	\$36,548	.....	\$4,000	\$4,776	58	Massachusetts—Cont'd.					
	Portland.....	45,324	36,548	.....	4,000	4,776		Springfield.....	\$114,497	\$90,169	.....	\$13,647	\$10,681
	Street railway.....	12,717	5,948	.....	4,000	2,769		Street railway.....	60,915	42,262	.....	13,647	5,006
	Light and power.....	17,615	16,304	.....	.....	1,311		Light.....	46,981	42,088	.....	.....	4,893
	Telephone and telegraph.....	662	608	.....	.....	54		Telephone and telegraph.....	6,601	5,819	.....	.....	782
	Water.....	14,330	13,688	.....	.....	642	61	Lawrence.....	35,209	31,353	.....	3,856	.....
	New Hampshire.....	3,823	3,823	.....	.....	.....		Street railway.....	10,143	6,287	.....	3,856	.....
71	Manchester.....	3,823	3,823	.....	.....	.....		Light.....	22,832	22,832	.....	.....	.....
	Street railway, light, and power.....	3,592	3,592	.....	.....	.....		Telephone and telegraph.....	2,234	2,234	.....	.....	.....
	Telephone and telegraph.....	231	231	.....	.....	.....	62	Somerville.....	73,782	64,358	.....	8,908	516
	Massachusetts.....	2,260,969	1,969,842	.....	213,437	77,690		Street railway.....	56,044	46,836	.....	8,908	300
5	Boston.....	1,271,553	1,141,854	.....	76,953	52,746		Light.....	14,695	14,581	.....	.....	114
	Street railway.....	581,440	452,241	.....	76,953	52,246	89	Telephone and telegraph.....	3,043	2,941	.....	.....	102
	Light.....	542,569	542,069	.....	.....	500		Holyoke.....	21,789	17,299	.....	3,490	1,000
	Telephone and telegraph.....	146,227	146,227	.....	.....	.....		Street railway.....	19,589	15,099	.....	3,490	1,000
	Pneumatic-tube service.....	1,317	1,317	.....	.....	.....		Telephons.....	2,200	2,200	.....	.....	.....
29	Worcester.....	99,463	89,506	.....	1,505	8,452	90	Brockton.....	23,087	15,771	.....	6,176	1,140
	Street railway.....	34,207	28,511	.....	1,505	4,191		Street railway.....	16,484	9,202	.....	6,176	1,106
	Light and power.....	55,957	51,696	.....	.....	4,261		Light.....	3,676	3,642	.....	.....	34
	Telephone and telegraph.....	9,299	9,299	.....	.....	.....		Telephone.....	2,927	2,927	.....	.....	.....
41	Fall River.....	50,487	43,467	.....	7,020	.....	121	Malden.....	51,571	45,057	.....	6,514	.....
	Street railway.....	18,373	11,353	.....	7,020	.....		Street railway.....	27,835	21,321	.....	6,514	.....
	Light.....	28,748	28,748	.....	.....	.....		Light.....	21,661	21,661	.....	.....	.....
	Telephone.....	3,366	3,366	.....	.....	.....		Telephone and telegraph.....	2,075	2,075	.....	.....	.....
45	Cambridge.....	142,272	119,173	.....	22,859	240	127	Chelsea.....	30,703	25,866	.....	3,084	1,753
	Street railway.....	114,675	91,618	.....	22,859	198		Street railway.....	21,451	16,682	.....	3,084	1,685
	Light.....	21,457	21,415	.....	.....	42		Light.....	7,892	7,824	.....	.....	68
	Telephone and telegraph.....	6,140	6,140	.....	.....	.....		Telephone and telegraph.....	1,360	1,360	.....	.....	.....
48	Lowell.....	84,760	75,891	.....	8,869	.....	130	Salem.....	25,629	25,629	.....	.....	.....
	Street railway.....	29,025	20,156	.....	8,869	.....		Street railway.....	9,621	9,621	.....	.....	.....
	Light.....	50,102	50,102	.....	.....	.....		Light.....	16,008	16,008	.....	.....	.....
	Telephone and telegraph.....	5,633	5,633	.....	.....	.....	131	Newton.....	22,275	20,531	.....	1,744	.....
56	Lynn.....	60,734	52,018	.....	8,716	.....		Street railway.....	10,521	8,777	.....	1,744	.....
	Street railway.....	27,337	18,621	.....	8,716	.....		Light.....	5,762	5,762	.....	.....	.....
	Light.....	30,441	30,441	.....	.....	.....		Telephone and telegraph.....	5,992	5,992	.....	.....	.....
	Telephone and telegraph.....	2,956	2,956	.....	.....	.....	132	Haverhill.....	32,304	25,658	.....	5,740	906
57	New Bedford.....	62,412	37,765	.....	24,647	.....		Street railway.....	15,215	8,581	.....	5,740	894
	Street railway.....	44,135	19,488	.....	24,647	.....	144	Light.....	15,322	15,310	.....	.....	12
	Light.....	14,972	14,972	.....	.....	.....		Telephone and telegraph.....	1,767	1,767	.....	.....	.....
	Telephone.....	3,305	3,305	.....	.....	.....		Fitchburg.....	15,611	15,533	.....	78	.....
								Street railway.....	3,183	3,105	.....	78	.....
								Light.....	11,210	11,210	.....	.....	.....
								Telephone and telegraph.....	1,218	1,218	.....	.....	.....

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Sale of privileges.

<sup>3</sup> Of this amount, \$16,350 was received from the sale of privileges and the balance from percentage of earnings.

## GENERAL TABLES.

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TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
154	Massachusetts—Cont'd. Everett.....	\$27,761	\$22,911	.....	\$4,620	\$230	23	New York—Continued. Rochester.....	\$278,116	\$204,046	\$1,490	\$23,209	\$49,371
	Street railway.....	23,738	19,118	.....	4,620	.....		Street railway.....	141,802	67,732	1,490	23,209	49,371
	Light.....	3,098	2,868	.....	.....	230		Light.....	109,896	109,896	.....	.....	.....
	Telephone and telegraph.....	925	925	.....	.....	.....		Telephone and telegraph.....	24,995	24,995	.....	.....	.....
155	Taunton.....	15,070	10,033	.....	5,011	26	35	Syracuse.....	120,545	117,815	.....	.....	2,730
	Street railway.....	11,127	6,090	.....	5,011	26		Street railway.....	40,191	37,523	.....	.....	2,668
	Light.....	2,758	2,758	.....	.....	.....		Light and heat.....	54,973	54,923	.....	.....	50
	Telephone and telegraph.....	1,185	1,185	.....	.....	.....		Telephone and telegraph.....	22,063	22,055	.....	.....	8
	Rhode Island.....	395,305	157,932	.....	187,237	50,136		Subway.....	3,618	3,514	.....	.....	4
22	Providence.....	345,273	127,793	.....	173,659	43,821	46	Albany.....	2,774	( <sup>6</sup> )	.....	2,774	.....
	Street railway.....	189,362	60,552	.....	84,989	43,821		Street railway.....	2,774	( <sup>6</sup> )	.....	2,774	.....
	Light.....	134,873	62,402	.....	72,471	.....		Light and power.....	( <sup>6</sup> )	( <sup>6</sup> )	.....	.....	.....
	Telephone.....	21,038	4,839	.....	16,199	.....		Telephone and telegraph.....	( <sup>6</sup> )	( <sup>6</sup> )	.....	.....	.....
101	Pawtucket.....	32,943	19,199	.....	10,609	3,135	59	Troy.....	55,142	47,312	.....	7,830	.....
	Street railway.....	14,261	4,482	.....	6,667	3,112		Street railway.....	32,897	25,067	.....	7,830	.....
	Light.....	18,144	14,179	.....	3,942	23		Light.....	17,448	17,448	.....	.....	.....
	Telephone.....	538	538	.....	.....	.....		Telephone and telegraph.....	4,797	4,797	.....	.....	.....
143	Woonsocket.....	17,089	10,940	.....	2,969	3,180	68	Yonkers.....	42,177	42,177	.....	.....	.....
	Street railway.....	8,786	2,919	.....	2,689	3,178		Street railway.....	18,926	18,926	.....	.....	.....
	Light.....	7,682	7,682	.....	.....	.....		Light and power.....	16,399	16,399	.....	.....	.....
	Telephone.....	621	339	.....	280	2		Telephone and telegraph.....	6,852	6,852	.....	.....	.....
	Connecticut.....	169,809	137,626	.....	23,417	8,766	69	Utica.....	71,998	68,131	.....	.....	3,867
33	New Haven.....	72,889	66,822	.....	.....	6,067		Street railway.....	12,753	12,522	.....	.....	231
	Street railway.....	6,277	210	.....	.....	6,067		Light and power.....	31,305	27,669	.....	.....	3,636
	Light.....	50,397	50,397	.....	.....	.....		Telephone and telegraph.....	10,185	10,185	.....	.....	.....
	Telephone.....	2,001	2,001	.....	.....	.....		Water.....	17,755	17,755	.....	.....	.....
	Water.....	14,214	14,214	.....	.....	.....	71	Schenectady.....	27,535	27,360	.....	175	.....
47	Hartford.....	50,524	24,913	.....	23,417	2,194		Street railway.....	14,420	14,245	.....	175	.....
	Street railway.....	25,814	266	.....	23,417	2,131		Light and power.....	9,224	9,224	.....	.....	.....
	Light.....	24,110	24,047	.....	.....	63	103	Binghamton.....	13,750	13,750	.....	.....	.....
	Telephone.....	600	600	.....	.....	.....		Street railway.....	4,869	4,869	.....	.....	.....
51	Bridgeport.....	25,364	24,864	.....	.....	500		Light, heat, and power.....	7,339	7,339	.....	.....	.....
	Street railway.....	628	128	.....	.....	500		Telephone and telegraph.....	1,542	1,542	.....	.....	.....
	Light.....	11,767	11,767	.....	.....	.....	138	Elmira.....	25,058	24,039	.....	1,000	19
	Telephone.....	1,009	1,009	.....	.....	.....		Street railway.....	11,720	10,701	.....	1,000	19
	Water.....	11,960	11,960	.....	.....	.....		Light.....	7,852	7,852	.....	.....	.....
75	Waterbury.....	13,611	13,611	.....	.....	.....		Telephone and telegraph.....	2,882	2,882	.....	.....	.....
	Street railway and light.....	5,267	5,267	.....	.....	.....		Water.....	2,604	2,604	.....	.....	.....
	Light.....	7,944	7,944	.....	.....	.....	146	Auburn.....	28,154	19,843	.....	1,985	6,326
	Telephone.....	400	400	.....	.....	.....		Street railway.....	12,960	6,634	.....	.....	6,326
140	New Britain.....	7,421	7,416	.....	.....	5		Light, power, and heat.....	10,844	10,470	.....	374	.....
	Street railway and light.....	7,059	7,056	.....	.....	3		Telephone and telegraph.....	4,350	2,739	.....	1,611	.....
	Telephone and telegraph.....	362	360	.....	.....	2		New Jersey.....	678,863	296,962	.....	381,088	833
	New York.....	1,372,510	714,811	\$1,490	593,896	62,313	16	Newark.....	262,043	102,496	.....	159,547	.....
1	New York.....	412,430	.....	.....	412,430	.....		Street railway and power.....	184,737	45,721	.....	139,016	.....
	Street railway.....	353,042	.....	.....	353,042	.....		Light.....	59,967	46,882	.....	13,085	.....
	Light.....	33,196	.....	.....	33,196	.....		Telephone and telegraph.....	17,339	9,893	.....	7,446	.....
	Pipe lines.....	13,014	.....	.....	13,014	.....							
	Cables, etc., over bridges.....	8,957	.....	.....	8,957	.....							
	Stagecoaches.....	4,221	.....	.....	4,221	.....							
9	Buffalo.....	294,831	150,338	.....	144,493	.....							
	Street railway.....	177,265	56,637	.....	120,628	.....							
	Light, power, and heat.....	86,819	62,954	.....	23,865	.....							
	Telephone and telegraph.....	30,747	30,747	.....	.....	.....							

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Of this amount, \$1,100 was received from a annual rental of privilege and the balance from percentage of earnings.

<sup>3</sup> Of this amount, \$7,500 was received from the sale of privileges and the balance from percentage of earnings.

<sup>4</sup> Of this amount, \$29,460 was received from street car licenses, \$9,585 from annual rental of privilege, and the balance from percentage of earnings.

<sup>5</sup> Annual rental of privilege.

<sup>6</sup> Not reported.

<sup>7</sup> Of this amount, \$2,500 was received from the sale of privileges and the balance from percentage of earnings.

<sup>8</sup> Sale of privileges.

## STATISTICS OF CITIES.

TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
18	New Jersey—Continued. Jersey City.....	\$113, 127	\$32, 614		\$80, 513		34	Pennsylvania—Continued. Scranton.....	\$34, 510		\$19, 510	\$15, 000	
	Street railway.....	76, 512	19, 379		<sup>2</sup> 57, 133			Street railway.....	21, 342		6, 342	<sup>3</sup> 15, 000	
	Light.....	25, 346	6, 273		19, 073			Light, power, and heat.....	6, 914		6, 914		
	Telephone and telegraph.....	11, 269	6, 962		4, 307			Telephone and telegraph.....	6, 254		6, 254		
37	Paterson.....	87, 850	46, 360		41, 490		49	Reading.....	700		700		
	Street railway and light.....	63, 042	32, 275		30, 767			Street railway.....	700		700		
	Telephone and telegraph.....	7, 506	3, 850		<sup>4</sup> 3, 656			Telephone.....	( <sup>5</sup> )		( <sup>5</sup> )		
	Water.....	17, 302	10, 235		7, 067		77	Wilkes-Barre.....	4, 222		4, 222		
50	Trenton.....	33, 223	18, 040		14, 350	\$833		Street railway.....	2, 900		2, 900		
	Street railway, light, and power.....	25, 756	14, 124		10, 799	833		Light, power, and heat.....	( <sup>5</sup> )		( <sup>5</sup> )		
	Telephone and telegraph.....	7, 467	3, 916		3, 551		78	Erie.....	4, 478		3, 950	528	
53	Camden.....	47, 166	31, 688		15, 478			Street railway.....	3, 950		3, 950		
	Street railway.....	18, 350	11, 104		7, 246			Light and heat.....	528			528	
	Light and power.....	24, 594	18, 619		5, 975		81	Harrisburg.....	17, 361		900	16, 461	
	Telephone and telegraph.....	3, 323	1, 663		1, 660			Street railway.....	16, 961		500	16, 461	
	Water.....	899	302		597			Telephone and telegraph.....	400		400		
66	Hoboken.....	32, 350	16, 271		16, 079		94	Altoona.....	1, 679		1, 679		
	Street railway.....	14, 918	5, 969		8, 949			Street railway.....	925		925		
	Light, power, and heat.....	13, 730	9, 141		4, 589			Light.....	300		300		
	Telephone and telegraph.....	3, 702	1, 161		2, 541			Telephone and telegraph.....	454		454		
74	Elizabeth.....	36, 452	14, 724		21, 728		96	Lancaster.....	5, 599		2, 599	3, 000	
	Street railway.....	12, 000	3, 814		8, 186			Street railway.....	2, 816		816	<sup>6</sup> 2, 000	
	Light.....	11, 043	5, 768		5, 275			Light.....	898		898		
	Telephone and telegraph.....	7, 199	2, 359		<sup>4</sup> 4, 840			Telephone and telegraph.....	1, 885		885	<sup>6</sup> 1, 000	
	Water.....	6, 210	2, 783		3, 427		102	McKeesport.....	16, 784		16, 784		
98	Bayonne.....	15, 262	4, 200		11, 062			Street railway.....	12, 353		12, 353		
	Street railway.....	7, 132	2, 118		5, 014			Light, power, and heat.....	4, 431		4, 431		
	Light.....	6, 371	1, 095		5, 276			Telephone and telegraph.....	( <sup>5</sup> )		( <sup>5</sup> )		
	Telephone and telegraph.....	1, 694	930		764		104	Johnstown.....	2, 706		1, 706	1, 000	
	Subway.....	65	57		8			Street railway and light.....	1, 706		1, 706		
115	Passaic.....	19, 437	9, 337		10, 100			Light and heat.....	1, 000			<sup>6</sup> 1, 000	
	Street railway.....	4, 501	990		3, 511			Telephone and telegraph.....	( <sup>5</sup> )		( <sup>5</sup> )		
	Light.....	7, 084	3, 803		3, 281		111	Allentown.....	11, 300		1, 300	10, 000	
	Telephone and telegraph.....	3, 158	2, 219		939			Street railway.....	11, 000		1, 000	<sup>7</sup> 10, 000	
	Water.....	4, 694	2, 325		2, 369			Telephone and telegraph.....	300		300		
117	Atlantic City.....	22, 924	12, 340		10, 584		120	York.....	5, 681			5, 681	
	Street railway, electric light, power, and heat.....	9, 826	5, 332		4, 494			Street railway.....	4, 694			4, 694	
	Water and gas.....	6, 413	3, 060		3, 353			Light, power, and heat.....	987			987	
	Telephone and telegraph.....	6, 685	3, 948		2, 737		126	Chester.....	3, 600		3, 561	<sup>8</sup> 39	
151	West Hoboken.....	9, 049	8, 892		157			Street railway.....	2, 314		2, 275	<sup>7</sup> 39	
	Street railway.....	7, 688	7, 688					Light.....	544		544		
	Light.....	616	616				129	Newcastle.....	1, 878		1, 878		
	Telephone and telegraph.....	277	120		157			Street railway.....	742		742		
	Water.....	468	468					Light and power.....	1, 878		1, 878		
	Pennsylvania.....	625, 978		\$245, 740	181, 013	199, 225		Telephone and telegraph.....					
3	Philadelphia.....	499, 516		184, 712	115, 579	199, 225		Water.....					
	Street railway.....	437, 008		122, 204	115, 579	199, 225							
	Light and telephone.....	62, 508		62, 508									
7	Pittsburg.....	15, 964		2, 239	13, 725								
	Street railway.....	14, 439		2, 239	<sup>6</sup> 12, 200								
	Telephone.....	1, 525			1, 525								

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Of this amount, \$3,700 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>3</sup> Of this amount, \$3,040 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>4</sup> Of this amount, \$3,000 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>5</sup> Annual rental of privilege.

<sup>6</sup> Not reported.

<sup>7</sup> Sale of privileges.



TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
52	Delaware.....	\$32,544	\$32,544				82	South Carolina.....	\$34,350	\$20,289	\$3,800		\$10,261
	Wilmington.....	32,544	32,544					Charleston.....	34,350	20,289	3,800		10,261
	Street railway.....	14,503	14,503					Street railway.....	16,897	5,736	900		10,261
	Light and power.....	15,906	15,906					Light and power.....	10,528	9,528	1,000		
	Telephone and telegraph.....	2,135	2,135					Telephone and telegraph.....	5,341	3,941	1,400		
6	Maryland.....	758,438	273,959	\$23,880	\$435,034	\$25,565	39	Georgia.....	218,927	157,645	8,298	\$34,454	18,530
	Baltimore.....	758,438	273,959	23,880	435,034	25,565		Atlanta.....	151,842	105,773	1,500	31,784	12,785
	Street railway, light, and power.....	523,114	89,044	3,750	<sup>2</sup> 430,320			Street railway, light, and power.....	116,327	71,458	300	<sup>3</sup> 31,784	12,785
	Gas, light, and heat.....	153,843	152,380		<sup>3</sup> 1,463			Light.....	19,164	18,964	200		
	Telephone and telegraph.....	81,481	32,535	20,130	3,251	25,565		Telephone and telegraph.....	16,351	15,351	1,000		
15	District of Columbia.....	532,578	418,263		11,164	103,151	63	Savannah.....	35,135	23,218	6,172		5,745
	Washington.....	532,578	418,263		11,164	103,151		Street railway, light, and power.....	20,246	11,329	3,172		5,745
	Street railway.....	234,031	178,776		<sup>4</sup> 11,164	44,091		Light and heat.....	7,059	6,159	900		
	Light, power, and heat.....	232,225	191,285			40,940		Telephone and telegraph.....	7,830	5,730	2,100		
	Telephone and telegraph.....	66,322	48,202			18,120	107	Augusta.....	18,356	15,486	200	2,670	
40	Virginia.....	160,908	76,076	13,859	70,973			Street railway and light.....	11,908	10,241		<sup>3</sup> 1,667	
	Richmond.....	79,610	36,558	2,600	40,452			Light.....	3,587	3,587			
	Street railway, light, and power.....	72,601	30,549	1,600	40,452			Telephone and telegraph.....	2,861	1,658	200	1,003	
	Telephone and telegraph.....	7,009	6,009	1,000				Macon.....	13,594	13,168	426		
	Norfolk.....	81,298	39,518	11,259	30,521		147	Street railway and light.....	6,571	6,571			
65	Street railway.....	62,122	32,309	6,000	23,813			Water and gas.....	4,103	4,103			
	Light.....	3,947	2,947	1,000				Telephone and telegraph.....	2,920	2,494	426		
	Telephone and telegraph.....	15,229	4,262	4,259	6,708			Florida.....	26,249	13,754	850	8,374	3,271
	West Virginia.....	16,014	11,283		4,731			Jacksonville.....	26,249	13,754	850	8,374	3,271
	Wheeling.....	16,014	11,283		4,731		133	Street railway.....	20,375	9,608		7,496	3,271
113	Street railway.....	11,538	6,807		<sup>5</sup> 4,731			Light.....	3,047	2,697	350		
	Light and heat.....	2,342	2,342					Telephone and telegraph.....	2,827	1,449	500	878	
	Telephone and telegraph.....	2,134	2,134										

## GROUP III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

8	Ohio.....	\$1,203,539	\$723,842	\$11,671	\$442,850	\$25,176	43	Ohio—Continued.					
	Cleveland.....	503,135	335,973	8,740	158,422			Dayton.....	\$64,803	\$46,034		\$15,240	\$3,529
	Street railway.....	231,900	135,520	8,740	<sup>7</sup> 87,640			Street railway.....	39,297	20,535		<sup>8</sup> 15,240	3,522
	Light.....	228,990	158,208		70,782			Light.....	15,859	15,859			7
	Telephone and telegraph.....	42,245	42,245					Telephone.....	9,647	9,647			
12	Cincinnati.....	428,455	160,884	2,275	265,296		84	Youngstown.....	11,536	10,333	\$520		683
	Street railway.....	304,555	45,214	2,275	257,066			Street railway.....	5,694	4,801	520		373
	Light.....	95,009	86,779		8,230			Light and heat.....	1,862	1,807			55
	Telephone.....	28,891	28,891					Telephone and telegraph.....	3,980	3,725			255
	Telephone.....	28,891	28,891					Akron.....	26,900	22,534	136		4,230
25	Toledo.....	70,723	70,723				88	Street railway.....	7,922	5,941	136		1,845
	Street railway and light.....	40,177	40,177					Light.....	8,279	5,894			2,385
	Light and heat.....	8,949	8,949					Telephone and telegraph.....	4,496	4,496			
	Telephone and telegraph.....	21,597	21,597					Water.....	6,203	6,203			
								Springfield.....	10,563	10,563			
27	Columbus.....	71,871	50,745		3,892	16,734	110	Street railway.....	2,833	2,833			
	Street railway.....	47,367	30,633			16,734		Light, power, and heat.....	4,276	4,276			
	Light and heat.....	12,553	8,661		3,892			Telephone and telegraph.....	3,454	3,454			
	Telephone and telegraph.....	11,451	11,451										

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Of this amount, \$225 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>3</sup> Annual rental of privilege.

<sup>4</sup> Fixed charge of one-half cent per passenger carried across bridge.

<sup>5</sup> Fixed charge per mile of track.

<sup>6</sup> Of this amount, \$800 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>7</sup> Of this amount, \$3,152 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>8</sup> Of this amount, \$300 was received from annual rental of privilege and the balance from percentage of earnings.

## STATISTICS OF CITIES.

TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
124	Ohio—Continued. Canton.....	\$16,053	\$16,053	.....	.....	.....	136	Illinois—Continued. Rockford.....	\$8,588	\$7,695	.....	\$893	.....
	Street railway.....	4,013	4,013	.....	.....	.....		Street railway.....	2,447	2,447	.....	.....	.....
	Light and heat.....	5,965	5,965	.....	.....	.....		Light and heat.....	3,936	3,936	.....	.....	.....
	Telephone and telegraph.....	6,075	6,075	.....	.....	.....		Telephone and telegraph.....	2,205	1,312	.....	893	.....
	Indiana.....	390,849	284,613	\$4,086	\$97,401	\$4,749	148	Joliet.....	10,317	6,940	.....	3,377	.....
20	Indianapolis.....	278,904	190,643	4,086	84,175	.....		Street railway.....	3,276	2,276	.....	<sup>2</sup> 1,000	.....
	Street railway.....	147,076	112,990	4,086	<sup>2</sup> 30,000	.....		Light and power.....	4,419	3,419	.....	<sup>2</sup> 1,000	.....
	Light and heat.....	59,339	23,122	.....	36,217	.....		Telephone and telegraph.....	2,622	1,245	.....	<sup>6</sup> 1,377	.....
	Telephone and telegraph.....	42,841	24,883	.....	<sup>2</sup> 17,958	.....		Michigan.....	291,274	135,555	\$286	56,115	\$99,318
	Water.....	29,648	29,648	.....	.....	.....	11	Detroit.....	112,829	.....	.....	55,740	57,089
72	Evansville.....	52,172	36,100	.....	11,723	4,349		Street railway.....	59,465	.....	.....	<sup>7</sup> 55,740	3,725
	Street railway.....	21,793	11,410	.....	<sup>8</sup> 6,154	4,229		Light and heat.....	12,303	.....	.....	.....	12,303
	Light and power.....	22,478	21,024	.....	1,454	.....		Telephone and telegraph.....	41,061	.....	.....	.....	41,061
	Telephone and telegraph.....	7,901	3,666	.....	<sup>4</sup> 4,115	120	44	Grand Rapids.....	88,168	85,262	286	375	2,245
86	Terre Haute.....	17,218	16,740	.....	478	.....		Street railway.....	39,720	37,189	286	.....	2,245
	Street railway and light.....	2,288	2,288	.....	.....	.....		Light and power.....	46,794	46,794	.....	.....	.....
	Light and heat.....	3,447	2,969	.....	478	.....		Electric alarm.....	375	.....	.....	375	.....
	Telephone and telegraph.....	4,816	4,816	.....	.....	.....		Water.....	1,279	1,279	.....	.....	.....
	Water.....	6,667	6,667	.....	.....	.....	92	Saginaw.....	32,867	30,872	.....	.....	1,995
87	Fort Wayne.....	17,747	17,222	.....	525	.....		Street railway.....	13,185	11,252	.....	.....	1,933
	Street railway, light, and power.....	10,492	9,992	.....	<sup>2</sup> 500	.....		Light.....	19,651	19,620	.....	.....	31
	Light.....	2,717	2,717	.....	.....	.....		Telephone.....	31	.....	.....	.....	31
	Telephone and telegraph.....	4,538	4,513	.....	<sup>2</sup> 25	.....	119	Bay City.....	27,504	8,142	.....	.....	19,362
99	South Bend.....	24,808	23,908	.....	500	400		Street railway.....	26,586	7,224	.....	.....	10,362
	Street railway.....	8,151	7,751	.....	.....	400		Light.....	918	918	.....	.....	.....
	Light.....	6,089	6,089	.....	.....	.....	142	Kalamazoo.....	29,906	11,279	.....	.....	18,627
	Telephone and telegraph.....	10,568	10,068	.....	<sup>2</sup> 500	.....		Street railway.....	22,060	4,057	.....	.....	18,003
	Illinois.....	2,485,962	1,872,051	112,407	426,896	74,608		Light and power.....	7,846	7,222	.....	.....	624
2	Chicago.....	2,279,461	1,686,880	112,082	420,522	59,977	13	Wisconsin.....	275,153	29,278	244,575	1,000	300
	Street railway.....	852,343	601,190	112,082	<sup>5</sup> 79,094	59,977		Milwaukee.....	214,534	.....	214,534	.....	.....
	Light and power.....	1,040,865	914,106	.....	126,759	.....		Street railway.....	161,318	.....	161,318	.....	.....
	Telephone.....	319,771	116,161	.....	203,610	.....		Light, power, and heat.....	29,411	.....	29,411	.....	.....
	Subway.....	66,482	55,423	.....	11,059	.....		Telephone.....	23,805	.....	23,805	.....	.....
67	Peoria.....	27,814	23,090	.....	1,000	3,724	125	Superior.....	6,775	1,089	5,686	.....	.....
	Street railway.....	8,679	5,382	.....	.....	3,297		Street railway.....	4,423	.....	4,423	.....	.....
	Light.....	8,863	8,636	.....	.....	227		Light, power, and water.....	1,137	1,089	48	.....	.....
	Telephone and telegraph.....	6,720	5,720	.....	<sup>2</sup> 1,000	.....		Telephone.....	1,215	.....	1,215	.....	.....
	Water.....	3,552	3,352	.....	.....	200	145	Racine.....	19,088	7,729	11,359	.....	.....
112	East St. Louis.....	136,933	125,826	200	.....	10,907		Street railway and light.....	9,659	.....	9,659	.....	.....
	Street railway.....	20,376	9,269	200	.....	10,907		Telephone.....	1,700	.....	1,700	.....	.....
	Light and power.....	5,034	5,034	.....	.....	.....		Water.....	7,729	7,729	.....	.....	.....
	Telephone.....	554	554	.....	.....	.....	150	Oshkosh.....	11,981	7,140	3,841	1,000	.....
	Water.....	2,048	2,048	.....	.....	.....		Street railway.....	2,151	.....	2,151	.....	.....
	Ferry.....	29,741	29,741	.....	.....	.....		Light.....	8,337	7,140	197	<sup>21</sup> 1,000	.....
	Bridge.....	79,180	79,180	.....	.....	.....		Telephone.....	1,493	.....	1,493	.....	.....
122	Springfield.....	5,331	5,206	125	.....	.....	157	La Crosse.....	22,775	13,320	9,155	.....	300
	Street railway.....	1,758	1,633	125	.....	.....		Street railway.....	4,059	.....	3,759	.....	300
	Light, power, and heat.....	1,359	1,359	.....	.....	.....		Light and power.....	16,991	13,320	3,671	.....	.....
	Telephone and telegraph.....	2,214	2,214	.....	.....	.....		Telephone.....	1,725	.....	1,725	.....	.....
123	Quincy.....	17,518	16,414	.....	1,104	.....	17	Minnesota.....	375,955	351,606	7,330	1,461	15,558
	Street railway.....	3,810	3,490	.....	<sup>2</sup> 320	.....		Minneapolis.....	216,134	210,470	5,250	.....	414
	Light and heat.....	3,570	3,570	.....	784	.....		Street railway.....	152,613	147,255	5,250	.....	108
	Telephone.....	3,556	2,772	.....	.....	.....		Light.....	63,521	63,215	.....	.....	306
	Water.....	6,582	6,582	.....	.....	.....							

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Annual rental of privilege.

<sup>3</sup> Of this amount, \$175 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>4</sup> Of this amount, \$100 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>5</sup> Of this amount, \$20,567 was received from the sale of privileges and the balance from percentage of earnings.

<sup>6</sup> Fixed charge per telephone.

<sup>7</sup> Of this amount, \$8,936 was received from a fixed charge per car on express service.

## GENERAL TABLES.

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TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
21	Minnesota—Continued. St. Paul.....	\$146,679	\$127,994	\$2,080	\$1,461	\$15,144	36	Missouri—Continued. St. Joseph.....	\$29,896	\$28,488	\$900	\$500	\$8
	Street railway.....	117,900	101,955	2,080		13,865		Street railway.....	15,592	14,684	900		8
	Light and heat.....	28,179	26,039		1,461	679		Light, power, and heat.....	7,033	7,033			
	Telephone.....	600				600		Telephone and telegraph.....	1,600	1,100		\$ 500	
64	Duluth.....	13,142	13,142					Water.....	5,671	5,671			
	Street railway.....	9,907	9,907				134	Joplin.....	9,630	3,778	2,100		3,752
	Light and power.....	3,235	3,235					Street railway.....	5,745	1,242	2,000		2,503
	Telephone.....	( <sup>2</sup> )	( <sup>2</sup> )					Light and power.....	598	598			
	Iowa.....	134,898	102,718	725	28,969	2,486		Telephone.....	911	100			
	Des Moines.....	63,260	51,323		11,937			Water.....	2,376	1,127			1,249
54	Street railway.....	17,962	17,498		464			Nebraska.....	259,798	203,479		41,774	14,545
	Light.....	26,882	15,409		11,473		32	Omaha.....	217,999	173,485		31,975	12,539
	Telephone and telegraph.....	2,448	2,448					Street railway.....	70,113	66,248			3,865
	Water.....	15,968	15,968					Light and heat.....	88,623	55,579		31,975	1,069
105	Dubuque.....	7,764	7,144			620		Telephone and telegraph.....	18,244	10,706			7,538
	Street railway and light.....	6,910	6,332			578		Water.....	41,019	40,952			67
	Telephone and telegraph.....	854	812			42	93	Lincoln.....	27,295	18,643		6,646	2,006
106	Sioux City.....	36,386	27,173	725	8,122	366		Street railway and power.....	15,249	10,214		3,131	1,904
	Street railway.....	12,167	11,193	725		249		Light, power, and heat.....	3,402	3,300			102
	Light and heat.....	19,856	13,233		6,506	117		Telephone and telegraph.....	8,644	5,129		3,515	
	Telephone and telegraph.....	4,363	2,747		1,616		128	South Omaha.....	14,504	11,351		3,153	
116	Davenport.....	27,488	17,078		8,910	1,500		Street railway.....	4,365	4,365			
	Street railway.....	15,591	7,976		\$ 7,615			Light and power.....	5,796	2,983		\$ 2,813	
	Light and heat.....	8,855	7,355			1,500		Telephone and telegraph.....	1,093	1,093			
	Telephone and telegraph.....	716	716					Water.....	3,250	2,910		340	
	Bridge.....	1,031	1,031					Kansas.....	121,085	84,735	800	31,869	3,681
	Ferry.....	1,295			\$ 1,295		55	Kansas City.....	88,720	56,476	500	31,744	
	Missouri.....	1,616,857	1,090,058	3,000	520,039	3,760		Street railway.....	60,021	39,480		\$ 20,541	
4	St. Louis.....	1,231,327	882,393		348,934			Light and power.....	23,643	13,972	400	\$ 9,271	
	Street railway.....	553,973	418,326		\$ 135,647			Telephone.....	1,534	100		1,434	
	Light and power.....	452,885	352,695		100,190			Bridge (viaduct).....	3,522	3,024		498	
	Telephone and telegraph.....	150,468	38,371		112,097		109	Topeka.....	20,392	17,239	300	125	2,728
	Subway.....	21,330	20,330		\$ 1,000			Street railway.....	5,933	3,260			2,673
	Bridge.....	52,671	52,671					Light and power.....	9,733	9,261	300	\$ 125	47
24	Kansas City.....	346,004	175,399		170,605			Telephone.....	4,726	4,718			8
	Street railway.....	281,371	156,443		\$ 124,928		135	Wichita.....	11,973	11,020			953
	Light and heat.....	39,739	18,956		20,783			Street railway, light, and power.....	7,211	6,258			
	Telephone.....	24,225			24,225			Telephone.....	1,130	1,130			
	Subway.....	137			137			Water.....	3,632	3,632			
	Bridge.....	532			532								

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Not reported.

<sup>3</sup> Sale of privileges.

<sup>4</sup> Annual rental of privilege.

<sup>5</sup> Of this amount, \$106,000 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>6</sup> Of this amount, \$1,200 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>7</sup> Of this amount, \$1,739 was received from a fixed charge of 5 cents per 1,000 cubic feet of gas and the balance from percentage of earnings.

<sup>8</sup> Of this amount, \$3,093 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>9</sup> Of this amount, \$1,000 was received from annual rental of privilege and the balance from percentage of earnings.

## STATISTICS OF CITIES.

TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
19	Kentucky.....	\$299,931	\$289,573	\$1,050	\$9,308	.....	14	Louisiana.....	\$479,581	\$396,985	\$21,819	\$57,182	\$3,595
	Louisville.....	259,285	257,477	.....	1,808	.....		New Orleans.....	479,581	396,985	21,819	57,182	3,595
	Street railway.....	163,978	163,978	.....	.....	.....		Street railway and light.....	342,310	292,047	14,977	\$ 31,691	3,595
	Light and heat.....	63,699	63,699	.....	.....	.....		Light, heat, and power.....	56,631	53,206	2,775	* 650	.....
91	Covington.....	31,608	29,800	.....	\$1,808	.....		Telephone, telegraph, and burglar alarm.....	51,274	31,569	3,285	\$16,420	.....
	Street railway.....	25,610	18,110	.....	7,500	.....		Water.....	19,913	17,494	662	* 1,757	.....
	Light, power, and heat.....	13,920	6,420	.....	* 7,500	.....		Ferry.....	5,333	955	120	* 4,253	.....
	Telephone.....	9,604	9,604	.....	.....	.....		Pipe line.....	4,120	1,714	.....	* 2,406	.....
	Telephone.....	2,086	2,086	.....	.....	.....		Texas.....	260,021	207,543	.....	26,596	25,882
156	Newport.....	15,036	13,986	1,050	.....	.....	73	San Antonio.....	72,754	68,797	.....	2,660	1,297
	Street railway.....	8,620	8,120	500	.....	.....		Street railway.....	20,243	16,383	.....	* 2,660	1,200
	Light, power, and heat.....	4,800	4,500	300	.....	.....		Light.....	16,996	16,899	.....	.....	97
	Telephone.....	1,616	1,366	250	.....	.....		Telephone and telegraph.....	6,633	6,633	.....	.....	.....
	Tennessee.....	298,335	206,095	8,768	58,772	\$24,700		Water.....	28,882	28,882	.....	.....	.....
31	Memphis.....	98,756	83,610	4,600	.....	10,546	79	Houston.....	50,750	43,361	.....	6,831	558
	Street railway.....	55,429	47,945	2,400	.....	5,084		Street railway.....	20,925	13,576	.....	6,791	558
	Light and power.....	34,860	27,600	2,200	.....	5,060		Light and power.....	19,756	19,756	.....	.....	.....
	Telephone and telegraph.....	8,467	8,065	.....	.....	402		Telephone and telegraph.....	10,069	10,029	.....	* 40	.....
42	Nashville.....	145,822	80,329	1,450	54,574	9,469	84	Dallas.....	85,293	66,157	.....	14,513	4,623
	Street railway and electric light.....	101,399	60,160	750	33,143	7,346		Street railway.....	40,155	23,469	.....	* 12,063	4,623
	Light.....	30,437	14,167	700	14,510	1,060		Light and power.....	24,836	24,161	.....	* 675	.....
	Telephone and telegraph.....	13,986	6,002	.....	* 6,921	1,063		Telephone and telegraph.....	20,302	18,527	.....	* 1,775	.....
137	Knoxville.....	32,487	23,249	1,402	3,298	4,538	139	Galveston.....	16,650	12,496	.....	.....	4,154
	Street railway and electric light.....	12,904	7,714	652	.....	4,538		Street railway.....	9,275	5,121	.....	.....	4,154
	Light.....	6,846	3,198	350	3,298	.....		Light and power.....	4,608	4,608	.....	.....	.....
	Telephone and telegraph.....	2,559	2,559	.....	.....	.....		Telephone and telegraph.....	2,767	2,767	.....	.....	.....
	Water.....	10,178	9,778	400	.....	.....	158	Fort Worth.....	34,574	16,732	.....	2,592	15,250
141	Chattanooga.....	21,270	18,907	1,316	900	147		Street railway.....	24,906	8,524	.....	1,132	15,250
	Street railway.....	6,139	5,060	179	* 900	.....		Light and power.....	919	919	.....	.....	.....
	Light.....	9,194	8,457	662	.....	75		Telephone and telegraph.....	8,749	7,289	.....	1,460	.....
	Telephone and telegraph.....	1,551	1,479	.....	.....	72		Oklahoma.....	7,609	5,492	325	.....	1,792
	Water.....	4,386	3,911	475	.....	.....	149	Oklahoma City.....	7,609	5,492	325	.....	1,792
	Alabama.....	119,035	40,790	56,088	7,818	14,339		Street railway.....	2,831	2,583	125	.....	123
97	Birmingham.....	75,421	13,648	48,650	.....	13,123		Light.....	3,793	2,049	100	.....	1,644
	Street railway, light, power, and heat.....	53,134	10,011	30,000	.....	13,123		Telephone and telegraph.....	985	860	100	.....	25
	Telephone and telegraph.....	4,926	1,276	3,650	.....	.....		Arkansas.....	22,423	13,088	4,479	4,756	100
	Water.....	17,361	2,361	15,000	.....	.....	118	Little Rock.....	22,423	13,088	4,479	4,756	100
108	Mobile.....	29,620	20,477	3,138	5,818	187		Street railway and electric light.....	11,351	6,450	845	* 4,056	.....
	Street railway.....	10,678	8,742	500	1,436	.....		Gas light.....	2,128	1,528	.....	* 500	100
	Light and power.....	16,403	10,546	1,288	4,382	187		Telephone and telegraph.....	5,776	2,142	3,634	.....	.....
	Telephone.....	2,539	1,189	1,350	.....	.....		Water.....	3,168	2,968	.....	* 200	.....
114	Montgomery.....	13,994	6,665	4,300	2,000	1,029							
	Street railway.....	8,891	3,362	2,500	* 2,000	1,029							
	Light.....	3,505	2,755	750	.....	.....							
	Telephone and telegraph.....	1,598	548	1,050	.....	.....							

<sup>1</sup> Percentage of earnings or dividends, except where otherwise stated in footnotes.

<sup>2</sup> Fixed charge per telephone line.

<sup>3</sup> Annual rental of privilege.

<sup>4</sup> Sale of privileges.

<sup>5</sup> Of this amount, \$1,450 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>6</sup> Of this amount, \$75 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>7</sup> Of this amount, \$3,653 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>8</sup> Fixed charge per barrel of petroleum piped.

<sup>9</sup> Of this amount, \$500 was received from annual rental of privilege and the balance from percentage of earnings.

## GENERAL TABLES.

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TABLE 40.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1907—Continued.

[The cities in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same city in the other tables of this report.]

## GROUP V.—CITIES IN STATES OF THE WESTERN DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS.				
		Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.			Total.	Taxes.	Licenses.	Public service privileges. <sup>1</sup>	Reimbursements.
100	Montana.....	\$27,967	\$10,618	\$1,275	\$16,074	.....	38	Oregon.....	\$95,822	\$72,367	\$2,986	\$20,288	\$181
	Butte.....	27,967	10,618	1,275	16,074	.....		Portland.....	95,822	72,367	2,986	20,288	181
	Street railway.....	5,524	3,412	.....	<sup>2</sup> 2,112	.....		Street railway and power.....	57,296	36,991	1,836	<sup>10</sup> 18,288	181
	Light, heat, and power.....	13,547	2,947	600	10,000	.....		Light.....	25,854	24,354	500	<sup>11</sup> 1,000	.....
	Telephone and telegraph.....	5,443	1,481	.....	<sup>3</sup> 3,962	.....		Telephone and telegraph.....	12,537	10,887	650	<sup>11</sup> 1,000	.....
	Water.....	3,453	2,778	675	.....	.....		Water.....	135	135	.....	.....	.....
	Colorado.....	392,758	269,455	.....	111,104	\$12,199	10	California.....	1,128,974	1,060,494	10,422	57,936	122
26	Denver.....	376,386	254,125	.....	111,104	11,157		San Francisco.....	604,537	561,488	7,478	35,549	22
	Street railway.....	159,211	95,619	.....	<sup>4</sup> 60,034	3,558		Street railway.....	320,451	277,402	7,478	<sup>12</sup> 35,549	22
	Light, power, and heat.....	124,048	68,670	.....	<sup>5</sup> 51,070	4,308		Light and power.....	97,839	97,839	.....	.....	.....
	Telephone and telegraph.....	23,140	23,000	.....	.....	140		Telephone and telegraph.....	44,082	44,082	.....	.....	.....
	Water.....	69,987	66,836	.....	.....	3,151		Water.....	142,165	142,165	.....	.....	.....
	Pueblo.....	16,372	15,330	.....	.....	1,042		Los Angeles.....	430,554	411,080	2,944	16,530	.....
	Street railway and light.....	11,735	10,743	.....	.....	992	28	Street railway.....	204,007	199,122	2,944	<sup>13</sup> 1,941	.....
153	Light and heat.....	1,763	1,763	.....	.....	.....		Light and power.....	144,035	144,035	.....	.....	.....
	Telephone.....	2,874	2,824	.....	.....	50		Telephone and telegraph.....	82,512	67,923	.....	14,589	.....
	Utah.....	43,817	38,806	3,125	1,886	.....		Oakland.....	81,694	75,837	.....	5,857	.....
	Salt Lake City.....	43,817	38,806	3,125	1,886	.....		Street railway.....	44,055	38,198	.....	<sup>14</sup> 5,857	.....
	Street railway and light.....	26,114	22,389	3,125	<sup>6</sup> 600	.....		Light and heat.....	8,795	8,795	.....	.....	.....
	Light, power, and heat.....	3,238	3,038	.....	<sup>6</sup> 200	.....		Telephone and telegraph.....	10,466	10,466	.....	.....	.....
	Telephone and telegraph.....	14,465	13,379	.....	1,086	.....		Water.....	18,378	18,378	.....	.....	.....
30	Washington.....	224,035	128,394	.....	89,918	5,723	152	Sacramento.....	12,189	12,089	.....	.....	100
	Seattle.....	153,905	84,816	.....	65,780	3,309		Street railway and light.....	8,062	7,962	.....	.....	100
	Street railway.....	126,910	59,781	.....	<sup>7</sup> 65,780	1,349		Light and heat.....	1,072	1,072	.....	.....	.....
	Light.....	11,820	10,798	.....	1,022	.....		Telephone and telegraph.....	3,055	3,055	.....	.....	.....
	Telephone and telegraph.....	15,175	14,237	.....	.....	938		Porto Rico.....	5,474	5,474	.....	.....	.....
	Tacoma.....	39,531	22,190	.....	17,341	.....		San Juan.....	5,474	5,474	.....	.....	.....
	Street railway and power.....	27,955	12,012	.....	15,943	.....	95	Street railway and light.....	4,021	4,021	.....	.....	.....
80	Light and power.....	6,365	4,967	.....	1,398	.....		Light.....	1,312	1,312	.....	.....	.....
	Telephone and telegraph.....	4,650	4,650	.....	.....	.....		Telephone.....	141	141	.....	.....	.....
	Water.....	561	561	.....	.....	.....		.....	.....	.....	.....	.....	.....
	Spokane.....	30,599	21,388	.....	6,797	2,414		.....	.....	.....	.....	.....	.....
	Street railway.....	18,140	12,944	.....	<sup>8</sup> 2,782	2,414		.....	.....	.....	.....	.....	.....
	Light and power.....	9,711	5,696	.....	<sup>9</sup> 4,015	.....		.....	.....	.....	.....	.....	.....
	Telephone and telegraph.....	2,748	2,748	.....	.....	.....		.....	.....	.....	.....	.....	.....

<sup>1</sup> Percentage of earnings or of dividends, except where otherwise stated in footnotes.

<sup>2</sup> Fixed charge per ton of freight.

<sup>3</sup> Fixed charge per telephone.

<sup>4</sup> Of this amount, \$60,000 was received from annual rental of privileges and \$34 from a fixed charge per linear foot of cars.

<sup>5</sup> Of this amount, \$50,000 was received from annual rental of privileges and the balance from percentage of earnings.

<sup>6</sup> Sale of privileges.

<sup>7</sup> Of this amount, \$10,000 was received from sale of privilege, \$300 from annual rental of privileges, and the balance from percentage of earnings.

<sup>8</sup> Of this amount, \$2,000 was received from annual rental of privilege and the balance from a fixed charge per car mile.

<sup>9</sup> Of this amount, \$2,000 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>10</sup> Of this amount, \$13,288 was received from a fixed charge per car crossing bridge and the balance (\$5,000) from annual rental of privilege.

<sup>11</sup> Annual rental of privilege.

<sup>12</sup> Of this amount, \$100 was received from annual rental of privilege and the balance from percentage of earnings.

<sup>13</sup> Of this amount, \$800 was received from sale of privileges, \$30 from annual rental of privilege, and the balance from percentage of earnings.

<sup>14</sup> Of this amount, \$2,750 was received from sale of privileges, \$100 from annual rental of privilege, and the balance from percentage of earnings.

## STATISTICS OF CITIES.

TABLE 41.—ELECTRIC LIGHT AND POWER WORKS, AND GAS WORKS, OWNED AND OPERATED BY CITIES: 1907.

[Cities having no municipal electric light and power works or gas works are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Year built.	Year acquired by city.	Miles of main wire or pipe.	Net cost.	Present value.	Character of service.
ELECTRIC LIGHT AND POWER WORKS.							
2	Chicago, Ill.: City corporation.....	(1)	(2)	1,394.6	\$3,504,126	\$2,586,766	Municipal.
	Park districts.....	(3)	(3)	271.0	(4)	828,112	Municipal; lighting parks and boulevards only.
	Sanitary district.....	(5)	(3)	(1)	(4)	3,894,665	Power plant; not yet in operation; commercial.
4	St. Louis, Mo.....	(5)	(3)	33.0	136,500	136,500	Municipal; lighting public buildings only.
7	Pittsburg, Pa.....	1891	(2)	325.0	583,242	583,242	Municipal.
8	Cleveland, Ohio.....	1902	(3)	(4)	173,884	187,468	Commercial and municipal.
11	Detroit, Mich.....	1895	(2)	896.5	1,417,735	1,057,252	Commercial and municipal.
24	Kansas City, Mo.....	1905	(2)	0.4	40,000	40,000	Municipal; lighting public buildings only.
27	Columbus, Ohio.....	1899	(2)	(4)	708,000	571,285	Municipal.
30	Seattle, Wash.....	1904	(2)	650.0	1,147,930	1,249,714	Commercial and municipal.
36	St. Joseph, Mo.....	1904	(2)	160.0	150,000	150,000	Municipal.
42	Nashville, Tenn.....	1901	(2)	325.0	268,473	7350,000	Municipal.
44	Grand Rapids, Mich.....	(6)	(2)	143.6	226,245	175,750	Municipal.
80	Tacoma, Wash.....	1887	1893	(1)	762,726	71,000,000	Commercial and municipal.
87	Fort Wayne, Ind.....	(2)	(2)	(1)	31,167	31,167	Municipal.
89	Holyoke, Mass.....	1884	1902	178.5	535,817	522,852	Commercial and municipal.
93	Lincoln, Nebr.....	1905	(2)	(1)	94,285	100,000	Municipal.
109	Topeka, Kans.....	1888	(2)	81.0	86,000	66,000	Municipal.
113	Wheeling, W. Va.....	1892	(2)	50.0	51,838	50,000	Municipal.
118	Little Rock, Ark.....	1888	(2)	65.5	68,000	60,000	Municipal.
119	Bay City, Mich.....	(5)	(2)	70.0	98,194	79,578	Commercial and municipal.
122	Springfield, Ill.....	1895	1900	56.0	(1)	70,061	Municipal.
133	Jacksonville, Fla.....	1895	(2)	200.0	523,568	523,568	Commercial and municipal.
134	Joplin, Mo.....	1899	(2)	53.0	78,000	80,000	Commercial and municipal.
139	Galveston, Tex.....	(1)	1900	55.0	65,000	65,000	Municipal.
142	Kalamazoo, Mich.....	1895	(2)	770.0	85,000	70,000	Municipal.
155	Taunton, Mass.....	1882	1897	118.0	404,076	400,000	Commercial and municipal.
158	Fort Worth, Tex.....	1893	(2)	120.0	74,430	65,000	Municipal.
GAS WORKS.							
3	Philadelphia, Pa.....	1835	(2)	(1)	(1)	\$29,000,000	Commercial; leased to private corporation.
40	Richmond, Va.....	1851	(2)	91.4	\$1,471,665	3,150,000	Commercial and municipal.
64	Duluth, Minn.....	1882	1888	77.2	763,108	900,000	Commercial and municipal.
89	Holyoke, Mass.....	1849	1902	44.6	594,801	579,704	Commercial and municipal.
113	Wheeling, W. Va.....	1852	1872	21.1	405,969	450,000	Commercial and municipal.

<sup>1</sup> Four plants in operation: One built in 1890, one built in 1894, one built in 1899, and one built in 1904.

<sup>2</sup> Built by city.

<sup>3</sup> Three plants; year of building not reported.

<sup>4</sup> Not reported.

<sup>5</sup> Two plants: One built in 1896 and one built in 1900.

<sup>6</sup> Four plants: One at waterworks, built in 1901; one at city hall, built in 1903; one at city hospital, built in 1905; and one at insane asylum, date not given.

<sup>7</sup> Estimated.

<sup>8</sup> Two plants: One built in 1890 and one built in 1907.

<sup>9</sup> Plant in course of construction.





## STATISTICS OF CITIES.

TABLE 42.—NUMBER OF EMPLOYEES

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

City number.	CITY.	Total number of employees.	OFFICERS.							Detectives.	PATROLMEN.				
			Total.	Commanding officers and deputies.	Inspectors.	Captains.	Lieutenants.	Sergeants.	All other.		Total.	On beats.			On posts.
												Not mounted.	Mounted.		
													On horses.	On bicycles and motorcycles.	
	Grend total.....	40,773	4,625	200	69	435	1,112	2,626	183	887	32,190	24,355	1,106	504	1,276
	Group I.....	27,437	3,175	27	46	219	953	1,848	82	292	21,933	15,638	768	267	1,054
	Group II.....	6,265	646	36	9	99	72	358	72	277	4,822	4,010	147	138	152
	Group III.....	4,100	459	62	5	71	45	253	23	166	3,197	2,775	127	56	43
	Group IV.....	2,971	348	75	9	46	42	167	6	152	2,238	1,932	64	43	27

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	9,604	1,321	5	19	90	625	582	.....	.....	7,778	5,481	261	136	521
2	Chicago, Ill.....	4,529	394	2	7	16	70	296	3	75	3,636	1,895	41	.....	197
3	Philadelphia, Pa.....	3,201	342	1	1	5	40	277	18	29	2,617	2,099	176	40	.....
4	St. Louis, Mo.....	1,788	164	2	2	13	15	131	1	25	1,346	1,136	50	7	8
5	Boston, Mass.....	1,386	136	2	1	18	38	77	.....	28	1,119	939	31	.....	83
6	Baltimore, Md.....	1,026	177	2	.....	9	21	144	1	25	775	686	15	.....	32
7	Pittsburg, Pa.....	873	77	4	5	9	27	32	.....	34	700	588	4	.....	26
8	Cleveland, Ohio.....	635	62	1	1	4	27	29	.....	.....	540	405	.....	8	62
9	Buffalo, N. Y.....	780	102	1	3	13	.....	84	1	.....	606	425	39	9	25
10	San Francisco, Cal.....	843	97	1	.....	10	14	48	24	25	682	557	45	3	8
11	Detroit, Mich.....	680	94	1	.....	14	37	42	.....	20	497	339	21	4	11
12	Cincinnati, Ohio.....	561	67	1	3	.....	21	32	10	7	429	322	28	.....	7
13	Milwaukee, Wis.....	404	24	1	1	1	6	15	.....	11	346	268	1	.....	22
14	New Orleans, La.....	342	46	1	.....	7	.....	14	24	13	204	148	16	.....	12
15	Washington, D. C.....	785	72	2	3	10	12	45	.....	.....	658	350	40	60	40

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	554	47	1	.....	6	.....	20	20	18	465	367	18	15	46
17	Minneapolis, Minn.....	270	55	1	.....	7	6	37	4	17	169	148	18	.....	.....
18	Jersey City, N. J.....	453	56	1	1	8	.....	26	20	14	347	320	11	7	.....
19	Louisville, Ky.....	340	50	2	1	6	8	12	21	22	268	218	15	.....	.....
20	Indianapolis, Ind.....	252	22	1	.....	3	2	16	.....	13	196	156	4	13	10
21	St. Paul, Minn.....	210	19	1	.....	1	6	10	1	5	172	132	12	.....	.....
22	Providence, R. I.....	356	36	2	1	7	9	16	.....	14	261	225	12	15	5
23	Rochester, N. Y.....	255	31	1	.....	6	6	18	.....	12	199	156	4	10	5
24	Kansas City, Mo.....	367	50	1	1	8	8	32	.....	16	234	166	11	.....	28
25	Toledo, Ohio.....	154	13	1	1	.....	3	8	.....	9	120	98	.....	4	.....
26	Denver, Colo.....	218	13	1	1	2	.....	9	.....	12	169	154	.....	7	6
27	Columbus, Ohio.....	200	10	1	1	1	.....	7	.....	3	168	149	.....	2	.....
28	Los Angeles, Cal.....	336	29	1	.....	4	4	20	.....	22	260	218	.....	2	22
29	Worcester, Mass.....	170	12	2	.....	3	2	5	.....	3	142	130	.....	2	4
30	Seattle, Wash.....	221	15	1	.....	5	.....	9	.....	13	176	160	.....	.....	9
31	Memphis, Tenn.....	143	13	1	1	3	.....	8	.....	14	102	101	.....	.....	1
32	Omaha, Nebr.....	102	14	1	.....	3	.....	10	.....	12	69	61	.....	2	.....
33	New Haven, Conn.....	193	24	1	.....	5	.....	17	1	9	144	126	3	3	.....
34	Scranton, Pa.....	87	11	1	.....	1	4	5	.....	2	68	62	4	.....	.....
35	Syracuse, N. Y.....	147	12	2	.....	1	3	6	.....	6	118	88	.....	6	5
36	St. Joseph, Mo.....	89	9	1	1	1	.....	4	2	8	62	55	.....	3	2
37	Paterson, N. J.....	154	18	1	.....	1	.....	16	.....	.....	124	101	5	.....	3
38	Portland, Oreg.....	130	8	1	.....	4	.....	3	.....	2	119	86	8	.....	.....
39	Atlanta, Ga.....	210	17	2	.....	3	.....	10	2	.....	178	94	12	35	.....
40	Richmond, Va.....	112	19	1	.....	3	.....	15	.....	5	79	55	10	10	2
41	Fall River, Mass.....	144	13	2	.....	5	6	.....	.....	3	112	104	.....	.....	1
42	Nashville, Tenn.....	121	11	2	.....	.....	3	6	.....	8	93	87	.....	.....	2
43	Dayton, Ohio.....	156	13	1	.....	1	1	10	.....	7	116	111	.....	.....	1
44	Grand Rapids, Mich.....	121	6	1	.....	1	1	3	.....	8	92	82	.....	2	.....

## OF POLICE DEPARTMENT: 1907.

with the number assigned to each, see page 127.]

PATROLMEN—continued.								OTHER REGULAR EMPLOYEES.										City number.
Detailed on special duties.								Total.	Doormen, turnkeys, and station keepers.	Ma-trons.	Employees performing miscellaneous police duty.	Drivers.	Signal service men.	Sur-geons.	Jani-tors.	All other.		
On wagon duty.	On sanitary duty.	On park duty.	On detective duty.	At headquarters and station houses.		At municipal buildings and courts.	All other.											
				Doormen, turnkeys, jailers, and reserve.	Clerks and signal-men.													
1,146	125	473	993	290	482	647	793	3,071	528	324	69	484	465	69	365	777		
884	101	440	918	159	397	607	700	2,087	365	207	17	228	337	35	257	591		
105	8	20	59	70	55	18	40	520	76	46	26	115	77	27	52	101		
67	2	7	7	41	16	20	36	278	51	38	8	75	41	7	26	32		
90	14	6	9	20	14	2	17	236	36	33	8	66	10	.....	30	53		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

153	61	287	251	.....	245	262	120	505	191	71	.....	8	22	24	.....	189	1
302	14	7	522	.....	35	214	371	424	38	38	4	1	169	.....	72	140	2
128	1	30	.....	88	48	67	28	213	22	22	1	71	.....	1	57	61	3
42	.....	8	.....	34	53	6	2	253	79	4	10	37	49	1	32	41	4
.....	6	28	.....	.....	.....	.....	33	103	.....	12	.....	3	21	.....	27	40	5
17	.....	3	.....	12	5	1	4	49	16	19	.....	.....	.....	5	.....	9	6
52	.....	29	.....	1	.....	.....	.....	62	.....	15	.....	.....	3	.....	14	30	7
30	.....	.....	20	.....	.....	10	5	33	.....	3	.....	.....	5	.....	19	6	8
21	.....	17	44	.....	3	10	13	72	1	4	2	21	5	1	13	25	9
11	3	18	17	.....	20	.....	.....	39	.....	3	.....	26	3	1	.....	6	10
33	14	7	18	.....	5	17	28	69	25	7	.....	1	17	.....	3	16	11
35	.....	.....	11	14	.....	9	3	58	25	4	.....	20	.....	.....	.....	9	12
31	.....	.....	13	11	.....	.....	.....	23	.....	1	.....	.....	13	1	6	2	13
7	2	4	.....	.....	.....	.....	15	79	28	2	.....	14	24	1	.....	10	14
22	1	2	22	1	31	11	78	55	.....	2	.....	26	6	.....	14	7	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

1	.....	.....	.....	18	.....	.....	.....	24	.....	6	.....	13	.....	1	.....	4	16
2	.....	.....	.....	1	.....	.....	8	29	11	1	.....	11	3	.....	1	2	17
.....	1	.....	.....	.....	.....	.....	.....	36	7	2	.....	10	3	7	7	.....	18
20	.....	.....	.....	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19
4	.....	4	.....	.....	.....	1	4	21	6	2	.....	.....	4	.....	5	4	20
9	.....	.....	16	2	1	.....	.....	14	2	1	.....	.....	6	.....	.....	4	21
.....	.....	.....	.....	.....	.....	2	2	45	.....	2	.....	14	2	1	8	13	22
3	.....	4	6	4	4	2	1	13	.....	2	5	3	2	.....	.....	.....	23
8	.....	.....	.....	18	3	.....	.....	67	18	2	6	12	21	1	1	11	24
16	.....	.....	.....	.....	.....	.....	2	12	3	2	1	.....	.....	.....	3	4	25
2	.....	.....	.....	.....	.....	.....	.....	24	2	2	.....	3	7	3	.....	5	26
2	.....	3	10	.....	1	.....	1	19	.....	2	.....	2	6	2	2	5	27
5	.....	1	.....	6	6	.....	.....	25	.....	3	10	.....	5	.....	1	6	28
1	1	.....	.....	4	.....	.....	.....	13	.....	1	2	4	1	2	2	1	29
3	.....	.....	.....	4	4	.....	.....	17	3	2	1	3	.....	.....	.....	8	30
.....	.....	.....	.....	.....	.....	.....	.....	14	4	1	.....	4	3	.....	.....	2	31
2	2	.....	.....	2	.....	.....	.....	7	2	1	.....	2	.....	.....	1	1	32
4	.....	2	.....	4	.....	2	.....	16	.....	1	.....	2	4	4	4	1	33
3	1	.....	.....	.....	.....	.....	.....	6	.....	2	.....	3	.....	.....	.....	1	34
.....	3	.....	6	2	4	1	.....	11	.....	2	.....	3	1	1	1	3	35
.....	.....	.....	.....	.....	.....	.....	2	10	.....	1	.....	.....	.....	.....	.....	.....	36
.....	.....	2	.....	5	3	1	4	12	.....	1	.....	3	5	.....	1	3	37
3	.....	.....	11	3	5	2	1	1	.....	1	.....	.....	.....	.....	.....	.....	38
9	.....	3	10	3	5	2	5	15	.....	1	.....	1	.....	5	3	5	39
.....	.....	.....	.....	2	.....	.....	.....	9	.....	.....	.....	4	1	.....	2	2	40
2	.....	.....	.....	1	.....	.....	4	16	9	2	.....	2	2	.....	.....	1	41
.....	.....	.....	.....	.....	.....	.....	4	9	3	.....	1	3	.....	.....	1	1	42
3	.....	.....	.....	.....	.....	1	.....	20	6	2	.....	4	1	.....	1	6	43
3	.....	.....	.....	2	.....	.....	2	15	.....	1	.....	4	3	.....	2	5	44

## STATISTICS OF CITIES.

TABLE 42.—NUMBER OF EMPLOYEES

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total number of employees.	OFFICERS.							Detectives.	PATROLMEN.				
			Total.	Com-manding officers and deputies.	In-spectors.	Cap-tains.	Lieu-tenants.	Ser-geants.	All other.		Total.	On beats.			On posts.
												Not mounted.	Mounted.		
													On horses.	On bicycles and motor-cycles.	
45	Cambridge, Mass.	129	21	2		4	6	9		3	96	88		6	
46	Albany, N. Y.	173	28	1		6		21		5	135	105	8		4
47	Hartford, Conn.	120	9	1		1	1	6		2	106	85		7	4
48	Lowell, Mass.	152	10	2		2	2	4		4	127	119		4	
49	Reading, Pa.	81	7	1				6		1	67	63			
50	Trenton, N. J.	114	13	1		2		6	4	2	90	82		4	4
51	Bridgeport, Conn.	98	16	1		2	2	11		3	76	60		4	
52	Wilmington, Del.	99	13	1		2	2	10			80	77	1	2	
53	Camden, N. J.	138	15	1		5		9		4	113	95	6		4
54	Des Moines, Iowa.	88	8	2		3		3		7	68	55	7		1
55	Kansas City, Kans.	67	9	1		1		7		7	44	37	3		
56	Lynn, Mass.	87	10	2		1	2	5		3	70	68			
57	New Bedford, Mass.	135	17	1		2	7	7		3	97	94			
58	Springfield, Mass.	109	8	2		1	1	4		4	90	81		2	4
59	Troy, N. Y.	128	18	1	1	4		12		3	102	98	4		
60	Oakland, Cal.	122	12	1		3		8		6	96	80	2		1
61	Lawrence, Mass.	72	5	3				2		3	63	56			
62	Somerville, Mass.	66	9	1		1	3	4		1	52	50			
63	Savannah, Ga.	110	14	1			3	9	1	5	82	50	32		
64	Duluth, Minn.	68	11	1		1	5	4		2	46	40	5		1
65	Norfolk, Va.	123	13	1		2		10		5	98	78		3	
66	Hoboken, N. J.	106	16	1		3		6	6	10	76	69			
67	Peoria, Ill.	92	6	1		1	1	3		4	75	63			4
68	Yonkers, N. Y.	103	18	1				7	10		75	61	9	4	1
69	Utica, N. Y.	53	7	2		1		4			43	39			
70	Manchester, N. H.	55	5	2		1		2		1	47	41			
71	Schenectady, N. Y.	70	11	2				9		3	51	39	2	2	3
72	Evansville, Ind.	72	7	1	1	2		3		4	56	39		6	2
73	San Antonio, Tex.	73	3	3						4	63	41	19		
74	Elizabeth, N. J.	79	15	1		2		12		7	55	48		3	1
75	Waterbury, Conn.	52	6	1		1	1	3		3	41	36			1
76	Salt Lake City, Utah.	66	8	1		1		6		7	47	35	4	1	
77	Wilkes-Barre, Pa.	76	5	1				4		2	64	62			
78	Erie, Pa.	54	4	1		1			2	4	46	43			
79	Houston, Tex.	57	4	2				2		4	40	28	12		
80	Tacoma, Wash.	72	6	1		2		3		6	51	45	3	3	
81	Harrisburg, Pa.	52	5	1			1	3		4	40	36			4
82	Charleston, S. C.	121	16	1	1		3	11		3	87	87			
83	Portland, Me.	88	3	1		2				2	72	68			4
84	Youngstown, Ohio.	73	8	1		1	1	5		3	53	51			
85	Dallas, Tex.	75	5	1		2		2		7	59	49	10		
86	Terre Haute, Ind.	69	10	1	1	2		6		4	48	42		3	
87	Fort Wayne, Ind.	51	5	1		1	1	2		2	36	36			
88	Akron, Ohio.	52	5	1		2		2		1	43	36			
89	Holyoke, Mass.	56	4	2		1	1				51	44		2	
90	Brockton, Mass.	50	5	2		2	1			6	35	32			
91	Covington, Ky.	54	6	1	1		3	1		2	45	44			

# GENERAL TABLES.

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OF POLICE DEPARTMENT: 1907--Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

PATROLMEN—continued.								OTHER REGULAR EMPLOYEES.										City number.
Detailed on special duties.								Total.	Doormen, turnkeys, and station keepers.	Ma- trons.	Employees performing miscellaneous police duty.	Drivers.	Signal service men.	Sur- geons.	Jani- tors.	All other.		
On wagon duty.	On sanitary duty.	On park duty.	On detective duty.	At headquarters and station houses.		At municipal buildings and courts.	All other.											
				Doormen, turnkeys, jailers, and reserve.	Clerks and signal-men.													
					5	2	5	9		2		7					45	
4				6		8		5		1		2		1		1	46	
3						1		3		2				2			47	
2				2				11	3	1		3	1	1	1	1	48	
								6	2				2				49	
								9				3	3	1	1	1	50	
				5		1	6	3				1	1				51	
								6		2			2	1	1		52	
8			3					6		1		2	2				53	
							2	5	1	2					1	1	54	
				4				7									55	
					2			4	2	1		4					56	
2				1				4		1		1			2		57	
				3				18	12	1		2	2		1		58	
								7		1		3	1		1	1	59	
								5	4			1					60	
3			2		3	3	2	8	3	1		4					61	
2								1	1								62	
				2				4		1		3					63	
				2				9			1	3	1			4	64	
								9	2			2	3		1	1	65	
4				6		1	6	7		1					5	1	66	
	1			6				4								1	67	
8								7		1		3					68	
								10	2	2		2	6		1		69	
2				2				3		1			2				70	
															1		71	
4			1					5		1		2		1		1	72	
3		1		2		1	2	5		1			3		1		73	
								3	1	1							74	
1							2	2		1					1		75	
																	76	
4						2	2	2	1	1					1		77	
3				1	1			5				2	1				78	
1							2										79	
								9	2	1	1	2					80	
								9	2	1		3				3	81	
								3				2			1		82	
								15	2		4	5	1		2	1	83	
								11	3	1		2	3		1	1	84	
								9		1		3	3		1	1	85	
2								4	3	1							86	
								7	1								87	
2							1	8	1		2	4	1	1		2	88	
																	89	
3			1			3		3	1					1		1	90	
2				3				1		1			1			1	91	
2					1			4		1							92	
							1	1				1					93	

## STATISTICS OF CITIES.

TABLE 42.—NUMBER OF EMPLOYEES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total number of employees.	OFFICERS.							Detectives.	PATROLMEN.				
			Total.	Com-manding officers and deputies.	In-spectors.	Cap-tains.	Lieu-tenants.	Ser-gaunts.	All other.		Total.	On baats.			On posts.
												Not mounted.	Mounted.		
													On horses.	On blycles and motor-cycles.	
92	Saginaw, Mich.	58	15	1		2	3	9		38	29		2	2	
93	Lincoln, Nebr.	22	5	1		2		2	1	14	12				
94	Altoona, Pa.	42	4	1			1	2		34	30			2	
95	Spokane, Wash.	56	4	1		1		2	6	44	31			3	
96	Lancaster, Pa.	38	4	1			1	2		33	27				
97	Birmingham, Ala.	85	6	1		1	2	2	4	62	54	2	6		
98	Bayonne, N. J.	57	8	1				7	1	45	36		1		
99	South Bend, Ind.	41	7	1	1			5	5	28	21				
100	Butte, Mont.	72	4	1		1		2	6	59	52				
101	Pawtucket, R. I.	58	4	1		1	1	1	1	48	39		6		
102	McKeesport, Pa.	54	5	1			2	2	3	45	40				
103	Binghamton, N. Y.	42	3	1		2			2	37	31	3			
104	Johnstown, Pa.	37	3	1			1	1	3	31	24			4	
105	Dubuque, Iowa.	42	5	1		2		2	1	33	31				
106	Sioux City, Iowa.	38	5	1	1	1		2	2	25	25				
107	Augusta, Ga.	80	11	1			2	8	2	64	50		10		
108	Mobile, Ala.	75	5	1			1	3	4	55	50	2		3	
109	Topeka, Kans.	32	3	1				2	4	23	18				
110	Springfield, Ohio	39	7	1	1			5	4	24	20			1	
111	Allentown, Pa.	33	4	1				3	1	25	21	4			
112	East St. Louis, Ill.	81	7	1			1	5	13	53	49				
113	Wheeling, W. Va.	44	5	1			2	2	5	34	29				
114	Montgomery, Ala.	58	5	1		1		2	1	48	30	8	6		
115	Passaic, N. J.	26	3	1				2	1	22	22				
116	Davenport, Iowa.	37	5	2		1		2	4	27	21				
117	Atlantic City, N. J.	114	11	1		2		8	4	89	84		2		
118	Little Rock, Ark.	50	6	1		1		4	4	34	28	2			
119	Bay City, Mich.	37	6	1		2		3	1	25	20				
120	York, Pa.	36	3	1				2	5	28	26				
121	Malden, Mass.	40	5	1	1		1	2		33	33				
122	Springfield, Ill.	53	4	1				3	7	34	29				
123	Quincy, Ill.	32	3	1				2	1	23	22				
124	Canton, Ohio.	33	5	1	1	1	1	1	1	18	18				
125	Superior, Wis.	36	6	1		1	1	3	2	23	23				
126	Chester, Pa.	32	2	1				1		29	27				
127	Chelsea, Mass.	57	6	1		1	1	3		47	45				
128	South Omaha, Nebr.	19	5	1		2		2	2	12	12				
129	Newcastle, Pa.	26	4	1			1	2		20	20				
130	Salem, Mass.	47	5	2		1	1	1	1	36	36				
131	Newton, Mass.	68	6	1		1	2	2	1	56	56				
132	Haverhill, Mass.	43	4	2		1		1	1	34	34				
133	Jacksonville, Fla.	80	6	1			2	3		70	40	15		3	
134	Joplin, Mo.	24	6	2		2		2		15	15				
135	Wichita, Kans.	27	6	2	1	1		2	2	18	15				
136	Rockford, Ill.	31	5	1		1		3		26	22	2			
137	Knoxville, Tenn.	52	7	1			3	3	2	35	34				
138	Elmira, N. Y.	36	3	1	1	1			1	31	24		3		
139	Galveston, Tex.	52	3	1				2	4	39	32	4			
140	New Britain, Conn.	31	3	1		1		1	1	23	20				
141	Chattanooga, Tenn.	60	5	1		2		2	6	42	30	7		3	
142	Kalamazoo, Mich.	29	4	1		1	1	1	2	20	20				
143	Woonsocket, R. I.	34	5	1			1	3	1	25	21		1		
144	Fitchburg, Mass.	42	7	1	1	1	2	2		33	31				
145	Racine, Wis.	19	3	1				2	1	15	14				
146	Auburn, N. Y.	34	5	1		1		1	2	27	24			2	
147	Macon, Ga.	58	9	1			3	5	3	43	31		6	4	
148	Joliet, Ill.	37	6	1	1	1		3	3	25	22				
149	Oklahoma City, Okla.	22	4	1		1		2	2	14	14				
150	Oshkosh, Wis.	19	2	2					1	16	16				
151	West Hoboken, N. J.	40	7	1		1		2	3	31	31				
152	Sacramento, Cal.	35	5	1				4	2	24	20				
153	Pueblo, Colo.	47	4	1		1		2	4	33	29	2			
154	Everett, Mass.	34	2	1				1		29	29				
155	Taunton, Mass.	42	7	2		1	4			32	32				
156	Newport, Ky.	37	4	1			1	2	1	31	29				
157	La Crosse, Wis.	23	4	1		1		2	3	14	14				
158	Fort Worth, Tex.	56	5	2		1		2	7	35	18	13			
	San Juan, P. R.	98	8	1				3	4	6	79	71	4		

<sup>1</sup> Police system is controlled by insular government.

## GENERAL TABLES.

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OF POLICE DEPARTMENT: 1907—Continued.

with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

[illegible]

## STATISTICS OF CITIES.

TABLE 43.—NUMBER OF POLICE IN PROPORTION TO POPULATION, LAND AREA, AND LENGTH OF IMPROVED STREETS, TOGETHER WITH PAY OF OFFICERS AND PATROLMEN: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	NUMBER OF SPECIFIED POLICE TO 10,000 INHABITANTS.				NUMBER OF SPECIFIED POLICE TO 1,000 ACRES OF LAND AREA.		NUMBER OF SPECIFIED POLICE TO 100 MILES OF IMPROVED STREETS.		SALARIES OF THREE OFFICERS HIGHEST IN RANK.			Average annual pay of patrolmen.
		Officers, detectives, and patrolmen.	Patrolmen.			Officers, detectives, and patrolmen.	Patrolmen on beats and posts.	Officers, detectives, and patrolmen.	Patrolmen on beats and posts.	First.	Second.	Third.	
			Total.	On beats.	On posts.								
	Grand total.....	16.0	13.6	11.0	0.6	17.5	12.7	182.6	131.9	\$2,106	\$1,458	\$1,278	\$1,052
	Group I.....	19.4	16.8	12.8	0.8	30.6	21.4	257.8	179.9	4,600	2,980	2,244	1,132
	Group II.....	12.7	10.6	9.5	0.3	12.1	9.3	120.4	93.2	2,626	1,742	1,500	929
	Group III.....	11.6	9.7	9.0	0.2	8.5	6.6	115.8	91.0	1,858	1,310	1,204	901
	Group IV.....	10.5	8.6	7.8	0.1	6.9	5.2	100.8	76.2	1,497	1,098	1,009	752

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	21.5	18.5	13.9	1.2	43.5	30.6	476.9	335.4	\$7,500	\$6,000	\$5,000	\$1,228
2	Chicago, Ill.....	19.4	17.2	9.2	0.9	35.7	18.6	252.1	131.0	6,000	4,000	2,800	1,103
3	Philadelphia, Pa.....	20.3	17.8	15.8	.....	35.9	27.8	238.5	177.0	4,500	2,500	2,100	1,037
4	St. Louis, Mo.....	23.2	20.3	18.0	0.2	39.1	30.6	215.6	168.7	5,000	3,800	2,500	991
5	Boston, Mass.....	21.1	18.4	15.9	1.4	48.9	40.1	253.5	208.0	4,000	3,000	2,800	1,185
6	Baltimore, Md.....	17.4	13.8	12.5	0.6	50.6	38.0	132.8	144.7	2,500	2,000	1,664	1,023
7	Pittsburg, Pa.....	15.3	13.2	11.1	0.5	33.8	25.8	175.0	133.2	4,000	2,000	1,500	1,085
8	Cleveland, Ohio.....	12.7	11.3	8.7	1.3	23.0	18.1	183.4	144.7	4,000	2,400	1,800	1,035
9	Buffalo, N. Y.....	18.3	15.7	12.2	0.7	26.7	18.8	195.2	137.3	3,500	1,600	1,400	900
10	San Francisco, Cal.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	27.0	20.6	269.1	205.2	4,000	3,000	2,400	1,464
11	Detroit, Mich.....	16.6	13.5	9.9	0.3	24.5	15.1	161.8	99.3	5,000	4,000	1,500	964
12	Cincinnati, Ohio.....	14.5	12.4	10.1	0.2	18.1	12.8	105.7	75.0	6,000	3,000	2,500	1,086
13	Milwaukee, Wis.....	11.8	10.7	8.3	0.7	27.1	20.7	88.7	67.8	4,000	2,500	2,100	1,089
14	New Orleans, La.....	8.3	6.4	5.1	0.4	2.1	1.4	118.6	79.4	5,000	2,400	1,800	780
15	Washington, D. C.....	23.4	21.1	14.4	1.3	19.0	12.8	224.1	150.4	4,000	2,500	1,800	1,130

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	17.9	15.7	13.5	1.5	35.7	30.1	291.9	245.6	\$3,000	\$2,400	\$2,400	\$1,176
17	Minneapolis, Minn.....	8.4	5.8	5.7	0.1	7.6	5.2	207.8	143.1	3,600	1,600	1,560	962
18	Jersey City, N. J.....	17.1	14.2	13.9	.....	50.1	40.6	342.9	280.0	3,000	2,300	2,000	1,000
19	Louisville, Ky.....	14.8	11.7	10.1	.....	26.0	17.8	130.2	89.2	3,000	1,800	1,400	912
20	Indianapolis, Ind.....	10.1	8.6	8.0	.....	11.5	9.1	91.5	72.5	2,200	1,320	1,320	913
21	St. Paul, Minn.....	9.3	8.2	6.8	.....	5.9	4.3	199.8	146.8	4,000	2,300	1,700	858
22	Providence, R. I.....	15.0	12.6	12.1	0.3	27.4	22.6	133.1	110.0	2,500	2,000	( <sup>3</sup> )	1,051
23	Rochester, N. Y.....	12.7	10.5	9.0	0.2	19.8	14.3	141.6	102.4	3,000	1,800	1,800	949
24	Kansas City, Mo.....	16.2	12.6	9.5	1.6	17.9	12.2	108.0	73.8	3,000	2,400	1,500	925
25	Toledo, Ohio.....	8.6	7.2	6.2	.....	8.6	6.2	85.6	61.5	2,400	1,500	1,500	898
26	Denver, Colo.....	12.6	11.0	10.5	0.4	5.2	4.5	172.3	148.3	3,000	1,500	1,500	1,014
27	Columbus, Ohio.....	12.2	11.3	10.2	.....	17.8	14.8	126.5	105.5	2,200	1,500	1,188	964
28	Los Angeles, Cal.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	7.9	6.2	66.8	52.0	3,000	3,000	2,400	( <sup>3</sup> )
29	Worcester, Mass.....	11.9	10.7	10.0	0.3	6.6	5.7	116.5	100.9	2,500	1,800	1,400	978
30	Seattle, Wash.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8.1	6.7	161.1	133.5	2,700	1,560	1,260	998
31	Memphis, Tenn.....	10.0	7.9	7.8	0.1	13.1	10.4	108.8	86.1	2,400	1,800	1,500	961
32	Omaha, Nebr.....	7.4	5.4	4.9	.....	6.2	4.1	93.6	62.1	2,500	1,500	1,500	870
33	New Haven, Conn.....	14.3	11.7	10.7	.....	15.4	11.5	220.7	164.6	2,600	1,500	1,500	1,026
34	Scranton, Pa.....	6.7	5.6	5.4	.....	6.6	5.3	317.6	258.8	1,650	1,320	1,200	936
35	Syracuse, N. Y.....	11.3	9.7	7.8	0.4	12.5	9.1	221.1	161.0	3,000	1,800	1,800	937
36	St. Joseph, Mo.....	6.6	5.2	4.8	0.2	12.9	9.8	109.3	83.0	2,100	1,350	1,080	900
37	Paterson, N. J.....	12.4	10.9	9.3	0.3	27.5	21.1	176.6	135.6	2,500	1,600	1,300	1,011
38	Portland, Ore.....	11.4	10.6	8.3	.....	4.8	3.5	44.2	32.2	2,700	1,800	1,800	1,200
39	Atlanta, Ga.....	18.2	16.8	13.1	.....	25.4	18.4	201.9	146.0	3,000	1,800	1,320	900
40	Richmond, Va.....	9.7	7.4	7.1	0.1	17.5	13.1	79.4	59.3	2,000	1,300	1,300	1,004
41	Fall River, Mass.....	12.1	10.6	9.8	0.1	5.9	4.8	113.0	92.7	1,900	1,400	1,200	1,000
42	Nashville, Tenn.....	10.6	8.8	8.3	0.2	10.2	8.1	51.1	40.6	1,800	1,500	1,080	900
43	Dayton, Ohio.....	13.2	11.2	10.8	.....	18.9	15.5	40.2	33.1	2,500	1,800	1,320	900
44	Grand Rapids, Mich.....	10.4	9.0	8.2	.....	9.9	7.8	58.3	46.2	2,415	1,255	1,255	796

<sup>1</sup> Exclusive of 100 men at \$2 per day.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Exclusive of 21 men at rates not reported.<sup>4</sup> Exclusive of 9 men at rates not reported.<sup>5</sup> Not reported.



TABLE 43.—NUMBER OF POLICE IN PROPORTION TO POPULATION, LAND AREA, AND LENGTH OF IMPROVED STREETS, TOGETHER WITH PAY OF OFFICERS AND PATROLMEN: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	NUMBER OF SPECIFIED POLICE TO 10,000 INHABITANTS.				NUMBER OF SPECIFIED POLICE TO 1,000 ACRES OF LAND AREA.		NUMBER OF SPECIFIED POLICE TO 100 MILES OF IMPROVED STREETS.		SALARIES OF THREE OFFICERS HIGHEST IN RANK.			Average annual pay of patrolmen.
		Officers, detectives, and patrolmen.	Patrolmen.			Officers, detectives, and patrolmen.	Patrolmen on beats and posts.	Officers, detectives, and patrolmen.	Patrolmen on beats and posts.	First.	Second.	Third.	
			Total.	On beats.	On posts.								
45	Cambridge, Mass.	12.0	9.6	9.4	29.9	23.4	118.5	92.8	\$2,500	\$1,500	\$1,400	\$1,095	
46	Albany, N. Y.	16.9	13.6	11.4	24.3	16.9	190.3	132.5	3,000	1,400	1,400	933	
47	Hartford, Conn.	11.9	10.8	9.3	10.7	8.8	113.2	92.8	2,000	1,500	1,200	1,000	
48	Lowell, Mass.	14.8	13.3	12.9	17.0	14.8	104.6	91.2	2,000	1,500	1,500	1,004	
49	Reading, Pa.	8.0	7.2	6.8	18.9	15.9	95.1	79.8	1,500	840	840	780	
50	Trenton, N. J.	11.9	10.1	9.7	23.4	20.0	292.4	250.7	2,200	1,575	1,575	1,823	
51	Bridgeport, Conn.	11.0	8.8	7.4	11.2	7.6	103.3	69.6	2,000	1,350	1,250	1,007	
52	Wilmington, Del.	10.8	9.3	9.3	23.1	19.9	157.9	135.8	1,800	1,200	1,200	900	
53	Camden, N. J.	15.3	13.1	11.6	29.5	23.5	198.2	157.7	1,800	1,200	1,200	960	
54	Des Moines, Iowa	10.2	8.4	7.7	2.4	1.8	97.1	73.7	1,600	1,300	1,300	930	
55	Kansas City, Kans.	7.5	5.5	5.0	9.3	6.2	86.5	57.6	1,500	1,000	900	780	
56	Lynn, Mass.	10.3	8.7	8.5	12.0	9.8	485.4	397.7	1,700	1,300	1,200	900	
57	New Bedford, Mass.	14.8	12.3	11.9	9.6	7.7	128.9	103.5	1,800	1,250	1,250	931	
58	Springfield, Mass.	13.1	11.5	10.6	4.3	3.6	67.4	57.5	1,800	1,300	1,200	967	
59	Troy, N. Y.	16.0	13.3	13.3	24.5	20.3	232.1	192.5	2,200	1,050	1,050	850	
60	Oakland, Cal.	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	13.0	9.5	44.9	32.7	2,100	2,100	1,500	1,200	
61	Lawrence, Mass.	9.7	8.6	7.7	17.0	13.4	229.0	180.6	1,500	1,186	1,186	1,004	
62	Somerville, Mass.	8.6	7.2	6.9	23.8	19.2	73.5	59.2	1,900	1,500	1,350	1,066	
63	Savannah, Ga.	14.5	11.7	11.7	25.0	20.3	245.1	199.0	2,000	1,500	1,400	900	
64	Duluth, Minn.	8.5	6.6	6.5	1.5	1.2	52.7	41.1	2,200	1,320	1,140	930	
65	Norfolk, Va.	16.9	14.3	11.8	31.4	21.9	189.5	132.4	1,800	1,217	1,217	912	
66	Hoboken, N. J.	15.1	11.2	10.1	123.6	83.6	461.5	312.2	2,500	2,000	1,500	1,115	
67	Peoria, Ill.	12.6	11.1	9.3	15.5	12.2	115.5	91.0	1,500	1,200	1,020	840	
68	Yonkers, N. Y.	13.9	11.2	11.1	7.3	5.9	98.3	79.3	2,400	1,800	1,800	1,053	
69	Utica, N. Y.	7.5	6.5	5.9	8.7	6.8	80.9	63.1	1,800	1,000	1,080	( <sup>3</sup> )	
70	Manchester, N. H.	8.0	7.1	6.2	2.5	1.9	184.7	142.9	2,500	1,500	1,095	949	
71	Schenectady, N. Y.	9.9	7.8	6.6	13.1	9.3	159.3	112.7	1,500	1,200	1,000	854	
72	Evansville, Ind.	10.3	8.6	6.9	16.4	11.5	156.2	109.6	1,900	1,250	1,250	812	
73	San Antonio, Tex.	10.9	9.8	9.3	3.1	2.6	44.4	38.1	2,000	1,500	1,375	834	
74	Elizabeth, N. J.	12.1	8.6	8.0	13.3	8.9	157.8	106.6	1,800	1,300	1,300	956	
75	Waterbury, Conn.	7.8	6.4	5.7	2.8	2.1	68.1	50.4	2,000	1,460	1,278	1,004	
76	Salt Lake City, Utah	10.0	7.6	6.4	2.3	1.5	427.6	275.9	2,100	1,380	1,080	1,020	
77	Wilkes-Barre, Pa.	11.5	10.4	10.1	22.4	13.6	244.8	213.8	1,200	900	900	787	
78	Erie, Pa.	8.8	7.5	7.0	11.4	9.1	148.8	118.5	1,500	1,200	900	840	
79	Houston, Tex.	8.0	6.7	6.7	4.8	4.0	70.9	59.1	2,000	1,380	1,110	1,161	
80	Tacoma, Wash.	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3.3	2.7	176.0	142.5	1,800	1,080	1,080	907	
81	Harrisburg, Pa.	8.6	7.1	6.4	17.1	13.9	106.5	87.0	1,500	1,200	1,020	900	
82	Charleston, S. C.	18.8	15.4	15.4	44.0	36.2	296.1	243.0	1,920	1,320	1,200	( <sup>3</sup> )	
83	Portland, Me.	13.7	12.9	12.1	5.6	5.2	67.0	62.6	1,600	1,150	1,150	960	
84	Youngstown, Ohio.	11.8	9.7	9.4	10.0	8.0	187.1	149.1	2,000	1,380	1,260	960	
85	Dallas, Tex.	13.1	10.9	10.9	7.0	5.8	149.5	124.2	1,800	1,200	1,080	870	
86	Terre Haute, Ind.	11.5	8.9	8.4	12.3	9.0	67.0	48.6	1,200	945	945	810	
87	Fort Wayne, Ind.	8.2	6.9	6.9	8.3	7.0	92.7	77.6	1,320	1,200	1,020	817	
88	Akron, Ohio.	9.4	8.3	6.9	6.6	4.9	99.8	73.3	1,500	1,200	1,200	892	
89	Holyoke, Mass.	10.7	9.9	8.9	5.6	4.7	103.2	86.3	1,800	1,500	1,400	875	
90	Brockton, Mass.	9.0	6.9	6.3	3.3	2.3	49.6	34.5	1,500	1,175	1,200	1,054	
91	Covington, Ky.	10.5	8.9	8.7	29.5	24.5	91.4	75.9	1,800	1,080	1,080	900	

<sup>1</sup> Exclusive of 58 men at rates not reported.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Not reported.<sup>4</sup> Exclusive of 10 men at rates not reported.

## STATISTICS OF CITIES.

TABLE 43.—NUMBER OF POLICE IN PROPORTION TO POPULATION, LAND AREA, AND LENGTH OF IMPROVED STREETS, TOGETHER WITH PAY OF OFFICERS AND PATROLMEN: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	NUMBER OF SPECIFIED POLICE TO 10,000 INHABITANTS.			NUMBER OF SPECIFIED POLICE TO 1,000 ACRES OF LAND AREA.		NUMBER OF SPECIFIED POLICE TO 100 MILES OF IMPROVED STREETS.		SALARIES OF THREE OFFICERS HIGHEST IN RANK.			Average annual pay of patrolmen.	
		Officers, detectives, and patrolmen.	Patrolmen.			Officers, detectives, and patrolman.	Patrolmen on beats and posts.	Officers, detectives, and patrolmen.	Patrolmen on beats and posts.	First.	Second.		Third.
			Total.	On beats.	On posts.								
92	Saginaw, Mich.	10.6	7.6	6.2	0.4	6.9	4.3	77.6	48.3	\$1,500	\$1,000	\$900	\$720
93	Lincoln, Nebr.	4.0	2.8	2.4		4.2	2.5	66.7	40.0	1,200	960	960	819
94	Altoona, Pa.	7.8	7.0	6.1	0.4	18.0	15.1	220.9	186.0	1,200	1,040	900	840
95	Spokane, Wash.	(1)	(1)	(1)	(1)	4.3	2.7	692.3	435.9	1,680	1,440	1,320	1,114
96	Lancaster, Pa.	7.7	6.9	5.6		14.1	10.3	68.1	49.7	1,080	960	840	780
97	Birmingham, Ala.	15.2	13.2	13.2		16.8	14.5	87.7	75.5	2,400	1,200	1,080	883
98	Bayonne, N. J.	11.7	9.1	8.0		21.0	14.4	303.4	207.9	2,000	1,500	1,500	1,134
99	South Bend, Ind.	8.7	6.1	4.6		10.1	5.3	82.8	43.5	1,800	1,300	1,000	900
100	Butte, Mont.	15.2	13.0	11.4		20.9	15.8	2,555.6	1,925.9	2,400	1,500	1,380	1,200
101	Pawtucket, R. I.	11.8	10.7	10.0		9.6	8.2	58.8	49.9	1,300	1,100	1,000	869
102	McKeesport, Pa.	11.8	10.0	8.9		23.7	17.9	184.0	138.9	1,400	1,080	1,080	1,004
103	Binghamton, N. Y.	9.4	8.3	7.6		6.4	5.2	272.7	220.8	1,500	1,020	1,020	851
104	Johnstown, Pa.	8.3	7.0	5.4	0.9	13.7	10.4	170.5	129.0	1,200	1,040	960	900
105	Dubuque, Iowa.	8.8	7.5	7.0		5.3	4.3	39.9	31.7	1,200	840	840	716
106	Sioux City, Iowa.	7.3	5.7	5.7		1.1	0.9	146.8	114.7	1,380	960	960	840
107	Augusta, Ga.	17.6	14.6	13.7		27.1	21.1	155.6	121.2	1,685	1,385	1,020	750
108	Mobile, Ala.	14.7	12.6	11.9	0.7	17.6	15.1	266.7	229.2	1,500	1,200	900	770
109	Topeka, Kans.	7.0	5.4	4.2		7.1	4.3	68.0	40.8	1,200	900	900	780
110	Springfield, Ohio.	8.1	5.6	4.7	0.2	6.2	3.7	47.4	28.5	1,500	900	900	835
111	Allentown, Pa.	7.0	5.9	5.9		12.6	10.5	153.1	127.6	960	720	720	720
112	East St. Louis, Ill.	17.2	12.5	11.5		14.1	9.5	187.2	125.6	2,100	1,500	1,080	900
113	Wheeling, W. Va.	10.5	8.1	6.9		32.7	21.6	137.9	90.9	1,500	1,020	1,020	900
114	Montgomery, Ala.	13.1	11.5	10.5		13.6	10.9	443.5	354.8	1,800	1,500	1,200	882
115	Passaic, N. J.	6.2	5.3	5.3		12.6	10.6	76.2	64.5	1,500	1,100	1,050	927
116	Davenport, Iowa.	8.7	6.5	5.0		7.2	4.2	75.5	44.0	1,260	1,140	840	840
117	Atlantic City, N. J.	25.1	21.4	20.7		37.5	31.0	182.1	150.6	2,000	1,650	1,200	900
118	Little Rock, Ark.	10.7	8.3	7.3		7.3	5.0	174.6	119.0	1,800	1,440	1,080	(1)
119	Bay City, Mich.	7.9	6.2	4.9		5.1	3.2	72.5	45.4	1,200	1,000	800	774
120	York, Pa.	9.0	7.0	6.5		16.2	11.7	124.1	89.7	900	780	780	711
121	Malden, Mass.	9.6	8.3	8.3		12.4	10.8	62.0	53.8	1,369	1,178	1,178	(1)
122	Springfield, Ill.	11.4	8.6	7.3		10.6	6.8	90.5	58.4	1,100	960	960	840
123	Quincy, Ill.	6.8	5.8	5.6		7.3	5.9	70.7	57.6	1,200	852	852	720
124	Canton, Ohio.	6.2	4.6	4.6		4.2	3.1	70.2	52.6	1,200	1,000	1,000	840
125	Superior, Wis.	8.0	5.9	5.9		1.3	1.0	62.9	46.7	1,800	1,080	1,020	(1)
126	Chester, Pa.	8.0	7.5	7.0		10.3	9.0	131.9	114.9	1,200	780		780
127	Chelsea, Mass.	13.7	12.2	11.7		41.9	35.6	142.1	120.6	1,800	1,232	1,186	1,044
128	South Omaha, Nebr.	4.9	3.1	3.1		4.8	3.0	52.3	33.1	1,200	960	960	840
129	Newcastle, Pa.	6.2	5.2	5.2		5.0	4.2	87.6	73.0	1,020	900	840	813
130	Salem, Mass.	11.0	9.4	9.4		8.7	7.5	79.2	67.9	1,500	1,000	1,000	912
131	Newton, Mass.	16.5	14.7	14.7		5.7	5.0	45.3	40.3	2,000	1,300	1,250	1,077
132	Haverhill, Mass.	10.2	8.9	8.9		1.9	1.7	217.9	189.9	1,200	1,050	1,050	912
133	Jacksonville, Fla.	20.0	18.4	14.5	0.7	15.6	11.9	139.4	106.4	2,400	1,260	1,080	872
134	Joplin, Mo.	5.6	4.0	4.0		3.2	2.3	37.0	26.5	1,800	900	900	828
135	Wichita, Kans.	7.0	4.9	4.1		2.2	1.2	288.9	166.7	1,200	1,020	1,020	720
136	Rockford, Ill.	8.4	7.1	6.5		5.6	4.4	54.3	42.0	1,380	1,000	900	852
137	Knoxville, Tenn.	12.0	9.6	9.2	0.1	17.3	13.4	69.8	54.0	1,320	960	840	780
138	Elmira, N. Y.	9.8	8.7	7.6		7.7	5.9	60.2	46.6	1,500	1,020	1,020	772
139	Galveston, Tex.	13.1	10.5	10.2		9.2	7.2	148.9	116.5	1,500	1,080	900	840
140	New Britain, Conn.	7.8	6.6	5.8		3.2	2.4	67.2	49.8	1,300	1,100	1,025	1,000
141	Chattanooga, Tenn.	15.4	12.2	10.7	0.9	16.0	12.1	195.6	147.6	1,800	1,080	1,020	823
142	Kalamazoo, Mich.	7.7	5.9	5.9		5.2	4.0	171.0	131.6	1,500	900	780	699
143	Woonsocket, R. I.	9.2	7.4	6.5		5.6	4.0	58.3	41.4	1,250	1,000	950	905
144	Fitchburg, Mass.	11.9	9.8	9.2		2.3	1.8	211.6	164.0	1,400	1,186	1,132	(1)
145	Racine, Wis.	5.7	4.5	4.2		6.6	4.8	114.5	84.3	1,200	900	900	780
146	Auburn, N. Y.	9.6	8.1	7.1	0.7	5.9	4.8	77.3	62.8	1,400	1,100	1,000	900
147	Macon, Ga.	16.8	13.1	11.3	1.2	11.3	8.4	89.4	66.7	1,500	1,060	840	840
148	Joliet, Ill.	10.4	7.7	6.7		14.0	9.1	105.9	68.5	1,500	1,000	1,000	810
149	Oklahoma City, Okla.	6.2	4.3	4.3		6.3	4.4	50.0	35.0	1,500	1,200	900	900
150	Oshkosh, Wis.	6.0	5.1	5.1		3.9	3.3	38.5	32.4	1,080	900		709
151	West Hoboken, N. J.	12.4	9.8	9.8		71.4	56.8	183.1	145.5	1,500	1,300	1,200	1,000
152	Sacramento, Cal.	9.9	7.7	6.4		10.7	6.9	64.9	41.8	2,100	1,320	1,320	1,200
153	Pueblo, Colo.	13.1	10.6	9.9		5.6	4.3	719.3	543.9	1,800	1,200	1,020	960
154	Everett, Mass.	10.0	9.3	9.3		15.6	14.6	68.3	63.9	1,050	1,000		955
155	Taunton, Mass.	12.6	10.3	10.3		1.4	1.1	137.3	112.7	1,500	1,300	1,300	1,040
156	Newport, Ky.	11.7	10.1	9.8	0.3	49.4	39.8	102.3	82.4	1,400	990	900	821
157	La Crosse, Wis.	7.2	4.8	4.8		3.9	2.6	45.9	30.6	1,700	1,100	900	
158	Fort Worth, Tex.	(1)	(1)	(1)	(1)	11.0	7.3	85.1	56.2	2,000	1,200	1,200	907
	San Juan, P. R. 2					26.2	21.1	1,500.0	1,209.7	1,700	720	720	

1 Per capita average not computed, because no reliable estimate of population could be made.

2 Police system is controlled by insular government.

## GENERAL TABLES.

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TABLE 44.—PATROLMEN CLASSIFIED BY GRADE: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

City number.	CITY.	Number of patrolmen.	GRADE.			City number.	CITY.	Number of patrolmen.	GRADE.		
			Name.	Years of service by which attained.	Pay. <sup>1</sup>				Name.	Years of service by which attained.	Pay. <sup>1</sup>
1	New York, N. Y.	4,433	First.....	5	\$1,400.00	9	Buffalo, N. Y.	18	Detective sergeant.	( <sup>2</sup> )	\$1,200.00
		294	Second.....	4½	1,300.00			26	Precinct detective.	( <sup>2</sup> )	1,000.00
		404	Third.....	4	1,250.00			508	First.....	3	900.00
		387	Fourth.....	3	1,150.00			21	Second.....	2	800.00
		808	Fifth.....	2	1,000.00			33	Third.....		720.00
		437	Sixth.....	1	900.00						
		1,015	Seventh.....		800.00						
2	Chicago, Ill.	2,135	( <sup>2</sup> )	2	1,200.00	10	San Francisco, Cal.	682	Not graded.....		1,464.00
		970	( <sup>2</sup> )	1	1,000.00	11	Detroit, Mich.	360	( <sup>2</sup> )	3	1,000.00
		531	( <sup>2</sup> )		900.00			106	( <sup>2</sup> )	½	860.00
								10	( <sup>2</sup> )		760.00
3	Philadelphia, Pa.	1,672	First.....	5	p. d. 3.00			21	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
		89	Second.....	4	p. d. 2.85						
		208	Third.....	3	p. d. 2.75	12	Cincinnati, Ohio.	11	Detective.....	( <sup>2</sup> )	1,400.00
		158	Fourth.....	2	p. d. 2.65			25	Mounted.....	4	1,160.00
		238	Fifth.....	1	p. d. 2.50			1	Mounted.....	3	1,100.00
		252	Sixth.....		p. d. 2.25			2	Mounted.....		1,020.00
4	St. Louis, Mo.	946	Regular.....	( <sup>2</sup> )	p. m. 90.00			3	Special.....	( <sup>2</sup> )	1,100.00
		400	Probationary.....		p. m. 65.00			335	( <sup>2</sup> )	4	1,100.00
5	Boston, Mass.	912	( <sup>2</sup> )	( <sup>2</sup> )	1,200.00			10	( <sup>2</sup> )	3	1,020.00
		59	( <sup>2</sup> )	( <sup>2</sup> )	1,100.00			19	( <sup>2</sup> )	2	960.00
		48	( <sup>2</sup> )	( <sup>2</sup> )	1,000.00			14	( <sup>2</sup> )		900.00
		100	( <sup>2</sup> )		p. d. 2.00			9	Court officers.....	( <sup>2</sup> )	( <sup>2</sup> )
6	Baltimore, Md.	725	First.....	( <sup>2</sup> )	1,040.00	13	Milwaukee, Wis.	202	( <sup>2</sup> )	5	p. m. 95.00
		50	Second.....		780.00			70	( <sup>2</sup> )	3	p. m. 90.00
								74	( <sup>2</sup> )		p. m. 80.00
7	Pittsburg, Pa.	696	( <sup>2</sup> )		p. d. 3.00	14	New Orleans, La.	204	Not graded.....		p. m. 65.00
		4	Park.....		p. d. 2.25						
8	Cleveland, Ohio.	414	Third.....	( <sup>2</sup> )	1,104.00	15	Washington, D. C.	431	Class 3.....	5	1,200.00
		59	Second.....	( <sup>2</sup> )	840.00			123	Class 2.....	3	1,080.00
		67	First.....		780.00			104	Class 1.....		900.00

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.	287	( <sup>2</sup> )	4	\$1,300.00	28	Los Angeles, Cal.	( <sup>2</sup> )	( <sup>2</sup> )	3	p. m. \$102.00
		40	( <sup>2</sup> )	3	1,100.00			( <sup>2</sup> )	( <sup>2</sup> )	2	p. m. 91.66
		56	( <sup>2</sup> )	2	1,000.00			( <sup>2</sup> )	( <sup>2</sup> )		p. m. 83.33
		82	( <sup>2</sup> )		900.00						
17	Minneapolis, Minn.	18	Mounted.....	3	1,220.00	29	Worcester, Mass.	112	First.....	3	p. d. 2.75
		110	( <sup>2</sup> )	3	960.00			18	Second.....	2	p. d. 2.50
		11	( <sup>2</sup> )	2	900.00			12	Third (reserve).....		p. d. 2.25
		30	( <sup>2</sup> )		840.00						
18	Jersey City, N. J.	199	( <sup>2</sup> )	( <sup>2</sup> )	1,102.00	30	Seattle, Wash.	1	Secretary.....	( <sup>2</sup> )	1,500.00
		57	( <sup>2</sup> )	( <sup>2</sup> )	1,000.00			72	First.....	( <sup>2</sup> )	1,080.00
		17	( <sup>2</sup> )	( <sup>2</sup> )	850.00			35	Second.....	( <sup>2</sup> )	1,020.00
		18	( <sup>2</sup> )	( <sup>2</sup> )	800.00			68	Third.....		900.00
		56	( <sup>2</sup> )		750.00						
19	Louisville, Ky.	268	Not graded.....		p. d. 2.50	31	Memphis, Tenn.	52	Class 1.....	( <sup>2</sup> )	p. m. 85.00
								50	Class 2.....		p. m. 75.00
20	Indianapolis, Ind.	2	Humane inspector.	( <sup>2</sup> )	1,020.00	32	Omaha, Nebr.	49	Class 7.....	3	p. m. 80.00
		194	( <sup>2</sup> )		912.00				Class 6.....	2½	p. m. 75.00
21	St. Paul, Minn.	12	Mounted.....	( <sup>2</sup> )	1,100.00				Class 5.....	2	p. m. 70.00
		160	Not graded.....		840.00				Class 4.....	1½	p. m. 65.00
22	Providence, R. I.	202	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 3.00				Class 3.....	1	p. m. 60.00
		14	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.75				Class 2.....	½	p. m. 55.00
		19	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.50				Class 1.....		p. m. 50.00
		26	( <sup>2</sup> )		p. d. 2.25	33	New Haven, Conn.	105	Grade A.....	( <sup>2</sup> )	p. d. 3.00
23	Rochester, N. Y.	188	Third.....	1	p. m. 80.00			9	Grade B.....	( <sup>2</sup> )	p. d. 2.75
		3	Second.....	½	p. m. 70.00			3	Grade C.....	( <sup>2</sup> )	p. d. 2.50
		8	First.....		p. m. 60.00			15	Grade D.....	( <sup>2</sup> )	p. d. 2.25
24	Kansas City, Mo.	200	Regular.....	( <sup>2</sup> )	960.00			12	Grade E.....		p. d. 2.00
		34	Probationary.....		720.00	34	Scranton, Pa.	21	( <sup>2</sup> )	6	p. m. 85.00
25	Toledo, Ohio.	118	( <sup>2</sup> )	1	p. m. 75.00			17	( <sup>2</sup> )	5	p. m. 80.00
		2	( <sup>2</sup> )	½	p. m. 65.00			24	( <sup>2</sup> )	4	p. m. 75.00
			( <sup>2</sup> )		( <sup>2</sup> )				( <sup>2</sup> )	3	p. m. 70.00
26	Denver, Colo.	160	( <sup>2</sup> )	½	p. m. 85.00				( <sup>2</sup> )	2	p. m. 65.00
			( <sup>2</sup> )	¼	p. m. 80.00				( <sup>2</sup> )		p. m. 60.00
		9	( <sup>2</sup> )		p. m. 75.00	35	Syracuse, N. Y.	94	First.....	3	960.00
27	Columbus, Ohio.	12	Plain clothes.....	( <sup>2</sup> )	p. d. 3.00			8	Second.....	2	900.00
		83	Uniformed.....	( <sup>2</sup> )	p. d. 2.75			11	Third.....	1	840.00
		1	Sub. plain clothes.	( <sup>2</sup> )	p. d. 2.50			5	Fourth.....		780.00
		57	Sub. uniformed...	( <sup>2</sup> )	p. d. 2.50	36	St. Joseph, Mo.	62	Not graded.....		p. m. 75.00
		15	Reserve.....		p. d. 2.25	37	Paterson, N. J.	66	( <sup>2</sup> )	3	p. d. 3.00
									( <sup>2</sup> )	2	p. d. 2.75
									( <sup>2</sup> )		p. d. 2.50

<sup>1</sup> Pay per annum, except where specifically indicated as per month (p. m.) or per day (p. d.).<sup>2</sup> Not reported.<sup>3</sup> On special duty and drawing special salaries.

## STATISTICS OF CITIES.

TABLE 44.—PATROLMEN CLASSIFIED BY GRADE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—Continued.

City number.	CITY.	Number of patrolmen.	GRADE.			City number.	CITY.	Number of patrolmen.	GRADE.		
			Name.	Years of service by which attained.	Pay. <sup>1</sup>				Name.	Years of service by which attained.	Pay. <sup>1</sup>
38	Portland, Oreg.....	119	Not graded.....		p. m. \$100.00	42	Nashville, Tenn.....	93	Not graded.....		p. m. \$75.00
39	Atlanta, Ga.....	178	Not graded.....		p. m. 75.00	43	Dayton, Ohio.....	116	Regular.....	1	p. m. 75.00
40	Richmond, Va.....	79	Not graded.....		p. d. 2.75				Probationary.....		p. m. 65.00
41	Fall River, Mass.....	2	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.89	44	Grand Rapids, Mich....	31	( <sup>2</sup> )	5	p. d. 2.35
		108	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.75			21	( <sup>2</sup> )	3	p. d. 2.25
		2	( <sup>2</sup> )		p. d. 2.25			14	( <sup>2</sup> )	2	p. d. 2.10
								26	( <sup>2</sup> )		p. d. 1.98

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....	96	Not graded.....		p. d. \$3.00	69	Utica, N. Y.....	37	First.....	3	( <sup>2</sup> )
46	Albany, N. Y.....	92	First.....	3	1,000.00			2	Second.....	2	( <sup>2</sup> )
		13	Second.....	1	900.00			4	Third.....	1	( <sup>2</sup> )
		21	Third.....		800.00				Fourth.....		( <sup>2</sup> )
		9	Veteran.....		600.00	70	Manchester, N. H.....	37	Regular.....	1	p. d. \$2.60
47	Hartford, Conn.....	106	( <sup>2</sup> )	5	1,000.00			10	Special officers.....		( <sup>5</sup> )
			( <sup>2</sup> )	3	900.00	71	Schenectady, N. Y....	22	First.....	3	900.00
			( <sup>2</sup> )		800.00			11	Second.....	2	850.00
48	Lowell, Mass.....	127	( <sup>2</sup> )		p. d. 2.75			18	Third.....		800.00
49	Reading, Pa.....	67	Not graded.....		p. m. 65.00	72	Evansville, Ind.....	1	Court officer.....	( <sup>2</sup> )	1,050.00
50	Trenton, N. J.....	58	( <sup>2</sup> )	5	( <sup>3</sup> )			1	Humane officer.....	( <sup>2</sup> )	1,000.00
		8	( <sup>2</sup> )	3	1,000.00			1	License officer.....	( <sup>2</sup> )	936.00
		1	( <sup>2</sup> )	2	850.00			1	Sanitary officer.....	( <sup>2</sup> )	936.00
		5	( <sup>2</sup> )	1	800.00			6	Bicycle men.....	( <sup>2</sup> )	936.00
		18	( <sup>2</sup> )		750.00			15	Patrolmen.....	5	850.00
51	Bridgeport, Conn.....	41	Grade A.....	( <sup>2</sup> )	p. d. 2.90			9	Patrolmen.....	3	780.00
		7	Grade B.....	( <sup>2</sup> )	p. d. 2.75			3	Wagonmen.....	( <sup>2</sup> )	780.00
		14	Grade C.....	( <sup>2</sup> )	p. d. 2.63			2	Turnkeys.....	( <sup>2</sup> )	780.00
		14	Grade D.....		p. d. 2.50			17	Patrolman.....		720.00
52	Wilmington, Del.....	80	Not graded.....		900.00	73	San Antonio, Tex.....	19	First.....	( <sup>2</sup> )	p. m. 80.00
53	Camden, N. J.....	113	Not graded.....		960.00			44	Second.....		p. m. 65.00
54	Des Moines, Iowa.....	1	( <sup>2</sup> )	( <sup>2</sup> )	1,200.00	74	Elizabeth, N. J.....	36	( <sup>2</sup> )	5	p. d. 2.75
		7	Mounted.....	( <sup>2</sup> )	960.00			9	( <sup>2</sup> )	2	p. d. 2.50
		2	( <sup>2</sup> )	( <sup>2</sup> )	960.00			10	( <sup>2</sup> )		p. d. 2.25
		54	( <sup>2</sup> )	( <sup>2</sup> )	930.00	75	Waterbury, Conn.....	41	Grade C.....		p. d. 2.75
		3	( <sup>2</sup> )	( <sup>2</sup> )	900.00	76	Salt Lake City, Utah..	47	Not graded.....		p. m. 85.00
		1	( <sup>2</sup> )		465.00	77	Wilkes-Barre, Pa.....	26	( <sup>2</sup> )	3	p. m. 70.00
55	Kansas City, Kans....	44	Not graded.....		p. m. 65.00			20	( <sup>2</sup> )	2	p. m. 65.00
56	Lynn, Mass.....	70	Not graded.....		900.00			18	( <sup>2</sup> )		p. m. 60.00
57	New Bedford, Mass....	69	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.75	78	Erie, Pa.....	46	Not graded.....		p. m. 70.00
		4	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.50	79	Houston, Tex.....	28	Unmounted.....		1,221.43
		24	( <sup>2</sup> )		p. d. 2.00			12	Mounted.....		1,020.00
58	Springfield, Mass....	53	( <sup>2</sup> )	2	p. d. 2.90	80	Tacoma, Wash.....	3	Mounted.....		p. m. 85.00
		25	( <sup>2</sup> )	1	p. d. 2.33			45	Unmounted.....		p. m. 75.00
		12	( <sup>2</sup> )		p. d. 2.19			3	Bicycle men.....		p. m. 75.00
59	Troy, N. Y.....	102	Not graded.....		850.00	81	Harrisburg, Pa.....	40	Not graded.....		p. m. 75.00
60	Oakland, Cal.....	96	Not graded.....		p. m. 100.00	82	Charleston, S. C.....	( <sup>2</sup> )	First.....	5	750.00
61	Lawrence, Mass.....	63	Not graded.....		p. d. 2.75			( <sup>2</sup> )	Second.....	3	720.00
62	Somerville, Mass.....	38	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 3.00			( <sup>2</sup> )	Third.....	1	690.00
		11	( <sup>2</sup> )		p. d. 2.75			( <sup>2</sup> )	Fourth.....		660.00
		3	( <sup>2</sup> )		p. d. 2.50	83	Portland, Me.....	43	( <sup>2</sup> )	5	p. d. 2.75
63	Savannah, Ga.....	82	Not graded.....		900.00			15	( <sup>2</sup> )	2	p. d. 2.625
64	Duluth, Minn.....	31	First.....	2	p. m. 80.00			14	( <sup>2</sup> )		p. d. 2.25
		7	Second.....	1	p. m. 75.00	84	Youngstown, Ohio....	52	( <sup>2</sup> )	2	p. m. 80.00
		8	Third.....		p. m. 70.00				( <sup>2</sup> )		p. m. 70.00
65	Norfolk, Va.....	98	Not graded.....		p. d. 2.50	85	Dallas, Tex.....	10	First.....	( <sup>2</sup> )	p. m. 85.00
66	Hoboken, N. J.....	67	First.....	( <sup>2</sup> )	1,157.62			49	Second.....		p. m. 70.00
		4	Second.....	( <sup>2</sup> )	850.00	86	Terre Haute, Ind.....	48	Not graded.....		810.00
		5	Third.....		750.00						
67	Peoria, Ill.....	75	Not graded.....		840.00	87	Fort Wayne, Ind.....	24	( <sup>2</sup> )	2	840.00
68	Yonkers, N. Y.....	35	First.....	( <sup>2</sup> )	1,200.00			10	( <sup>2</sup> )	1	780.00
		4	Second.....	( <sup>2</sup> )	1,100.00			2	( <sup>2</sup> )		720.00
		2	Third.....	( <sup>2</sup> )	1,000.00	88	Akron, Ohio.....	40	Regular.....	( <sup>2</sup> )	p. m. 75.00
		34	Fourth.....		900.00			3	Cadet.....		p. m. 65.00
						89	Holyoke, Mass.....	51	Not graded.....		875.00
						90	Brockton, Mass.....	28	( <sup>2</sup> )	( <sup>2</sup> )	1,100.00
								5	( <sup>2</sup> )		900.00
								2	( <sup>2</sup> )		800.00
						91	Covington, Ky.....	45	( <sup>2</sup> )		900.00

<sup>1</sup> Pay per annum, except where specifically indicated as per month (p. m.) or per day (p. d.).<sup>2</sup> Not reported.<sup>3</sup> From \$1,000 to \$1,200. Salary increases annually at 5 per cent up to \$1,200.<sup>4</sup> Part of salary paid by street car company.<sup>5</sup> \$2 p. d. first six months; \$2.25 p. d. second six months.

## GENERAL TABLES.

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TABLE 44.—PATROLMEN CLASSIFIED BY GRADE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 60,000 IN 1907.

City number.	CITY.	Number of patrolmen.	GRADE.			City number.	CITY.	Number of patrolmen.	GRADE.		
			Name.	Years of service by which attained.	Pay. <sup>1</sup>				Name.	Years of service by which attained.	Pay. <sup>1</sup>
92	Saginaw, Mich.....	38	( <sup>2</sup> )	.....	\$720.00	126	Chester, Pa.....	29	Not graded.....	.....	\$780.00
93	Lincoln, Nebr.....	10	( <sup>2</sup> )	1	p. m. 70.00	127	Chelsea, Mass.....	30	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 3.00
		3	( <sup>2</sup> )	6	p. m. 65.00			17	( <sup>2</sup> )	.....	p. d. 2.625
		1	( <sup>2</sup> )	.....	p. m. 60.00						
94	Altoona, Pa.....	34	Not graded.....	.....	p. m. 70.00	128	South Omaha, Nebr.....	12	Not graded.....	.....	840.00
95	Spokane, Wash.....	31	( <sup>2</sup> )	2	p. m. 95.00	129	Newcastle, Pa.....	11	( <sup>2</sup> )	3	p. m. 70.00
		7	( <sup>2</sup> )	1	p. m. 90.00			9	( <sup>2</sup> )	.....	p. m. 65.00
		6	( <sup>2</sup> )	.....	p. m. 85.00	130	Salem, Mass.....	36	( <sup>2</sup> )	.....	p. d. 2.50
96	Lancaster, Pa.....	33	Not graded.....	.....	p. m. 65.00	131	Newton, Mass.....	47	( <sup>2</sup> )	2½	p. d. 3.00
								7	( <sup>2</sup> )	1½	p. d. 2.75
97	Birmingham, Ala.....	50	First.....	( <sup>2</sup> )	p. m. 75.00			1	( <sup>2</sup> )	½	p. d. 2.50
		6	Second.....	( <sup>2</sup> )	p. m. 70.00			1	( <sup>2</sup> )	.....	p. d. 2.25
		6	Third.....	.....	p. m. 65.00						
98	Bayonne, N. J.....	42	Regular.....	( <sup>2</sup> )	1,157.62	132	Haverhill, Mass.....	34	Not graded.....	.....	p. d. 2.50
		1	First.....	( <sup>2</sup> )	850.00	133	Jacksonville, Fla.....	60	First.....	1	p. d. 2.50
		1	Second.....	( <sup>2</sup> )	800.00				Second.....	½	p. d. (2)
		1	Third.....	( <sup>2</sup> )	750.00			10	Third.....	.....	p. d. 1.75
99	South Bend, Ind.....	28	Not graded.....	.....	900.00	134	Joplin, Mo.....	7	Regular.....	1½	p. m. 75.00
100	Butte, Mont.....	59	Not graded.....	.....	p. m. 100.00			1	Regular.....	1	p. m. 70.00
101	Pawtucket, R. I.....	36	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.50			4	Regular.....	½	p. m. 65.00
		12	( <sup>2</sup> )	.....	p. d. 2.00			3	Special.....	.....	p. m. 60.00
102	McKeesport, Pa.....	1	Ordinance officer.....	( <sup>2</sup> )	p. m. 85.00	135	Wichita, Kans.....	18	Not graded.....	.....	720.00
		44	Not graded.....	.....	p. d. 2.75	136	Rockford, Ill.....	20	First.....	3	p. m. 72.50
								4	Second.....	2	p. m. 67.50
103	Binghamton, N. Y.....	23	First.....	( <sup>2</sup> )	p. m. 75.00			2	Third.....	.....	p. m. 62.50
		5	Second.....	( <sup>2</sup> )	p. m. 70.00	137	Knoxville, Tenn.....	35	Not graded.....	.....	p. m. 65.00
		2	Third.....	( <sup>2</sup> )	p. m. 65.00	138	Elmira, N. Y.....	27	First.....	5	p. m. 65.00
		7	Fourth.....	.....	p. m. 60.00			4	Second.....	.....	p. m. 60.00
104	Johnstown, Pa.....	31	Not graded.....	.....	p. m. 75.00	139	Galveston, Tex.....	39	Not graded.....	.....	p. m. 70.00
105	Dubuque, Iowa.....	31	On heats.....	.....	720.00	140	New Britain, Conn.....	23	( <sup>2</sup> )	.....	1,000.00
		2	Wagon duty.....	.....	660.00	141	Chattanooga, Tenn.....	15	First.....	( <sup>2</sup> )	p. m. 75.00
106	Sioux City, Iowa.....	25	Not graded.....	.....	840.00			27	Second.....	.....	p. m. 65.00
107	Augusta, Ga.....	56	First.....	( <sup>2</sup> )	p. m. 65.00	142	Kalamazoo, Mich.....	15	( <sup>2</sup> )	1	p. m. 60.00
		8	Second.....	.....	p. m. 45.00			3	( <sup>2</sup> )	½	p. m. 55.00
108	Mobile, Ala.....	21	First.....	( <sup>2</sup> )	p. m. 70.00			2	( <sup>2</sup> )	.....	p. m. 50.00
		4	Second.....	( <sup>2</sup> )	p. m. 65.00	143	Woonsocket, R. I.....	22	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.50
		30	Third.....	.....	p. m. 60.00			3	( <sup>2</sup> )	.....	p. d. 2.375
109	Topeka, Kans.....	23	Class A.....	1	p. m. 65.00	144	Fitchburg, Mass.....	( <sup>2</sup> )	( <sup>2</sup> )	2	p. d. 2.75
			Class B.....	½	p. m. 55.00			( <sup>2</sup> )	( <sup>2</sup> )	1	p. d. 2.60
			Class C.....	.....	p. m. 50.00			( <sup>2</sup> )	( <sup>2</sup> )	.....	p. d. 2.50
110	Springfield, Ohio.....	23	( <sup>2</sup> )	1	p. m. 70.00	145	Racine, Wis.....	15	Not graded.....	.....	780.00
		1	( <sup>2</sup> )	.....	p. m. 60.00	146	Auburn, N. Y.....	27	First.....	1	p. m. 75.00
111	Allentown, Pa.....	25	Not graded.....	.....	p. m. 60.00				Second.....	.....	p. m. 60.00
112	East St. Louis, Ill.....	53	Not graded.....	.....	900.00	147	Macon, Ga.....	43	Not graded.....	.....	840.00
11	Wheeling, W. Va.....	34	Not graded.....	.....	900.00	148	Joliet, Ill.....	25	Not graded.....	.....	810.00
114	Montgomery, Ala.....	8	First.....	( <sup>2</sup> )	p. m. 77.50	149	Oklahoma City, Okla.....	14	( <sup>2</sup> )	½	p. m. 75.00
		22	Second.....	( <sup>2</sup> )	p. m. 75.00				( <sup>2</sup> )	.....	p. m. 65.00
		18	Third.....	.....	p. m. 70.00	150	Oshkosh, Wis.....	13	( <sup>2</sup> )	( <sup>2</sup> )	720.00
115	Passaic, N. J.....	12	( <sup>2</sup> )	( <sup>2</sup> )	950.00			3	( <sup>2</sup> )	.....	660.00
		10	( <sup>2</sup> )	.....	900.00	151	West Hoboken, N. J.....	31	Not graded.....	.....	1,000.00
116	Davenport, Iowa.....	27	( <sup>2</sup> )	1	p. m. 70.00	152	Sacramento, Cal.....	24	Not graded.....	.....	p. m. 100.00
				½	p. m. 65.00	153	Pueblo, Colo.....	33	Not graded.....	.....	p. m. 80.00
				.....	p. m. 60.00	154	Everett, Mass.....	21	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.75
117	Atlantic City, N. J.....	89	Not graded.....	.....	p. m. 75.00			8	( <sup>2</sup> )	.....	p. d. 2.25
118	Little Rock, Ark.....	( <sup>2</sup> )	( <sup>2</sup> )	1	p. m. 75.00	155	Taunton, Mass.....	19	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 3.00
		( <sup>2</sup> )	( <sup>2</sup> )	.....	p. m. 70.00			8	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.75
119	Bay City, Mich.....	3	( <sup>2</sup> )	( <sup>2</sup> )	800.00			4	( <sup>2</sup> )	( <sup>2</sup> )	p. d. 2.50
		22	( <sup>2</sup> )	.....	770.00			1	( <sup>2</sup> )	.....	p. d. 2.25
120	York, Pa.....	26	Unmounted.....	.....	p. m. 60.00	156	Newport, Ky.....	31	Not graded.....	.....	p. d. 2.25
		2	Park.....	.....	p. m. 50.00	157	La Crosse, Wis.....	14	( <sup>2</sup> )	.....	( <sup>2</sup> )
121	Malden, Mass.....	33	Not graded.....	.....	( <sup>2</sup> )	158	Fort Worth, Tex.....	13	First.....	( <sup>2</sup> )	p. m. 85.00
122	Springfield, Ill.....	34	Not graded.....	.....	840.00			22	Second.....	.....	p. m. 70.00
123	Quincy, Ill.....	23	Not graded.....	.....	720.00						
124	Canton, Ohio.....	18	Not graded.....	.....	p. m. 70.00						
125	Superior, Wis.....	23	Not graded.....	.....	( <sup>2</sup> )		San Juan, P. R. ( <sup>2</sup> ).....	79	Guardsmen.....	.....	

<sup>1</sup> Pay per annum, except where specifically indicated as per month (p. m.) or per day (p. d.).<sup>2</sup> Not reported.<sup>3</sup> Police system is controlled by insular government.

## STATISTICS OF CITIES.

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
1	New York, N. Y.	One platoon, 8 a. m.-2 p. m. One platoon, 2 p. m.-8 p. m. Two platoons, 8 p. m.-2 a. m. Two platoons, 2 a. m.-8 a. m.	Force divided into five platoons, one of which is always in reserve. Platoons advanced from one tour to next, completing the cycle in five days. Patrolmen are off duty every fifth day.
2	Chicago, Ill.	One section, 8 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 11 p. m.-8 a. m.	Patrolmen on day duty allowed two hours for lunch. Sections transferred from day to night tours every two weeks.
3	Philadelphia, Pa.	One platoon (One-half 7 a. m.-12 m. One-half 12 m.-6 p. m.) One platoon, 6 p. m.-12 p. m. One platoon, 12 p. m.-7 a. m.	Force divided into two platoons, one on active duty from 6 p. m. to midnight, the other from midnight to 7 a. m. Those serving on first tour at night are on duty during day, one-half in forenoon, the other in afternoon. One-sixth of entire force always on reserve duty; each man off duty one day in twelve.
4	St. Louis, Mo.	One platoon, 7 a. m.-3 p. m. One platoon, 3 p. m.-11 p. m. One platoon, 11 p. m.-7 a. m.	Platoons transferred monthly from one tour to another.
5	Boston, Mass.	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-1 a. m. One platoon, 1 a. m.-8 a. m.	Patrolmen are off duty one day in fifteen.
6	Baltimore, Md.	One division, 8 a. m.-7 p. m. One division, 7 p. m.-4 a. m. One division (3.45 a. m.-8 a. m.) One division (11.45 a. m.-3 p. m.)	The last division is known as the relief division, and in addition to its street duty is on reserve from 7 p. m. to 3 a. m.
7	Pittsburg, Pa.	One turn, 7 a. m.-5.30 p. m. One turn, 2 p. m.-11.30 p. m. One turn, 9 p. m.-6 a. m. Cornermen, 8 a. m.-6 p. m.	The system in vogue is neither section nor platoon, but is on the order of the three-platoon system. Patrolmen are not shifted from one "turn" to another. As far as possible old men have day tours and new men night tours. Once in ten days each patrolman is required to sleep at barracks, thus making 10 per cent of the force always in reserve.
8	Cleveland, Ohio.	One section, 7.30 a. m.-6.30 p. m. One section, 6 p. m.-4 a. m. One section, 8 p. m.-6 a. m.	Not reported.
9	Buffalo, N. Y.	One platoon, 7 a. m.-5 p. m. One platoon, 5 p. m.-12 p. m. One platoon, 12 p. m.-7 a. m.	Day platoon permanently assigned to day duty, furnishing its own reserve. Night platoons alternate, each furnishing reserve during the other's tour of duty.
10	San Francisco, Cal.	One platoon, 8 a. m.-4 p. m. One platoon, 4 p. m.-12 p. m. One platoon, 12 p. m.-7 a. m.	Not reported.
11	Detroit, Mich.	One section (7.30 a. m.-11.30 a. m.) One section (1.30 p. m.-5.30 p. m.) One section (7.30 p. m.-3.45 a. m.) One section (11.30 a. m.-1.30 p. m.) One section (5.30 p. m.-7.30 p. m.) One section (3.45 a. m.-7.30 a. m.)	Of the patrolmen who do night duty, two or more are held in reserve at the central precinct station and one or more at each of the outside stations from 3.45 a. m. to 7.30 p. m.
12	Cincinnati, Ohio.	One section, 7 a. m.-3 p. m. One section, 3 p. m.-11 p. m. One section, 11 p. m.-7 a. m.	Sections change each month from one tour to another.
13	Milwaukee, Wis.	One section, 7 a. m.-6.45 p. m. One section, 7 p. m.-3 a. m. One section, 10 p. m.-6 a. m.	Sections do not alternate between day and night tours, except under extraordinary circumstances.
14	New Orleans, La.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	The sections exchange tours every thirty days.
15	Washington, D. C.	One section, 8 a. m.-4 p. m. One section, 4 p. m.-12 p. m. One section, 12 p. m.-8 a. m. One section, 8 p. m.-4 a. m.	Patrolmen are assigned fourteen hours' duty every two days—eight hours patrol duty and six hours on reserve. From 8 p. m. to 4 a. m. a so-called shifting section is available for duty where most needed.

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.	One section, 5 a. m.-8 a. m. One section, 8 a. m.-1 p. m. One section, 1 p. m.-9 p. m. One section, 9 p. m.-5 a. m.	The sections change tour every four days. The average number on reserve duty is 65.
17	Minneapolis, Minn.	One section, 7 a. m.-6 p. m. One section, 8 a. m.-7 p. m. One section, 6 p. m.-4 a. m. One section, 8 p. m.-7 a. m.	Change of sections so arranged that tours overlap at hours when traffic is heaviest.
18	Jersey City, N. J.	One section, 8 a. m.-5 p. m. One section, 5 p. m.-12 p. m. One section, 12 p. m.-8 a. m.	Not reported.
19	Louisville, Ky.	One platoon (6.30 a. m.-9 a. m.) One platoon (5 p. m.-10 p. m.) One platoon, 8.30 a. m.-6.30 p. m. One platoon, 6 p. m.-6 a. m.	Platoons change tours once each month.
20	Indianapolis, Ind.	One platoon, 7 a. m.-6 p. m. One platoon, 7 p. m.-6 a. m.	Not reported.
21	St. Paul, Minn.	One section, 7 a. m.-6.30 p. m. One section, 5.30 p. m.-3.30 a. m. One section, 9 p. m.-7.30 a. m.	One-third of patrolmen to each section.

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907—Continued.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
22	Providence, R. I.	One platoon, 8 a. m.—6 p. m. One platoon, 6 p. m.—1 a. m. One platoon, 1 a. m.—8 a. m.	Not reported.
23	Rochester, N. Y.	One platoon, 4 a. m.—12 m. One platoon, 12 m.—8 p. m. One platoon, 8 p. m.—4 a. m.	Platoons do not change tours. One patrolman on reserve at all hours in each station house; each patrolman doing reserve duty about twice a month, in addition to regular patrol duty.
24	Kansas City, Mo.	One platoon, 6.30 a. m.—6.30 p. m. One platoon, 6.30 p. m.—6.30 a. m. One traffic squad, 7.45 a. m.—12.45 p. m. 12.45 p. m.—6 p. m.	Two shifts of equal strength. The traffic squad consists of 28 patrolmen, half on each tour of duty.
25	Toledo, Ohio.	One section, 7 a. m.—3 p. m. One section, 3 p. m.—11 p. m. One section, 11 p. m.—7 a. m.	Not reported.
26	Denver, Colo.	Three platoons. Tours not reported.	Not reported.
27	Columbus, Ohio.	Two platoons. Tours not reported.	Each platoon does ten hours' duty per day. There are 36 men assigned to day duty and 86 to night duty.
28	Los Angeles, Cal.	One section, 4 a. m.—12 m. One section, 12 m.—8 p. m. One section, 8 p. m.—4 a. m.	The night watch is about equal, numerically, to the aggregate of the other two
29	Worcester, Mass.	One platoon, 7.50 a. m.—6 p. m. One platoon, 5.50 p. m.—1 a. m. One platoon, 12.40 a. m.—8 a. m.	The day platoon numbers 27 men; the others 62 and 49, respectively.
30	Seattle, Wash.	One shift, 4 a. m.—12 m. One shift, 12 m.—8 p. m. One shift, 8 p. m.—4 a. m.	Five patrolmen, from each shift, detailed daily from patrolmen who do street duty, are held in reserve at each police station.
31	Memphis, Tenn.	One section, 7 a. m.—7 p. m. One section, 7 p. m.—7 a. m.	Not reported.
32	Omaha, Nebr.	One detail, 8 a. m.—4 p. m. One detail, 4 p. m.—12 p. m. One detail, 12 p. m.—8 a. m.	The day detail numbers 16 men; the others 25 each. Two reserve officers on duty day and night, working twelve hours.
33	New Haven, Conn.	One section, 6.50 a. m.—5.30 p. m. One section, 8 a. m.—6 p. m. One section, 6 p. m.—4 a. m. One section, 7 p. m.—5 a. m. One section, 9 p. m.—7 a. m.	Not reported.
34	Scranton, Pa.	One section, 5 a. m.—12 m. One section, 12 m.—7 p. m. One section, 7 p. m.—5 a. m.	The first section numbers 9 men, the second 9, and the third 43. One man in reserve at each station from noon until 10 p. m.
35	Syracuse, N. Y.	One platoon, 5 a. m.—1 p. m. One platoon, 1 p. m.—9 p. m. One platoon, 9 p. m.—5 a. m.	First platoon is permanent; the second has two months of day duty, followed by one month of night duty; the third has two months of night duty, followed by one month of day duty.
36	St. Joseph, Mo.	Two platoons. Tours not reported.	Two patrolmen on reserve at central station at all hours. Twenty men on day duty and 30 men on night duty. Each platoon is on duty twelve hours.
37	Paterson, N. J.	One platoon, 5 a. m.—1.15 p. m. One platoon, 1 p. m.—9.15 p. m. One platoon, 9 p. m.—5.15 a. m.	Platoons transferred monthly from tour to tour.
38	Portland, Oreg.	Not reported.	Not reported.
39	Atlanta, Ga.	One section, 8 a. m.—4 p. m. One section, 4 p. m.—12 p. m. One section, 12 p. m.—8 a. m.	No regular time of transferring from night to day tours, this being done at the discretion of the chief. Three men detailed on day tour, four on evening tour, and two on morning tour.
40	Richmond, Va.	Two platoons. Tours not reported.	Tours so arranged as to give one-half of force one day off duty each second day. One man on reserve in each of the two stations.
41	Fall River, Mass.	One platoon, 8 a. m.—6 p. m. One platoon, 6 p. m.—1 a. m. One platoon, 1 a. m.—8 a. m.	Total number of reserves for the night is 60. No reserves in daytime.
42	Nashville, Tenn.	One section, 4 a. m.—12 m. One section, 12 m.—8 p. m. One section, 8 p. m.—4 a. m.	Sections change tours in rotation.
43	Dayton, Ohio.	One relief, 7 a. m.—3 p. m. One relief, 3 p. m.—11 p. m. One relief, 11 p. m.—7 a. m.	The reliefs change tours every four months; first to third, a part of third to second, and a part of second to first, the first being smallest of the three.
44	Grand Rapids, Mich.	One squad, 8 a. m.—4 p. m. One watch, 4 p. m.—8 p. m. One special watch, 6 p. m.—2 a. m. One squad, 8 p. m.—4 a. m. One watch, 4 a. m.—8 a. m.	Special watch on duty in outlying residence section. The watch on duty from 4 a. m. to 8 a. m. sleep at station 10.30 p. m. to 3.15 a. m. on reserve duty.

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.	One platoon, 8 a. m.—6 p. m. One platoon, 6 p. m.—1 a. m. One platoon, 1 a. m.—8 a. m.	The platoon relieved at 1 a. m. return to duty at 1 a. m. the following day; and the men relieved at 8 a. m. return to duty at 6 p. m. of the same day.
46	Albany, N. Y.	One section, 7 a. m.—12.30 p. m. One section, 12.30 p. m.—6 p. m. One platoon, 6 p. m.—6 a. m.	The two platoons alternate between day and night duty. One section on reserve during day and a whole platoon at night. The reserve duty is six hours.



TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

{For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—Continued.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
47	Hartford, Conn.....	One section, 9 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 12 p. m.-9 a. m.	A squad of 6 men is held in reserve from 11 p. m. to 5 a. m.
48	Lowell, Mass.....	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-2 a. m. One platoon, 12 p. m.-8 a. m.	
49	Reading, Pa.....	One section, 7 a. m.-5 p. m. One section, 6 p. m.-4.30 a. m.	
50	Trenton, N. J.....	One section, 7 a. m.-3 p. m. One section, 3 p. m.-11 p. m. One platoon, 11 p. m.-7 a. m.	Two platoons, one numbering 46 men the other 44. The platoons alternate between day and night tours, the platoon on day duty being divided into two sections, which exchange tours at the middle of each period of two weeks. The reserve system operates to give each patrolman twenty-four hours reserve duty during one week out of every eight weeks.
51	Bridgeport, Conn.....	One section, 7 a. m.-6 p. m. One section, 8 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 10 p. m.-7 a. m.	
52	Wilmington, Del.....	One section, 7 a. m.-6 p. m. One section, 8 a. m.-7 p. m. One section, 5 p. m.-4 a. m. One section, 7 p. m.-7 a. m.	
53	Camden, N. J.....	One section, 3 a. m.-11 a. m. One section, 11 a. m.-7 p. m. One section, 7 p. m.-3 a. m.	The sections are on morning and afternoon duty, one week each, and night duty two weeks, the night force being double strength.
54	Des Moines, Iowa.....	One shift, 4 a. m.-12 m. One shift, 12 m.-8 p. m. One shift, 8 p. m.-4 a. m.	
55	Kansas City, Kans.....	One shift, 6.30 a. m.-6.30 p. m. One shift, 6.30 p. m.-6.30 a. m.	
56	Lynn, Mass.....	Three platoons. Tours not reported.	One man in each station on reserve duty.
57	New Bedford, Mass.....	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-1 a. m. One platoon, 1 a. m.-8 a. m.	
58	Springfield, Mass.....	One platoon, 8 a. m.-4 p. m. One platoon, 4 p. m.-12 p. m. One platoon, 12 p. m.-8 a. m.	
59	Troy, N. Y.....	One section, 8 a. m.-1 p. m. One platoon, One section, 1 p. m.-6 p. m. Both sections, 12 p. m.-6 a. m. One platoon, 6 p. m.-12 p. m.	Platoons exchange systems of tours daily. One of the sections on reserve duty from 8 p. m. to 12 p. m. each night.
60	Oakland, Cal.....	One shift, 4 a. m.-12 m. One shift, 12 m.-8 p. m. One shift, 8 p. m.-4 a. m. One shift, 7 p. m.-4 a. m. One shift, 8 p. m.-5 a. m. One shift, 12 m.-9 p. m. One shift, 9 p. m.-6 a. m.	
61	Lawrence, Mass.....	One section, One shift, 7 a. m.-6 p. m. One shift, 8 a. m.-7 p. m. One section, 7 p. m.-3 a. m. One section, 11 p. m.-7 a. m.	
62	Somerville, Mass.....	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-1 a. m. One platoon, 1 a. m.-8 a. m.	The platoon relieved at 1 a. m. is off duty for twenty-four hours.
63	Savannah, Ga.....	One platoon, 7 a. m.-2 p. m. One platoon, 2 p. m.-9 p. m. One platoon, 9 p. m.-7 a. m.	
64	Duluth, Minn.....	One section, 8 a. m.-6 p. m. One section, 6 p. m.-3.30 a. m. One section, 11 p. m.-8 a. m.	
65	Norfolk, Va.....	Four platoons. Tours not reported.	Nine hours constitutes a day's work. The tours are six hours long, so arranged as to give patrolmen twelve consecutive hours off duty every second day.
66	Hoboken, N. J.....	One platoon, 7 a. m.-5 p. m. One platoon, 5 p. m.-12 p. m. One platoon, 12 p. m.-7 a. m.	
67	Peoria, Ill.....	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	
68	Yonkers, N. Y.....	One platoon, 8 a. m.-8 p. m. One platoon, 8 p. m.-8 a. m.	The reliefs so arranged that each patrolman is off duty twelve hours every second day. One section in reserve at station house all of the time.
69	Utica, N. Y.....	One section, 8 a. m.-6 p. m. One section, 7 p. m.-5 a. m. One section, 7 p. m.-5 a. m.	

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—Continued.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
70	Manchester, N. H.	One "relief," 7 a. m.-6 p. m. One squad, 5.45 p. m.-3.45 a. m. One squad, 7 p. m.-4 a. m. One squad, 10 p. m.-7 a. m.	Not reported.
71	Schenectady, N. Y.	One section, 7 a. m.-6 p. m. One section, 6 p. m.-3 a. m. One section, 9 p. m.-7 a. m.	Each patrolman on day duty has two hours reserve duty and those on night duty have one hour reserve duty. In first precinct patrolmen have nine weeks of night duty followed by four weeks of day duty. In other three precincts patrolmen have six weeks of night duty followed by two weeks of day duty.
72	Evansville, Ind.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 7 p. m.-6 a. m.	Sections rotate in tours, changing once a month.
73	San Antonio, Tex.	One section, 7.45 a. m.-7.45 p. m. One section, 7.45 p. m.-7.45 a. m.	The sections alternate in tours of duty each month.
74	Elizabeth, N. J.	One section, 8 a. m.-8 p. m. One section, 9 p. m.-5 a. m.	The hours from 5 a. m. to 8 a. m. and 8 p. m. to 9 p. m. are covered by "dogwatches" of 2 men each. There are 38 men on night duty and 11 on day duty. Sections change tour every six weeks.
75	Waterbury, Conn.	One section, 8 a. m.-7 p. m. One section, 9 a. m.-7.30 p. m. One section, 11 a. m.-10 p. m. One section, 7 p. m.-4 a. m. One section, 8 p. m.-6 a. m. One section, 10 p. m.-7.30 a. m.	Not reported.
76	Salt Lake City, Utah	One relief, 7 a. m.-3 p. m. One relief, 3 p. m.-11 p. m. One relief, 11 p. m.-7 a. m.	The first relief numbers 9, the second and third 13 each. Assignments to tours changed once each month.
77	Wilkes-Barre, Pa.	One section, 7 a. m.-3 p. m. One section, 3 p. m.-11 p. m. One section, 11 p. m.-7 a. m. Suburban section, 7 p. m.-4.30 a. m.	The change of tours of patrolmen is not periodical, but at the discretion of the officers in charge. The suburban section numbers 29 men.
78	Erie, Pa.	One section, 7 a. m.-6 p. m. One section, 7 p. m.-5 a. m.	The two main sections are composed of 17 men each. In addition, 2 men serve from 6 a. m. to 5 p. m.; 2 from 6 p. m. to 4 a. m.; 3 from 6 p. m. to 5 a. m.; 2 from 8 p. m. to 6 a. m., and 2 from 9 p. m. to 7 a. m.
79	Houston, Tex.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	The sections do not alternate between night and day service.
80	Tacoma, Wash.	One section, 4 a. m.-12 m. One section, 12 m.-8 p. m. One section, 8 p. m.-4 a. m.	Not reported.
81	Harrisburg, Pa.	One section, 8 a. m.-6 p. m. One section, 6.30 p. m.-4.30 a. m.	The day section includes 13 men, the night section 20; in addition, 3 men serve from 8 p. m. to 6 a. m. and 4 from 10.30 p. m. to 8 a. m.
82	Charleston, S. C.	One squad {section 1, 7 a. m.-1 p. m. sections 1 and 2, 7 p. m.-1 a. m. One squad {section 1, 1 p. m.-7 p. m. sections 1 and 2, 1 a. m.-7 a. m.	One-half of each squad is held in reserve at all times for emergency duty.
83	Portland, Me.	One shift, 7.45 a. m.-6 p. m. One shift, 5.45 p. m.-1 a. m. One shift, 12.45 a. m.-8 a. m.	Not reported.
84	Youngstown, Ohio.	One section, 6 a. m.-2 p. m. One section, 2 p. m.-10 p. m. One section, 10 p. m.-6 a. m.	The first section numbers 11 men, the second and third 20 each.
85	Dallas, Tex.	One platoon, 10 a. m.-10.30 p. m. One platoon, 10 p. m.-10.30 a. m.	There are 20 men in each platoon, and in addition 9 men, known as "split watch," on duty from 5 p. m. to 5 a. m.
86	Terre Haute, Ind.	One section, 7 a. m.-6 p. m. One section, 7 p. m.-5 a. m.	During intermissions between day and night sections 4 men are held at station to answer emergency calls.
87	Fort Wayne, Ind.	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	Not reported.
88	Akron, Ohio.	One section, 6 a. m.-4 p. m. One section, 8 a. m.-6 p. m. One section, 6 p. m.-4 a. m. One section, 8 p. m.-6 a. m.	The sections number, respectively, 2, 10, 19, and 4 men.
89	Holyoke, Mass.	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-2 a. m. One platoon, 12 p. m.-8 a. m.	Not reported.
90	Brockton, Mass.	One section, 8 a. m.-6 p. m. One section, 6 p. m.-1 a. m. One section, 1 a. m.-8 a. m.	Not reported.
91	Covington, Ky.	One section, 7 a. m.-6 p. m. One section, 7 p. m.-5 a. m.	No change from night to day tour except by vacancy.

## STATISTICS OF CITIES.

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, and the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
92	Saginaw, Mich.....	Day men { 4 a. m.-12 m. 12 m.-8 p. m. Night men { 8 p. m.-4 a. m. 10 p. m.-6 a. m.	In addition to the main sections, there are two "dogwatches," 4 a. m. to 8 a. m., and noon to 4 p. m. Complete change of tours for men every two months.
93	Lincoln, Nebr.....	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	The day section numbers 4 men, the night section 8.
94	Altoona, Pa.....	One platoon, 7 a. m.-6 p. m. One platoon, 7 p. m.-5 a. m.	The first platoon numbers 12 men, the second 22.
95	Spokane, Wash.....	One section, 4 a. m.-12 m. One section, 12 m.-8 p. m. One section, 8 p. m.-4 a. m.	There is no organized reserve system, but 10 men sleep at the station subject to emergency calls.
96	Lancaster, Pa.....	One section, 8 a. m.-7 p. m. One section, 7 p. m.-8 a. m. One section, 7 p. m.-4 a. m.	The sections consist of 9 men each. Patrolmen off duty twenty-four hours every three days. Sections rotate in tours, changing every three days.
97	Birmingham, Ala.....	One section, 7.30 a. m.-3.30 p. m. One section, 3.30 p. m.-11.30 p. m. One section, 11.30 p. m.-7.30 a. m.	No regular time of transferring men from one tour to another.
98	Bayonne, N. J.....	One platoon, 7 a. m.-5 p. m. One platoon, 5 p. m.-12 p. m. One platoon, 8 p. m.-5 a. m. One platoon, 12 p. m.-7 a. m.	The patrolmen are each on duty eight hours and off duty sixteen hours; 3 men on reserve.
99	South Bend, Ind.....	One section, 6 a. m.-7 p. m. One section, 7 p. m.-5 a. m.	The day section numbers 7 men, the night 14.
100	Butte, Mont.....	One section, 8 a. m.-4 p. m. One section, 4 p. m.-12 p. m. One section, 12 p. m.-8 a. m.	One man detailed from regular force on reserve at the station.
101	Pawtucket, R. I.....	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-2 a. m. One platoon, 1.30 a. m.-8 a. m.	Not reported.
102	McKeesport, Pa.....	One shift, 7 a. m.-6 p. m. One shift, 6 p. m.-5 a. m. One shift, 8 p. m.-7 a. m.	The three shifts number 10, 21, and 9 men, respectively.
103	Binghamton, N. Y.....	One platoon, 4 a. m.-12 m. One platoon, 12 m.-8 p. m. One platoon, 8 p. m.-4 a. m.	The three platoons number 4, 7, and 20 men, respectively. In the business section there are three tours. The men are on duty three months in each platoon. In the outlying districts there are but two tours, the men being on duty 225 successive nights from 8 p. m. to 4 a. m. and sixty days from 12 m. to 8 p. m.
104	Johnstown, Pa.....	Two platoons, twelve hours each	Night platoon numbers 19 men, day 10. Three men in reserve at station.
105	Dubuque, Iowa.....	Two platoons, twelve hours each	There are 7 men on day duty and 24 on night duty.
106	Sioux City, Iowa.....	One section, 12 m.-12 p. m. One section, 12 p. m.-12 m.	The first section numbers 14 men, the second 9.
107	Augusta, Ga.....	One section, 6 a. m.-1 p. m. Two sections, 6 p. m.-12 p. m. Two sections, 12 p. m.-6 a. m. One section, 1 p. m.-6 p. m.	Ten men held in reserve each night for emergency calls.
108	Mobile, Ala.....	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	No regular time for transferring from night to day tours.
109	Topeka, Kans.....	One shift, 7 a. m.-6 p. m. One shift, 6 p. m.-7 a. m.	The day shift numbers 6 men, the night 12. Transfer of patrolmen from day to night tour occurs every two months.
110	Springfield, Ohio.....	Two platoons, twelve hours each	The night platoon numbers 15 men, the day 9.
111	Allentown, Pa.....	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	Sections exchange tours once a month.
112	East St. Louis, Ill.....	One shift, 7 a. m.-7 p. m. One shift, 7 p. m.-7 a. m.	One-third of the force on duty in daylight, two-thirds at night. One-third changes hours each month.
113	Wheeling, W. Va.....	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	There are 10 men in the day section and 19 in the night section.
114	Montgomery, Ala.....	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	Sections do not exchange tours. In case of a vacancy patrolmen are transferred to day service; way of promotion.
115	Passaic, N. J.....	One platoon { 5 men, 7 a. m.-6 p. m. 1 man, 9 a. m.-7 p. m. 8 men, 7 p. m.-5 a. m. One platoon { 1 man, 7 p. m.-6 a. m. 1 man, 7 p. m.-6 a. m. One platoon, 7 men, 8 p. m.-5 a. m.	The day force numbers 6 men, the night force 16. From 9 p. m. to 7 a. m. one man is in reserve at the station house. Three men shift from one tour to another each week.
116	Davenport, Iowa.....	One section, 7 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	One man on reserve duty detailed from regular patrol.
117	Atlantic City, N. J.....	Three sections, eight-hour tours	Five men, detailed from regular patrol, always on duty at station.
118	Little Rock, Ark.....	One section, 7 a. m.-8 p. m. One section, 8 p. m.-7 a. m.	Sections exchange tours once each month.
119	Bay City, Mich.....	One shift, 6 a. m.-2 p. m. One shift, 2 p. m.-10 p. m. One shift, 10 p. m.-6 a. m.	Not reported.

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, and the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
120	York, Pa.	Two sections. Tours not reported.	Not reported.
121	Malden, Mass.	Three sections. Tours not reported.	Not reported.
122	Springfield, Ill.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-5 a. m.	Five night men held in reserve at station from 5 a. m. to 7 a. m.
123	Quincy, Ill.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	There are 4 men on day force and 17 on night force. Sections do not exchange tours.
124	Canton, Ohio	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	The day section numbers 4 men, the night section 14.
125	Superior, Wis.	One shift, 8 a. m.-6 p. m. One shift, 6 p. m.-4 a. m. One shift, 10 p. m.-8 a. m.	There is an average of 11 men on duty from 10 p. m. to 4 a. m. and 5 during the day.
126	Chester, Pa.	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	Not reported.
127	Chelsea, Mass.	Three platoons. Tours not reported.	Not reported.
128	South Omaha, Nebr.	Two sections. Tours not reported.	Not reported.
129	Newcastle, Pa.	One section, 1 man, 6 a. m.-3 p. m. One section, 1 man, 8 a. m.-6 p. m. One section, 1 man, 2 p. m.-11 p. m. One section, 6 men, 6 p. m.-4 a. m. One section, 3 men, 7 p. m.-5 a. m. One section, 3 men, 8 p. m.-6 a. m.	The force includes, besides the regular men, 2 sergeants, whose tour of duty is twelve hours, 7 a. m. to 7 p. m., and 1 lieutenant, who is on night duty.
130	Salem, Mass.	One shift, 7.45 a. m.-6 p. m. One shift, 5.45 p. m.-2 a. m. One shift, 10.45 p. m.-7 a. m.	Reliefs rotate in tours of duty.
131	Newton, Mass.	One platoon, 8 a. m.-6 p. m. One platoon, 6 p. m.-1 a. m. One platoon, 1 a. m.-8 a. m.	The two night platoons alternate in tours of duty.
132	Haverhill, Mass.	One section, 7 a. m.-6 p. m. One section, 6 p. m.-2 a. m. One section, 7 p. m.-3 a. m. One section, 9 p. m.-5 a. m. One section, 11 p. m.-7 a. m.	Twelve men in day section and 4, 10, 6, and 2, respectively, in the night sections.
133	Jacksonville, Fla.	One squad, 8 a. m.-4 p. m. One squad, 4 p. m.-12 p. m. One squad, 12 p. m.-8 a. m.	As each squad comes off duty, three of that section remain at the station on reserve for the subsequent eight hours. This relief duty comes to each man every sixth day.
134	Joplin, Mo.	One section, 6 a. m.-6 p. m. One section, 12 m.-12 p. m. One section, 6 p. m.-6 a. m.	The sections number, respectively, 6, 3, and 6 men.
135	Wichita, Kans.	One section, 6 a. m.-6 p. m. One section, 6 p. m.-6 a. m.	The day and night sections number 7 and 8 men, respectively, and alternate between day and night tours monthly.
136	Rockford, Ill.	One section, 6 men, 6 a. m.-6 p. m. One section, 2 men, 7 a. m.-6 p. m. One section, 4 men, 12 m.-5 p. m. One section, 2 men, 6 p. m.-6 a. m. One section, 1 man, 6 p. m.-4 a. m. One section, 1 man, 6 p. m.-5 a. m. One section, 4 men, 6 p. m.-12 p. m. One section, 6 men, 7 p. m.-6 a. m.	Not reported.
137	Knoxville, Tenn.	One section, 8.30 a. m.-4.30 p. m. One section, 4.30 p. m.-8.30 a. m. One section, 12.30 a. m.-8.30 a. m.	After eight hours' patrol, sections are held in reserve at station for eight hours.
138	Elmira, N. Y.	One platoon, 4 a. m.-12 m. One platoon, 12 m.-8 p. m. One platoon, 8 p. m.-4 a. m.	There are 5 men in first platoon, 10 in second, 11 in third. Change of tour occurs every three months, 5 men being advanced from first to second, 5 from second to third, and 5 from third to first.
139	Galveston, Tex.	One section, 7 a. m.-7 p. m. One section, 7 p. m.-7 a. m.	Not reported.
140	New Britain, Conn.	One section, 8 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 9 p. m.-6 a. m. One section, 10 p. m.-7 a. m.	Not reported.
141	Chattanooga, Tenn.	One section, 5 a. m.-3 p. m. One section, 3 p. m.-1 a. m. One section, 7 p. m.-5 a. m.	The sections alternate in tours of duty every thirty days.
142	Kalamazoo, Mich.	One squad, 8 a. m.-4 p. m. One squad, 4 p. m.-12 p. m. One squad, 6 p. m.-2 a. m. One squad, 12 p. m.-8 a. m.	Squads have the different tours of duty, one week each.
143	Woonsocket, R. I.	One section, 8 a. m.-7 p. m. One section, 7 p. m.-4 a. m. One section, 11 p. m.-7.40 a. m.	Not reported.
144	Fitchburg, Mass.	One section, 8 a. m.-6 p. m. One section, 4 p. m.-12 p. m. One section, 12 p. m.-8 a. m.	Not reported.
145	Racine, Wis.	Two sections. Tours not reported.	Not reported.

## STATISTICS OF CITIES.

TABLE 45.—ORGANIZATION OF POLICE PATROL, RELIEF, AND RESERVE: 1907—Continued.

[For a list of the cities arranged alphabetically by states, and the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	Unit of organization and tour of patrol duty.	Relief and reserve duty.
146	Auburn, N. Y.....	One shift, 4 a. m.-12 m..... One shift, 12 m.-8 p. m..... One shift, 8 p. m.-4 a. m.....	The first shift numbers 4 men, the second 6, the third 16. The men do patrol duty two months on day tours and one month on night tours.
147	Macon, Ga.....	One section, 8 a. m.-4 p. m..... One section, 4 p. m.-12 p. m..... One section, 12 p. m.-8 a. m.....	Sections have the different tours of duty in rotation.
148	Joliet, Ill.....	One section, 7 a. m.-6 p. m..... One section, 6 p. m.-6 a. m.....	There are 17 men on night duty and 5 on day duty.
149	Oklahoma City, Okla.....	One section, 6 a. m.-6 p. m..... One section, 6 p. m.-6 a. m.....	Not reported.
150	Oshkosh, Wis.....	One section, 8 a. m.-8 p. m..... One section, 8 p. m.-8 a. m.....	There are always one or two men on reserve at the station during the day.
151	West Hoboken, N. J.....	One platoon, 4 a. m.-12 m..... One platoon, 12 m.-8 p. m..... One platoon, 8 p. m.-4 a. m.....	Not reported.
152	Sacramento, Cal.....	One section, 7 a. m.-3 p. m..... One section, 3 p. m.-11 p. m..... One section, 6 p. m.-2 a. m..... One section, 11 p. m.-7 a. m.....	The sections number 4, 7, 2, and 7 men, respectively.
153	Puebio, Coio.....	One section, 8 a. m.-8 p. m..... One section, 8 p. m.-8 a. m.....	Not reported.
154	Everett, Mass.....	One platoon, 8 a. m.-6 p. m..... One platoon, 6 p. m.-1 a. m..... One platoon, 1 a. m.-8 a. m.....	Each patrolman performs one-half day's extra duty one day in six.
155	Taunton, Mass.....	One relief, 8 a. m.-6 p. m..... One relief, 6 p. m.-1 a. m..... One relief, 1 a. m.-8 a. m.....	There is no rotation in tours of duty.
156	Newport, Ky.....	One relief, 7 a. m.-6 p. m..... One relief, 7 p. m.-6 a. m.....	No change in tour of duty except by filling vacancies on day relief. One patrolman during day and one during night on reserve duty.
157	La Crosse, Wis.....	One section, 6 a. m.-6 p. m..... One section, 6 p. m.-6 a. m.....	Not reported.
158	Fort Worth, Tex.....	One section, 8.45 a. m.-8.45 p. m..... One section, 8.45 p. m.-8.45 a. m.....	Not reported.
	San Juan, P. R. <sup>1</sup> .....	Three reliefs of six hours each and about eight hours of extra and reserve duties during normal times.	Not reported.

<sup>1</sup> Police system is controlled by insular government.

## GENERAL TABLES.

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TABLE 46.—EQUIPMENT OF, AND APPROPRIATION FOR, POLICE DEPARTMENT: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	EQUIPMENT.									TOTAL APPROPRIATIONS FOR FISCAL YEAR—		Average expense of department per regular police employee, fiscal year 1907.
		Station houses.	Signal boxes.	Patrol wagons.	Ambulances.	Autotno- biles.	Motor- cycles.	Bicycles.	Horses.	Police boats.	1906	1907	
	Grand total.....	608	11,631	564	94	29	110	422	3,173	37	\$46,011,278	\$48,321,447	\$1,208
	Group I.....	336	6,229	319	21	11	79	214	2,226	28	33,692,536	34,491,006	1,293
	Group II.....	94	2,371	90	21	8	22	116	408	3	5,953,057	6,813,177	1,085
	Group III.....	96	1,753	79	25	8	9	47	284	4	3,872,933	4,262,322	1,032
	Group IV.....	82	1,278	76	27	2	.....	45	255	2	2,492,752	2,754,942	923

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	92	1,223	101	.....	1	20	135	696	14	\$15,117,343	\$13,849,841	\$1,482
2	Chicago, Ill.....	45	1,157	53	8	2	.....	.....	303	.....	4,610,188	6,610,845	1,227
3	Philadelphia, Pa.....	44	752	32	.....	.....	40	.....	380	4	3,083,831	3,160,000	1,122
4	St. Louis, Mo.....	19	475	14	.....	.....	7	.....	137	.....	1,741,371	1,919,707	1,007
5	Boston, Mass.....	22	459	19	12	6	.....	5	88	4	1,923,633	1,925,973	1,438
6	Baltimore, Md.....	8	292	10	.....	.....	2	.....	63	2	1,093,459	1,236,709	1,176
7	Pittsburg, Pa.....	16	396	15	.....	.....	.....	.....	70	.....	833,535	993,982	1,080
8	Cleveland, Ohio.....	13	137	8	.....	.....	.....	8	29	.....	720,458	745,845	1,194
9	Buffalo, N. Y.....	13	229	7	.....	.....	3	6	84	1	796,930	792,155	1,126
10	San Francisco, Cal.....	11	95	10	.....	2	3	.....	107	1	832,090	1,073,700	1,392
11	Detroit, Mich.....	14	265	11	.....	.....	4	.....	83	1	689,838	744,103	1,121
12	Cincinnati, Ohio.....	10	214	13	.....	.....	.....	.....	80	.....	607,856	652,385	1,212
13	Milwaukee, Wis.....	5	240	5	1	.....	.....	.....	24	.....	400,000	514,000	1,222
14	New Orleans, La.....	12	.....	8	.....	.....	.....	.....	48	.....	280,000	294,500	943
15	Washington, D. C.....	12	295	13	.....	.....	.....	60	34	1	962,004	977,261	1,363

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	5	216	6	1	.....	4	11	36	.....	\$540,000	\$618,300	\$1,160
17	Minneapolis, Minn.....	5	100	4	1	.....	.....	.....	12	.....	268,250	282,000	1,056
18	Jersey City, N. J.....	7	103	6	.....	.....	.....	7	21	.....	480,840	521,615	1,170
19	Louisville, Ky.....	6	.....	7	.....	.....	.....	.....	35	.....	298,061	315,176	921
20	Indianapolis, Ind.....	1	100	3	1	1	.....	13	11	2	234,326	259,110	1,021
21	St. Paul, Minn.....	5	130	5	1	.....	.....	.....	13	.....	214,000	214,000	1,026
22	Providence, R. I.....	7	143	8	.....	.....	.....	15	28	.....	410,000	410,000	1,173
23	Rochester, N. Y.....	6	56	.....	.....	2	4	6	8	.....	257,170	295,686	1,209
24	Kansas City, Mo.....	9	165	4	2	.....	.....	.....	33	.....	325,000	340,000	971
25	Toledo, Ohio.....	3	152	4	1	.....	.....	4	10	.....	161,260	184,900	1,092
26	Denver, Colo.....	2	112	2	2	1	1	6	16	.....	230,000	245,000	1,075
27	Columbus, Ohio.....	1	83	3	1	.....	.....	2	12	.....	200,600	197,825	998
28	Los Angeles, Cal.....	3	131	2	.....	1	2	.....	8	.....	367,965	450,394	1,326
29	Worcester, Mass.....	2	48	4	2	.....	2	.....	9	.....	158,000	165,800	1,041
30	Seattle, Wash.....	3	48	1	1	1	.....	.....	6	.....	151,430	215,660	1,005
31	Memphis, Tenn.....	2	40	2	.....	.....	.....	.....	14	.....	150,000	150,000	1,041
32	Omaha, Nebr.....	1	45	2	1	.....	2	.....	9	.....	107,169	105,878	931
33	New Haven, Conn.....	4	64	2	2	.....	.....	3	8	.....	209,640	224,140	1,194
34	Scranton, Pa.....	5	40	2	.....	.....	.....	.....	8	.....	79,743	90,628	988
35	Syracuse, N. Y.....	1	77	1	.....	2	2	4	.....	.....	162,520	162,730	1,192
36	St. Joseph, Mo.....	2	38	2	1	.....	3	.....	7	.....	77,110	85,140	951
37	Paterson, N. J.....	1	73	2	.....	.....	.....	.....	9	.....	(1)	209,473	1,095
38	Portland, Oreg.....	1	47	1	.....	.....	.....	.....	13	.....	128,514	177,395	1,134
39	Atlanta, Ga.....	1	64	6	.....	.....	.....	35	24	.....	194,215	220,936	1,015
40	Richmond, Va.....	2	87	1	1	.....	2	8	15	.....	123,025	160,618	1,289
41	Fall River, Mass.....	4	87	2	1	.....	.....	.....	6	.....	76,000	77,000	1,024
42	Nashville, Tenn.....	1	.....	2	.....	.....	.....	.....	10	.....	99,100	113,625	953
43	Dayton, Ohio.....	3	71	3	1	.....	.....	.....	14	1	133,110	196,115	1,018
44	Grand Rapids, Mich.....	1	51	3	1	.....	.....	2	13	.....	126,009	124,033	925

¹ Not reported.

## STATISTICS OF CITIES.

TABLE 46.—EQUIPMENT OF, AND APPROPRIATION FOR, POLICE DEPARTMENT: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	EQUIPMENT.									TOTAL APPROPRIATIONS FOR FISCAL YEAR—		Average expense of department per regular police employee, fiscal year 1907.
		Station houses.	Signal boxes.	Patrol wagons.	Ambulances.	Automobiles.	Motorcycles.	Bicycles.	Horses.	Police boats.	1906	1907	
45	Cambridge, Mass.	4	89	3	1			6	5		\$157,000	\$165,550	\$1,289
46	Albany, N. Y.	5	40	2					11		156,965	160,265	984
47	Hartford, Conn.	1	44	1	1	2		7	3		179,563	147,609	1,232
48	Lowell, Mass.	1	73	3				4	9		144,363	146,800	961
49	Reading, Pa.	1	42	1	1				2		140,577	150,117	799
50	Trenton, N. J.	2	49	1	1	1		4	5		92,840	111,451	1,021
51	Bridgeport, Conn.	3	35	3				4	2		104,011	110,130	1,049
52	Wilmington, Del.	1	44	2				2	6		98,000	105,600	976
53	Camden, N. J.	4	40	3	1				5		113,165	132,055	952
54	Des Moines, Iowa.	1		3	1				4	1	87,150	90,795	968
55	Kansas City, Kans.	3		2					5		(1)	(1)	865
56	Lynn, Mass.	2	57	2	1				5		75,000	95,500	1,221
57	New Bedford, Mass.	5	56	1	2				3		115,500	101,729	971
58	Springfield, Mass.	2	51	1	1	1		2	2		98,000	99,000	966
59	Troy, N. Y.	4		1					6		122,650	118,300	983
60	Oakland, Cal.	6	92	2		1			7		135,781	179,234	1,515
61	Lawrence, Mass.	1	39	2	1				3		54,000	54,000	1,145
62	Somerville, Mass.	1	50	2	1				2		82,429	83,838	1,307
63	Savannah, Ga.	1	44	2	2				37		100,000	119,800	1,033
64	Duluth, Minn.	3	36	2					6		66,675	70,000	991
65	Norfolk, Va.	3	62	3				3	3		135,144	134,590	1,110
66	Hoboken, N. J.	2	18	2	1				2		140,573	145,804	1,460
67	Peoria, Ill.	1	86	2	2				9		102,103	102,440	1,137
68	Yonkers, N. Y.	3	53	5			4		14	1	97,443	119,060	993
69	Utica, N. Y.	1	44	2	1				3		50,743	59,774	1,128
70	Manchester, N. H.	1	41	1	1				3		53,465	58,970	1,034
71	Schenectady, N. Y.	4	28	1			2		4		65,535	76,549	1,042
72	Evansville, Ind.	2	64	1				6	4		57,930	61,230	835
73	San Antonio, Tex.	5							22		60,770	60,770	831
74	Elizabeth, N. J.	3	15	1			3		2		76,000	81,000	1,056
75	Waterbury, Conn.	1	29	1					2		54,186	56,000	1,161
76	Salt Lake City, Utah.	1		2				1	5		75,229	75,961	1,166
77	Wilkes-Barre, Pa.	1	33	1					2		54,421	53,230	715
78	Erie, Pa.	1	32	1					(1)	1	54,960	52,260	933
79	Houston, Tex.	1		1					16		64,000	72,000	1,108
80	Tacoma, Wash.	2	14	1	1			3	4		(1)	66,295	887
81	Harrisburg, Pa.	1	32	1	1				3		46,335	48,190	895
82	Charleston, S. C.	1	55	3					22		88,500	138,647	777
83	Portland, Me.	2	51	1	1				2		75,000	81,000	962
84	Youngstown, Ohio.	1	53	2					6		78,343	85,648	1,152
85	Dallas, Tex.	1		1					14		74,000	74,000	849
86	Terre Haute, Ind.	1		2	1			3	6		50,494	56,262	816
87	Fort Wayne, Ind.	1	15	2	1				3	1	41,335	41,586	787
88	Akron, Ohio.	1	48			2					(1)	49,283	898
89	Holyoke, Mass.	1	32	1				2	2		53,000	54,000	1,084
90	Brockton, Mass.	2	32		1	1			1		62,765	64,000	1,260
91	Covington, Ky.	1	35	1					2		42,000	52,000	978

<sup>1</sup>Not reported.



## GENERAL TABLES.

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TABLE 46.—EQUIPMENT OF, AND APPROPRIATION FOR, POLICE DEPARTMENT: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	EQUIPMENT.									TOTAL APPROPRIATIONS FOR FISCAL YEAR—		Average expense of department per regular police employee, fiscal year 1907.
		Station houses.	Signal boxes.	Patrol wagons.	Ambulances.	Automobiles.	Motorcycles.	Bicycles.	Horses.	Police boats.	1906	1907	
92	Saginaw, Mich.	2		2				2	4		\$43,388	\$44,583	\$789
93	Lincoln, Nebr.	1		1	1			1	3		33,748	32,078	989
94	Altoona, Pa.	1	28	1					2		36,240	37,290	864
95	Spokane, Wash.	1	18	1					3		51,220	56,656	1,350
96	Lancaster, Pa.	1	32	1	1				2		27,900	28,220	767
97	Birmingham, Ala.	1	50	1				6	3		69,653	76,564	896
98	Bayonne, N. J.	1	30	2				1	3		64,000	76,000	1,224
99	South Bend, Ind.	1	31	1	1				5	1	34,858	39,741	941
100	Butte, Mont.	1	23	1					2		90,000	100,000	1,338
101	Pawtucket, R. I.	1	27	1	1			6	3	1	51,178	59,603	1,118
102	McKeesport, Pa.	1	24	1					3		45,000	54,000	1,011
103	Binghamton, N. Y.								3		34,600	35,000	935
104	Johnstown, Pa.	1		1					2		(1)	33,280	984
105	Dubuque, Iowa	1		1					3		29,750	32,500	768
106	Sioux City, Iowa	1	14	1	2				5		36,250	37,000	964
107	Augusta, Ga.	1	18	2				10	4		56,000	61,000	776
108	Mobile, Ala.	1	52	2	1				13		55,000	58,300	797
109	Topeka, Kans.	1		1					2		27,400	28,167	866
110	Springfield, Ohio	1	40	1					4		35,880	39,237	981
111	Allentown, Pa.	1	37	1	1				4		50,545	53,777	669
112	East St. Louis, Ill.	1	50	1					4		63,000	65,000	731
113	Wheeling, W. Va.	1		1	1				4		39,877	45,070	1,008
114	Montgomery, Ala.	1	45	1				6	12		65,134	56,028	820
115	Passaic, N. J.	1		1					1		24,700	28,000	1,035
116	Davenport, Iowa	1	32	1	1				5		33,400	36,000	940
117	Atlantic City, N. J.	1	24			1		2			100,750	108,600	836
118	Little Rock, Ark.	1			1				6		43,917	45,478	821
119	Bay City, Mich.	2		2					2		30,000	31,367	822
120	York, Pa.	1	15	1	3				3		26,034	26,847	653
121	Malden, Mass.	1	33	1	1				2		38,500	45,000	1,151
122	Springfield, Ill.	1	48	1					4		45,000	46,000	944
123	Quincy, Ill.	1		1					3		25,120	25,120	748
124	Canton, Ohio	1	24	1					2		26,170	33,325	993
125	Superior, Wis.	5	12	1					3		26,800	28,600	854
126	Chester, Pa.	1		1					1		26,000	24,820	836
127	Chelsea, Mass.	1	22	2	1				2		47,589	48,247	900
128	South Omaha, Nebr.	1	9	1					1		16,805	17,603	1,006
129	Newcastle, Pa.	2			1				2		19,050	23,668	840
130	Salem, Mass.	1	22	1	1				2		45,365	46,425	995
131	Newton, Mass.	4	42	2	1				3		74,074	76,982	1,130
132	Haverhill, Mass.	1	25	2	1				2		20,000	20,000	901
133	Jacksonville, Fla.	1	36	3					23		71,480	75,982	946
134	Joplin, Mo.	1		1					2		17,314	20,171	886
135	Wichita, Kans.	1	13	1					3		21,834	21,277	793
136	Rockford, Ill.	1	12	1					3		20,605	26,047	809
137	Knoxville, Tenn.	1		2	1				5		30,900	35,000	680
138	Elmira, N. Y.		27					3	2		32,744	30,877	966
139	Galveston, Tex.	1		2					12		42,446	47,020	836
140	New Britain, Conn.	1	12	1				1	2		25,000	29,150	992
141	Chattanooga, Tenn.	1	20	1					17		55,000	60,000	979
142	Kalamazoo, Mich.	1	6	1	1				1		21,000	28,000	807
143	Woonsocket, R. I.	1	13	1	1			1	2		33,584	33,600	967
144	Fitchburg, Mass.	3		2					2		31,000	31,000	894
145	Racine, Wis.	1	15	1	1				2		14,000	14,700	847
146	Auburn, N. Y.	1	24	1					1		27,000	31,928	930
147	Macon, Ga.	1	21	1	1			6	2		45,750	46,290	918
148	Joliet, Ill.	1	46	1	1				6		33,890	33,960	923
149	Oklahoma City, Okla.	1							2		30,144	27,657	1,076
150	Oshkosh, Wis.	1	74	2	1				2		16,850	15,150	820
151	West Hoboken, N. J.	1	18	1					1		40,250	40,250	1,054
152	Sacramento, Cal.	1	45	1			1		1		20,010	33,196	1,112
153	Pueblo, Colo.	1	29	1					5		52,696	51,460	1,090
154	Everett, Mass.	1	19	1					2		29,893	30,403	884
155	Taunton, Mass.	4		1	1				2		36,000	38,000	1,018
156	Newport, Ky.	1	15	1					2		22,467	31,028	828
157	La Crosse, Wis.	3	6						1		21,000	24,000	909
158	Fort Worth, Tex.	1		1					15		(1)	37,619	694
	San Juan, P. R. <sup>2</sup>	5							8		\$ 50,000	\$ 50,000	(1)

<sup>1</sup> Not reported.<sup>2</sup> Police system is controlled by insular government.<sup>3</sup> Estimated.

## STATISTICS OF CITIES.

TABLE 47.—ARRESTS CLASSIFIED BY OFFENSE, TOGETHER WITH

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

City number.	CITY.	ARRESTS CLASSIFIED BY OFFENSES.												
		Total number of arrests.	Offenses against the person.					Offenses against property.				Offenses against society.		
			Homicide.	Assaults.	Robbery and attempts.	Rape and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.
	Grand total.....	1,369,361	2,686	75,802	5,807	1,770	4,430	14,856	85,981	2,096	16,478	44,677	482,371	251,030
	Group I.....	722,076	1,735	41,627	3,333	1,088	2,447	8,821	49,522	989	8,939	15,784	249,599	142,182
	Group II.....	267,580	450	13,490	1,165	279	686	2,795	14,614	509	2,816	11,689	87,876	51,199
	Group III.....	193,680	257	11,820	678	188	828	1,819	11,027	269	3,126	7,094	80,834	25,873
	Group IV.....	186,025	244	8,865	631	215	469	1,421	10,818	329	1,597	10,110	64,062	31,776

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	204,119	848	15,490	1,219	429	999	3,546	14,256	316	2,024	1,537	44,787	50,742
2	Chicago, Ill.....	63,435	255	3,971	920	227	472	1,519	7,027	82	1,529	1,643	35,650	1,103
3	Philadelphia, Pa.....	85,863	122	4,371	324	115	613	390	7,290	77	2,033	1,919	42,166	11,868
4	St. Louis, Mo.....	32,959	46	583	151	51	22	406	2,045	63	236	2,064	7,038	11,490
5	Boston, Mass.....	57,078	51	2,863	147	40	58	846	3,480	50	497	813	37,461	1,027
6	Baltimore, Md.....	34,574	38	3,827	23	22	28	290	3,380	24	187	178	4,218	16,968
7	Pittsburg, Pa.....	49,167	25	167	26	14	6	19	361	15	25	4,707	17,619	12,592
8	Cleveland, Ohio.....	30,418	31	1,597	150	46	10	277	1,640	23	279	1,152	16,904	1,659
9	Buffalo, N. Y.....	28,628	20	1,054	87	45	50	626	2,484	22	284	57	12,334	5,928
10	San Francisco, Cal.....	38,929	169	1,737	149	9	91	463	1,716	197	667	565	10,394	4,157
11	Detroit, Mich.....	11,291	7	824	10	22	39	68	1,153	30	93	308	3,206	3,031
12	Cincinnati, Ohio.....	14,346	34	625	10	9	.....	58	761	7	174	90	2,862	2,302
13	Milwaukee, Wis.....	8,277	10	783	20	34	10	89	476	32	46	179	3,243	1,710
14	New Orleans, La.....	29,577	57	878	13	14	12	32	789	12	260	30	7,633	7,031
15	Washington, D. C.....	33,415	22	2,857	84	11	37	192	2,664	39	605	552	4,084	10,674

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	10,178	40	621	28	5	39	126	671	3	56	275	2,419	2,968
17	Minneapolis, Minn.....	8,442	5	228	37	7	7	41	500	33	72	551	4,787	676
18	Jersey City, N. J.....	9,375	57	1,565	63	27	87	65	1,211	11	197	100	789	3,896
19	Louisville, Ky.....	7,907	42	690	79	19	61	329	362	11	84	137	1,457	3,442
20	Indianapolis, Ind.....	13,469	16	1,879	263	33	4	162	954	35	120	1,243	2,445	617
21	St. Paul, Minn.....	5,941	2	263	6	4	2	28	495	21	122	203	2,572	942
22	Providence, R. I.....	12,953	11	395	2	2	9	186	1,135	2	156	124	7,704	409
23	Rochester, N. Y.....	7,971	17	514	29	11	17	210	572	15	131	20	3,050	438
24	Kansas City, Mo.....	16,383	47	220	79	19	.....	313	845	57	191	3,349	1,224	4,653
25	Toledo, Ohio.....	5,262	7	360	53	9	5	71	461	9	79	55	328	537
26	Denver, Colo.....	10,607	16	99	39	20	263	94	471	60	121	329	1,918	1,168
27	Columbus, Ohio.....	5,573	16	400	17	3	.....	42	438	5	112	401	1,271	465
28	Los Angeles, Cal.....	19,235	20	480	19	20	.....	71	529	41	32	37	9,605	1,053
29	Worcester, Mass.....	6,026	7	398	38	3	.....	73	262	3	140	110	4,014	274
30	Seattle, Wash.....	14,107	9	158	15	9	8	51	246	26	14	423	3,606	4,418
31	Memphis, Tenn.....	5,122	42	550	63	8	7	46	538	7	29	490	871	351
32	Omaha, Nebr.....	9,987	6	237	19	7	22	87	547	29	89	943	3,706	850
33	New Haven, Conn.....	5,473	3	14	3	4	3	98	454	6	268	171	2,786	967
34	Scranton, Pa.....	5,375	10	79	19	6	11	44	223	16	63	512	2,658	689
35	Syracuse, N. Y.....	5,560	3	262	7	12	7	75	637	8	97	59	2,406	544
36	St. Joseph, Mo.....	5,303	4	114	48	7	2	80	316	12	96	229	1,670	1,041
37	Paterson, N. J.....	4,280	6	100	6	4	3	160	98	38	14	55	1,715	1,400
38	Portland, Ore.....	13,177	6	428	24	9	1	5	288	8	115	277	6,292	679
39	Atlanta, Ga.....	24,882	7	6	1	5	1	9	30	1	.....	254	6,508	12,456
40	Richmond, Va.....	9,602	17	1,277	76	8	6	147	629	22	188	95	2,832	1,982
41	Fall River, Mass.....	4,545	2	435	2	3	10	43	384	6	70	158	2,426	366
42	Nashville, Tenn.....	11,329	23	1,087	73	8	44	117	542	15	20	839	3,168	2,783
43	Dayton, Ohio.....	6,244	6	548	52	3	67	12	511	4	114	204	1,896	809
44	Grand Rapids, Mich.....	3,272	4	103	5	5	.....	10	267	5	26	46	1,743	306

¹Less than one-tenth of 1 per cent.

# GENERAL TABLES.

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## THE PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES: 1907.

with the number assigned to each, see page 127.]

ARRESTS CLASSIFIED BY OFFENSES—continued.			PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES.															City number.
Offenses against society—Continued.			Offenses against the person.					Offenses against property.				Offenses against society.						
Va-grancy.	Gam-bling.	All other.	Homi-cide.	As-saults.	Robbery and at-tempts.	Rape and at-tempts.	All other.	Bur-glary.	Larceny and re-ceiving stolen goods.	For-gery.	All other.	Against chastity.	Drunk-enness.	Disor-derly conduct.	Va-grancy.	Gam-bling.	All other.	
87,365	30,685	263,327	0.2	5.5	0.4	0.1	0.3	1.1	6.3	0.2	1.2	3.3	35.2	18.3	6.4	2.2	19.2	
33,199	17,025	145,786	0.2	5.8	0.5	0.2	0.3	1.2	6.9	0.1	1.2	2.2	34.6	19.7	4.6	2.4	20.1	
24,661	4,530	50,821	0.2	5.0	0.4	0.1	0.3	1.0	5.5	0.2	1.1	4.4	32.8	19.1	9.2	1.7	19.0	
14,044	3,536	32,287	0.1	6.1	0.4	0.1	0.4	0.9	5.7	0.1	1.6	3.7	41.7	13.4	7.3	1.8	16.7	
15,461	5,594	34,433	0.1	4.8	0.3	0.1	0.3	0.8	5.8	0.2	0.9	5.4	34.4	17.1	8.3	3.0	18.5	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

7,486	2,115	58,325	0.4	7.6	0.6	0.2	0.5	1.7	7.0	0.2	1.0	0.8	21.9	24.9	3.7	1.0	28.6	1
542	2,084	6,411	0.4	6.3	1.5	0.4	0.7	2.4	11.1	0.1	2.4	2.6	56.2	1.7	0.9	3.3	10.1	2
6,915	1,227	6,433	0.1	5.1	0.4	0.1	0.7	0.5	8.5	0.1	2.4	2.2	49.1	13.8	8.1	1.4	7.5	3
1,522	1,543	5,709	0.1	1.8	0.5	0.2	0.1	1.2	6.2	0.2	0.7	6.2	21.4	34.9	4.6	4.7	17.3	4
228	1,899	7,618	0.1	5.0	0.3	0.1	0.1	1.5	6.1	0.1	0.9	1.4	68.6	1.8	0.4	3.3	13.3	5
743	103	4,545	0.1	11.1	0.1	0.1	0.1	0.8	9.8	0.1	0.5	0.5	12.2	49.1	2.1	0.3	13.1	6
2,491	829	10,271	0.1	0.3	0.1	(1)	(1)	(1)	0.7	(1)	0.1	9.6	35.8	25.6	5.1	1.7	20.9	7
821	257	5,572	0.1	5.3	0.5	0.2	(1)	0.9	5.4	0.1	0.9	3.8	55.6	5.5	2.7	0.8	18.3	8
3,450	5	2,182	0.1	3.7	0.3	0.2	0.2	2.2	8.7	0.1	1.0	0.2	43.1	20.7	12.0	(1)	7.6	9
3,601	5,872	9,142	0.4	4.5	0.4	(1)	0.2	1.2	4.4	0.5	1.7	1.5	26.7	10.7	9.3	15.1	23.5	10
267	12	2,221	0.1	7.3	0.1	0.2	0.3	0.6	10.2	0.3	0.8	2.7	28.4	26.8	2.4	0.1	19.7	11
2,745	250	4,419	0.2	4.4	0.1	0.1	-----	0.4	5.3	(1)	1.2	0.6	20.0	16.0	19.1	1.7	30.8	12
613	13	1,019	0.1	9.5	0.2	0.4	0.1	1.1	5.7	0.4	0.6	2.2	39.2	20.7	7.4	0.2	12.3	13
-----	665	12,151	0.2	3.0	(1)	(1)	(1)	0.1	2.7	(1)	0.9	0.1	25.8	23.8	-----	2.2	41.1	14
1,775	151	9,768	0.1	8.6	0.3	(1)	0.1	0.6	8.0	0.1	1.8	1.7	12.2	31.6	5.3	0.5	29.2	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

754	240	1,933	0.4	6.1	0.3	(1)	0.4	1.2	6.6	(1)	0.6	2.7	23.8	29.2	7.4	2.4	19.0	16
654	30	805	0.1	2.7	0.4	0.1	0.1	0.5	5.9	0.4	0.9	6.5	56.8	8.0	7.7	0.4	9.5	17
-----	92	1,215	0.6	16.7	0.7	0.3	0.9	0.7	12.9	-0.1	2.1	1.1	8.4	41.6	-----	1.0	13.0	18
542	40	612	0.5	8.7	1.0	0.2	0.8	4.2	4.6	0.1	1.1	1.7	18.4	43.5	6.9	0.5	7.7	19
2,251	623	2,824	0.1	14.0	2.0	0.2	(1)	1.2	7.1	0.3	0.9	9.2	18.2	4.6	16.7	4.6	21.0	20
743	-----	538	(1)	4.4	0.1	0.1	(1)	0.5	8.3	0.4	2.1	3.4	43.3	15.9	12.5	-----	9.1	21
127	1	2,690	0.1	3.0	(1)	0.1	0.1	1.4	8.8	(1)	1.2	1.0	59.5	3.2	1.0	(1)	20.8	22
1,248	85	1,614	0.2	6.4	0.4	0.1	0.2	2.6	7.2	0.2	1.6	0.3	38.3	5.5	15.7	1.1	20.2	23
2,393	672	2,321	0.3	1.3	0.5	0.1	-----	1.9	5.2	0.3	1.2	20.4	7.5	28.4	14.6	4.1	14.2	24
129	1	3,138	0.1	6.8	1.0	0.2	0.1	1.3	8.8	0.2	1.5	1.0	6.2	10.6	2.5	(1)	59.6	25
2,998	99	2,912	0.2	0.9	0.4	0.2	2.5	0.9	4.4	0.6	1.1	3.1	18.1	11.0	28.3	0.9	27.5	26
396	45	1,962	0.3	7.2	0.3	0.1	-----	0.8	7.9	0.1	2.0	7.2	22.8	8.3	7.1	0.8	35.2	27
1,055	261	6,032	0.1	2.4	0.1	0.1	-----	0.4	2.8	0.2	0.2	0.2	49.9	5.5	5.5	1.4	31.4	28
162	32	510	0.1	6.6	0.6	(1)	-----	1.2	4.3	(1)	2.3	1.8	66.6	4.5	2.7	0.5	8.5	29
2,657	148	2,319	0.1	1.1	0.1	0.1	0.1	0.4	1.7	0.2	0.1	3.0	25.6	31.3	18.8	1.0	16.4	30
478	209	1,423	0.8	10.7	1.2	0.2	0.1	0.9	10.5	0.1	0.6	9.6	17.0	6.9	9.3	4.1	28.0	31
1,149	110	2,186	0.1	2.4	0.2	0.1	0.2	0.9	5.5	0.3	0.9	9.4	37.1	8.5	11.5	1.1	21.9	32
64	38	594	0.1	0.3	0.2	0.1	0.1	1.8	8.3	0.1	4.9	3.1	50.9	17.7	1.2	0.7	10.9	33
279	47	719	0.2	1.5	0.4	0.1	0.2	0.8	4.1	0.3	1.2	9.5	49.5	12.8	5.2	0.9	13.4	34
462	-----	981	0.1	4.7	0.1	0.2	0.1	1.3	11.5	0.1	1.7	1.1	43.3	9.8	8.3	-----	17.6	35
461	190	1,033	0.1	2.1	0.9	0.1	(1)	1.5	6.0	0.2	1.8	4.3	31.5	19.6	8.7	3.6	19.5	36
77	2	603	0.1	2.3	0.1	0.1	0.1	3.7	2.3	0.9	0.3	1.3	40.1	32.7	1.8	(1)	14.1	37
1,267	1,045	2,735	(1)	3.2	0.2	0.1	(1)	(1)	2.2	0.1	0.9	2.1	47.7	5.2	9.6	7.9	20.8	38
985	-----	4,619	(1)	(1)	(1)	(1)	(1)	(1)	0.1	(1)	-----	1.0	26.2	50.1	4.0	-----	18.6	39
383	185	1,755	0.2	13.3	0.8	0.1	0.1	1.5	6.6	0.2	2.0	1.0	29.5	20.6	4.0	1.9	18.3	40
26	27	587	(1)	9.6	(1)	0.1	0.2	0.9	8.4	0.1	1.5	3.5	63.4	8.1	0.6	0.6	12.9	41
1,499	130	981	0.2	9.6	0.6	0.1	0.4	1.0	4.8	0.1	0.2	7.4	28.0	24.6	13.2	1.1	8.7	42
1,362	162	494	0.1	8.8	0.8	(1)	1.1	0.2	8.2	0.1	1.8	3.3	30.4	13.0	21.8	2.6	7.9	43
60	16	676	0.1	3.1	0.2	0.2	-----	0.3	8.2	0.2	0.8	1.4	53.3	9.4	1.8	0.5	20.7	44

## STATISTICS OF CITIES.

TABLE 47.—ARRESTS CLASSIFIED BY OFFENSE, TOGETHER WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.]

City number.	CITY.	ARRESTS CLASSIFIED BY OFFENSES.												
		Total number of arrests.	Offenses against the person.					Offenses against property.				Offenses against society.		
			Homicide.	Assaults.	Robbery and attempts.	Rape and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.
45	Cambridge, Mass.	3,734	5	239	12	10	2	75	303	1	103	41	1,807	370
46	Albany, N. Y.	5,612	3	329	15	5	8	79	321	6	27	22	2,600	796
47	Hartford, Conn.	6,768	7	208	2	2	5	52	362	7	150	233	4,093	603
48	LoweH, Mass.	4,747	5	205	5	4	2	24	281	3	15	111	3,576	90
49	Reading, Pa.	2,142	5	60	10	2	.....	5	83	.....	.....	10	1,181	193
50	Trenton, N. J.	3,297	2	159	18	5	.....	49	286	8	.....	64	1,106	853
51	Bridgeport, Conn.	3,419	5	578	1	7	1	50	254	7	102	108	1,342	286
52	Wilmington, Del.	4,138	10	400	12	4	86	26	281	5	522	28	1,862	204
53	Camden, N. J.	3,274	4	214	131	16	46	38	233	8	125	32	1,196	821
54	Des Moines, Iowa	8,188	6	194	9	12	13	56	245	21	17	1,650	2,873	611
55	Kansas City, Kans.	3,563	3	114	9	1	.....	25	269	5	9	2	991	442
56	Lynn, Mass.	6,346	2	363	99	2	13	4	229	3	132	83	4,501	13
57	New Bedford, Mass.	2,527	2	192	5	2	1	38	116	3	36	42	1,576	138
58	Springfield, Mass.	3,918	5	102	2	1	.....	25	163	.....	11	52	2,591	151
59	Troy, N. Y.	2,682	3	308	10	3	2	63	260	1	41	24	731	671
60	Oakland, Cal.	10,313	22	369	.....	2	7	51	346	11	177	1	5,483	560
61	Lawrence, Mass.	3,923	1	261	4	.....	2	41	212	.....	52	47	2,495	215
62	Somerville, Mass.	1,819	2	219	.....	.....	5	.....	112	.....	162	9	909	35
63	Savannah, Ga.	8,079	31	230	20	11	10	68	588	5	51	20	1,988	2,636
64	Duluth, Minn.	4,608	3	182	4	2	67	19	177	18	134	241	2,723	315
65	Norfolk, Va.	10,276	23	1,590	85	6	37	133	1,329	6	105	259	2,224	2,267
66	Hoboken, N. J.	3,468	10	368	19	2	17	68	277	9	47	17	1,088	974
67	Peoria, Ill.	4,001	6	246	27	4	23	35	257	12	44	529	1,323	594
68	Yonkers, N. Y.	1,759	2	203	2	2	16	35	173	2	3	1	345	269
69	Utica, N. Y.	2,953	4	175	2	3	.....	52	228	1	48	29	1,426	15
70	Manchester, N. H.	3,157	2	72	.....	.....	.....	43	95	.....	12	95	2,356	74
71	Schenectady, N. Y.	3,044	4	246	5	11	6	30	273	1	10	47	1,112	322
72	Evansville, Ind.	3,134	5	642	10	8	116	19	209	1	121	97	751	145
73	San Antonio, Tex.	5,482	1	398	.....	.....	.....	159	159	.....	.....	932	1,424	537
74	Elizabeth, N. J.	1,972	4	275	42	3	13	19	165	14	32	33	367	.....
75	Waterbury, Conn.	3,202	8	54	2	5	1	35	192	2	59	69	1,523	627
76	Salt Lake City, Utah.	5,128	3	293	39	3	.....	41	201	6	105	1,521	1,543	178
77	Wilkes-Barre, Pa.	2,280	7	102	14	5	.....	3	132	8	14	168	1,398	210
78	Erie, Pa.	2,813	.....	170	2	1	.....	31	116	6	8	9	1,206	667
79	Houston, Tex.	4,477	15	307	2	4	7	113	215	36	12	10	1,206	1,083
80	Tacoma, Wash.	5,521	4	36	1	3	.....	28	105	10	.....	.....	1,692	551
81	Harrisburg, Pa.	2,547	2	90	7	6	2	37	197	9	9	29	3	1,693
82	Charleston, S. C.	3,784	5	174	5	.....	3	60	220	1	27	.....	609	1,324
83	Portland, Me.	4,495	3	93	8	2	1	14	194	4	61	9	3,321	69
84	Youngstown, Ohio.	6,110	2	165	3	5	4	12	98	.....	143	122	3,287	1,034
85	Dallas, Tex.	8,418	11	417	8	3	299	125	392	6	217	310	1,774	687
86	Terre Haute, Ind.	4,766	6	250	14	5	1	16	232	3	62	582	1,695	106
87	Fort Wayne, Ind.	1,702	.....	123	.....	6	4	6	112	6	11	265	650	132
88	Akron, Ohio.	1,424	.....	103	3	.....	7	14	67	4	35	43	735	168
89	Holyoke, Mass.	1,680	1	185	.....	.....	.....	8	109	.....	23	10	1,086	22
90	Brockton, Mass.	1,978	.....	105	4	7	1	40	68	9	35	15	1,133	93
91	Covington, Ky.	1,512	3	12	6	3	.....	14	91	1	17	5	425	605

¹ Less than one-tenth of 1 per cent.

## THE PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

ARRESTS CLASSIFIED BY OFFENSES—continued.			PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES.															City number.
Offenses against society—Continued.			Offenses against the person.					Offenses against property.				Offenses against society.						
Vagrancy.	Gambling.	All other.	Homicide.	Assaults.	Robbery and attempts.	Rape and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
8	85	673	0.1	6.4	0.3	0.3	0.1	2.0	8.1	(1)	2.8	1.1	48.4	9.9	0.2	2.3	18.0	45
784	25	592	0.1	5.9	0.3	0.1	0.1	1.4	5.7	0.1	0.5	0.4	46.3	14.2	14.0	0.4	10.5	46
199	91	754	0.1	3.1	(1)	(1)	0.1	0.8	5.3	0.1	2.2	3.4	60.5	8.9	2.9	1.3	11.1	47
175	66	185	0.1	4.3	0.1	0.1	(1)	0.5	5.9	0.1	0.3	2.3	75.3	1.9	3.7	1.4	3.9	48
456	10	127	0.2	2.8	0.5	0.1	-----	0.2	3.9	-----	-----	0.5	55.1	9.0	21.3	0.5	5.9	49
216	57	474	0.1	4.8	0.5	0.2	-----	1.5	8.7	0.2	-----	1.9	33.5	25.9	6.6	1.7	14.4	50
40	79	559	0.1	16.9	(1)	0.2	(1)	1.5	7.4	0.2	3.0	3.2	39.3	8.4	1.2	2.3	16.3	51
116	12	570	0.2	9.7	0.3	0.1	2.1	0.6	6.8	0.1	12.6	0.7	45.0	4.9	2.8	0.3	13.8	52
7	73	330	0.1	6.5	4.0	0.5	1.4	1.2	7.1	0.2	3.8	1.0	36.5	25.1	0.2	2.2	10.1	53
1,285	130	1,066	0.1	2.4	0.1	0.1	0.2	0.7	3.0	0.3	0.2	20.2	35.1	7.5	15.7	1.6	13.0	54
739	-----	954	0.1	3.2	0.3	(1)	-----	0.7	7.5	0.1	0.3	0.1	27.8	12.4	20.7	-----	26.8	55
80	214	608	(1)	5.7	1.6	(1)	0.2	0.1	3.6	(1)	2.1	1.3	70.9	0.2	1.3	3.4	9.6	56
10	21	345	0.1	7.6	0.2	0.1	(1)	1.5	4.6	0.1	1.4	1.7	62.4	5.5	0.4	0.8	13.7	57
309	51	455	0.1	2.6	0.1	(1)	-----	0.6	4.2	-----	0.3	1.3	66.1	3.9	7.9	1.3	11.6	58
234	2	329	0.1	11.5	0.4	(1)	0.1	2.3	9.7	(1)	1.5	0.9	27.3	25.0	8.7	0.1	12.3	59
551	1,162	1,571	0.2	3.6	-----	(1)	0.1	0.5	3.4	0.1	1.3	(1)	53.2	5.4	5.3	11.3	15.2	60
110	42	441	(1)	6.7	0.1	-----	0.1	1.0	5.4	-----	1.3	1.2	63.6	5.5	2.8	1.1	11.2	61
18	-----	348	0.1	12.0	-----	-----	0.3	-----	6.2	-----	8.9	0.5	50.0	1.9	1.0	-----	19.1	62
372	81	1,968	0.4	2.8	0.2	0.1	0.1	0.8	7.3	0.1	0.6	0.2	24.6	32.6	4.6	1.0	24.4	63
185	110	428	0.1	3.9	0.1	(1)	1.5	0.4	3.8	0.4	2.9	5.2	59.1	6.8	4.0	2.4	9.3	64
245	32	1,935	0.2	15.5	0.8	0.1	0.4	1.3	12.9	0.1	1.0	2.5	21.6	22.1	2.4	0.3	18.8	65
60	3	509	0.3	10.6	0.5	0.1	0.5	2.0	8.0	0.3	1.4	0.5	31.4	28.1	1.7	0.1	14.7	66
538	24	339	0.1	6.1	0.7	0.1	0.6	0.9	6.4	0.3	1.1	13.2	33.1	14.8	13.4	0.6	8.5	67
99	51	556	0.1	11.5	0.1	0.1	0.9	2.0	9.8	0.1	0.2	0.1	19.6	15.3	5.6	2.9	31.6	68
580	11	379	0.1	5.9	0.1	0.1	-----	1.8	7.7	(1)	1.6	1.0	48.3	0.5	19.6	0.4	12.8	69
38	-----	370	0.1	2.3	-----	-----	-----	1.4	3.0	-----	0.4	3.0	74.6	2.3	1.2	-----	11.7	70
238	24	715	0.1	8.1	0.2	0.4	0.2	1.0	9.0	(1)	0.3	1.5	36.5	10.6	7.8	0.8	23.5	71
29	89	892	0.2	20.5	0.3	0.3	3.7	0.6	6.7	(1)	3.9	3.1	24.0	4.6	0.9	2.8	28.5	72
781	-----	1,787	(1)	7.3	-----	-----	-----	2.9	2.9	-----	-----	-----	17.0	26.0	14.2	-----	32.6	73
287	38	143	0.2	13.9	2.1	0.2	0.7	1.0	8.4	0.7	1.6	1.7	18.6	27.2	14.6	1.9	7.3	74
53	35	537	0.2	1.7	0.1	0.2	(1)	1.1	6.0	0.1	1.8	2.2	47.6	19.6	1.7	1.1	16.8	75
448	14	733	0.1	5.7	0.8	0.1	-----	0.8	3.9	0.1	2.0	29.7	30.1	3.5	8.7	0.3	14.3	76
153	16	50	0.3	4.5	0.6	0.2	-----	0.1	5.8	0.4	0.6	7.4	61.3	9.2	6.7	0.7	2.2	77
704	13	750	0.3	6.9	(1)	(1)	0.2	1.3	5.0	0.3	0.3	0.4	52.1	28.8	-----	-----	4.2	78
2,479	9	603	0.1	0.7	(1)	0.1	-----	2.5	4.8	0.8	0.3	0.2	26.9	24.2	15.7	0.3	16.8	79
46	3	414	0.1	3.5	0.3	0.2	0.1	0.5	1.9	0.2	-----	-----	30.6	10.0	44.9	0.2	10.9	80
56	345	1,011	0.1	4.6	0.1	-----	0.1	1.5	7.7	0.4	0.4	1.1	0.1	66.5	1.8	0.1	16.3	81
56	9	651	0.1	2.1	0.2	(1)	(1)	1.6	5.8	(1)	0.7	-----	16.1	35.0	-----	9.1	26.7	82
49	37	1,149	(1)	2.7	(1)	0.1	0.1	0.3	4.3	0.1	1.4	0.2	73.9	1.5	1.2	0.2	14.6	83
562	246	3,361	0.1	5.0	0.1	(1)	3.5	0.2	1.6	-----	2.3	2.0	53.8	16.9	0.8	0.6	18.8	84
137	103	1,554	0.1	5.2	0.3	0.1	(1)	1.5	4.7	0.1	2.6	3.7	21.1	8.2	6.7	2.9	39.9	85
237	36	114	-----	7.2	-----	0.4	0.2	0.3	4.9	0.1	1.3	12.2	35.6	2.2	2.9	2.2	32.6	86
17	-----	228	-----	7.2	0.2	-----	0.5	0.4	6.6	0.4	0.6	15.6	38.2	7.8	13.9	2.1	6.7	87
56	21	159	0.1	11.0	-----	-----	-----	1.0	4.7	0.3	2.5	3.0	51.6	11.8	1.2	-----	16.0	88
22	66	380	-----	5.3	0.2	0.4	0.1	0.5	6.5	-----	1.4	0.6	64.6	1.3	3.3	1.2	9.5	89
236	-----	94	0.2	0.8	0.4	0.2	-----	2.0	3.4	0.5	1.8	0.8	57.3	4.7	1.1	3.3	19.2	90
-----	-----	-----	-----	0.8	0.4	0.2	-----	0.9	6.0	0.1	1.1	0.3	28.1	40.0	15.6	-----	6.2	91

## STATISTICS OF CITIES.

TABLE 47.—ARRESTS CLASSIFIED BY OFFENSE, TOGETHER WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	ARRESTS CLASSIFIED BY OFFENSES.												
		Total number of arrests.	Offenses against the person.					Offenses against property.				Offenses against society.		
			Homicide.	Assaults.	Robbery and attempts.	Rape and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.
92	Saginaw, Mich.	1,773		51		5	1	8	118	1	45	113	764	44
93	Lincoln, Nebr.	2,650	1	182	10	5		46	164	11	18	69	1,027	356
94	Altoona, Pa.	2,004	2	21	2	3		22	74	2	11	8	984	612
95	Spokane, Wash.	5,740	1	62	32	16		30	344	25	20	1,428	1,506	982
96	Lancaster, Pa.	1,455		159	10	1		1	203	9	20	19		681
97	Birmingham, Ala.	11,574	26	1,270	49	6	134	156	1,205	24	3	497	2,423	1,876
98	Bayonne, N. J.	2,978	6	319	18	10	3	23	283	1	138	14	48	41
99	South Bend, Ind.	1,758	8	158	5	3	22	16	155	8	5	123	805	52
100	Butte, Mont.	3,069	3	111	35	1			156	4	30	31	1,098	728
101	Pawtucket, R. I.	2,668	1	62		2	2	11	118		35	22	1,834	153
102	McKeesport, Pa.	2,680										67	1,361	560
103	Binghamton, N. Y.	1,852		85	3			12	94	4	13	18	961	92
104	Johnstown, Pa.	1,593										6	1,117	310
105	Dubuque, Iowa.	917		35	7			5	34				525	186
106	Sioux City, Iowa.	2,364		24		1		20	153	3	17	8	1,176	404
107	Augusta, Ga.	5,384	4	53	6	4	13	51	268	3	23	9	3,540	112
108	Mobile, Ala.	6,351	5	100	11	3	1	25	181	14	50		911	1,076
109	Topeka, Kans.	2,728	1	127	4	3		20	156	7	107	220	706	266
110	Springfield, Ohio.	2,369	1	185	5	3		4	184		28	33	874	332
111	Allentown, Pa.	882		105	18	9	2	5	48	14	12	9	252	135
112	East St. Louis, Ill.	9,266	17	506	62	3	90	80	371		23	187	1,691	2,228
113	Wheeling, W. Va.	1,904		22					2		5	431	528	505
114	Montgomery, Ala.	5,690	12	343	24	3	1	55	416	4		33	820	1,886
115	Passaic, N. J.	1,560		101	16	8		39	148	27	10	52	255	693
116	Davenport, Iowa.	2,249		142	3	2		12	132	7	3	940	118	415
117	Atlantic City, N. J.	2,267	4	314	6	4	6	27	316	2	33	97	674	215
118	Little Rock, Ark.	7,210	6	136	11	3		4	357	8		1,274	1,773	1,618
119	Bay City, Mich.	1,682		161	4	7	4	15	182	4	35	12	712	177
120	York, Pa.	864	1	29	7				34	1			479	116
121	Malden, Mass.	778	1	46			1	35	69		20	2	350	45
122	Springfield, Ill.	3,572	3	189	62	10		33	194	6	20	40	467	1,927
123	Quincy, Ill.	1,278		57	2	7		1	22	2	12	53	333	338
124	Canton, Ohio.	1,966		14		1		1	39			36	993	191
125	Superior, Wis.	2,914	3	214	16	23	38	18	202	6	65	357	1,107	174
126	Chester, Pa.	1,444	1	2			20	5	23		190	5	584	241
127	Chelsea, Mass.	1,930	4	201	1	1	19	32	109	2	39	14	1,267	29
128	South Omaha, Nebr.	2,141	2	184	7	2		9	112	9	28	9	640	487
129	Newcastle, Pa.	2,096	1	110	1	2	2	11	14		7	53	1,263	233
130	Salem, Mass.	2,026		183			2	14	99		40	16	1,177	83
131	Newton, Mass.	1,074	2	80	2	3	6	4	68	2	21	3	502	139
132	Haverhill, Mass.	1,990	3	166	7	8		31	130	2		31	1,362	30
133	Jacksonville, Fla.	6,168	4	132	12	6	2	58	499	8	3	254	2,079	1,156
134	Joplin, Mo.	4,165	4	134	5	2		19	161	2	7	419	1,461	880
135	Wichita, Kans.	2,804		80					42		3	267	1,182	267
136	Rockford, Ill.	2,336	2	98	14	5	2	17	105	2	24	51	750	460
137	Knoxville, Tenn.	5,172	8	158	20			14	122	16		237	2,897	998
138	Elmira, N. Y.	1,271	1	66	2	1	4	25	96	3	23	3	658	40
139	Galveston, Tex.	3,047	10	369	6	8		69	149	8		129	763	668
140	New Britain, Conn.	1,305		164	4	1	1	16	99		34	27	619	65
141	Chattanooga, Tenn.	5,577	15	133	24	2	27	32	409	9	73	321	1,844	1,371
142	Kalamazoo, Mich.	1,046		20		4	1	10	45	4	5	5	646	20
143	Woonsocket, R. I.	995		27	2			14	42		4	4	831	26
144	Fitchburg, Mass.	844		63		1		7	60	4	4	31	468	75
145	Racine, Wis.	647	2	56		1		2	25	1	23	13	221	173
146	Auburn, N. Y.	1,477		25				17	72	1	1	3	1,122	70
147	Macon, Ga.	4,565	4	12	15	3	2	19	386	3	1	23	1,567	1,781
148	Joliet, Ill.	1,942		65	8	6	2	10	78	5		2	773	597
149	Oklahoma City, Okla.	4,789	9	221	5	4		14	206	9		1,265	1,123	673
150	Oshkosh, Wis.	706		24				10	37	5	4	33	273	149
151	West Hoboken, N. J.	501	2	69	3	4	7	8	24	1	9	3	119	128
152	Sacramento, Cal.	3,971	16	106	10	1		36	178	7	32	2	1,831	156
153	Pueblo, Colo.	3,975	3	103	20	2		10	160	7	63	147	1,002	410
154	Everett, Mass.	571	2	32				22	63		7	7	294	15
155	Taunton, Mass.	1,778	2	87		1	2	9	48		28	21	1,433	29
156	Newport, Ky.	442	2	4			1	7	23				65	240
157	La Crosse, Wis.	1,141	1	43	5	1	51	25	112	6	73	117	350	24
158	Fort Worth, Tex.	6,100	23	258	16			57	600	17	44	368	858	1,039
	San Juan, P. R.	6,829	1	428	1	1	7	12	203	4	252		778	1,071

¹ Less than one-tenth of 1 per cent.

## GENERAL TABLES.

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## THE PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

ARRESTS CLASSIFIED BY OFFENSES—continued.			PER CENT DISTRIBUTION OF ARRESTS BY OFFENSES.															City number.	
Offenses against society—Continued.			Offenses against the person					Offenses against property.				Offenses against society.							
Vagrancy.	Gambling.	All other.	Homicide.	Assaults.	Robbery and attempts.	Rape and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.		
280	1	342		2.9		0.3	0.1	0.5	6.7	0.1	2.5	6.4	43.1	2.5	15.8	0.1	19.3	92	
237	48	477	(1)	6.9	0.4	0.2		1.7	6.2	0.4	0.7	2.6	38.8	13.4	8.9	1.8	18.0	93	
128	5	130		1.0	0.1	0.1		1.1	3.7	0.1	0.5	0.4	49.1	30.5	6.4	0.2	6.5	94	
1,024		270	(1)	1.1	0.6	0.3		0.5	6.0	0.4	0.3	24.9	26.2	17.1	17.8		4.7	95	
104		248		10.9	0.7	0.1		0.1	14.0	0.6	1.4	1.3		46.8	7.1		17.0	96	
742	630	2,533	0.2	11.0	0.4	0.1	1.2	1.3	10.4	0.2	(1)	4.3	20.9	16.2	6.4	5.4	21.9	97	
259	1,254	561	0.2	10.7	0.6	0.3	0.1	0.8	9.5	(1)	4.6	0.5	1.6	1.4	8.7	42.1	18.8	98	
122	1	275	0.5	9.0	0.3	0.2	1.3	0.9	8.8	0.5	0.3	7.0	45.8	3.0	6.9	0.1	15.6	99	
586	18	268	0.1	3.6	1.1	(1)			5.1	0.1	1.0	1.0	35.8	23.7	19.1	0.6	8.7	100	
55	1	372	(1)	2.3		0.1	0.1	0.4	4.4		1.3	0.8	68.7	5.7	2.1	(1)	13.9	101	
5	4	683										2.5	50.8	20.9	0.2	0.1	25.5	102	
171	1	398		4.6	0.2			0.6	5.1	0.2	0.7		51.9	5.0	9.2	0.1	21.5	103	
50		110										0.4	70.1	19.5	3.1		6.9	104	
95		30		3.8	0.8			0.5	3.7				57.3	20.3	10.4		3.3	105	
226	12	254		1.0	0.3	(1)		0.8	6.5	0.1	0.7	0.3	49.7	19.6	9.6	0.5	10.7	106	
193	262	838	0.1	1.0	0.2	0.1	0.2	0.9	5.0	0.1	0.4	0.2	65.8	2.1	3.6	4.9	15.6	107	
132	316	3,526	0.1	1.6	0.2	(1)	(1)	0.4	2.8	0.2	0.8		14.3	16.9	2.1	5.0	55.5	108	
296	163	652	(1)	4.7	0.1	0.1		0.7	5.7	0.3	3.9	8.1	25.9	9.8	10.9	6.0	23.9	109	
291	14	415	(1)	7.8	0.2	0.1		0.2	7.8		1.2	1.4	36.9	14.0	12.3	0.6	17.5	110	
193	6	74		11.9	2.0	1.0	0.2	0.6	5.4	1.6	1.4	1.0	28.6	15.3	21.9	0.7	8.4	111	
906	203	2,999	0.2	5.5	0.7	(1)	1.0	0.9	4.0		0.2	2.0	17.2	24.0	9.8	2.2	32.4	112	
104	49	258		1.2					0.1		0.3	22.6	27.7	26.5	5.5	2.6	13.6	113	
656	284	1,654	0.2	6.0	0.4	0.1	(1)	1.0	7.3	0.1		0.6	14.4	24.3	11.5	5.0	29.1	114	
5	21	186		6.5	1.0	0.5		2.5	9.5	1.7	0.6	3.3	16.3	44.4	0.3	1.3	11.9	115	
364		111		6.3	0.1	0.1		0.5	5.9	0.3	0.1	41.8	5.2	18.5	16.2		4.9	116	
93	7	469	0.2	13.9	0.3	0.2	0.3	1.2	13.9	0.1	1.5	4.3	29.7	9.5	4.1	0.3	20.7	117	
376	298	1,346	0.1	1.9	0.2	(1)		0.1	5.0	0.1		17.7	24.6	22.4	5.2	4.1	18.7	118	
119	2	248		9.6	0.2	0.4	0.2	0.9	10.8	0.2	2.1	0.7	42.3	10.5	7.1	0.1	14.7	119	
53	21	123	0.1	3.4	0.8			3.9	3.9	0.1			55.4	13.4	6.1	2.4	14.2	120	
1	19	183	0.1	5.9			0.1	4.5	8.9		2.6	0.3	45.8	5.8	0.1	2.4	23.5	121	
80	40	501	0.1	5.3	1.7	0.3		0.9	5.4	0.2	0.6	1.1	13.1	53.9	2.2	1.1	14.0	122	
184	37	217		4.5	0.2	0.5		1.1	1.7	0.2	0.9	4.1	26.1	26.4	14.4	2.9	17.0	123	
186		502		0.7		0.1		0.1	2.0		0.2	1.8	50.5	9.7	9.5		25.5	124	
406	39	247	0.1	7.3	0.5	0.8	1.3	0.6	6.9	0.2	2.2	12.3	38.0	6.0	13.9	1.3	8.5	125	
38		385	0.1	0.1			1.4	0.3	1.6		13.2	0.3	37.0	16.7	2.6		26.7	126	
10	45	157	0.2	10.4	0.1	0.1	1.0	1.7	5.6	0.1	2.0	0.7	65.6	1.5	0.5	2.3	8.1	127	
435	96	141	0.1	8.6	0.3	0.1		0.4	5.2	0.4	1.3	0.4	29.9	21.8	20.3	4.5	6.6	128	
34	20	285	(1)	5.2	(1)	0.1	0.1	0.5	0.7		0.3	2.5	60.3	14.0	1.6	1.0	13.6	129	
43	133	236		9.0			0.1	0.7	4.9		2.0	0.8	58.1	4.1	2.1	6.6	11.6	130	
17	1	225	0.2	7.4	0.2	0.3	0.5	0.4	6.3	0.2	2.0	0.3	46.7	12.9	1.6	0.1	20.9	131	
11	73	136	0.2	8.3	0.4	0.4		1.6	6.5	0.1		1.6	68.4	1.5	0.6	3.7	6.8	132	
287	278	1,390	0.1	2.1	0.2	0.1	(1)	0.9	8.1	0.1	(1)	4.1	33.7	18.7	4.7	4.5	22.5	133	
251	61	729	0.1	3.2	0.1	(1)		0.5	3.9	(1)	0.2	10.1	35.8	21.1	6.0	1.5	17.5	134	
317	33	613		2.9				1.5	1.5		0.1	9.5	42.2	9.5	11.3	1.2	21.9	135	
417	16	373	0.1	4.2	0.6	0.2	0.1	0.7	4.5	0.1	1.0	2.2	32.1	19.7	17.9	0.7	16.0	136	
447	162	153	0.2	3.1	0.4			0.3	2.4	0.3		4.6	54.9	19.3	8.6	3.1	3.0	137	
90		259	0.1	5.2	0.2	0.1	0.3	2.0	7.6	0.2	1.8	0.2	51.8	3.1	7.1		20.4	138	
96	61	711	0.3	12.1	0.2	0.3		2.3	4.9	0.3		4.2	25.0	21.9	3.2	2.0	23.3	139	
21	18	236		12.6	0.3	0.1	0.1	1.2	7.6		2.6	2.1	47.4	5.0	1.6	1.4	18.1	140	
216	92	1,009	0.3	2.4	0.4	(1)	0.5	0.6	7.3	0.2	1.3	5.8	33.1	24.6	3.9	1.6	18.1	141	
11	1	274		1.9		0.4	0.1	1.0	4.3	0.4	0.5	0.5	61.8	1.9	1.1	0.1	26.2	142	
1		44		2.7	0.2			1.4	4.2		0.4	0.4	83.5	2.6	0.1		4.4	143	
36	6	88		7.5		0.1	0.1	0.8	7.1	0.5	0.5	3.7	55.5	8.9	4.3	0.7	10.4	144	
35		95	0.3	8.7		0.2		0.3	3.9	0.2	3.6	2.0	34.2	26.7	5.4		14.7	145	
64		102		1.7				1.2	4.9	0.1	0.1	0.2	76.0	4.7	4.3		6.9	146	
1	61	687	0.1	0.3	0.3	0.1	(1)	0.4	8.5	0.1	(1)	0.5	34.3	39.0	(1)	1.3	15.0	147	
226	25	145		3.3	0.4	0.3	0.1	0.5	4.0	0.3		0.1	39.8	30.7	11.6	1.3	7.5	148	
604	268	488	0.2	4.6	0.1	0.1		0.3	4.3	0.2		26.4	23.4	12.0	12.6	5.6	10.2	149	
121		50		3.4				1.4	5.2	0.7	0.6	4.7	38.7	21.1	17.1		7.1	150	
15	19	90	0.4	13.8	0.6	0.8	1.4	1.6	4.8	0.2	1.8	0.6	23.8	25.5	3.0	3.8	18.0	151	
1,104	46	446	0.4	2.7	0.3	(1)		0.9	4.5	0.2	0.8	0.1	46.1	3.9	27.8	1.2	11.2	152	
720	72	1,254	0.1	2.6	0.5	0.1		0.3	4.0	0.2	1.6	3.7	25.2	10.3	18.1	1.8	31.5	153	
3		126	0.4	5.6				3.8	11.0		1.2	1.2	51.5	2.6	0.5		22.1	154	
42	1	75	0.1	4.9		0.1	0.1	0.5	2.7		1.6	1.2	80.6	1.6	2.4	0.1	4.2	155	
46	22	21	0.5	2.5	0.9		0.2	1.6	5.2				14.7	54.3	10.4	5.0	4.8	156	
121	8	204	0.1	3.8	0.4	0.1	4.5	2.2	9.8	0.5	6.4	10.3	30.7	2.1	10.6	0.7	17.9	157	
859	220	1,706	0.6	4.2	0.3			0.9	9.8	0.3	0.7	6.4	14.1	17.0	14.1	3.6	28.0	158	
458	327	3,286	(1)	6.3	(1)	(1)	0.1	0.2	3.0	0.1	3.7		11.4	15.7	6.7	4.8	48.1		



TABLE 48.—ARRESTS FOR SPECIFIED OFFENSES PER 10,000 INHABITANTS AND PER POLICEMAN: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	ARRESTS PER 10,000 INHABITANTS FOR—					ARRESTS PER POLICE OFFICER, DETECTIVE, OR PATROLMAN FOR—					ARRESTS PER PATROLMAN ON BEATS OR POSTS FOR—				
		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.	
					Drunk-ness and disorderly conduct.	All other.				Drunk-ness and disorderly conduct.	All other.				Drunk-ness and disorderly conduct.	All other.
	Grand total.....	582.4	38.5	50.8	311.9	181.2	36.3	2.4	3.2	19.5	11.3	50.3	3.3	4.4	26.9	15.6
	Group I.....	582.6	38.4	52.2	299.8	162.1	28.4	2.0	2.7	15.4	8.3	40.7	2.8	3.9	22.1	11.9
	Group II.....	589.6	35.4	45.7	306.4	202.0	46.6	2.8	3.6	24.2	16.0	60.2	3.6	4.7	31.3	20.6
	Group III.....	589.0	41.9	49.4	324.5	173.2	50.5	3.6	4.2	27.8	14.9	64.3	4.6	5.4	35.4	18.9
	Group IV.....	710.9	39.8	54.1	366.2	260.7	68.0	3.8	5.2	35.0	24.0	90.0	5.0	6.9	46.4	31.8

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	483.0	44.9	47.7	226.1	164.4	22.4	2.1	2.2	10.6	7.6	31.9	3.0	3.1	14.9	10.9
2	Chicago, Ill.....	301.0	27.7	48.2	174.4	50.7	15.5	1.4	2.5	9.0	2.6	29.7	2.7	4.8	17.2	5.0
3	Philadelphia, Pa.....	585.5	37.8	66.8	368.5	112.6	28.7	1.9	3.3	18.1	5.6	37.1	2.4	4.2	23.3	7.1
4	St. Louis, Mo.....	498.1	12.9	41.6	280.0	163.6	21.5	0.6	1.8	12.1	7.1	27.4	0.7	2.3	15.4	9.0
5	Boston, Mass.....	937.0	51.9	80.0	631.8	173.3	44.5	2.5	3.8	30.0	8.2	54.2	3.0	4.6	36.6	10.0
6	Baltimore, Md.....	616.2	70.2	69.2	377.6	99.2	35.4	4.0	4.0	21.7	5.7	47.2	5.4	5.3	28.9	7.6
7	Pittsburg, Pa.....	925.0	4.5	7.9	568.3	344.3	60.6	0.3	0.5	37.3	22.6	79.6	0.4	0.7	48.9	29.6
8	Cleveland, Ohio.....	639.2	38.5	46.6	390.1	164.0	50.5	3.0	3.7	30.8	13.0	64.0	3.9	4.7	39.1	16.4
9	Buffalo, N. Y.....	740.3	32.5	88.3	472.2	147.2	40.4	1.8	4.8	25.8	8.0	57.5	2.5	6.9	36.7	11.4
10	San Francisco, Cal.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	48.4	2.7	3.8	18.1	23.9	63.5	3.5	5.0	23.7	31.3
11	Detroit, Mich.....	307.2	24.5	36.6	169.7	76.4	18.5	1.5	2.2	10.2	4.6	30.1	2.4	3.6	16.6	7.5
12	Cincinnati, Ohio.....	413.3	19.5	28.8	216.2	216.2	28.5	1.3	2.0	10.3	14.9	40.2	1.9	2.8	14.6	21.0
13	Milwaukee, Wis.....	256.6	26.6	19.9	153.6	56.6	21.7	2.2	1.7	13.0	4.7	28.4	2.9	2.2	17.0	6.3
14	New Orleans, La.....	928.2	30.6	34.3	460.2	403.2	112.5	3.7	4.2	55.8	48.8	168.1	6.5	6.2	83.3	73.0
15	Washington, D. C.....	1,069.1	96.3	112.0	469.0	391.8	45.8	4.1	4.8	20.1	16.8	68.2	6.1	7.1	29.9	25.0

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	343.9	24.8	28.9	182.0	108.2	19.2	1.4	1.6	10.2	6.0	22.8	1.6	1.9	12.1	7.2
17	Minneapolis, Minn.....	295.6	9.9	22.6	191.6	71.4	35.0	1.2	2.7	22.7	8.5	50.9	1.7	3.9	33.0	12.3
18	Jersey City, N. J.....	385.5	74.0	61.0	192.6	57.9	22.5	4.3	3.6	11.2	3.4	27.7	5.3	4.4	13.9	4.2
19	Louisville, Ky.....	344.4	38.8	34.2	213.4	68.0	23.3	2.6	2.3	14.4	3.9	33.9	3.8	3.4	21.0	5.7
20	Indianapolis, Ind.....	591.5	96.4	55.8	134.5	304.8	58.3	9.5	5.5	13.3	30.0	73.6	12.0	6.9	16.7	37.9
21	St. Paul, Minn.....	282.1	13.2	31.6	166.9	70.5	30.3	1.4	3.4	17.9	7.6	41.3	1.9	4.6	24.4	10.3
22	Providence, R. I.....	623.2	20.2	71.1	390.3	141.5	41.6	1.3	4.8	26.1	9.6	50.4	1.6	5.8	31.6	11.4
23	Rochester, N. Y.....	420.9	31.0	49.0	184.2	156.7	32.9	2.4	3.8	14.4	12.3	45.5	3.4	5.3	19.9	16.9
24	Kansas City, Mo.....	883.3	19.7	75.8	316.9	470.9	54.6	1.2	4.7	19.6	29.1	79.9	1.8	6.9	28.7	43.1
25	Toledo, Ohio.....	319.5	26.4	37.7	53.7	201.8	37.1	3.1	4.4	6.2	23.4	51.6	4.3	6.1	8.7	32.6
26	Denver, Colo.....	690.9	28.5	48.6	201.0	412.8	54.7	2.3	3.8	15.9	32.7	63.5	2.6	4.5	18.5	38.0
27	Columbus, Ohio.....	374.7	29.3	40.1	116.7	188.6	30.8	2.4	3.3	9.6	15.6	36.9	2.9	4.0	11.5	18.6
28	Los Angeles, Cal.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	61.8	1.7	2.2	34.3	23.7	79.5	2.1	2.8	44.0	30.5
29	Worcester, Mass.....	456.4	33.8	36.2	324.8	61.7	38.4	2.8	3.0	27.3	5.2	44.3	3.3	3.5	31.5	6.0
30	Seattle, Wash.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	69.2	1.0	1.7	39.3	27.2	83.5	1.2	2.0	47.5	32.8
31	Memphis, Tenn.....	397.7	52.0	48.1	94.9	202.6	39.7	5.2	4.8	9.5	20.2	50.2	6.6	6.1	12.0	26.6
32	Omaha, Nebr.....	781.7	22.8	58.9	356.6	343.4	105.1	3.1	7.9	48.0	46.2	158.5	4.6	11.9	72.3	69.7
33	New Haven, Conn.....	443.4	2.2	68.9	304.1	70.2	30.9	0.2	4.7	21.2	4.9	41.5	0.2	6.3	28.4	6.6
34	Scranton, Pa.....	443.0	10.3	28.5	275.8	128.3	66.4	1.5	4.3	41.3	19.2	81.4	1.9	5.2	50.7	23.6
35	Syracuse, N. Y.....	460.9	24.1	67.7	244.5	124.5	40.9	2.1	6.0	21.7	11.0	56.2	2.9	8.3	28.8	15.2
36	St. Joseph, Mo.....	440.1	14.5	41.8	225.0	158.7	67.1	2.2	6.4	34.3	24.2	88.4	2.9	8.4	45.2	31.9
37	Paterson, N. J.....	375.2	10.3	27.2	273.1	64.6	30.1	0.8	2.2	21.9	5.2	39.3	1.1	2.8	28.6	6.8
38	Portland, Oreg.....	1,168.6	41.5	36.7	618.2	472.2	102.1	3.6	3.2	54.0	41.3	140.2	5.0	4.4	74.2	54.5
39	Atlanta, Ga.....	2,319.7	1.9	3.7	1,768.0	646.1	127.6	0.1	0.2	97.3	30.0	176.5	0.1	0.3	134.5	41.5
40	Richmond, Va.....	903.9	130.2	92.8	453.1	227.6	93.2	13.4	9.6	46.7	23.5	124.7	18.0	12.8	62.5	31.4
41	Fall River, Mass.....	428.3	42.5	47.4	263.1	75.2	35.5	3.5	3.9	21.8	6.2	43.3	4.3	4.8	26.6	7.6
42	Nashville, Tenn.....	1,076.1	117.3	66.9	565.3	327.6	101.2	11.0	6.2	53.1	30.8	127.3	13.9	7.8	66.9	38.8
43	Dayton, Ohio.....	604.8	65.5	62.1	262.0	215.2	45.9	5.0	4.7	19.9	16.3	55.8	6.0	5.7	24.2	19.8
44	Grand Rapids, Mich.....	321.3	11.5	30.2	201.2	78.4	30.9	1.1	2.9	19.3	7.5	39.0	1.4	3.7	24.4	9.5

<sup>1</sup> Per capita average not computed, because no reliable estimate of population could be made.

TABLE 48.—ARRESTS FOR SPECIFIED OFFENSES PER 10,000 INHABITANTS AND PER POLICEMAN: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	ARRESTS PER 10,000 INHABITANTS FOR—					ARRESTS PER POLICE OFFICER, DETECTIVE OR PATROLMAN FOR—					ARRESTS PER PATROLMAN ON BEATS OR POSTS FOR—				
		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.	
					Drunk- enness and disor- derly con- duct.	All other.				Drunk- enness and disor- derly con- duct.	All other.				Drunk- enness and disor- derly con- duct.	All other.
45	Cambridge, Mass.	374.7	26.9	48.4	218.5	81.0	31.1	2.2	4.0	18.1	6.7	39.7	2.9	5.1	23.2	8.6
46	Albany, N. Y.	565.3	36.3	43.6	342.1	143.3	33.4	2.1	2.6	20.2	8.5	48.0	3.1	3.7	29.0	12.2
47	Hartford, Conn.	687.2	22.7	58.0	476.8	129.7	57.8	1.9	4.9	40.1	10.9	70.5	2.3	5.9	48.9	13.3
48	Lowell, Mass.	498.9	23.2	33.9	385.3	56.4	33.7	1.6	2.3	26.0	3.8	38.6	1.8	2.6	29.8	4.4
49	Reading, Pa.	229.9	8.3	9.4	147.5	64.7	28.6	1.0	1.2	18.3	8.0	34.0	1.2	1.4	21.8	9.6
50	Trenton, N. J.	372.4	20.8	38.7	221.3	91.6	31.4	1.8	3.3	18.7	7.7	36.6	2.0	3.8	21.8	9.0
51	Bridgeport, Conn.	395.3	68.4	47.8	188.2	90.9	36.0	6.2	4.4	17.1	8.3	53.4	9.3	6.5	25.4	12.3
52	Wilmington, Del.	478.8	59.2	96.5	239.1	84.0	44.5	5.5	9.0	22.2	7.8	51.7	6.4	10.4	25.8	9.1
53	Camden, N. J.	379.2	47.6	46.8	233.6	51.2	24.8	3.1	3.1	15.3	3.3	31.2	3.9	3.8	19.2	4.2
54	Des Moines, Iowa.	1,010.6	28.9	41.8	430.0	509.9	98.7	2.8	4.1	42.0	49.8	130.0	3.7	5.4	55.3	64.0
55	Kansas City, Kans.	442.5	15.8	38.3	178.0	210.5	59.4	2.1	5.1	23.9	28.2	89.1	3.2	7.7	35.8	42.4
56	Lynn, Mass.	788.8	59.5	45.7	581.1	122.4	76.5	5.8	4.4	54.4	11.9	93.3	7.0	5.4	66.4	14.5
57	New Bedford, Mass.	319.2	25.5	24.4	216.6	52.8	21.5	1.7	1.6	14.6	3.6	26.9	2.1	2.1	18.2	4.4
58	Springfield, Mass.	501.5	14.1	25.5	350.9	111.0	38.4	1.1	2.0	26.9	8.5	45.0	1.3	2.3	31.5	10.0
59	Troy, N. Y.	349.4	42.5	47.6	182.7	76.7	21.8	2.7	3.0	11.4	4.8	26.3	3.2	3.6	13.7	5.8
60	Oakland, Cal.	(1)	(1)	(1)	(1)	(1)	90.5	3.5	5.1	53.0	28.8	124.3	4.8	7.0	72.8	39.6
61	Lawrence, Mass.	537.1	36.7	41.8	371.0	87.6	55.3	3.8	4.3	38.2	9.0	70.1	4.8	5.4	48.4	11.6
62	Somerville, Mass.	251.5	31.2	37.9	130.5	51.9	25.3	3.1	3.8	13.1	5.2	30.3	3.8	4.6	15.7	6.3
63	Savannah, Ga.	1,156.1	43.2	101.9	661.7	349.3	80.0	3.0	7.0	45.8	24.2	98.5	3.7	8.7	56.4	29.8
64	Duluth, Minn.	660.8	37.0	49.9	435.7	188.2	78.1	4.4	5.9	51.5	16.3	100.2	5.6	7.6	66.0	21.0
65	Norfolk, Va.	1,499.5	254.0	229.5	655.3	360.6	88.6	15.0	13.6	38.7	21.3	126.9	21.5	19.4	55.4	30.5
66	Hoboken, N. J.	512.2	61.4	59.2	304.5	87.0	34.0	4.1	3.9	20.2	5.8	50.3	6.0	5.8	29.9	8.5
67	Peoria, Ill.	590.0	45.2	51.4	283.1	211.2	47.1	3.6	4.1	22.6	16.8	59.7	4.6	5.2	28.6	21.3
68	Yonkers, N. Y.	263.3	33.7	31.9	91.9	105.8	18.9	2.4	2.3	6.6	7.6	23.5	3.0	2.8	8.2	9.4
69	Utica, N. Y.	443.7	27.6	49.4	216.5	150.1	59.1	3.7	6.6	28.8	20.0	75.7	4.7	8.4	36.9	25.6
70	Manchester, N. H.	478.4	11.2	22.7	368.2	76.2	59.6	1.4	2.8	45.8	9.5	77.0	1.8	3.7	59.3	12.3
71	Schenectady, N. Y.	463.8	41.5	47.8	218.5	156.0	46.8	4.2	4.8	22.1	15.8	66.2	5.9	6.8	31.2	22.3
72	Evansville, Ind.	480.1	119.6	53.6	137.3	169.6	46.8	11.7	5.2	13.4	16.5	66.7	16.6	7.4	19.1	23.6
73	San Antonio, Tex.	852.9	62.1	24.7	366.5	399.5	78.3	5.7	2.3	33.7	36.7	91.4	6.6	2.7	39.3	42.8
74	Elizabeth, N. J.	308.8	52.8	36.0	141.0	78.5	25.6	4.4	3.0	11.7	6.5	37.9	6.5	4.4	17.4	9.6
75	Waterbury, Conn.	502.7	11.0	45.2	337.5	109.0	64.0	1.4	5.8	43.0	13.9	86.5	1.9	7.8	58.1	18.8
76	Salt Lake City, Utah	824.2	54.3	56.7	276.6	436.5	82.7	5.5	5.7	27.8	43.8	128.2	8.4	8.8	43.0	67.9
77	Wilkes-Barre, Pa.	370.6	20.8	25.5	261.4	62.9	32.1	1.8	2.2	22.6	5.5	36.8	2.1	2.5	25.9	6.2
78	Erie, Pa.	377.9	28.3	26.3	306.0	17.3	42.8	3.2	3.0	34.7	2.0	53.8	4.0	3.7	43.6	2.5
79	Houston, Tex.	746.6	55.9	62.7	381.7	246.3	93.3	7.0	7.8	47.7	30.8	111.9	8.4	9.4	57.2	36.9
80	Tacoma, Wash.	(1)	(1)	(1)	(1)	(1)	87.6	0.7	2.3	35.6	49.1	108.3	0.9	2.8	44.0	60.6
81	Harrisburg, Pa.	449.5	18.9	44.5	299.3	86.8	52.0	2.2	5.1	34.6	10.0	63.7	2.7	6.3	42.4	12.3
82	Charleston, S. C.	670.9	33.2	54.6	342.7	240.4	35.7	1.8	2.9	18.2	12.8	43.5	2.1	3.5	22.2	15.6
83	Portland, Me.	802.6	19.1	48.7	605.3	129.5	58.4	1.4	3.5	44.0	9.4	62.4	1.5	3.8	47.1	10.1
84	Youngstown, Ohio.	1,123.1	32.9	46.5	794.3	249.4	95.5	2.8	4.0	67.5	21.2	119.8	3.5	5.0	84.7	26.6
85	Dallas, Tex.	1,549.2	135.8	136.2	452.9	824.3	118.6	10.4	10.4	34.7	63.1	142.7	12.5	12.5	41.7	75.9
86	Terre Haute, Ind.	887.4	51.4	58.3	335.3	442.4	76.9	4.5	5.0	29.0	38.3	105.9	6.1	7.0	40.0	52.8
87	Fort Wayne, Ind.	325.9	25.5	25.9	149.8	124.9	39.6	3.1	3.1	18.2	15.2	47.3	3.7	3.8	21.7	18.1
88	Akron, Ohio.	273.5	21.7	23.0	173.4	55.3	29.1	2.3	2.4	18.4	5.9	39.6	3.1	3.3	25.1	8.0
89	Holyoke, Mass.	325.4	36.0	27.1	214.6	47.7	30.5	3.4	2.5	20.1	4.5	36.5	4.0	3.0	24.1	5.3
90	Brockton, Mass.	388.7	23.0	29.9	240.9	94.9	43.0	2.5	3.3	26.7	10.5	61.8	3.7	4.8	38.3	15.1
91	Covington, Ky.	299.4	4.8	24.4	204.0	66.3	28.5	0.5	2.3	19.4	6.3	34.4	0.5	2.8	23.4	7.6

1 Per capita average not computed, because no reliable estimate of population could be made.

TABLE 48.—ARRESTS FOR SPECIFIED OFFENSES PER 10,000 INHABITANTS AND PER POLICEMAN: 1907—Cont'd. •

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	ARRESTS PER 10,000 INHABITANTS FOR—					ARRESTS PER POLICE OFFICER, DETECTIVE, OR PATROLMAN FOR—					ARRESTS PER PATROLMAN ON BEATS OR POSTS FOR—				
		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.		All offenses.	Offenses against the person.	Offenses against property.	Offenses against society.	
					Drunk-ness and disorderly conduct.	All other.				Drunk-ness and disorderly conduct.	All other.				Drunk-ness and disorderly conduct.	All other.
92	Saginaw, Mich.	356.0	11.4	34.5	162.2	147.8	33.5	1.1	3.2	15.2	13.9	53.7	1.7	5.2	24.5	22.3
93	Lincoln, Nebr.	534.4	39.9	48.2	273.7	167.6	132.5	9.9	11.9	69.1	41.5	220.8	16.5	19.9	115.2	69.2
94	Altoona, Pa.	410.0	5.7	22.3	326.5	55.4	52.7	0.7	2.9	42.0	7.1	62.6	0.9	3.4	49.9	8.5
95	Spokane, Wash.	(1)	(1)	(1)	(1)	(1)	106.3	2.1	7.8	46.1	50.4	168.8	3.3	12.3	73.2	80.1
96	Lancaster, Pa.	302.6	35.4	48.5	141.6	77.2	39.3	4.6	6.3	18.4	10.0	53.9	6.3	8.6	25.2	13.7
97	Birmingham, Ala.	2,457.5	315.3	294.7	912.8	934.7	160.8	20.6	19.3	59.7	61.1	186.7	24.0	22.4	69.3	71.0
98	Bayonne, N. J.	646.3	77.3	96.6	19.3	453.1	55.1	6.6	8.2	1.6	38.7	80.5	9.6	12.0	2.4	56.4
99	South Bend, Ind.	382.1	42.6	40.0	186.3	113.2	44.0	4.9	4.6	21.4	13.0	83.7	9.3	8.8	40.8	24.8
100	Butte, Mont.	674.6	33.0	41.8	401.4	198.5	44.5	2.2	2.8	26.5	13.0	59.0	2.9	3.7	35.1	17.4
101	Pawtucket, R. I.	592.3	14.9	36.4	441.2	99.9	50.3	1.3	3.1	37.5	8.5	59.3	1.5	3.6	44.2	10.0
102	McKeesport, Pa.	597.5			428.3	169.2	50.6			36.2	14.3	67.0			48.0	19.0
103	Binghamton, N. Y.	416.4	19.8	27.7	236.8	132.2	44.1	2.1	2.9	25.1	14.0	54.5	2.6	3.6	31.0	17.3
104	Johnstown, Pa.	359.3			321.8	37.4	43.1			38.6	4.5	56.9			51.0	5.9
105	Dubuque, Iowa.	207.5	9.5	8.8	160.9	28.3	23.5	1.1	1.0	18.2	3.2	29.6	1.4	1.3	22.9	4.0
106	Sioux City, Iowa.	536.2	7.0	43.8	372.0	113.4	73.9	1.0	6.0	51.2	15.6	94.6	1.2	7.7	65.6	20.0
107	Augusta, Ga.	1,230.9	19.4	78.9	835.0	297.7	69.9	1.1	4.5	47.4	16.9	89.7	1.4	5.8	60.9	21.7
108	Mobile, Ala.	1,455.2	27.5	61.9	455.3	910.6	99.2	1.9	4.2	31.0	62.1	115.5	2.2	4.9	36.1	72.3
109	Topeka, Kans.	637.5	31.5	67.8	227.1	311.0	90.9	4.5	9.7	32.4	44.4	151.6	7.5	16.1	54.0	73.9
110	Springfield, Ohio.	554.7	45.4	50.6	282.4	176.3	67.7	5.5	6.2	34.5	21.5	112.8	9.2	10.3	57.4	35.9
111	Allentown, Pa.	207.0	31.4	18.5	90.8	66.2	29.4	4.5	2.6	12.9	9.4	35.3	5.4	3.2	15.5	11.3
112	East St. Louis, Ill.	2,178.7	159.4	111.5	898.0	1,009.9	126.9	9.3	6.5	52.3	58.8	189.1	13.8	9.7	77.9	87.7
113	Wheeling, W. Va.	454.1	5.2	1.7	246.4	200.8	43.3	0.5	0.2	23.5	19.1	65.7	0.8	0.2	35.6	29.0
114	Montgomery, Ala.	1,359.7	91.5	113.5	526.9	627.8	103.5	7.0	8.6	40.1	47.8	129.3	8.7	10.8	50.1	59.7
115	Passaic, N. J.	373.6	29.7	53.6	227.0	63.2	60.0	4.8	8.6	36.5	10.2	70.9	5.6	10.2	43.1	12.0
116	Davenport, Iowa.	540.4	35.3	37.0	128.1	340.0	62.5	4.1	4.3	14.8	39.3	107.1	7.0	7.3	25.4	67.4
117	Atlantic City, N. J.	546.3	80.5	91.1	214.2	160.5	21.8	3.2	3.6	8.5	6.4	26.4	3.9	4.4	10.3	7.7
118	Little Rock, Ark.	1,749.9	37.9	89.6	823.0	799.5	163.9	3.5	8.4	77.1	74.9	240.3	5.2	12.3	113.0	109.8
119	Bay City, Mich.	414.7	43.4	58.2	219.2	93.9	52.6	5.5	7.4	27.8	11.9	84.1	8.8	11.8	44.4	19.1
120	York, Pa.	215.6	9.2	8.7	148.5	49.2	24.0	1.0	1.0	16.5	5.5	33.2	1.4	1.3	22.9	7.6
121	Malden, Mass.	195.5	12.1	31.2	100.8	51.5	20.5	1.3	3.3	10.6	5.4	23.6	1.5	3.8	12.1	6.2
122	Springfield, Ill.	901.3	66.6	63.8	604.1	166.8	79.4	5.9	5.6	53.2	14.6	123.2	9.1	8.7	82.6	22.8
123	Quincy, Ill.	322.9	16.7	12.6	169.5	124.0	47.3	2.4	1.9	24.9	18.2	58.1	3.0	2.3	30.5	22.3
124	Canton, Ohio.	504.5	3.8	11.3	303.8	185.5	81.9	0.6	1.8	49.3	30.1	109.2	0.8	2.4	65.8	34.6
125	Superior, Wis.	752.3	75.9	74.9	330.7	270.8	94.0	9.5	9.4	41.3	33.8	126.7	12.8	12.6	55.7	45.6
126	Chester, Pa.	373.4	5.9	56.4	200.4	110.7	46.6	0.7	7.0	25.0	13.8	53.5	0.9	8.1	28.7	15.9
127	Chelsea, Mass.	500.3	58.6	47.2	336.0	58.6	36.4	4.3	3.4	24.5	4.3	42.9	5.0	4.0	28.8	5.0
128	South Omaha, Nebr.	555.3	50.6	41.0	287.1	176.6	112.7	10.3	8.3	58.3	35.8	178.4	16.2	13.2	92.2	56.8
129	Newcastle, Pa.	544.9	30.2	8.3	404.5	101.9	87.3	4.8	1.3	64.8	16.3	104.8	5.8	1.6	77.8	19.6
130	Salem, Mass.	529.1	48.3	40.0	329.0	111.8	48.2	4.4	3.6	30.0	10.2	56.3	5.1	4.3	35.0	11.9
131	Newton, Mass.	281.7	24.1	24.9	168.1	64.5	17.0	1.5	1.5	10.2	3.9	19.2	1.6	1.7	11.4	4.4
132	Haverhill, Mass.	522.4	48.3	42.8	365.4	65.9	51.0	4.7	4.2	35.7	6.5	58.5	5.4	4.8	40.9	7.4
133	Jacksonville, Fla.	1,621.1	41.0	149.3	850.2	580.6	81.2	2.1	7.5	42.6	29.1	106.3	2.7	9.8	55.8	38.1
134	Joplin, Mo.	1,117.3	38.9	50.7	636.0	391.6	198.3	6.9	9.0	112.9	69.5	277.7	9.7	12.6	158.1	97.3
135	Wichita, Kans.	759.9	21.7	12.2	322.7	334.2	107.8	3.1	1.7	55.7	47.3	186.9	5.3	3.0	96.6	82.0
136	Rockford, Ill.	636.5	33.0	40.3	329.7	233.5	75.4	3.9	4.8	39.0	27.6	97.3	5.0	6.2	50.4	35.7
137	Knoxville, Tenn.	1,412.3	50.8	41.5	1,047.2	272.8	117.5	4.2	3.5	87.2	22.7	152.1	5.5	4.5	112.8	29.4
138	Elmira, N. Y.	355.6	20.7	41.1	195.2	98.5	36.3	2.1	4.2	19.9	10.1	47.1	2.7	5.4	25.9	13.0
139	Galveston, Tex.	865.0	111.6	64.2	406.3	283.0	66.2	8.5	4.9	31.1	21.7	84.6	13.7	6.3	39.8	27.7
140	New Britain, Conn.	376.7	49.1	43.0	197.5	87.2	48.3	6.3	5.5	25.3	11.2	65.2	8.5	7.5	34.2	15.1
141	Chattanooga, Tenn.	1,620.5	58.4	152.0	934.2	475.9	105.2	3.8	9.9	60.7	30.9	139.4	5.0	13.1	80.4	41.0
142	Kalamazoo, Mich.	309.3	7.4	18.9	196.9	86.1	40.2	1.0	2.5	25.6	11.2	52.3	1.3	3.2	33.3	14.6
143	Woonsocket, R. I.	294.4	8.6	17.8	253.6	14.5	32.1	0.9	1.9	27.6	1.6	45.2	1.3	2.9	39.0	2.3
144	Fitchburg, Mass.	251.1	19.3	22.3	161.5	47.9	21.1	1.6	1.9	13.6	4.0	27.2	2.1	2.4	17.5	5.2
145	Racine, Wis.	192.8	17.6	15.2	117.4	42.6	34.1	3.1	2.7	20.7	7.5	46.2	4.2	3.6	28.1	10.2
146	Auburn, N. Y.	442.2	7.5	27.2	356.9	50.6	46.2	0.8	2.8	37.2	5.3	61.5	1.0	3.8	45.8	7.0
147	Macon, Ga.	1,393.3	11.0	124.8	1,021.8	235.6	83.0	0.7	7.4	60.9	14.0	111.3	0.9	10.0	81.7	18.8
148	Joliet, Ill.	594.7	24.8	28.5	419.5	121.9	57.1	2.4	2.7	40.3	11.7	88.3	3.7	4.2	62.3	18.1
149	Oklahoma City, Okla.	1,475.7	73.6	70.6	522.6	808.9	239.5	12.0	11.5	84.8	131.2	342.1	17.1	16.4	121.1	187.5
150	Oshkosh, Wis.	224.2	7.6	17.8	134.0	64.8	37.2	1.3	2.9	22.2	10.7	44.1	1.5	3.5	26.4	12.8
151	West Hoboken, N. J.	159.1	27.0	13.3	78.5	40.3	12.8	2.2	1.1	6.3	3.2	16.2	2.7	1.4	8.0	4.1
152	Sacramento, Cal.	1,268.2	42.5	80.8	634.6	510.4	128.1	4.3	8.2	64.1	51.5	198.6	6.6	12.7	99.4	79.9
153	Pueblo, Colo.	1,274.4	41.0	77.6	452.7	703.1	97.0	3.1	5.9	45.5	70.7	128.2	4.1	8.3	45.5	75.6
154	Everett, Mass.	184.1	11.0	29.7	99.6	43.8	18.4	1.1	3.0	10.0	4.4	19.7	1.2	3.2	10.7	4.7
155	Taunton, Mass.	574.7	29.7	27.5	472.5	44.9	45.6	2.4	2.2	37.5	3.6	55.6	2.9	2.7	45.7	4.3
156	Newport, Ky.	144.1	5.9	9.8	99.5	29.0	12.3	0.5	0.8	8.5	2.5	15.2	0.6	1.0	10.5	3.1
157	La Crosse, Wis.	391.4	34.6	74.1	128.3	154.4	54.3	4.8	10.3	17.8	21.4	81.5	7.2	15.4	26.7	32.1
158	Fort Worth, Tex.	(1)	(1)	(1)	(1)	(1)	129.8	6.6	15.3	40.4	67.5	196.8	10.1	23.2	61.2	102.4
	San Juan, P. R.						73.4	4.7	5.1	19.9	43.8	91.1	5.8	6.3	24.7	54.3

¹ Per capita average not computed, because no reliable estimate of population could be made.

# GENERAL TABLES.

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TABLE 49.—ARRESTS OF FEMALES,<sup>1</sup> CLASSIFIED BY OFFENSE: 1907.

[Cities not separately reporting arrests of females are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total number of arrests of females.	ARRESTS FOR OFFENSES AGAINST THE PERSON.				ARRESTS FOR OFFENSES AGAINST PROPERTY.				ARRESTS FOR OFFENSES AGAINST SOCIETY.						Per cent of total arrests formed by arrests of females.
			Homicide.	Assaults.	Robbery and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
	Grand total.....	<sup>2</sup> 141,929	97	4,152	175	469	133	6,233	37	584	12,069	28,613	28,542	3,577	83	11,323	12.5
	Group I.....	<sup>2</sup> 83,877	71	2,762	108	347	84	4,588	28	402	3,906	20,608	23,324	1,941	74	7,896	13.2
	Group II.....	<sup>2</sup> 25,872	19	650	43	36	26	829	5	68	2,813	3,864	2,396	694	4	1,447	11.1
	Group III.....	16,115	5	407	15	70	17	423	3	47	4,195	2,826	1,577	445	1	1,074	11.4
	Group IV.....	<sup>2</sup> 16,065	2	333	9	16	6	393	1	67	1,155	1,315	1,245	497	4	906	13.1

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	31,867	25	1,198	82	256	37	1,688	18	158	700	9,943	13,174	1,341	22	3,216	15.6
2	Chicago, Ill.....	7,061	25	189	16	56	26	981	2	108	538	4,040	13	5	3	1,059	11.1
3	Philadelphia, Pa.....	9,679	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	11.3
4	St. Louis, Mo.....	4,761	4	49	1	7	4	211	1	8	1,729	672	1,670	21	23	361	14.4
5	Boston, Mass.....	5,925	1	227	1	9	9	529	2	25	414	3,807	244	10	12	635	10.4
6	Baltimore, Md.....	5,627	4	477	1	4	7	476	.....	17	40	416	3,624	143	5	413	16.3
8	Cleveland, Ohio.....	2,791	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	9.2
9	Buffalo, N. Y.....	2,465	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	8.6
11	Detroit, Mich.....	1,137	2	73	.....	4	.....	114	2	8	222	290	296	12	.....	114	10.1
12	Cincinnati, Ohio.....	2,803	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	19.5
13	Milwaukee, Wis.....	688	3	60	.....	2	.....	53	2	2	96	213	128	56	.....	73	8.3
14	New Orleans, La.....	4,725	5	75	.....	1	.....	152	.....	23	.....	932	2,183	.....	2	1,352	16.0
15	Washington, D. C.....	4,348	2	414	7	8	1	384	1	53	158	295	1,992	353	7	673	13.0

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1,288	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	12.7
17	Minneapolis, Minn.....	669	.....	5	1	2	.....	58	1	2	266	182	48	74	.....	30	7.9
18	Jersey City, N. J.....	896	7	123	.....	29	.....	93	.....	9	21	247	270	.....	2	95	9.6
19	Louisville, Ky.....	981	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	12.4
20	Indianapolis, Ind.....	1,821	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	13.5
21	St. Paul, Minn.....	651	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	11.0
22	Providence, R. I.....	1,333	1	16	.....	1	.....	138	1	9	103	863	11	5	.....	185	10.3
23	Rochester, N. Y.....	499	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	6.3
25	Toledo, Ohio.....	545	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	10.4
26	Denver, Colo.....	817	1	2	.....	.....	.....	15	.....	.....	296	51	22	320	.....	110	7.7
27	Columbus, Ohio.....	739	.....	.....	.....	.....	.....	75	.....	.....	292	226	.....	.....	.....	146	13.3
28	Los Angeles, Cal.....	794	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	4.1
29	Worcester, Mass.....	343	3	32	.....	.....	.....	13	.....	6	40	163	9	18	.....	59	5.7
30	Seattle, Wash.....	1,223	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	8.7
31	Memphis, Tenn.....	813	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	15.9
32	Omaha, Nebr.....	1,497	.....	17	.....	.....	2	147	.....	1	811	189	144	.....	.....	186	15.0
33	New Haven, Conn.....	664	.....	2	.....	1	.....	25	.....	5	82	418	81	2	.....	51	12.1
36	St. Joseph, Mo.....	451	.....	.....	4	.....	.....	13	.....	4	134	58	130	49	.....	53	8.5
37	Paterson, N. J.....	634	.....	5	.....	1	.....	11	2	2	23	320	170	2	1	95	14.8
38	Portland, Oreg.....	523	.....	14	.....	.....	.....	41	.....	.....	205	134	30	55	.....	44	4.0
39	Atlanta, Ga.....	4,363	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	17.5
40	Richmond, Va.....	1,318	.....	233	17	1	.....	121	.....	28	44	250	366	11	.....	236	13.7
41	Fall River, Mass.....	551	.....	20	.....	.....	.....	11	.....	.....	64	331	59	1	.....	62	12.1
42	Nashville, Tenn.....	2,327	4	178	21	2	.....	56	1	.....	419	370	1,038	156	1	75	20.5
44	Grand Rapids, Mich.....	132	3	3	.....	.....	.....	12	.....	.....	13	62	18	1	.....	20	4.0

<sup>1</sup>Included in the arrests reported for the same cities in Table 47.

<sup>2</sup>Including arrests for all offenses in cities reporting only total arrests.

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

## STATISTICS OF CITIES.

TABLE 49.—ARRESTS OF FEMALES,<sup>1</sup> CLASSIFIED BY OFFENSE: 1907—Continued.

[Cities not separately reporting arrests of females are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total number of arrests of females.	ARRESTS FOR OFFENSES AGAINST THE PERSON.				ARRESTS FOR OFFENSES AGAINST PROPERTY.				ARRESTS FOR OFFENSES AGAINST SOCIETY.						Per cent of total arrests formed by arrests of females.
			Homicide.	Assaults.	Robbery and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
45	Cambridge, Mass.	297	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.0
46	Albany, N. Y.	660		24		1	2	35		1	6	273	158	88		72	11.8
47	Hartford, Conn.	555	1	5				12			140	286	43	4		64	8.2
49	Reading, Pa.	92	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.3
51	Bridgeport, Conn.	405		24				20			49	148	119	3		42	11.8
52	Wilmington, Del.	313	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.6
54	Des Moines, Iowa	1,886		15		1		29		2	1,358	115	76	187		103	23.0
57	New Bedford, Mass.	305		12				14		1	32	157	40			49	12.1
58	Springfield, Mass.	232	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.5
59	Troy, N. Y.	283		13		1		31		1	9	79	87	38		24	10.6
60	Oakland, Cal.	883	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.6
61	Lawrence, Mass.	308		14				24		3	11	56	14			46	9.4
62	Somerville, Mass.	118	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.5
63	Savannah, Ga.	1,345		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	16.6
64	Duluth, Minn.	393		9		28		9	1	2	231	57	20	6		30	8.5
66	Hoboken, N. J.	367		27		1		18		3	5	150	80	18		65	10.6
67	Peoria, Ill.	724	2	24	1			49		1	371	111	119	10		36	18.1
68	Yonkers, N. Y.	70		6				10				23	22	2		7	4.0
69	Utica, N. Y.	191	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.5
70	Manchester, N. H.	335		1			1	6			44	234	8	8		33	10.6
71	Schenectady, N. Y.	232	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.6
72	Evansville, Ind.	498	1	141		35		29		18	49	90	18	1		116	15.9
74	Elizabeth, N. J.	133		15		1	2	13		1	4	25	61	3		8	6.7
75	Waterbury, Conn.	239						13		1	32	136	38	2		17	7.5
76	Salt Lake City, Utah	1,726		17	13		2	9		4	1,517	84	12	48		20	33.7
77	Wilkes-Barre, Pa.	208	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.1
78	Erie, Pa.	69										36	22			11	3.0
79	Houston, Tex.	336	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.5
81	Harrisburg, Pa.	276		5				15			29		187			40	10.8
82	Charleston, S. C.	621		25		1	10	50				105	364			66	16.4
83	Portland, Me.	256		4				8		6	9	151	15	5		68	5.9
84	Youngstown, Ohio	370	1	6				10			65	147	54	2	1	84	6.1
86	Terre Haute, Ind.	703	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14.8
87	Fort Wayne, Ind.	258		7		1		5	2		201	18	4	4		16	15.2
88	Akron, Ohio.	87						5		3	22	29	11	2		15	6.1
89	Holyoke, Mass.	125		10				7			7	81	4	12		4	7.4
90	Brockton, Mass.	86		3	1			2			4	35	1	2		38	4.3

<sup>1</sup> Included in the arrests reported for the same cities in Table 47.

<sup>2</sup> Not reported separately.

## GENERAL TABLES.

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TABLE 49.—ARRESTS OF FEMALES,<sup>1</sup> CLASSIFIED BY OFFENSE: 1907—Continued.

[Cities not separately reporting arrests of females are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Total number of arrests of females.	ARRESTS FOR OFFENSES AGAINST THE PERSON.				ARRESTS FOR OFFENSES AGAINST PROPERTY.				ARRESTS FOR OFFENSES AGAINST SOCIETY.						Per cent of total arrests formed by arrests of females.
			Homicide.	Assaults.	Robbery and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
92	Saginaw, Mich.	203						22		2	98	50	7			24	11.4
93	Lincoln, Nebr.	165		13	1		2	10		1	47	13	51	4		23	6.2
94	Altoona, Pa.	111						5			8	64	26			8	5.5
95	Spokane, Wash.	1,882	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	32.8
97	Birmingham, Ala.	1,741	2	186	7	2	3	171			201	144	445	304	4	272	15.0
98	Bayonne, N. J.	341		18				30		6	4	22	217	5		39	11.5
99	South Bend, Ind.	122		9	1			10			47	32		5		18	6.9
101	Pawtucket, R. I.	223		1				8		1	14	131	10	3		55	8.4
104	Johnstown, Pa.	28									6	3	2				0.7
105	Dubuque, Iowa.	11		2				5				1	17	1		2	3.1
106	Sioux City, Iowa.	191		3				7			3	27	97	33		21	8.1
108	Mobile, Ala.	993	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	15.6
109	Topeka, Kans.	252	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	9.2
110	Springfield, Ohio.	707	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	29.8
113	Wheeling, W. Va.	469	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	24.6
114	Montgomery, Ala.	863	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	15.2
115	Passaic, N. J.	158		2				10			10	55	73			8	10.1
117	Atlantic City, N. J.	342	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	15.1
118	Little Rock, Ark.	1,534	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	21.3
119	Bay City, Mich.	100		6		2		12		3	7	30	28	1		11	5.9
120	York, Pa.	39						1				30	6			2	4.5
121	Malden, Mass.	72		7				6		1	1	22	4			31	9.3
123	Quincy, Ill.	192		3				2		3	22	20	91	41		10	15.0
124	Canton, Ohio.	155						2			23	43	19	17		51	7.9
125	Superior, Wis.	422		12				18		11	298	46	20			17	14.5
126	Chester, Pa.	155				4		2		30	5	23	4	2		85	10.7
127	Chelsea, Mass.	157		15			1	4			8	97				32	8.1
128	South Omaha, Nebr.	112		17				11		1	1	12	31	38		1	5.2
129	Newcastle, Pa.	65						1			32	17	4			11	3.1
130	Salem, Mass.	64		3				6			10	29	1			15	3.2
131	Newton, Mass.	69		10				7		4	2	15	15	1		15	6.4
132	Haverhill, Mass.	153		3		1		2			16	123	4			4	7.7
133	Jacksonville, Fla.	1,001	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	16.2
136	Rockford, Ill.	83	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3.6
138	Elmira, N. Y.	108	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8.0
139	Galveston, Tex.	514	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	16.9
140	New Britain, Conn.	80		4				4			3	63	2			4	6.1
142	Kalamazoo, Mich.	14		2				2	1		1	7				3	1.3
143	Woonsocket, R. I.	50						2			3	39				6	5.0
144	Fitchburg, Mass.	32		1				4			6	9	1	5		6	3.8
145	Racine, Wis.	29		3				3			9	7	2			5	4.5
146	Auburn, N. Y.	79		2				7		1		56	1	7		5	5.3
150	Oshkosh, Wis.	47						4			21	5	6	1		10	6.7
151	West Hoboken, N. J.	20		2				1				9	3			5	4.0
153	Pueblo, Colo.	260		2							130	15	50	21		42	9.1
154	Everett, Mass.	34						1			3	17				13	6.0
155	Taunton, Mass.	50		5				2			1	30	2			9	2.8
157	La Crosse, Wis.	205		2		7		13		3	115	9	5			43	18.0
158	Fort Worth, Tex.	1,368	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	22.4
	San Juan, P. R.	887		31				13		3		207	246	62	19	306	13.0

<sup>1</sup> Included in the arrests reported for the same cities in Table 47.<sup>2</sup> Not reported separately.

## STATISTICS OF CITIES.

TABLE 50.—ARRESTS OF CHILDREN,<sup>1</sup> CLASSIFIED BY OFFENSE: 1907.

[Cities not separately reporting arrests of children are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Total number of arrests of children.	ARRESTS FOR OFFENSES AGAINST THE PERSON.				ARRESTS FOR OFFENSES AGAINST PROPERTY.				ARRESTS FOR OFFENSES AGAINST SOCIETY.						Per cent of total arrests formed by arrests of children.
			Homicide.	Assaults.	Robbery and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
	Grand total .....	59,302	19	1,474	105	79	1,590	5,938	18	1,281	290	618	13,000	473	212	6,623	7.1
	Group I.....	29,180	11	1,123	90	68	1,184	3,629	9	656	196	113	11,459	202	153	3,863	6.0
	Group II.....	16,776	5	127	2	2	206	1,058	5	219	20	63	626	57	13	998	9.6
	Group III.....	7,239		144	5	7	142	774	3	212	16	166	468	101	19	1,185	6.4
	Group IV.....	6,107	3	80	8	2	58	477	1	194	58	276	447	113	27	577	10.1

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	<sup>2</sup> 15,949	( <sup>3</sup> ) 8	( <sup>3</sup> ) 520	( <sup>3</sup> ) 61	( <sup>3</sup> ) 61	( <sup>3</sup> ) 769	( <sup>3</sup> ) 1,961	( <sup>3</sup> ) 5	( <sup>3</sup> ) 318	( <sup>3</sup> ) 117	( <sup>3</sup> ) 8	( <sup>3</sup> ) 10,449	( <sup>3</sup> ) 7	( <sup>3</sup> ) 1	( <sup>3</sup> ) 1,664	7.8
2	Chicago, Ill.....	2,049	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	3.2
4	St. Louis, Mo.....	1,826	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	5.5
5	Boston, Mass.....	3,078	( <sup>3</sup> ) 1	( <sup>3</sup> ) 309	( <sup>3</sup> ) 20	( <sup>3</sup> ) 1	( <sup>3</sup> ) 380	( <sup>3</sup> ) 778	( <sup>3</sup> ) 3	( <sup>3</sup> ) 216	( <sup>3</sup> ) 1	( <sup>3</sup> ) 27	( <sup>3</sup> ) 105	( <sup>3</sup> ) 4	( <sup>3</sup> ) 152	( <sup>3</sup> ) 1,081	5.4
9	Buffalo, N. Y.....	1,353	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	4.7
11	Detroit, Mich.....	<sup>4</sup> 1,380		( <sup>3</sup> ) 87		( <sup>3</sup> ) 4	( <sup>3</sup> ) 3	( <sup>3</sup> ) 316		( <sup>3</sup> ) 11	( <sup>3</sup> ) 76	( <sup>3</sup> ) 74	( <sup>3</sup> ) 399	( <sup>3</sup> ) 86		( <sup>3</sup> ) 324	12.2
12	Cincinnati, Ohio.....	<sup>5</sup> 253	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.8
13	Milwaukee, Wis.....	192	( <sup>3</sup> )	( <sup>3</sup> ) 20		( <sup>3</sup> ) 1	( <sup>3</sup> ) 3	( <sup>3</sup> ) 9		( <sup>3</sup> ) 8	( <sup>3</sup> ) 1	( <sup>3</sup> ) 3	( <sup>3</sup> ) 115	( <sup>3</sup> ) 14		( <sup>3</sup> ) 18	2.3
14	New Orleans, La.....	943	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	3.2
15	Washington, D. C.....	2,157	( <sup>3</sup> ) 2	( <sup>3</sup> ) 187	( <sup>3</sup> ) 9	( <sup>3</sup> ) 1	( <sup>3</sup> ) 29	( <sup>3</sup> ) 565	( <sup>3</sup> ) 1	( <sup>3</sup> ) 103	( <sup>3</sup> ) 1	( <sup>3</sup> ) 1	( <sup>3</sup> ) 391	( <sup>3</sup> ) 91		( <sup>3</sup> ) 776	6.5

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	<sup>4</sup> 1,690	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	16.6
17	Minneapolis, Minn.....	<sup>6</sup> 200		( <sup>3</sup> ) 1		( <sup>3</sup> ) 1	( <sup>3</sup> ) 12	( <sup>3</sup> ) 103		( <sup>3</sup> ) 16	( <sup>3</sup> ) 4	( <sup>3</sup> ) 10	( <sup>3</sup> ) 24	( <sup>3</sup> ) 3	( <sup>3</sup> ) 4	( <sup>3</sup> ) 22	2.4
18	Jersey City, N. J.....	679	( <sup>3</sup> ) 1	( <sup>3</sup> ) 36	( <sup>3</sup> ) 1	( <sup>3</sup> )	( <sup>3</sup> ) 15	( <sup>3</sup> ) 226		( <sup>3</sup> ) 14	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> ) 288	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> ) 98	7.2
19	Louisville, Ky.....	1,250	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	15.8
20	Indianapolis, Ind.....	<sup>4</sup> 2,170	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	16.1
21	St. Paul, Minn.....	<sup>5</sup> 515	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	8.7
22	Providence, R. I.....	902	( <sup>3</sup> ) 1	( <sup>3</sup> ) 21		( <sup>3</sup> )	( <sup>3</sup> ) 86	( <sup>3</sup> ) 250		( <sup>3</sup> ) 71	( <sup>3</sup> )	( <sup>3</sup> ) 1	( <sup>3</sup> ) 66	( <sup>3</sup> ) 20		( <sup>3</sup> ) 386	7.0
25	Toledo, Ohio.....	272	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	5.2
27	Columbus, Ohio.....	76	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.4
29	Worcester, Mass.....	334		( <sup>3</sup> ) 20		( <sup>3</sup> )	( <sup>3</sup> ) 35	( <sup>3</sup> ) 71	( <sup>3</sup> ) 1	( <sup>3</sup> ) 32	( <sup>3</sup> ) 1	( <sup>3</sup> ) 2	( <sup>3</sup> ) 44	( <sup>3</sup> ) 1	( <sup>3</sup> ) 2	( <sup>3</sup> ) 125	5.5
31	Memphis, Tenn.....	<sup>4</sup> 900	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	17.6
32	Omaha, Nebr.....	152		( <sup>3</sup> ) 2		( <sup>3</sup> )	( <sup>3</sup> ) 18	( <sup>3</sup> ) 42	( <sup>3</sup> ) 4	( <sup>3</sup> ) 1			( <sup>3</sup> ) 6	( <sup>3</sup> ) 21	( <sup>3</sup> ) 2	( <sup>3</sup> ) 56	1.5
33	New Haven, Conn.....	295					( <sup>3</sup> ) 25	( <sup>3</sup> ) 109		( <sup>3</sup> ) 39		( <sup>3</sup> ) 1	( <sup>3</sup> ) 49	( <sup>3</sup> ) 4	( <sup>3</sup> ) 1	( <sup>3</sup> ) 67	5.4
35	Syracuse, N. Y.....	374	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	6.7
36	St. Joseph, Mo.....	193		( <sup>3</sup> ) 7		( <sup>3</sup> )	( <sup>3</sup> ) 11	( <sup>3</sup> ) 21	( <sup>3</sup> )	( <sup>3</sup> ) 6	( <sup>3</sup> ) 6	( <sup>3</sup> ) 1	( <sup>3</sup> ) 76	( <sup>3</sup> ) 5	( <sup>3</sup> ) 1	( <sup>3</sup> ) 59	3.6
37	Petersen, N. J.....	88	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	2.1
39	Atlanta, Ga.....	1,659	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	6.7
40	Richmond, Va.....	<sup>4</sup> 1,553	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	16.2
41	Fall River, Mass.....	381	( <sup>3</sup> ) 2	( <sup>3</sup> ) 14	( <sup>3</sup> ) 1	( <sup>3</sup> ) 1	( <sup>3</sup> )	( <sup>3</sup> ) 163	( <sup>3</sup> ) 29	( <sup>3</sup> )	( <sup>3</sup> ) 1	( <sup>3</sup> )	( <sup>3</sup> ) 38	( <sup>3</sup> ) 2	( <sup>3</sup> ) 3	( <sup>3</sup> ) 127	8.4
42	Nashville, Tenn.....	<sup>7</sup> 2,828	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	25.0
44	Grand Rapids, Mich.....	<sup>6</sup> 265	( <sup>3</sup> ) 1	( <sup>3</sup> ) 26			( <sup>3</sup> ) 4	( <sup>3</sup> ) 73		( <sup>3</sup> ) 11	( <sup>3</sup> ) 8	( <sup>3</sup> ) 48	( <sup>3</sup> ) 35	( <sup>3</sup> ) 1		( <sup>3</sup> ) 58	8.1

<sup>1</sup> Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 47.

<sup>2</sup> Report is for number of cases recorded in juvenile courts.

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

<sup>4</sup> Report is for those under 20 years of age.

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

<sup>6</sup> Report is for those under 17 years of age.

<sup>7</sup> Report is for those between 10 and 20 years of age.



## GENERAL TABLES.

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TABLE 50.—ARRESTS OF CHILDREN,<sup>1</sup> CLASSIFIED BY OFFENSE: 1907—Continued.

[Cities not separately reporting arrests of children are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	Total number of arrests of children.	ARRESTS FOR OFFENSES AGAINST THE PERSON.				ARRESTS FOR OFFENSES AGAINST PROPERTY.				ARRESTS FOR OFFENSES AGAINST SOCIETY.						Per cent of total arrests formed by arrests of children.
			Homicide.	Assaults.	Robbery and attempts.	All other.	Burglary.	Larceny and receiving stolen goods.	Forgery.	All other.	Against chastity.	Drunkenness.	Disorderly conduct.	Vagrancy.	Gambling.	All other.	
45	Cambridge, Mass.	522		18			36	128		73	1	2	88		6	170	14.0
46	Albany, N. Y.	809	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	14.4
47	Hartford, Conn.	228		4			10	55		15	1	3	31		7	102	3.4
49	Reading, Pa.	341	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	15.9
50	Trenton, N. J.	583	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	17.7
51	Bridgeport, Conn.	135		2			8	42		17			17			49	3.9
52	Wilmington, Del.	575	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	13.9
56	Lynn, Mass.	193		32				57				3	1			100	3.0
57	New Bedford, Mass.	175		6				34		8		2	1	1		123	6.9
58	Springfield, Mass.	412	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	10.5
59	Troy, N. Y.	327		13			23	33		2		7	104		37	108	12.2
60	Oakland, Cal.	148	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.4
61	Lawrence, Mass.	315	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	8.0
62	Somerville, Mass.	51		3		5		4		4		2	9	2		22	2.8
63	Savannah, Ga.	558	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	6.9
64	Duluth, Minn.	83	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.8
66	Hoboken, N. J.	251		7			5	78		3		1	119		5	33	7.2
70	Manchester, N. H.	89					14	21				3	4			47	2.8
72	Evansville, Ind.	7														7	0.2
75	Waterbury, Conn.	163					17	50	1	40			9	8		38	5.1
76	Salt Lake City, Utah.	11								5						6	0.2
78	Erie, Pa.	37										2	27			8	1.6
81	Harrisburg, Pa.	92		2	3		6	25					14			42	3.6
83	Portland, Me.	563		18	2		6	160	1	39	1	78	9	5		244	1.3
84	Youngstown, Ohio.	173	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	2.8
87	Fort Wayne, Ind.	173		8		2	1	44	1		11	23	34	35		14	10.2
89	Holyoke, Mass.	128		28			2	39			2	32		8	4	13	7.6
90	Brockton, Mass.	97		3			14	4		6		8	1		2	59	4.9

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	381						30		15	17	165	14	12		128	21.5
93	Lincoln, Nebr.	29	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.1
94	Altoona, Pa.	6														6	0.3
98	Bayonne, N. J.	434		9			6	107		62			197	5	3	45	14.6
99	South Bend, Ind.	275	3	26	5		6	56	1	1	29	32	12	32		72	15.6
101	Pawtucket, R. I.	59		1				24		10	1	2	6	2		13	2.2
103	Binghamton, N. Y.	152		2				20			4		48	21		57	8.2
105	Dubuque, Iowa.	26		1				3				1	18	3			2.8
106	Sioux City, Iowa.	61					3	11		6			11			30	2.6
108	Mobile, Ala.	1,335	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	21.0
109	Topeka, Kans.	53	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	1.9
114	Montgomery, Ala.	1,119	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	19.7
119	Bay City, Mich.	174					3	25		25		8	41	10		62	10.3
120	York, Pa.	9						1					5	1		2	1.0
121	Malden, Mass.	110		5				28				48	10		4	15	14.1
127	Chelsea, Mass.	85		9		2	11	14		3		6			10	30	4.4
131	Newton, Mass.	86		8	1			21		8		3	40			5	8.0
138	Elmira, N. Y.	42		3			2	20		4				5		8	3.3
140	New Britain, Conn.	32		1			2	22					4	2		1	2.5
141	Chattanooga, Tenn.	1,187	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	21.2
142	Kalamazoo, Mich.	34		2				5		5	2	2				18	3.3
143	Woonsocket, R. I.	10					1	7								2	1.0
144	Fitchburg, Mass.	37					4	10						6		17	4.4
145	Racine, Wis.	87		3				4		10	1					10	5.7
151	West Hoboken, N. J.	37		1			1	4		1			12	3	10	5	7.4
154	Everett, Mass.	75		9			9	25		4			5			23	13.1
155	Taunton, Mass.	63	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	3.5
157	La Crosse, Wis.	159			2		10	40		40	4	9	15	11		28	13.9

<sup>1</sup> Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 47.<sup>2</sup> Report is for those under 21 years of age.<sup>3</sup> Not reported separately.<sup>4</sup> Report is for those under 20 years of age.<sup>5</sup> Report is for those under 17 years of age.

## STATISTICS OF CITIES.

TABLE 51.—JUVENILE COURTS AND RESULTS

[Cities not reporting special provision for the trial of juveniles are omitted from this table. For

City number.	CITY.	JUVENILE COURT.					
		Year of establishment.	Title of court.	Maximum age of juveniles.	Number of probation officers.		
					Total.	Paid.	Volunteer.
	Grand total .....				815	165	650
	Group I .....				225	93	132
	Group II .....				456	40	416
	Group III .....				88	17	71
	Group IV .....				46	15	31

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. ....	1902	Children's branch of court of special sessions .....	16	47	26	21
2	Chicago, Ill. ....	1899	Juvenile branch of circuit court .....	17	36	31	5
3	Philadelphia, Pa. ....	1903	Juvenile session of court of quarter sessions .....	18	15		15
4	St. Louis, Mo. ....	1903	Juvenile branch of circuit court .....	16	15	7	8
5	Boston, Mass. ....	1906	Juvenile court .....	17	2	2	
6	Baltimore, Md. ....	1902	Juvenile court .....	16	5	5	
7	Pittsburg, Pa. ....	1903	Juvenile session of court of quarter sessions .....	16	9		9
9	Buffalo, N. Y. ....	1901	Children's session of police justice court .....	16	61	1	60
10	San Francisco, Cal. ....	1903	Juvenile branch of superior court .....	16	9	6	3
11	Detroit, Mich. ....	1907	Juvenile court .....	17	8	8	
13	Milwaukee, Wis. ....	1901	Juvenile session of district court .....	16	16	5	11
15	Washington, D. C. ....	1906	Juvenile court .....	17	2	2	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

17	Minneapolis, Minn. ....	1905	Juvenile branch of district court .....	17	7	5	2
20	Indianapolis, Ind. ....	1903	Juvenile court .....	16	214	2	212
21	St. Paul, Minn. ....	1905	Juvenile branch of district court .....	17	3	3	
22	Providence, R. I. ....	1898	Juvenile branch of district court .....	16	2	2	
23	Rochester, N. Y. ....	1905	Children's session of police justice court .....	16	29		29
24	Kansas City, Mo. ....	1903	Juvenile branch of circuit court .....	17	13	6	7
25	Toledo, Ohio. ....	1904	Juvenile session of probate court .....	17	12	3	9
26	Denver, Colo. ....	1903	Juvenile court .....	17	8	4	4
28	Los Angeles, Cal. ....	1903	(*) Juvenile session of district court .....	16	27	2	25
29	Worcester, Mass. ....	(?)	Juvenile session of district court .....	16	1	1	
30	Seattle, Wash. ....	1905	Juvenile session of superior court .....	17	6	3	3
32	Omaha, Nebr. ....	1905	Juvenile branch of district court .....	18	3	3	
34	Scranton, Pa. ....	1903	Juvenile session of court of quarter sessions .....	16	2		2
35	Syracuse, N. Y. ....	1906	Children's session of police justice court .....	16	65	1	64
38	Portland, Oreg. ....	1905	Juvenile branch of circuit court .....	18	4	3	1
39	Atlanta, Ga. ....	1904	Children's branch of superior court .....	16	1	1	
41	Fall River, Mass. ....	(?)	Juvenile session of district court .....	16	1	1	
44	Grand Rapids, Mich. ....	1907	Juvenile session of probate court .....	17	58		58

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

46	Albany, N. Y. ....	1897	Children's session of police justice court .....	16	3		3
47	Hartford, Conn. ....	1903	Juvenile session of police court .....	16	2	2	
49	Reading, Pa. ....	1903	Juvenile session of court of quarter sessions .....	21	4		4
55	Kansas City, Kans. ....	1905	Juvenile session of probate court .....	16	6	1	5
57	New Bedford, Mass. ....	(?)	Juvenile session of district court .....	17	1	1	
59	Troy, N. Y. ....	1905	Children's session of police justice court .....	18	1		1
60	Oakland, Cal. ....	1903	Juvenile session of superior court .....	18	19	2	17
64	Duluth, Minn. ....	1905	Juvenile branch of district court .....	17	2	2	
67	Peoria, Ill. ....	1904	Juvenile session of county court .....	17	16	1	15
69	Utica, N. Y. ....	1903	Children's session of police justice court .....	16	1	1	
70	Manchester, N. H. ....	1907	Juvenile session of police justice court .....	17	1		1
76	Salt Lake City, Utah. ....	1905	Juvenile court .....	18	23	3	20
84	Youngstown, Ohio. ....	1907	Juvenile session of probate court .....	17	2	1	1
86	Terre Haute, Ind. ....	1903	Juvenile session of circuit court .....	16	5	1	4
87	Fort Wayne, Ind. ....	1903	Juvenile session of circuit court .....	17	1	1	
90	Brockton, Mass. ....	(?)	Juvenile session of police court .....	17	1	1	

1 Includes 826 juveniles whose sex was not reported.

2 Includes 501 juveniles whose sex was not reported.

3 Includes 307 juveniles whose sex was not reported.

4 Includes 263 juveniles whose sex was not reported.

# GENERAL TABLES.

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## OF TRIALS OF JUVENILES: 1907.

a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

JUVENILE DELINQUENTS RELEASED ON PROBATION OR PAROLE SINCE ESTABLISHMENT OF COURT.			JUVENILES APPEARING BEFORE THE COURT DURING THE YEAR.								City number.	
Total.	Not re-arrested.	Rearrested.	Total.	Male.	Female.	Tried during the year and—						Cases pending at end of year.
						Acquitted.	Fined.	Committed.	Sentence, suspended.	Released on probation or parole.		
			50,975	42,095	6,983	12,886	5,261	11,539	4,288	15,500	1,501	
			<sup>1</sup> 34,894	29,733	4,335	9,116	4,599	8,129	3,446	8,887	717	
			<sup>2</sup> 11,274	8,859	1,914	2,978	608	2,352	389	4,315	632	
			<sup>3</sup> 2,958	2,194	457	425	37	564	234	1,591	107	
			<sup>4</sup> 1,849	1,309	277	367	17	494	219	707	45	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

9,031	( <sup>5</sup> )	( <sup>5</sup> )	15,949	14,436	1,513	4,588	3,080	3,038	2,898	2,051	294	1
<sup>6</sup> 11,684	<sup>7</sup> 7,595	<sup>8</sup> 4,089	4,209	2,869	1,340	293		1,831		2,073	12	2
2,377	( <sup>5</sup> )	( <sup>5</sup> )	826	( <sup>5</sup> )	( <sup>5</sup> )	78	1	368		328	51	3
1,062	( <sup>5</sup> )	( <sup>5</sup> )	1,253	1,186	67	327	331	443		152		4
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	1,373	1,261	112	204	52	172		701	244	5
1,608	859	744	2,979	2,641	338	1,536	520	505		408	10	6
1,877	( <sup>5</sup> )	( <sup>5</sup> )	1,124	878	246	43		466		615		7
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	1,477	1,436	41	499	4	150	299	525		9
767	505	262	793	722	71	497		142		107	47	10
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	835	745	90	43		158		634		11
<sup>6</sup> 1,764	1,712	<sup>6</sup> 52	1,688	1,507	181	677		133	69	759	50	13
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	2,388	2,052	336	331	611	723	180	534	9	15.

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

749	( <sup>5</sup> )	( <sup>5</sup> )	921	767	154	85		95		316	425	17
1,151	999	152	647	540	107	136	7	168	77	251	8	20
794	( <sup>5</sup> )	( <sup>5</sup> )	757	665	92	214		39		504		21
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	623	597	26	68	59	85	1	342	68	22
405	( <sup>5</sup> )	( <sup>5</sup> )	501	( <sup>5</sup> )	( <sup>5</sup> )	174		98	91	134	4	23
825	( <sup>5</sup> )	( <sup>5</sup> )	1,246	919	327	401		421		385	39	24
882	749	133	460	297	163	95		24	16	325		25
2,013	( <sup>5</sup> )	( <sup>5</sup> )	825	721	104	274		213		324	14	26
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	337	212	125	16		73		248		28
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	250	238	12	39	3	31		169	8	29
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	648	446	202	432		<sup>8</sup> 186	30			30
925	( <sup>5</sup> )	( <sup>5</sup> )	813	586	227			400	2	411		32
9	7	2	36	29	7			32		4		34
175	( <sup>5</sup> )	( <sup>5</sup> )	374	298	76	5	14	98	172	85		35
523	385	138	659	555	104	222		173		211	53	38
386	362	24	1,320	1,251	69	530	501	128		151	10	39
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	377	351	26	60	24	44		247	2	41
208	204	4	480	387	93	227		44		208	1	44

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

535	472	63	165	144	21	46		23	23	73		46
252	209	43	180	151	29	3	1	34	58	84		47
78	76	2	62	58	4	6		22	1	32	1	49
<sup>6</sup> 815	<sup>6</sup> 774	<sup>6</sup> 41	307	( <sup>5</sup> )	( <sup>5</sup> )	39		10	5	253		55
447	312	135	154	108	46	19	2	50	1	60	22	57
<sup>6</sup> 726	<sup>6</sup> 544	<sup>6</sup> 182	346	299	47	51		53	50	192		59
130	70	60	153	104	49	32		42		49	30	60
<sup>6</sup> 364	<sup>6</sup> 331	33	228	174	54	9		89		123	7	64
<sup>6</sup> 200	<sup>6</sup> 150	<sup>6</sup> 50	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )							67
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	282	269	13	131	25	53	20	53		69
9	( <sup>5</sup> )	( <sup>5</sup> )	24	22	2		1	1		9	13	70
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	372	321	51	53		62	46	197	14	76
104	87	17	187	158	29	15		42	20	105	5	84
<sup>6</sup> 800	<sup>6</sup> 680	<sup>6</sup> 120	290	211	79			40		250		86
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	95	70	25	13		37		45		87
( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	113	105	8	8	8	6	10	66	15	90

<sup>5</sup> Not reported.

<sup>6</sup> Estimated.

<sup>7</sup> Since 1877, district, municipal, and police courts have been required by law to try juvenile cases in separate sessions.

<sup>8</sup> Number reported as committed includes 59 neglected children, of whom 32 were boys and 27 girls.

## STATISTICS OF CITIES.

TABLE 51.—JUVENILE COURTS AND RESULTS

[Cities not reporting special provision for the trial of juveniles are omitted from this table. For

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	JUVENILE COURT.					
		Year of establishment.	Title of court.	Maximum age of juveniles.	Number of probation officers.		
					Total.	Paid.	Volunteer.
92	Saginaw, Mich.....	1907	Juvenile session of probate court.....	17	7	1	6
93	Lincoln, Nebr.....	1905	Juvenile branch of district court.....	16	1	1	
95	Spokane, Wash.....	1905	Juvenile session of superior court.....	17	8	2	6
96	Lancaster, Pa.....	1903	Juvenile session of court of quarter sessions.....	16	6		6
99	South Bend, Ind.....	1903	Juvenile session of circuit court.....	15	1	1	
101	Pawtucket, R. I.....	1898	Juvenile session of district court.....	16	1	1	
103	Binghamton, N. Y.....	1902	Children's session of police justice court.....	16	1	1	
108	Mobile, Ala.....	1907	Juvenile session of recorder's court.....	17	1	1	
109	Topeka, Kans.....	1905	Juvenile session of probate court.....	16	1	1	
110	Springfield, Ohio.....	1906	Juvenile session of probate court.....	17	6		6
111	Allentown, Pa.....	1903	Juvenile session of court of quarter sessions.....	16	4		4
119	Bay City, Mich.....	1907	Juvenile session of probate court.....	17	1	1	
125	Superior, Wis.....	1906	Juvenile session of superior court.....	16			
126	Chester, Pa.....	1903	Juvenile session of court of quarter sessions.....	16	1	1	
131	Newton, Mass.....	(*)	Juvenile session of police court.....	17	1	1	
135	Wichita, Kans.....	1905	Juvenile session of probate court.....	16	1	1	
136	Rockford, Ill.....	(1)	Juvenile session of county court.....	17	2		2
138	Elmira, N. Y.....	1902	Juvenile session of police justice court.....	16			
142	Kalamazoo, Mich.....	1907	Juvenile session of probate court.....	17		1	
146	Auburn, N. Y.....	1903	Children's session of police justice court.....	16			
150	Oshkosh, Wis.....	1905	Juvenile session of municipal court.....	16			
152	Sacramento, Cal.....	1903	Juvenile session of superior court.....	16	1		1
155	Taunton, Mass.....	(*)	Juvenile session of district court.....	17	1	1	

\* Not reported.

\* Includes 16 males and 11 females committed as dependent children.

# GENERAL TABLES.

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## OF TRIALS OF JUVENILES: 1907—Continued.

a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

JUVENILE DELINQUENTS RELEASED ON PROBATION OR PAROLE SINCE ESTABLISHMENT OF COURT.			JUVENILES APPEARING BEFORE THE COURT DURING THE YEAR.									City number.
Total.	Not re-arrested.	Rearrested.	Total.	Male.	Female.	Tried during the year and—					Cases pending at end of year.	
						Acquitted.	Fined.	Committed.	Sentence suspended.	Released on probation or parole.		
11	9	2	15	10	5			2	2	11		92
(1)	(1)	(1)	61	48	13	8		19	27	5	2	93
(1)	(1)	(1)	382	315	67	264		51		67		95
(1)	(1)	(1)	69	47	22	1		43		23	2	96
(1)	(1)	(1)	43	31	12			30	3	7	3	99
(1)	(1)	(1)	58	50	8	16	7	19		16		101
324	(1)	(1)	152	(1)	(1)	1		99	10	42		103
98	(1)	(1)	114	111	3	3		10		101		108
(1)	(1)	(1)	89	71	18	3		9	77			109
142	107	35	146	133	13	20		10		116		110
24	24		5	5				4		1		111
5	5		23	22	1	4		9	5	5		119
17	17		88	75	13	19		35		12	22	125
(1)	(1)	(1)	111	(1)	(1)			21		90		126
(1)	(1)	(1)	85	77	8	3	9	11		62		131
80	65	15	66	55	11	2		13	51			135
57	47	10	33	20	13			19		12	2	136
(1)	(1)	(1)	42	38	4	12		10	20			138
25	25		63	33	30			27		25	11	142
(1)	(1)	(1)	40	38	2	1		15	7	16	1	146
(1)	(1)	(1)	92	65	27			13		79		150
(1)	(1)	(1)	19	14	5			14		3	2	152
(1)	(1)	(1)	53	51	2	10	1	11	17	14		155

\* Since 1877 district, municipal, and police courts have been required by law to try juvenile cases in separate sessions.

TABLE 52.—DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF, INTOXICATING LIQUORS, CLASSIFIED

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

City number.	CITY.	DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS.									
		Aggregate number.	Dealers selling liquor by the drink.								
			Total.	Saloon keepers.				Hotels and restaurants. <sup>1</sup>		Clubs. <sup>1</sup>	
				Selling all kinds of liquors.		Selling wines and malt liquors only. <sup>1</sup>					
				Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.
Grand total.....	75,111	67,643	65,901	.....	986	.....	506	.....	250	.....	
Group I.....	43,470	39,572	39,267	.....	7	.....	209	.....	89	.....	
Group II.....	14,067	12,601	12,262	.....	38	.....	218	.....	83	.....	
Group III.....	9,436	8,169	7,496	.....	540	.....	67	.....	66	.....	
Group IV.....	8,138	7,301	6,876	.....	401	.....	12	.....	12	.....	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	12,485	10,808	10,808	\$1,200.00	.....	.....	.....	.....	.....	.....
2	Chicago, Ill.....	7,757	7,211	7,211	1,000.00	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa.....	2,384	1,926	1,926	1,100.00	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.....	2,219	2,219	2,219	700.00	.....	.....	.....	.....	.....	.....
5	Boston, Mass.....	1,261	825	690	{ 1,150.00 1,450.00 }	7	\$500.00	{ 78 { \$2,000.00 2,500.00 }	50	\$300.00	.....
6	Baltimore, Md.....	2,433	2,315	2,158	250.00	.....	.....	10 131	250.00	26	250.00
7	Pittsburg, Pa.....	818	818	818	1,100.00	.....	.....	.....	.....	.....	.....
8	Cleveland, Ohio.....	1,923	1,923	1,923	1,000.00	.....	.....	.....	.....	.....	.....
9	Buffalo, N. Y.....	1,616	1,485	1,485	750.00	.....	.....	.....	.....	.....	.....
10	San Francisco, Cal.....	2,375	2,375	2,375	500.00	.....	.....	.....	.....	.....	.....
11	Detroit, Mich.....	1,766	1,728	1,728	500.00	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	1,557	1,557	1,557	1,000.00	.....	.....	.....	.....	.....	.....
13	Milwaukee, Wis.....	2,495	2,267	2,254	200.00	.....	.....	.....	.....	13	200.00
14	New Orleans, La.....	1,717	1,594	1,594	{ 350.00 2,100.00 800.00 }	.....	.....	.....	.....	.....	.....
15	Washington, D. C.....	664	521	521	{ 1,100.00 ..... ..... }	.....	.....	.....	.....	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1,459	1,367	1,367	\$500.00	.....	.....	.....	.....	.....	.....
17	Minneapolis, Minn.....	434	434	434	1,000.00	.....	.....	.....	.....	.....	.....
18	Jersey City, N. J.....	1,068	1,009	1,009	500.00	.....	.....	.....	.....	.....	.....
19	Louisville, Ky.....	926	926	926	710.00	.....	.....	.....	.....	.....	.....
20	Indianapolis, Ind.....	751	740	740	350.00	.....	.....	.....	.....	.....	.....
21	St. Paul, Minn.....	391	391	391	1,000.00	.....	.....	.....	.....	.....	.....
22	Providence, R. I.....	693	511	450	400.00	.....	.....	49	\$600.00	12	\$25.00
23	Rochester, N. Y.....	574	546	540	750.00	.....	.....	.....	.....	6	750.00
24	Kansas City, Mo.....	623	623	623	1,200.00	.....	.....	.....	.....	.....	.....
25	Toledo, Ohio.....	560	558	556	1,000.00	.....	.....	.....	.....	2	1,000.00
26	Denver, Colo.....	628	501	452	625.00	.....	.....	34	825.00	15	25.00
27	Columbus, Ohio.....	489	489	489	1,000.00	.....	.....	.....	.....	.....	.....
28	Los Angeles, Cal.....	399	298	200	1,200.00	.....	.....	98	900.00	.....	.....
29	Worcester, Mass.....	189	108	75	1,500.00	2	\$400.00	17	2,000.00	14	100.00
30	Seattle, Wash.....	348	320	320	1,000.00	.....	.....	.....	.....	.....	.....
31	Memphis, Tenn.....	562	221	219	700.00	.....	.....	.....	.....	2	700.00
32	Omaha, Nebr.....	307	254	254	1,000.00	.....	.....	.....	.....	.....	.....
33	New Haven, Conn.....	484	412	399	450.00	13	200.00	.....	.....	.....	.....
34	Scranton, Pa.....	263	263	263	1,100.00	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y.....	456	384	383	750.00	.....	.....	.....	.....	1	750.00
36	St. Joseph, Mo.....	179	179	179	1,000.00	.....	.....	.....	.....	.....	.....
37	Paterson, N. J.....	557	494	491	300.00	.....	.....	.....	.....	3	300.00
38	Portland, Oreg.....	481	450	437	800.00	.....	.....	13	300.00	.....	.....
39	Atlanta, Ga.....	132	108	85	2,300.00	23	700.00	.....	.....	14	250.00
40	Richmond, Va.....	279	264	250	250.00	.....	.....	.....	.....	.....	.....
41	Fall River, Mass.....	150	103	94	{ 1,600.00 3,000.00 }	.....	.....	7	3,000.00	2	300.00
42	Nashville, Tenn.....	131	109	109	1,500.00	.....	.....	.....	.....	.....	.....
43	Dayton, Ohio.....	335	335	335	1,000.00	.....	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.....	219	204	192	500.00	.....	.....	.....	.....	12	225.00

<sup>1</sup> In cities for which no figures are shown under this head, the type of license required is the same as for saloon keepers, and no segregation is practicable.<sup>2</sup> Includes 1,089 dealers paying a rate of \$750 and 3 paying a rate of \$900.<sup>3</sup> Includes 282 dealers paying a rate of \$50 and 208 paying a rate of \$100.<sup>4</sup> For details see page 110.<sup>5</sup> Includes 19 dealers paying a rate of \$1,150 and 671 paying a rate of \$1,450.<sup>6</sup> Includes 50 dealers paying a rate of \$2,000 and 28 paying a rate of \$2,500.<sup>7</sup> Includes 14 dealers selling alcohol for mechanical purposes only.<sup>8</sup> Additional licenses issued to 63 dealers, privileging them to sell at wholesale, probably included with saloon keepers and grocers.

## GENERAL TABLES.

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BY TYPE OF LIQUOR LICENSE HELD, TOGETHER WITH ANNUAL LICENSE RATE: 1907.

with the number assigned to each, see page 127.]

DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS—continued.										Number of persons to each dealer selling liquor by the drink.	City number.
Grocers and other retail dealers not selling liquor by the drink. <sup>1</sup>		Druggists.		Wholesale dealers.		Brewers and distillers.		Bottlers.			
Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.		
1,834	.....	2,649	.....	2,207	.....	448	.....	330	.....	337	
1,347	.....	1,044	.....	1,246	.....	191	.....	70	.....	330	
358	.....	484	.....	416	.....	76	.....	132	.....	360	
34	.....	763	.....	309	.....	80	.....	81	.....	352	
95	.....	358	.....	236	.....	101	.....	47	.....	317	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1,092	{ \$900.00 750.00 }	585	\$7.50	340	{ \$50.00 100.00 }	56	\$500.00			391	1
				349	1,000.00	49	{ 250.00 5,000.00 }	60	\$500.00	292	2
										761	3
										298	4
74	800.00	238	1.00	101	{ 500.00 1,000.00 1,500.00 }	23	1,000.00			738	5
33	250.00			75	250.00			10	40.00	242	6
										650	7
73	450.00	58	7.50							247	8
										260	9
										(11)	10
				19	800.00	19	65.00			213	11
		163	10.00	41	200.00	24	200.00			223	12
				37	{ 70.00 350.00 }	11	{ 87.50 2,675.00 }			142	13
75	350.00			134	300.00	9	250.00			200	14
										600	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

				46	\$500.00			46	\$150.00	217	16
				21	750.00			38	100.00	658	17
										241	18
						11	\$1,000.00			248	19
										308	20
										539	21
		126	\$25.00	53	1,000.00	3	1,000.00			407	22
		13	7.50	8	450.00	7	450.00			347	23
						2	1,000.00			298	24
										295	25
41	\$225.00	68	125.00			9	225.00	9	225.00	306	26
										304	27
				97	900.00	4	720.00			(11)	28
		13 47	1.00	32	2,000.00	2	3,000.00			1,222	29
				28	450.00					(11)	30
304	675.00	4	700.00	26	700.00	7	850.00			583	31
		53	10.00							503	32
		72	50							300	33
										461	34
		54	7.50	13	450.00	2	450.00	3	450.00	314	35
										673	36
				29	500.00			34	500.00	231	37
13	300.00	1	300.00	7	400.00	10	600.00			251	38
				24	1,300.00					993	39
				15	250.00					402	40
		42	1.00	2	1,500.00	3	3,000.00			1,030	41
		4	1,500.00	9	1,500.00	15 7	{ 300.00 1,500.00 }	2	1,500.00	966	42
										308	43
				6	350.00	9	250.00			499	44

<sup>9</sup> Includes 6 dealers paying a rate of \$500; 25 paying a rate of \$1,000, and 79 paying a rate of \$1,500.<sup>10</sup> Additional license exacted by state for privilege of dispensing liquors in hotel rooms; license based upon rental value of hotel, ranging from \$26.10 for yearly rental of \$100 to \$451.10 for rental of over \$10,000.<sup>11</sup> Average number not computed because no reliable estimate of population could be made.<sup>12</sup> Includes 517 dealers paying a rate of \$800 and 4 paying a rate of \$1,100.<sup>13</sup> Includes 3 dealers selling alcohol for manufacturing purposes only.<sup>14</sup> Includes 81 dealers paying a rate of \$1,600 and 13 paying a rate of \$3,000.<sup>15</sup> Includes 6 dealers paying a rate of \$1,500 and 1 paying a rate of \$300.



## STATISTICS OF CITIES.

TABLE 52.—DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF, INTOXICATING LIQUORS, CLASSIFIED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City num- ber.	CITY.	Aggre- gate number.	DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS.								
			Dealers selling liquor by the drink.								
			Total.	Saloon keepers.		Hotels and restaurants. <sup>1</sup>		Clubs. <sup>1</sup>			
				Selling all kinds of liquors.		Selling wines and malt liquors only. <sup>1</sup>					
			Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	
45	Cambridge, Mass.	58									
46	Albany, N. Y.	394	314	308	\$750.00				6	\$750.00	
47	Hartford, Conn.	234	172	166	450.00	6	\$200.00				
48	Lowell, Mass.	147	93	278	1,300.00			9	\$2,250.00	6	50.00
49	Reading, Pa.	181	172	172	1,800.00						
					550.00						
50	Trenton, N. J.	313	297	297	350.00						
51	Bridgeport, Conn.	402	339	327	450.00	12	200.00				
52	Wilmington, Del.	171	140	140	300.00						
53	Camden, N. J.	279	234	234	500.00						
54	Des Moines, Iowa	106	106	106	1,200.00						
55	Kansas City, Kans.										
56	Lynn, Mass.	116	68	59	1,500.00	1	1,600.00	8	1,700.00		
					2,300.00						
					2,700.00						
57	New Bedford, Mass.	144	84	58	1,400.00			11	1,500.00	15	300.00
58	Springfield, Mass.	102	58	36	1,800.00	1	600.00	17	1,800.00	4	300.00
59	Troy, N. Y.	310	236	235	750.00				2,250.00	1	750.00
60	Oakland, Cal.	437	350	350	500.00						
61	Lawrence, Mass.	105	71	59	2,500.00			5	2,800.00	7	500.00
62	Somerville, Mass.	35									
63	Savannah, Ga.	258	241	241	525.00						
64	Duluth, Minn.	181	181	181	1,000.00						
65	Norfolk, Va.	151	141	137	350.00					4	500.00
66	Hoboken, N. J.	430	403	403	300.00						
67	Peoria, Ill.	289	245	245	500.00						
68	Yonkers, N. Y.	194	173	172	750.00					1	750.00
69	Utica, N. Y.	304	260	257	750.00					3	750.00
70	Manchester, N. H.	151	93	77	1,200.00	1	600.00	6	700.00	9	150.00
71	Schenectady, N. Y.	286	256	254	750.00					2	750.00
72	Evansville, Ind.	316	316	316	350.00						
73	San Antonio, Tex.	374	399	122	750.00	237	125.00				
74	Elizabeth, N. J.	286	255	254	300.00					1	300.00
75	Waterbury, Conn.	232	188	179	450.00	9	200.00				
76	Salt Lake City, Utah	142	108	108	1,200.00						
77	Wilkes-Barre, Pa.	142	142	142	550.00						
78	Erie, Pa.	142	142	142	550.00						
79	Houston, Tex.	390	380	132	750.00	248	125.00				
80	Tacoma, Wash.	138	135	135	1,000.00						
81	Harrisburg, Pa.	69	69	69	550.00						
82	Charleston, S. C.										
83	Portland, Me.										
84	Youngstown, Ohio.	276	263	261	1,000.00					2	1,000.00
85	Dallas, Tex.	216	201	176	750.00	25	125.00				
86	Terre Haute, Ind.	261	253	253	350.00						
87	Fort Wayne, Ind.	220	220	220	250.00						
88	Akron, Ohio.	142	142	142	1,000.00						
89	Holyoke, Mass.	85	54	38	1,500.00			11	2,200.00	5	250.00
90	Brockton, Mass.										
91	Covington, Ky.	227	215	215	310.00						

<sup>1</sup> In cities for which no figures are shown under this head, the type of license required is the same as for saloon keepers, and no segregation is practicable.<sup>2</sup> Includes 1 dealer paying a rate of \$1,300 and 77 paying a rate of \$1,800.<sup>3</sup> Includes 47 dealers paying a rate of \$1,500; 4 paying a rate of \$2,300, and 8 paying a rate of \$2,700.

# GENERAL TABLES.

431

BY TYPE OF LIQUOR LICENSE HELD, TOGETHER WITH ANNUAL LICENSE RATE: 1907—Continued.

with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS—continued.										Number of persons to each dealer selling liquor by the drink.	City number.
Grocers and other retail dealers not selling liquor by the drink. <sup>1</sup>		Druggists.		Wholesale dealers.		Brewers and distillers.		Bottlers.			
Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.		
16	\$450.00	58 32 62 49	\$1.00 7.50 50.00 1.00	13 4	\$450.00 1,500.00	1 3	\$1,500.00 2,500.00	19 6	\$450.00 500.00	316 573 1,023 542	45 46 47 48 49
		55 7	50.00 20.00	16 8 24 43	500.00 200.00 100.00 250.00	2	250.00			298 255 617 369 764	50 51 52 53 54
4	750.00	41	1.00	2	1,750.00	1	1,750.00			1,183	56
		55	1.00	5	600.00					942	57
13	450.00	36 39	1.00 7.50	5 16	2,000.00 450.00	3	2,700.00	6	450.00	1,347 325	58 59
		47 28 35	40.00 1.00 1.00	24 5	100.00 2,500.00	16 1	100.00 2,500.00			( <sup>6</sup> ) 1,029	60 61 62
				15	500.00	2	800.00			290 385	63 64
				10 10	350.00 500.00			17	50.00	486 168	65 66
		44	25.00							276	67
		16	7.50	13 27	450.00 450.00	1 1	750.00 450.00	7	450.00	386 256	68 69
		35 24	50.00 7.50	22 1	800.00 450.00	1	1,000.00			710 256	70 71
1	450.00			8 9	750.00 500.00	7	125.00	4	450.00	207 179 250	72 73 74
		40 29	50.00 400.00	4 2	100.00 400.00	3	600.00	22	100.00	339 576 433 431 158	75 76 77 78 79
				4 3	750.00 300.00	6	125.00			( <sup>6</sup> ) 821	80 81 82 83
				4 9	1,000.00 750.00	9 6 8	1,000.00 125.00 500.00			207 270 212 237	84 85 86 87
		31	1.00							367 956	88 89 90
				3	225.00	9	250.00			235	91

<sup>1</sup> Includes 9 dealers paying a rate of \$1,500 and 2 paying a rate of \$1,800.

<sup>5</sup> Average number not computed, because no reliable estimate of population could be made.

<sup>6</sup> Includes \$500 fee for privilege of selling bottled goods, not to be drunk on premises.

## STATISTICS OF CITIES.

TABLE 52.—DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF, INTOXICATING LIQUORS, CLASSIFIED\*

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS.									
		Aggregate number.	Dealers selling liquor by the drink.								
			Total.	Saloon keepers.				Hotels and restaurants. <sup>1</sup>		Clubs. <sup>1</sup>	
				Selling all kinds of liquors.		Selling wines and malt liquors only. <sup>1</sup>					
				Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.
92	Saginaw, Mich.	190	184	184	\$500.00						
93	Lincoln, Nebr.	45	42	42	1,500.00						
94	Altoona, Pa.	65	65	65	550.00						
95	Spokane, Wash.	223	212	212	600.00						
96	Lancaster, Pa.	76	76	76	550.00						
97	Birmingham, Ala.	162	150	132	1,325.75	18	\$825.75				
98	Bayonne, N. J.	170	167	167	300.00						
99	South Bend, Ind.	199	199	199	200.00						
100	Butte, Mont.	175	168	168	960.00						
101	Pawtucket, R. I.	170	129	128	350.00					1	\$25.00
102	McKeesport, Pa.	95	72	72	550.00						
103	Binghamton, N. Y.	176	144	143	525.00					1	525.00
104	Johnstown, Pa.	87	87	87	550.00						
105	Dubuque, Iowa.	123	118	118	600.00						
106	Sioux City, Iowa.	90	87	87	900.00						
107	Augusta, Ga.	95	93	93	700.00						
108	Mobile, Ala.	297	285	172	550.00	110	162.50			3	475.00
109	Topeka, Kans.										
110	Springfield, Ohio.	98	93	92	1,000.00					1	1,000.00
111	Allentown, Pa.	74	74	74	550.00						
112	East St. Louis, Ill.	312	298	298	500.00						
113	Wheeling, W. Va.	165	153	153	300.00						
114	Montgomery, Ala.	165	154	120	550.00	34	162.50				
115	Passaic, N. J.	116	104	102	501.00					2	300.00
116	Davenport, Iowa.	186	186	186	600.00						
117	Atlantic City, N. J.	223	206	206	500.00						
118	Little Rock, Ark.	59	56	56	1,700.00						
119	Bay City, Mich.	170	170	170	500.00						
120	York, Pa.	48	35	35	550.00						
121	Malden, Mass.										
122	Springfield, Ill.	246	211	211	500.00						
123	Quincy, Ill.	174	145	145	500.00						
124	Canton, Ohio	151	151	151	1,000.00						
125	Superior, Wis.	174	152	152	500.00						
126	Chester, Pa.	46	46	46	550.00						
127	Chelsea, Mass.	10									
128	South Omaha, Nebr.	90	80	80	1,000.00						
129	Newcastle, Pa.	18	18	18	550.00						
130	Salem, Mass.										
131	Newton, Mass.	23									
132	Haverhill, Mass.	63	38	30	1,600.00			7	\$2,375.00	1	50.00
133	Jacksonville, Fla.	119	104	104	1,250.00						
134	Joplin, Mo.	54	49	49	1,420.00						
135	Wichita, Kans.										
136	Rockford, Ill.	85	53	53	1,000.00						
137	Knoxville, Tenn.	107	97	97	250.00						
138	Elmira, N. Y.	172	154	153	525.00					1	525.00
139	Galveston, Tex.	275	262	84	525.00	178	87.50				
140	New Britain, Conn.	78	58	54	450.00	4	200.00				
141	Chattanooga, Tenn.	95	84	84	1,500.00						
142	Kalamazoo, Mich.	58	57	57	500.00						
143	Woonsocket, R. I.	115	94	94	350.00						
144	Fitchburg, Mass.	26									
145	Racine, Wis.	159	135	135	500.00						
146	Auburn, N. Y.	144	129	127	525.00					2	525.00
147	Macon, Ga.	100	86	86	800.00						
148	Joliet, Ill.	159	139	139	1,000.00						
149	Oklahoma City, Okla.	55	52	52	700.00						
150	Oshkosh, Wis.	147	136	136	200.00						
151	West Hoboken, N. J.	184	165	165	300.00						
152	Sacramento, Cal.	305	176	176	300.00						
153	Pueblo, Colo.	148	144	144	340.00						
154	Everett, Mass.				625.00						
155	Taunton, Mass.	42	30	25	1,600.00			5	2,300.00		
156	Newport, Ky.	105	105	105	310.00						
157	La Crosse, Wis.	161	159	159	200.00						
158	Fort Worth, Tex.	196	185	128	750.00	57	150.00				
	San Juan, P. R.										

\* In cities for which no figures are shown under this head, the type of license required is the same as for saloon keepers, and no segregation is practicable.

† Average number not computed, because no reliable estimate of population could be made.

‡ Includes 1 dealer paying a rate of \$1,000 and 1 paying a rate of \$1,250.

§ The number of dealers paying each of the several rates was not reported.

|| Includes 82 dealers paying a rate of \$550 and 38 dealers paying a rate of \$750.

# GENERAL TABLES.

433

BY TYPE OF LIQUOR LICENSE HELD, TOGETHER WITH ANNUAL LICENSE RATE: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

DEALERS IN, MANUFACTURERS OF, AND BOTTLERS OF INTOXICATING LIQUORS—continued.										Number of persons to each dealer selling liquor by the drink.	City number.
Grocers and other retail dealers not selling liquor by the drink. <sup>1</sup>		Druggists.		Wholesale dealers.		Brewers and distillers.		Bottlers.			
Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.	Number.	Annual rate.		
		3	\$1.00			6	\$65.00			271	92
										1,181	93
4	\$300.00			4	\$300.00			3	\$100.00	752	94
				12	1,025.75					( <sup>2</sup> ) 633	95
								3	50.00	314	96
		33	25.00	8	500.00	3	960.00	4	90.00	276	97
				19	500.00	2 {	1,000.00	2	350.00	231	98
		14	7.50	17	300.00	1	1,250.00			271	99
							300.00			349	100
				3	600.00	2	600.00			623	101
				2	900.00	1	900.00			309	102
						2	500.00			510	103
				10 {	500.00	2	350.00			375	104
					650.00					507	105
				3	1,000.00	2	1,000.00			470	106
										153	107
				3	150.00	11	150.00			459	108
				5	300.00	7	375.00			576	109
				10	550.00	1	350.00			143	110
1	501.00			11	501.00					274	111
										272	112
				5	500.00	12	500.00			402	113
						3	650.00			224	114
							750.00			201	115
				6	500.00	3 {	1,000.00	4	350.00	736	116
							1,250.00			239	117
										1,145	118
		21	25.00	14	100.00						120
		20	25.00	9	25.00						121
										188	122
		13	10.00	2	500.00	7	500.00			273	123
										258	124
		10	1.00							254	125
		10	10.00							841	126
											127
		23	1.00							482	128
		25	1.00							2,137	129
				15	1,250.00						130
						5	100.00			1,002	131
		23	20.00					9	300.00	366	132
				5	250.00	15 {	10.00			761	133
				3	300.00		250.00				134
		12	7.50	7	525.00	3	300.00			692	135
		20	50.00			6	87.50				136
				3	1,500.00	5	1,500.00	3	1,500.00	378	137
						1	65.00			232	138
		16	25.00	5	500.00					134	139
		26	1.00							597	140
		19	10.00	4	500.00	1	500.00			410	141
		9	7.50	5	300.00	1	300.00			593	142
				13	550.00	1	550.00			359	143
		19	10.00	1	1,000.00						144
				3	400.00					249	145
		11	10.00							259	146
										381	147
										235	148
										624	149
										232	150
								19	25.00	191	151
90	60.00	19	60.00	18	60.00	2	200.00			178	152
				1	25.00	3	25.00			217	153
											154
		12	1.00							1,031	155
										292	156
				2	200.00					183	157
				8	750.00	3	150.00			( <sup>3</sup> )	158

<sup>1</sup> Includes 1 dealer paying a rate of \$750, 1 paying a rate of \$1,000, and 1 paying a rate of \$1,250.

<sup>2</sup> Includes 1 dealer paying a rate of \$10 and 4 dealers paying a rate of \$250.

<sup>3</sup> Includes 72 dealers paying a rate of \$300 and 104 paying a rate of \$340.

<sup>4</sup> Includes 34 restaurants licensed to sell liquors in sealed packages only.

## STATISTICS OF CITIES.

TABLE 53.—EMPLOYEES, APPROPRIATIONS, AND EXPENSES OF FIRE DEPARTMENT, FIRE

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

City number.	CITY.	NUMBER OF CITY EMPLOYEES.					VOLUNTARY FIRE ORGANIZATIONS.		NUMBER OF REGULAR FIREMEN PER—			SALARIES OF THREE OFFICERS HIGHEST IN RANK.			APPROPRIATIONS FOR FISCAL YEAR—	
		Total.	Firemen.			Other employees.	Num-ber.	Mem-bers.	10,000 inhab-itants.	1,000 acres of land area.	100 miles of im-proved streets.	First.	Second.	Third.	1906	1907
			Regu-lars.	Call men.	Substi-tutes, super-numer-aries, etc.											
	Grand total.....	29,055	24,422	2,535	823	1,275	199	17,519	10.4	11.3	118.2	\$2,076	\$1,354	\$1,169	\$34,880,780	\$38,529,636
	Group I.....	14,465	13,256	41	204	964	72	2,538	10.1	16.0	134.5	14,307	12,847	12,259	21,251,412	22,870,536
	Group II.....	6,086	5,355	256	255	220	11	421	11.8	11.3	112.2	12,672	11,811	11,543	6,782,165	7,596,774
	Group III.....	4,899	3,151	1,481	206	61	62	9,915	9.6	7.0	95.2	11,836	11,175	1,964	3,892,394	4,632,497
	Group IV.....	3,605	2,660	757	158	30	54	4,645	10.2	6.8	98.1	11,460	1,929	1,841	2,954,809	3,429,829

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.	4,624	4,103	.....	.....	521	64	2,411	9.7	19.6	215.0	\$7,000	\$5,000	\$4,200	\$7,925,277	\$8,423,852
2	Chicago, Ill.	1,757	1,741	.....	.....	16	3	70	8.3	15.1	106.9	6,000	5,000	4,000	2,788,803	3,209,710
3	Philadelphia, Pa.	965	907	.....	.....	58	.....	.....	6.2	10.9	68.4	4,500	3,000	2,000	1,181,240	1,210,901
4	St. Louis, Mo.	736	667	.....	.....	69	.....	.....	10.1	17.0	93.7	4,000	2,100	1,380	1,073,650	1,134,596
5	Boston, Mass.	980	853	41	.....	86	.....	.....	14.0	32.5	168.5	4,000	2,400	2,200	1,437,271	1,502,532
6	Baltimore, Md.	627	573	.....	50	4	1	25	10.2	29.7	113.1	3,000	1,600	1,600	820,995	953,171
7	Pittsburg, Pa.	678	601	.....	32	45	.....	.....	11.3	25.1	129.6	3,000	2,500	1,800	924,640	881,241
8	Cleveland, Ohio.	515	502	.....	.....	13	.....	.....	10.5	19.2	153.0	4,000	2,500	2,300	783,771	754,753
9	Buffalo, N. Y.	655	591	.....	40	24	.....	.....	15.3	22.3	162.9	4,000	3,000	1,600	804,988	799,178
10	San Francisco, Cal.	604	563	.....	41	.....	.....	.....	(*)	18.9	188.4	4,000	3,000	2,400	790,000	945,000
11	Detroit, Mich.	647	580	.....	50	17	.....	.....	15.8	23.3	153.6	4,000	3,000	2,100	758,416	798,915
12	Cincinnati, Ohio.	448	399	.....	32	17	.....	.....	11.5	14.3	83.9	6,000	2,500	2,500	551,419	624,711
13	Milwaukee, Wis.	454	414	.....	40	.....	.....	.....	12.8	29.4	96.4	4,000	2,500	2,000	505,000	640,000
14	New Orleans, La.	341	335	.....	6	.....	4	32	10.5	2.7	151.0	3,600	2,100	1,800	310,842	352,001
15	Washington, D. C.	434	427	.....	7	.....	.....	.....	13.7	11.1	131.1	3,500	2,500	2,000	594,990	640,280

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.	353	328	.....	.....	25	.....	.....	11.1	22.1	180.6	\$4,000	\$3,000	\$2,000	\$460,000	\$525,000
17	Minneapolis, Minn.	378	342	.....	34	2	.....	.....	12.0	10.8	294.8	4,042	2,431	2,165	383,000	411,000
18	Jersey City, N. J.	215	205	.....	10	.....	.....	.....	8.4	24.6	168.6	3,000	2,500	2,000	268,060	297,920
19	Louisville, Ky.	293	234	.....	50	9	.....	.....	10.2	17.9	89.6	3,000	1,600	1,600	330,410	356,227
20	Indianapolis, Ind.	259	227	.....	23	9	.....	.....	10.0	11.3	89.9	2,200	1,400	1,320	270,553	276,107
21	St. Paul, Minn.	229	216	.....	13	.....	.....	.....	10.3	6.5	220.2	3,600	2,400	2,100	245,000	245,000
22	Providence, R. I.	324	306	.....	5	13	1	9	14.7	27.0	130.9	2,000	1,500	1,400	380,000	400,000
23	Rochester, N. Y.	301	256	.....	20	25	2	93	13.5	20.9	149.8	3,000	2,000	1,600	346,990	365,802
24	Kansas City, Mo.	297	276	.....	21	.....	.....	.....	14.9	16.5	99.4	3,200	2,300	2,000	295,000	335,000
25	Toledo, Ohio.	199	193	.....	6	.....	.....	.....	11.7	11.7	116.4	2,400	1,800	1,500	195,155	200,572
26	Denver, Colo.	196	172	.....	24	.....	.....	.....	11.2	4.6	152.8	3,000	1,500	1,500	240,000	275,000
27	Columbus, Ohio.	210	160	.....	37	13	.....	.....	10.8	15.7	111.8	2,200	1,650	1,125	280,550	289,900
28	Los Angeles, Cal.	264	248	.....	16	.....	.....	.....	(*)	6.3	53.3	3,000	2,100	1,800	348,517	381,537
29	Worcester, Mass.	238	158	72	.....	8	1	9	12.0	6.7	117.2	2,000	1,500	1,275	220,371	225,000
30	Seattle, Wash.	237	172	50	15	.....	.....	.....	(*)	6.8	135.9	2,700	2,100	1,920	216,809	445,255
31	Memphis, Tenn.	139	129	.....	10	.....	.....	.....	10.0	13.1	108.9	2,400	1,500	1,320	175,000	175,000
32	Omaha, Nebr.	172	170	.....	2	.....	.....	.....	13.3	11.1	167.5	2,500	1,800	1,500	165,100	176,540
33	New Haven, Conn.	192	158	.....	34	.....	5	250	12.8	13.8	197.0	2,500	1,825	1,500	192,675	199,525
34	Scranton, Pa.	122	75	47	.....	.....	.....	.....	6.2	6.1	294.1	1,650	1,200	1,000	86,174	97,226
35	Syracuse, N. Y.	156	152	.....	4	.....	.....	.....	12.6	14.0	247.2	3,000	1,800	1,500	198,520	205,080
36	St. Joseph, Mo.	74	74	.....	.....	.....	.....	.....	6.1	12.1	102.4	2,100	1,500	.....	75,376	78,562
37	Paterson, N. J.	134	130	.....	4	.....	.....	.....	11.4	25.2	161.7	2,500	1,800	1,500	178,000	175,000
38	Portland, Oreg.	236	222	.....	14	2	40	.....	19.7	8.3	76.1	2,700	2,100	1,800	306,604	408,789
39	Atlanta, Ga.	147	136	.....	7	4	.....	.....	12.7	17.7	140.8	3,000	1,800	1,650	164,218	186,615
40	Richmond, Va.	147	93	49	.....	5	(*)	20	8.8	15.8	71.6	2,200	1,500	1,500	137,410	140,442
41	Fall River, Mass.	146	108	38	.....	.....	.....	.....	10.2	5.0	95.3	2,500	1,300	750	140,450	140,700
42	Nashville, Tenn.	119	110	.....	9	.....	.....	.....	10.4	10.1	50.2	2,400	1,500	1,020	140,200	124,965
43	Dayton, Ohio.	154	151	.....	3	.....	.....	.....	14.6	20.9	44.6	2,500	1,500	1,500	178,098	198,144
44	Grand Rapids, Mich.	155	154	.....	1	.....	.....	.....	15.1	14.4	84.8	2,200	1,600	1,350	163,925	170,866

1 Average for all cities included in this total.

2 Includes all alarms after third, except general alarms.

3 Includes fires with nominal losses.

# GENERAL TABLES.

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## ALARMS, FIRES, AND PROPERTY LOSSES BY FIRES, AND FIRE INSURANCE PAID: 1907.

with the number assigned to each, see page 127.]

EXPENSES FOR FISCAL YEAR 1907 PER—		NUMBER OF FIRE ALARMS.					FIRES.			PROPERTY LOSSES FROM FIRES.			INSURANCE PAID.			City number.
Em- ployee.	Regular fire- man.	Total.	First.	Second.	Third and subse- quent.	Gen- eral.	Total.	With losses.	With- out losses.	Total.	On build- ings.	On con- tents.	Total.	On build- ings.	On con- tents.	
\$1,300	\$1,547	101,795	92,961	1,049	380	114	90,655	52,343	26,460	\$54,120,614	\$18,965,427	\$29,342,654	\$42,714,112	\$15,159,692	\$23,395,500	
1,531	1,671	48,124	45,534	608	274	31	42,157	24,655	9,833	29,232,839	10,099,235	16,776,482	23,931,279	8,841,474	14,619,875	
1,194	1,357	22,888	20,150	200	92	17	20,711	11,510	7,105	10,848,204	3,625,697	5,221,715	8,490,067	2,690,867	3,661,464	
994	1,545	16,237	14,550	108	.....	43	14,457	8,102	4,826	8,587,629	3,355,865	4,957,509	6,006,425	2,297,512	3,227,116	
972	1,318	14,546	12,727	133	14	23	13,330	8,076	4,696	5,471,942	1,884,630	2,386,948	4,286,341	1,329,839	1,887,045	

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$1,715	\$1,933	13,853	13,516	227	2110	.....	12,547	12,547	.....	\$9,413,042	\$3,778,633	\$5,634,409	\$8,164,149	\$3,256,385	\$4,907,764	1
1,707	1,723	9,182	9,038	116	28	.....	6,257	2,756	3,501	3,937,105	1,518,805	2,418,300	3,684,715	1,417,855	2,266,860	2
1,427	1,518	3,591	3,557	21	213	.....	3,378	2,447	931	2,106,955	670,192	1,436,763	1,871,018	582,012	1,289,006	3
1,497	1,652	3,244	3,182	42	220	.....	2,923	(*)	(*)	1,695,846	483,914	1,211,932	1,473,369	430,375	1,042,994	4
1,545	1,775	4,041	3,944	63	234	(*)	3,685	2,098	1,587	2,314,516	847,337	1,467,179	2,160,682	801,822	1,358,860	5
1,137	1,244	1,533	1,516	10	27	.....	1,533	(*)	(*)	890,002	308,006	581,996	876,385	306,686	569,699	6
1,286	1,451	1,701	1,680	16	25	.....	1,635	(*)	(*)	713,642	(*)	(*)	469,930	(*)	(*)	7
1,428	1,465	1,912	1,871	20	9	12	1,844	(*)	(*)	515,194	334,243	180,951	429,386	261,226	168,160	8
1,303	1,444	1,550	1,534	13	3	.....	1,485	837	648	1,162,350	478,916	683,434	1,111,722	453,685	658,037	9
1,595	1,711	1,146	1,092	47	7	.....	1,075	767	308	1,407,754	482,569	925,185	1,038,265	368,157	670,108	10
1,152	1,285	1,677	(*)	(*)	(*)	(*)	1,577	690	887	1,643,480	(*)	(*)	(*)	(*)	(*)	11
1,363	1,531	1,365	1,331	6	28	.....	1,269	812	457	1,971,217	491,176	1,480,041	1,414,369	372,081	1,042,288	12
1,434	1,572	1,764	1,742	17	5	.....	1,478	464	1,014	531,681	164,409	367,272	528,061	161,911	366,150	13
1,473	1,499	603	584	.....	.....	19	596	566	30	709,228	429,279	279,949	709,228	429,279	279,949	14
1,325	1,347	962	947	10	5	.....	875	504	371	220,827	111,756	109,071	(*)	(*)	(*)	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$1,522	\$1,638	1,148	1,133	13	2	.....	1,021	430	591	\$657,370	\$247,167	\$410,203	\$581,117	\$213,898	\$367,219	16
1,049	1,159	1,517	1,490	18	8	1	1,111	561	550	1,048,838	321,859	726,979	971,380	309,059	662,321	17
1,489	1,562	861	845	10	5	1	733	122	611	319,746	149,320	170,426	269,754	131,695	138,059	18
1,143	1,432	1,085	1,016	34	235	.....	986	866	120	722,445	(*)	(*)	366,508	(*)	(*)	19
1,515	1,729	1,176	1,171	5	(*)	.....	1,114	495	619	181,756	(*)	(*)	181,756	(*)	(*)	20
1,041	1,103	1,064	1,051	7	5	1	1,036	811	225	534,514	162,846	371,668	522,448	(*)	(*)	21
1,300	1,376	1,403	1,379	17	7	.....	1,331	1,061	270	435,139	169,708	265,431	373,066	145,494	227,512	22
1,174	1,880	829	819	3	4	3	726	(*)	(*)	498,978	(*)	(*)	(*)	(*)	(*)	23
1,140	1,227	1,701	1,699	2	.....	.....	1,639	1,547	92	541,886	271,062	270,824	482,361	255,810	226,551	24
1,146	1,181	667	658	4	5	.....	577	469	108	121,192	64,523	56,669	115,767	60,648	55,119	25
1,651	1,881	1,026	1,021	5	.....	.....	938	552	386	290,572	105,478	185,094	272,500	97,628	174,872	26
1,263	1,658	654	643	10	.....	1	546	481	65	567,986	236,186	331,800	421,685	183,928	237,757	27
1,274	1,356	1,074	1,059	11	4	.....	988	423	565	626,998	240,620	386,378	(*)	(*)	(*)	28
987	1,412	1,137	1,132	3	2	.....	1,118	471	647	152,595	71,970	80,625	126,490	60,236	66,254	29
987	1,360	643	(*)	(*)	(*)	(*)	563	(*)	(*)	337,517	(*)	(*)	337,517	114,052	223,465	30
1,183	1,275	698	690	7	1	.....	653	636	17	950,814	417,490	533,324	858,126	373,175	484,951	31
925	936	661	652	7	2	.....	525	242	283	217,204	86,834	130,370	207,584	(*)	(*)	32
1,017	1,236	608	601	7	.....	.....	563	203	360	168,086	68,445	99,641	155,633	63,674	91,959	33
701	1,141	351	330	14	4	3	341	258	83	236,792	103,803	132,989	234,325	103,438	130,887	34
1,387	1,424	414	(*)	(*)	(*)	(*)	377	(*)	(*)	332,438	184,758	147,680	259,998	(*)	(*)	35
1,551	1,551	377	377	.....	.....	.....	377	229	148	68,915	21,173	47,742	62,024	(*)	(*)	36
1,662	1,713	419	414	2	3	.....	402	282	120	102,662	44,106	58,556	93,041	41,778	51,263	37
1,152	1,224	779	(*)	(*)	(*)	(*)	689	227	462	424,183	170,511	253,672	331,220	141,346	189,874	38
1,103	1,192	593	(*)	(*)	(*)	(*)	550	397	153	225,237	101,503	123,734	216,787	94,175	122,612	39
868	1,372	315	304	7	2	2	270	195	75	278,536	88,810	189,726	278,536	(*)	(*)	40
987	1,335	333	331	2	.....	.....	320	152	168	275,013	197,241	77,772	246,526	185,196	61,330	41
1,071	1,159	485	480	2	.....	3	466	186	280	265,096	(*)	(*)	265,096	115,637	149,459	42
1,056	1,077	489	480	6	.....	3	430	(*)	(*)	124,818	51,086	73,732	117,287	(*)	(*)	43
1,086	1,094	381	375	4	.....	2	321	214	107	145,878	49,198	96,680	141,595	(*)	(*)	44

\* Not reported.

° Average per 10,000 inhabitants not computed, because no reliable estimate of population could be made.

° Figures taken from Insurance Yearbook.

## STATISTICS OF CITIES.

TABLE 53.—EMPLOYEES, APPROPRIATIONS, AND EXPENSES OF FIRE DEPARTMENT, FIRE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	NUMBER OF CITY EMPLOYEES.				VOLUNTARY FIRE ORGANIZATIONS.		NUMBER OF REGULAR FIREMEN PER—			SALARIES OF THREE OFFICERS HIGHEST IN RANK.			APPROPRIATIONS FOR FISCAL YEAR—	
		Total.	Firemen.			Number.	Members.	10,000 inhabitants.	1,000 acres of land area.	100 miles of improved streets.	First.	Second.	Third.	1906	1907
			Regu-lars.	Call men.	Substi-tutes, super-numeraries, etc.										
45	Cambridge, Mass.	138	77	61				7.7	19.2	76.0	\$2,000	\$1,500	\$1,300	\$115,500	\$123,854
46	Albany, N. Y.	188	130	47		1	12	13.1	18.8	147.2	3,000	1,500	500	158,264	168,409
47	Hartford, Conn.	167	112	42	13			11.4	10.2	108.3	2,500	1,800	1,700	186,200	164,078
48	Lowell, Mass.	186	100	86				10.5	12.0	74.2	2,200	1,500	400	141,828	154,908
49	Reading, Pa.	3	3			13	5,354	0.3	0.8	3.8	1,500	500	500	(1)	61,700
50	Trenton, N. J.	87	85					9.6	18.9	236.8	2,200	1,700	1,700	83,646	98,988
51	Bridgeport, Conn.	165	86	57	22			9.9	10.2	93.5	2,000	350	350	150,862	162,014
52	Wilmington, Del.	3	3			12	889	0.3	0.7	5.1	600	300	300	49,400	58,400
53	Camden, N. J.	102	95		7			11.0	21.2	142.6	2,000	1,400	1,400	117,014	125,375
54	Des Moines, Iowa	108	102					12.6	3.0	119.3	2,000	1,500	1,500	113,500	122,300
55	Kansas City, Kans.	63	52		5			6.5	8.0	74.9	1,400	1,000	900	(5)	(5)
56	Lynn, Mass.	154	79	55	20			9.8	11.4	462.0	1,700	1,400	1,300	33,000	66,000
57	New Bedford, Mass.	258	50	187	21	1	71	6.3	4.1	55.1	1,500	600	300	85,000	127,901
58	Springfield, Mass.	150	125	25				16.0	5.2	82.6	1,918	1,659	1,125	128,000	150,000
59	Troy, N. Y.	155	49	106		(1)	1,180	6.4	9.8	92.5	2,000	1,000	1,000	89,989	103,229
60	Oakland, Cal.	151	56	95				(9)	6.4	22.1	1,800	1,800	1,500	181,884	235,309
61	Lawrence, Mass.	174	42	79	53			5.7	10.0	135.5	1,500	300	300	61,000	61,000
62	Somerville, Mass.	120	39	81				5.4	15.0	46.2	2,000	1,460	1,168	45,500	42,000
63	Savannah, Ga.	88	87			1		12.4	21.5	211.2	2,000	1,500	1,020	95,000	95,000
64	Duluth, Minn.	98	91			2	35	13.1	2.3	81.3	2,500	1,500	1,380	110,000	116,500
65	Norfolk, Va.	96	87					12.7	23.6	142.2	1,800	1,300	960	72,272	87,915
66	Hoboken, N. J.	88	82			6		12.1	99.4	371.0	2,500	2,000	1,260	99,600	127,732
67	Peoria, Ill.	81	81			2	90	12.0	14.8	110.1	1,500	1,260	1,260	92,217	94,497
68	Yonkers, N. Y.	84	82			6	150	12.3	6.5	86.7	2,500	1,600	1,600	100,000	95,000
69	Utica, N. Y.	103	95		6	2		14.3	16.5	153.7	1,800	1,320	1,320	103,039	199,292
70	Manchester, N. H.	169	40	129				6.1	1.9	139.4	1,500	250	250	115,397	102,293
71	Schenectady, N. Y.	71	68	2		10	329	10.4	13.7	166.7	1,800	1,200		80,881	83,095
72	Evansville, Ind.	80	75		4	1		11.5	18.4	174.8	1,900	1,250	960	70,800	74,045
73	San Antonio, Tex.	89	64	20	5			10.0	2.8	40.6	1,800	1,400	1,000	68,000	68,000
74	Elizabeth, N. J.	94	48	46				7.5	8.3	98.4	1,600	1,300	980	68,260	71,465
75	Waterbury, Conn.	65	62	3		2	70	9.7	3.4	84.5	2,000	1,300	1,000	75,407	93,100
76	Salt Lake City, Utah	65	63	1		1		10.1	2.3	434.5	2,100	1,440	1,140	69,353	73,385
77	Wilkes-Barre, Pa.	104	34	70				5.5	10.7	117.2	500	150	150	46,196	52,028
78	Erie, Pa.	86	53	33				8.7	11.2	146.0	2,000	1,300	900	85,390	92,203
79	Houston, Tex.	65	64			1		10.7	6.4	94.5	1,800	1,080	960	72,500	75,000
80	Tacoma, Wash.	82	82					(9)	4.3	229.1	1,800	1,200	1,020	(6)	141,145
81	Harrisburg, Pa.	2	2			12	1,550	0.4	0.7	4.3	1,080	300		25,280	46,993
82	Charleston, S. C.	100	49	51				8.7	20.4	136.9	1,920	1,200	900	52,000	60,500
83	Portland, Me.	202	56	146				10.0	4.1	48.7	1,400	280	230	98,500	101,250
84	Youngstown, Ohio	70	70					12.9	11.0	204.7	2,000	1,360	1,260	78,234	81,400
85	Dallas, Tex.	98	92		6			16.9	9.1	193.7	1,800	1,200	1,140	113,975	113,000
86	Terre Haute, Ind.	66	62		2	2		11.5	12.3	67.0	1,200	945	845	87,498	68,391
87	Fort Wayne, Ind.	61	59			2		11.3	11.4	127.2	1,500	1,000		64,710	69,620
88	Akron, Ohio	74	67	7				12.9	9.1	136.5	1,600	1,200	1,080	(1)	100,760
89	Holyoke, Mass.	127	75	9	42	1		14.5	7.6	140.7	2,250	1,500	1,300	99,800	90,000
90	Brockton, Mass.	81	38	43		1	35	7.5	2.8	40.9	2,500	1,550	250	71,500	90,428
91	Covington, Ky.	38	38					7.5	21.2	65.5	1,800	1,080	1,020	35,000	40,000

<sup>1</sup> Not reported.<sup>2</sup> Average expense not computed, because payment is made to voluntary fire organization.<sup>3</sup> Estimated.<sup>4</sup> Figures taken from Insurance Yearbook.



## GENERAL TABLES.

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## ALARMS, FIRES, AND PROPERTY LOSSES BY FIRES, AND FIRE INSURANCE PAID: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100 000 IN 1907.

EXPENSES FOR FISCAL YEAR 1907 PER—		NUMBER OF FIRE ALARMS.					FIRES.			PROPERTY LOSSES FROM FIRES.			INSURANCE PAID.			City number.
Em- ployee.	Regular fire- man.	Total.	First.	Second.	Third and subse- quent.	General.	Total.	With losses.	With- out losses.	Total.	On build- ings.	On con- tents.	Total.	On build- ings.	On con- tents.	
\$897	\$1,607	498	496	2			448	448		\$166,253	\$89,181	\$77,072	\$153,626	\$81,385	\$72,241	45
930	1,345	848	846	2			802	599	203	153,686	57,824	95,862	140,913	54,275	86,638	46
1,092	1,629	348	347	1			347	187	160	231,589	85,489	146,100	(1)	(1)	(1)	47
853	1,586	838	829	8		1	703	442	261	281,792	155,978	125,814	242,168	123,856	118,312	48
(2)	(2)	168	160	5		3	166	120	46	32,638	14,024	18,614	30,753	14,000	16,753	49
1,187	1,215	187	183	2		2	180	167	13	278,753	\$58,203	\$220,550	274,353	\$57,103	\$217,250	50
864	1,661	351	347	4			329	99	230	160,626	68,997	91,629	157,746	68,537	89,209	51
(2)	(2)	169	169				155	102	53	380,472	51,735	328,737	(1)	(1)	(1)	52
1,207	1,296	186	177	5		4	186	100	86	183,319	46,454	136,865	(1)	(1)	(1)	53
1,524	1,614	546	543	3			546	499	47	153,377	77,054	76,323	\$142,200	(1)	(1)	54
1,177	1,426	415	(1)	(1)	(1)	(1)	341	(1)	(1)	106,713	97,393	9,320	\$47,415	(1)	(1)	55
749	1,461	748	744	4			599	183	416	120,180	76,676	43,504	106,753	75,019	31,734	56
374	1,928	315	315				311	101	210	23,772	12,827	10,945	21,402	12,496	8,906	57
1,012	1,215	491	490	1			432	118	314	505,715	133,484	372,231	480,121	117,423	362,698	58
663	2,098	395	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	59
1,068	2,880	308	305	3			295	247	48	97,158	46,825	50,333	94,554	45,581	48,973	60
498	2,065	321	320	1			318	167	151	168,117	111,505	56,612	164,886	110,982	53,904	61
695	2,138	411	407	4		(1)	390	390		79,201	37,841	41,360	75,846	36,556	39,190	62
1,144	1,157	259	250	8		1	240	205	35	291,107	71,652	219,455	(1)	(1)	(1)	63
1,484	1,598	336	331	5			305	145	160	258,157	150,880	107,277	\$230,000	\$135,000	\$85,000	64
985	1,087	379	376	3			356	206	150	228,248	61,312	166,936	(1)	(1)	(1)	65
1,294	1,389	254	244	7		3	240	111	129	93,064	46,989	46,075	73,957	34,619	39,338	66
1,638	1,638	374	371			3	360	171	189	182,545	40,343	142,202	\$182,545	(1)	(1)	67
1,467	1,503	367	367				298	298		84,935	50,010	34,925	72,294	44,106	28,188	68
1,935	2,098	306	302	2		2	274	190	84	274,226	126,038	148,188	239,829	112,001	127,828	69
635	2,684	283	282	1			276	274	2	23,555	12,429	11,126	19,168	10,324	8,844	70
1,233	1,287	228	(1)	(1)	(1)		203	(1)	(1)	81,039	(1)	(1)	79,219	21,642	57,577	71
927	989	296	286			10	276	226	50	255,813	78,954	176,859	196,702	60,734	135,968	72
984	1,368	279	273	6			240	167	73	99,017	52,723	46,294	70,595	40,373	30,222	73
713	1,396	256	251	3		2	242	54	188	\$77,884	\$48,095	\$29,789	\$71,653	\$44,247	\$27,406	74
1,120	1,175	193	191	2			184	57	127	92,227	37,729	54,498	89,879	37,229	52,650	75
1,058	1,092	314	313	1			256	120	136	133,134	37,678	95,456	74,640	32,762	41,878	76
504	1,541	138	136			2	131	96	35	\$224,017	\$56,005	\$168,012	\$188,600	\$34,500	\$154,100	77
874	1,419	227	227				204	(1)	(1)	35,856	16,776	19,080	(1)	(1)	(1)	78
1,182	1,200	498	(1)	(1)	(1)	(1)	476	(1)	(1)	502,031	338,062	163,969	441,071	284,926	156,145	79
1,480	1,480	422	422				390	60	330	484,137	187,290	296,847	380,485	137,822	242,663	80
(2)	(2)	166	164	2			159	152	7	334,875	182,550	152,325	(1)	(1)	(1)	81
972	1,985	204	203	1			179	127	52	76,801	26,386	50,415	66,468	22,442	44,026	82
579	2,089	411	402	9			403	158	245	188,071	60,224	127,847	184,054	58,117	125,937	83
1,174	1,174	368	365	1		2	328	270	58	396,434	106,269	290,165	396,034	106,169	289,865	84
976	1,039	522	511	8		3	468	279	189	459,731	228,358	231,373	366,351	171,344	195,007	85
1,619	1,723	280	278	1		1	264	221	43	95,794	(1)	(1)	(1)	(1)	(1)	86
1,160	1,199	277	277				258	143	115	60,224	(1)	(1)	58,939	(1)	(1)	87
1,340	1,480	194	192	2			176	(1)	(1)	173,597	47,466	126,131	127,618	39,232	88,386	88
870	1,474	241	240			1	241	237	4	145,673	42,954	102,719	128,903	40,267	88,646	89
868	1,850	461	460	1			353	166	187	74,878	27,203	47,675	83,987	32,353	51,634	90
1,055	1,055	161	158			3	159	(1)	(1)	\$17,198	(1)	(1)	10,698	(1)	(1)	91

\* No separate appropriation for fire department.

\* Average per 10,000 inhabitants not computed, because no reliable estimate of population could be made.

† Actual expenditure.

## STATISTICS OF CITIES.

TABLE 53.—EMPLOYEES, APPROPRIATIONS, AND EXPENSES OF FIRE DEPARTMENT, FIRE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	NUMBER OF CITY EMPLOYEES.					VOLUNTARY FIRE ORGANIZATIONS.		NUMBER OF REGULAR FIREMEN PER—			SALARIES OF THREE OFFICERS HIGHEST IN RANK.			APPROPRIATIONS FOR FISCAL YEAR—	
		Total.	Firemen.				Number.	Members.	10,000 inhabitants.	1,000 acres of land area.	100 miles of improved streets.	First.	Second.	Third.	1906	1907
			Regu- lars.	Call men.	Substi- tutes, super- numer- aries, etc.	Other em- ploy- ees.										
92	Saginaw, Mich.	54	49	5					9.8	6.4	71.7	\$1,500	\$960	\$840	\$41,769	\$52,474
93	Lincoln, Nebr.	42	42						8.5	8.8	140.0	1,800	1,020	1,020	60,690	64,169
94	Altoona, Pa.	64	48	15		1	2	(2)	9.8	22.7	279.1	1,200	990	940	51,635	62,626
95	Spokane, Wash.	92	84		8				(2)	6.6	1,076.9	1,680	1,320	1,200	104,445	126,225
96	Lancaster, Pa.	48	14	34					2.9	5.3	25.8	1,200	180	180	20,296	24,608
97	Birmingham, Ala.	110	106		4				22.5	24.8	129.1	2,400	1,500	1,080	139,475	144,041
98	Bayonne, N. J.	74	38	35		1	1	120	8.2	14.7	213.5	1,300	1,000		47,000	64,300
99	South Bend, Ind.	56	56						12.2	14.1	115.9	1,800	1,800	1,000	57,188	58,484
100	Butte, Mont.	45	45						9.9	13.6	1,666.7	2,400	1,800	1,500	60,000	70,000
101	Pawtucket, R. I.	60	50	9		1	1	112	11.1	9.1	55.4	1,400	300	300	52,980	55,638
102	McKeesport, Pa.	39	36		3				8.0	16.1	125.0	1,460	1,275	1,186	40,000	46,250
103	Binghamton, N. Y.	34	29	5			8	520	6.5	4.4	188.3	1,500	1,000	400	41,160	37,850
104	Johnstown, Pa.	70	70				2	50	15.8	25.9	322.6	1,200	840	840	(2)	81,288
105	Dubuque, Iowa.	43	40		3				9.1	5.5	40.9	1,200	900		43,500	51,000
106	Sioux City, Iowa.	39	39						8.8	1.4	178.9	1,380	960	840	41,000	40,000
107	Augusta, Ga.	64	57		6	1			13.0	20.0	115.2	1,650	1,300	1,100	59,000	60,000
108	Mobile, Ala.	48	44		4				10.1	12.1	183.3	1,500	1,200	(2)	35,000	40,000
109	Topeka, Kans.	49	43		2	4			10.0	10.2	97.5	1,800	1,080	960	45,544	43,217
110	Springfield, Ohio.	49	45		4				10.5	8.0	61.0	1,500	900	900	51,550	61,765
111	Allentown, Pa.	33	33				9	940	7.7	13.9	168.4	960	125	125	33,281	37,420
112	East St. Louis, Ill.	49	49						11.5	9.5	125.6	1,680	1,000	900	50,000	50,000
113	Wheeling, W. Va.	50	50						11.9	37.2	156.7	1,600	1,120	960	56,001	66,539
114	Montgomery, Ala.	65	65						15.5	16.0	524.2	1,800	1,200	960	42,818	54,156
115	Passaic, N. J.	2				2	7	373							34,000	36,000
116	Davenport, Iowa.	43	43						10.3	8.6	90.1	1,320	1,020	900	60,096	55,000
117	Atlantic City, N. J.	135	132			3			31.8	47.6	231.2	1,800	1,400	1,400	156,000	156,000
118	Little Rock, Ark.	33	32			1			7.8	5.3	127.0	1,800	1,200	960	53,430	45,872
119	Bay City, Mich.	94	26	38	30				6.4	4.1	59.0	1,500	963	856	45,794	56,575
120	York, Pa.	3	2			1	7	1,450	0.5	0.9	6.9	200	150		21,061	22,088
121	Malden, Mass.	68	39	19	10				9.8	12.7	63.6	1,500	1,100	1,050	40,000	50,600
122	Springfield, Ill.	72	71			1			17.9	16.7	142.9	(2)	(2)	(2)	65,000	67,800
123	Quincy, Ill.	43	38	6					9.6	10.2	99.5	1,200	870	870	38,700	41,800
124	Canton, Ohio.	54	63		1				13.6	9.2	155.0	1,200	1,000		51,330	70,771
125	Superior, Wis.	49	46	2		1	2	50	11.9	2.0	93.3	1,800	1,320	1,000	51,300	53,000
126	Chester, Pa.	3	3				5	310	0.8	1.0	12.8	300	75	75	15,800	15,000
127	Chelsea, Mass.	91	21	56	14		2	150	5.4	16.6	56.3	1,400	1,200	975	44,045	44,143
128	South Omaha, Nebr.	14	14						3.6	3.5	38.6	1,200	960		18,563	18,795
129	Newcastle, Pa.	26	26		2		(2)	200	6.8	5.4	94.9	1,020	840	840	26,750	30,067
130	Salem, Mass.	106	19	80	7				5.0	3.9	35.8	1,350	250	175	36,985	37,447
131	Newton, Mass.	93	34	57	2				8.9	3.1	24.5	1,800	1,400	1,150	59,156	57,102
132	Haverhill, Mass.	105	28	77			(2)	70	7.4	1.4	156.4	1,500	300	300	22,000	22,000
133	Jacksonville, Fla.	63	60		3				15.8	12.3	110.1	2,400	1,320	1,200	76,098	93,702
134	Joplin, Mo.	17	15		2				4.0	2.3	26.5	1,200	960	900	14,524	14,792
135	Wichita, Kans.	32	32						8.7	2.7	355.6	1,440	1,200	900	28,324	33,412
136	Rockford, Ill.	42	41			1			11.2	7.4	71.8	1,380	1,050	900	41,172	60,815
137	Knoxville, Tenn.	55	48		7				13.1	18.9	76.2	1,200	900	780	37,500	41,000
138	Elmira, N. Y.	40	39	1					10.9	8.6	67.1	1,500	900	900	57,000	62,947
139	Galveston, Tex.	62	55		6	1			15.6	11.0	178.0	1,800	1,080	900	57,280	57,750
140	New Britain, Conn.	82	19	50	13				5.5	2.3	47.3	1,200	350		32,000	55,951
141	Chattanooga, Tenn.	67	55		12				16.0	16.6	203.0	1,800	1,200	1,020	66,000	68,000
142	Kalamazoo, Mich.	35	33	2					9.8	6.6	217.1	1,500	1,000	900	29,000	34,000
143	Woonsocket, R. I.	82	19	61		2	1	10	5.6	3.4	35.7	1,300	225	275	28,000	31,203
144	Fitchburg, Mass.	97	27	70					8.0	1.5	142.9	1,500	190	190	36,500	37,500
145	Racine, Wis.	30	24	6					7.2	8.3	144.6	1,325	300		42,115	55,507
146	Auburn, N. Y.	53	42	11					12.6	7.8	101.4	1,400	925	915	31,900	45,700
147	Macon, Ga.	59	58		1				17.7	11.9	94.3	1,500	1,200	900	50,420	56,420
148	Joliet, Ill.	33	33						10.1	13.6	102.8	1,500	1,000		36,750	36,240
149	Oklahoma City, Okla.	26	24			2			7.4	7.6	60.0	1,800	1,200	960	23,330	27,765
150	Oshkosh, Wis.	30	30						9.5	6.2	60.7	1,080	1,020	840	31,834	31,200
151	West Hoboken, N. J.	10	8			2	7	253	2.5	14.7	37.6				7,000	12,000
152	Sacramento, Cal.	71	31	33	3	4			9.9	10.7	64.9	2,100	1,500		30,450	47,661
153	Pueblo, Colo.	46	42		3				13.5	5.8	736.8	1,800	1,200	1,020	68,641	60,640
154	Everett, Mass.	43	16	24	3				5.2	8.0	35.2	1,200	250	1,000	27,737	29,175
155	Taunton, Mass.	89	26	62		1	(2)	37	8.4	0.9	91.5	1,500	225	175	35,000	35,288
156	Newport, Ky.	12	12						3.9	16.5	34.1	1,400	900	900	12,891	12,610
157	La Crosse, Wis.	48	48						16.5	9.0	104.8	1,300	960	840	38,000	40,000
158	Fort Worth, Tex.	68	64		4				(3)	15.0	115.9	1,500	1,200	1,200	(2)	76,441
	San Juan, P. R.	185	3	182						0.8	48.4	600	(2)	(1)	2,575	2,675

1 Estimated.

2 Not reported.

3 Average per 10,000 inhabitants not computed, because no reliable estimate of population could be made.

4 Figures taken from Insurance Yearbook.

## GENERAL TABLES.

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## ALARMS, FIRES, AND PROPERTY LOSSES BY FIRES, AND FIRE INSURANCE PAID: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

EXPENSES FOR FISCAL YEAR 1907 PER—		NUMBER OF FIRE ALARMS.					FIRES.			PROPERTY LOSSES FROM FIRES.			INSURANCE PAID.			City number.
Em- ployee.	Regular fire- man.	Total.	First.	Second.	Third and subse- quent.	Gen- eral.	Total.	With losses.	With- out losses.	Total.	On build- ings.	On con- tents.	Total.	On build- ings.	On con- tents.	
\$834	\$919	379	375	4			370	1220	1150	\$115,445	(2)	(2)	\$109,308	(2)	(2)	92
1,019	1,019	232	232				225	150	75	75,261	\$29,984	\$45,277	62,739	\$25,984	\$36,755	93
813	1,084	313	310	3			303	70	233	225,032	(2)	(2)	215,383	(2)	(2)	94
1,209	1,325	486	480	4	2		356	269	87	253,606	85,322	168,284	176,154	67,995	108,159	95
541	1,856	49	49				44	40	4	18,863	(2)	(2)	18,863	(2)	(2)	96
1,162	1,206	552	(2)	(2)	(2)	(2)	528	484	44	335,281	165,493	169,788	293,899	148,528	145,371	97
680	1,325	138	135			3	109	48	61	46,280	36,920	9,360	(2)	(2)	(2)	98
1,023	1,023	237	233	4			206	113	93	36,567	15,656	20,911	(2)	(2)	(2)	99
2,295	2,295	214	214				205	192	13	22,870	12,600	10,270	17,920	9,960	7,960	100
1,144	1,873	320	320				307	174	133	30,435	17,172	13,263	26,516	15,149	11,367	101
1,142	1,237	154	154				98	76	22	(2)	(2)	(2)	18,537	10,076	8,461	102
1,206	1,413	127	126			1	117	60	57	60,488	17,757	42,731	59,498	17,657	41,841	103
863	863	191	181	9	1		182	64	118	61,492	33,417	28,075	(2)	(2)	(2)	104
1,055	1,134	215	215				215	187	28	(2)	(2)	(2)	\$30,000	(2)	(2)	105
968	968	255	253	2			255	239	16	198,961	51,541	147,420	194,406	48,946	145,460	106
934	1,048	274	273			1	237	79	158	54,949	23,955	30,994	54,049	23,730	30,319	107
917	1,001	227	227				212	212		62,441	43,974	18,467	62,441	43,974	18,467	108
898	1,023	204	202	2			195	69	126	57,600	34,669	22,931	48,092	(2)	(2)	109
1,115	1,214	149	(2)	(2)	(2)		144	120	24	120,800	(2)	(2)	39,372	(2)	(2)	110
974	974	101	101				101	70	31	25,424	15,322	10,102	23,029	15,297	7,732	111
1,215	1,215	259	(2)	(2)	(2)	(2)	225	197	28	59,315	29,760	29,555	55,100	(2)	(2)	112
1,233	1,233	162	162				156	156		73,110	60,229	12,881	(2)	(2)	(2)	113
734	734	293	293				274	112	162	123,089	68,169	54,920	108,467	56,274	52,193	114
(6)	(6)	170	157	12		1	164	144	20	99,539	170,277	129,262	175,000	152,500	122,500	115
1,616	1,616	204	202	2			190	170	20	27,955	13,489	14,466	(2)	(2)	(2)	116
1,112	1,137	200	200				183	146	37	16,349	9,480	6,869	10,264	(2)	(2)	117
1,092	1,126	212	(2)	(2)	(2)	(2)	191	139	52	106,257	44,072	62,185	76,525	27,645	48,880	118
490	1,771	435	426	5	4		423	423		211,289	(2)	(2)	(2)	(2)	(2)	119
(6)	(6)	76	75	1			76	(2)	(2)	24,381	6,906	6,175	62,686	6,904	6,157	120
750	1,307	214	213	1			201	190	11	35,934	(2)	(2)	32,912	(2)	(2)	121
957	970	272	272				262	122	140	199,973	(2)	(2)	199,178	(2)	(2)	122
1,155	1,307	179	146	33			109	78	31	37,265	15,790	21,475	(2)	(2)	(2)	123
819	834	150	150				110	110		(2)	(2)	(2)	9,850	5,166	4,684	124
1,615	1,703	231	229	1		1	219	90	129	129,869	38,889	90,980	123,055	33,790	89,265	125
(6)	(6)	102	101			1	101	20	81	82,650	59,850	22,800	(2)	(2)	(2)	126
503	2,181	279	270	9			278	149	129	126,099	70,839	55,260	107,704	65,355	42,349	127
2,730	2,730	182	180	2			182	164	18	56,456	33,650	22,806	35,311	(2)	(2)	128
1,100	1,184	207	200	7			202	(2)	(2)	36,043	(2)	(2)	(2)	(2)	(2)	129
393	2,190	180	175	3		2	161	70	91	18,286	8,726	9,560	16,800	8,091	8,709	130
610	1,669	382	381	1			360	123	237	60,062	30,832	29,230	50,121	30,010	20,111	131
557	2,089	324	320	4			208	115	93	72,956	30,798	42,158	64,398	26,595	37,803	132
1,219	1,280	284	280	3		1	259	161	98	83,977	41,756	42,221	70,933	37,884	33,049	133
1,433	1,624	220	220				202	54	148	26,968	22,681	4,287	28,611	(2)	(2)	134
1,463	1,463	169	167	2			160	149	11	22,079	13,701	8,378	20,179	11,801	8,378	135
1,133	1,162	148	147	1			148	115	33	27,721	9,910	17,811	27,276	9,835	17,441	136
970	1,111	187	183			4	170	95	75	109,517	(2)	(2)	102,382	(2)	(2)	137
1,522	1,561	216	215			1	201	139	62	182,064	50,192	131,872	181,964	50,192	131,772	138
956	1,077	328	327			1	317	98	219	103,128	79,822	23,306	98,421	78,405	20,016	139
499	2,153	115	114	1			110	43	67	120,666	11,666	10,000	114,866	17,666	17,200	140
1,189	1,449	258	(2)	(2)	(2)	(2)	255	129	126	144,939	54,292	90,647	132,064	48,077	83,987	141
958	1,016	155	154			1	104	(2)	(2)	63,706	26,442	37,264	63,569	(2)	(2)	142
606	2,615	181	178	2		1	173	104	69	28,266	13,924	14,342	25,618	12,445	13,173	143
432	1,554	174	174				174	74	100	12,985	5,670	7,315	12,261	5,111	7,150	144
1,496	1,870	100	97			3	100	46	54	34,187	12,564	21,623	32,018	11,829	20,189	145
1,106	1,396	107	106			1	101	80	21	166,183	9,280	156,903	165,031	8,840	156,191	146
1,151	1,170	202	200	2			166	135	31	31,396	15,942	15,454	27,078	14,296	12,782	147
1,117	1,117	219	(2)	(2)	(2)	(2)	176	(2)	(2)	294,835	94,048	200,787	286,835	93,513	193,322	148
1,068	1,157	264	264				242	97	145	20,233	9,222	11,011	(2)	(2)	(2)	149
1,335	1,335	92	92				92	82	10	480,500	(2)	(2)	(2)	(2)	(2)	150
1,823	2,279	45	44	1			43	31	12	46,968	(2)	(2)	46,968	(2)	(2)	151
981	2,247	174	173	1			167	93	74	52,908	23,573	29,335	45,224	19,739	25,485	152
1,714	1,878	246	242	2		2	208	90	118	33,144	13,947	19,197	26,081	13,077	13,004	153
662	1,778	171	169	2			164	164		25,481	12,584	12,897	18,995	9,089	9,906	154
460	1,575	249	244	1		4	227	47	180	85,446	36,508	48,938	63,512	27,556	35,956	155
1,021	1,021	143	143				136	73	63	67,405	32,548	34,857	64,495	31,653	32,842	156
913	913	172	169	2		1	172	82	90	191,556	47,652	143,904	156,733	36,372	120,361	157
867	921	397	393	4			379	241	138	117,012	71,168	45,844	104,507	63,833	40,674	158
17	106	(2)	(2)	(2)	(2)	(2)	14	5	9	10,696	4,504	6,192	9,412	3,714	5,698	

6 Average expense not computed, because payment is made to voluntary fire organization.

6 Not complete.

7 Includes 180 volunteers.

## STATISTICS OF CITIES.

TABLE 54.—WATER SUPPLY AND EQUIPMENT

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

City number.	CITY.	WATER SUPPLY FOR FIRE PURPOSES.								Buildings for apparatus.	
		Ownership.	Source of supply.	Water pressure at hydrant; pounds to square inch.	Number of fire hydrants.			Annual rental per fire hydrant.	Separate fire mains.		Cisterns, wells, and reservoirs for fire purposes exclusively.
					Total.	Owned by city.	Not owned by city.				
	Grand total.....				266,686	233,160	33,526	.....	.....	3,698	2,288
	Group I.....				133,068	125,069	7,999	.....	.....	1,600	938
	Group II.....				58,053	47,674	10,379	.....	.....	1,270	526
	Group III.....				40,865	33,819	7,046	.....	.....	621	411
	Group IV.....				34,700	26,598	8,102	.....	.....	207	413

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	City and private..	Rivers, streams, and walls.....	15 to 60	36,541	31,154	5,387	(1)	Yes.....	235
2	Chicago, Ill.....	City.....	Lake Michigan.....	25 to 40	22,127	22,127		240.00	Yes.....	148
3	Philadelphia, Pa.....	City.....	Delaware river.....	100 to 300	14,852	14,852		(2)	Yes.....	64
4	St. Louis, Mo.....	City.....	Mississippi river.....	30 to 80	9,631	9,510	121	(3)	No.....	43
5	Boston, Mass.....	City.....	Lake and rivers.....	40	8,142*	7,837	305		No.....	58
6	Baltimore, Md.....	City.....	Gunpowder river and Jones Falls.....	20 to 110	2,760	2,760		(3)	No.....	43
7	Pittsburg, Pa.....	City and private..	Allegheny and Monongahela rivers.....	20 to 220	6,067	5,779	288	30.00	No.....	51
8	Cleveland, Ohio.....	City.....	Lake Erie.....	35	8,152	8,152			Yes.....	35
9	Buffalo N. Y.....	City.....	Niagara river.....	30 to 40	5,025	4,965	60	15.00	Yes.....	32
10	San Francisco, Cal.....	Private.....	Lakes and springs.....	55	4,138	4,110	28	30.00	No.....	44
11	Detroit, Mich.....	City.....	Lake and river.....	12 to 60	5,022	5,022			Yes.....	29
12	Cincinnati, Ohio.....	City.....	Ohio river.....	48	3,284	3,284			No.....	45
13	Milwaukee, Wis.....	City.....	Lake Michigan.....	40 to 55	3,095	3,095		3.00	Yes.....	34
14	New Orleans, La.....	Private.....	River.....	40	1,810		1,810	60.00	No.....	44
15	Washington, D. C.....	City.....	Potomac river.....	75 to 80	2,422	2,422			No.....	33

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	City.....	Passaic river.....	30 to 130	2,705	2,705		(2)	No.....	29
17	Minneapolis, Minn.....	City.....	Mississippi river.....	98	4,019	4,019		(3)	No.....	37
18	Jersey City, N. J.....	Private.....	Rockaway river.....	40	2,841	2,420	421	(3)	No.....	25
19	Louisville, Ky.....	City.....	Ohio river.....	70	632	632			No.....	26
20	Indianapolis, Ind.....	City and private..	White river.....	83	2,410	39	2,371	45.00	No.....	28
21	St. Paul, Minn.....	City.....	Lakes.....	44	2,773	2,708	65	25.00	No.....	21
22	Providence, R. I.....	City.....	Pawtuxet river.....	65 to 114	2,105	2,105		(4)	Yes.....	27
23	Rochester, N. Y.....	City.....	River and lake.....	60	3,648	3,576	72	30.00	Yes.....	17
24	Kansas City, Mo.....	City.....	Missouri river.....	30 to 125	4,546	4,461	85	40.00	No.....	20
25	Toledo, Ohio.....	City.....	Maumee river.....	45 to 75	1,642	1,614	28		No.....	16
26	Denver, Colo.....	Private.....	Platte river.....	90	3,232	728	2,504	(5)	No.....	17
27	Columbus, Ohio.....	City.....	Rivers.....	55	1,870	1,720	150		No.....	14
28	Los Angeles, Cal.....	City.....	River and wells.....	90	2,048	2,048			No.....	25
29	Worcester, Mass.....	City.....	Brooks.....	60 to 130	2,051	1,844	207		No.....	18
30	Seattle, Wash.....	City.....	Cedar river.....	55 to 115	2,250	2,250			No.....	18
31	Memphis, Tenn.....	City.....	Artesian wells.....	45	1,137	1,067	70		No.....	11
32	Omaha, Nebr.....	Private.....	Missouri river.....	60 to 120	1,533		1,533	(6)	No.....	13
33	New Haven, Conn.....	Private.....	Lakes and rivers.....	31 to 45	1,265	1,015	250		No.....	13
34	Scranton, Pa.....	Private.....	Mountain streams and springs.....	70 to 125	872	666	206		No.....	15
35	Syracuse, N. Y.....	City.....	Skaneateles Lake.....	95 to 100	2,902	2,902		25.00	No.....	12
36	St. Joseph, Mo.....	Private.....	Missouri river.....	30 to 120	897	1	896	40.00	No.....	13
37	Paterson, N. J.....	Private.....	River.....	45	1,372		1,372	(7)	No.....	14
38	Portland, Oreg.....	City.....	Lake.....	10 to 100	1,056	1,056			No.....	27
39	Atlanta, Ga.....	City.....	River.....	40 to 90	1,742	1,742			No.....	10
40	Richmond, Va.....	City.....	James river and canal.....	10 to 60	810	797	13		No.....	11
41	Fall River, Mass.....	City.....	North Watuppa pond.....	80	1,191	1,191			No.....	10
42	Nashville, Tenn.....	City.....	Cumberland river.....	30 to 90	979	945	34	30.00	No.....	13
43	Dayton, Ohio.....	City.....	River.....	60 to 100	1,867	1,765	102		No.....	15
44	Grand Rapids, Mich.....	City.....	River.....	63 to 85	1,658	1,658		(8)	No.....	11

\* In Borough of Brooklyn, \$22.55; Borough of Queens, \$18.86; Borough of Richmond, \$15.40; other boroughs, \$18.91. The number of hydrants at each rental not reported.

<sup>1</sup> Estimated.

<sup>2</sup> No record.

<sup>3</sup> City allowed department of public works \$30,000 for use of hydrants and for water for other purposes.

# GENERAL TABLES.

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## FOR FIRE PURPOSES: 1907.

with the number assigned to each, see page 127.]

EQUIPMENT.																	FIRE-ALARM BOXES.				City number.
Steam fire engines.				Fire boats.	Water towers.	Combination hose wagons and chemical engines.	Hose reels and hose wagons.	Total length of hose (feet).	Combination ladder trucks and chemical engines.	Ladder trucks.	Total length of ladders (feet).	Chemical engines.	Hand chemical fire extinguishers.	Automobiles.	Wagons.	Horses.	Total.	Public.	Private.		
First size.	Second size.	Third size.	All other sizes.																		
491	660	453	172	30	61	664	1,830	4,611,514	94	763	237,436	274	4,599	45	2,043	11,855	54,575	27,709	26,866		
267	240	225	131	27	31	207	761	2,010,221	47	335	106,686	99	1,701	21	758	5,555	32,414	13,155	19,259		
124	147	89	15	2	21	171	384	964,603	18	150	50,128	56	997	6	511	2,670	11,019	5,614	5,405		
63	170	73	9	1	8	151	350	863,176	17	140	42,584	67	1,042	13	430	2,033	5,907	4,542	1,305		
37	103	66	17	.....	1	135	335	773,514	12	138	38,038	52	859	5	344	1,597	5,235	4,398	837		

### GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

47	56	65	59	7	7	4	248	507,605	13	101	30,931	9	430	5	146	1,484	6,286	2,791	3,495	1
55	9	31	31	4	1	5	126	296,670	6	37	14,339	19	197	2	61	674	13,572	1,856	11,716	2
9	29	13	13	1	4	48	12	130,000	.....	18	4,159	6	85	1	26	349	1,666	1,446	220	3
11	20	16	7	.....	2	48	9	126,820	.....	22	5,020	1	58	2	39	307	1,218	1,159	59	4
14	21	16	4	2	3	3	50	117,906	18	15	9,595	14	158	4	117	398	706	612	94	5
17	8	10	.....	1	2	32	6	124,015	5	15	7,548	.....	36	.....	23	265	585	550	35	6
11	20	15	.....	.....	1	8	40	111,750	1	21	3,355	3	120	.....	20	278	929	900	29	7
6	15	10	.....	2	1	2	33	49,250	.....	15	3,981	2	102	.....	52	187	618	458	160	8
23	8	1	.....	3	2	4	61	102,450	.....	12	3,577	7	71	1	67	250	673	626	47	9
9	20	13	6	.....	2	.....	47	69,750	.....	12	4,980	7	40	2	44	330	1,001	402	599	10
22	5	2	1	2	1	27	24	86,680	3	15	4,188	2	90	3	53	250	710	710	.....	11
9	9	19	.....	2	2	4	43	84,915	.....	19	3,445	1	55	.....	27	209	2,505	633	1,872	12
21	6	.....	1	4	1	9	23	78,500	.....	14	5,838	7	72	1	59	217	534	400	134	13
9	6	5	7	.....	1	1	28	40,960	.....	8	1,520	13	.....	.....	16	158	945	255	690	14
4	8	9	2	1	1	12	11	82,950	1	11	4,210	8	127	.....	8	199	466	357	109	15

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

6	15	4	.....	1	18	3	56,350	.....	9	2,814	2	53	.....	39	154	360	241	119	16
13	9	.....	.....	1	11	16	58,204	.....	9	4,292	8	27	.....	86	197	329	329	.....	17
8	5	3	.....	.....	7	8	33,250	.....	8	1,980	2	50	.....	11	96	204	204	.....	18
7	4	7	3	.....	4	16	31,500	.....	5	1,263	.....	11	1	20	129	728	358	370	19
5	4	3	.....	1	.....	27	42,700	.....	8	2,489	4	68	1	10	117	297	290	7	20
6	12	.....	.....	1	20	11	49,400	.....	8	2,814	4	20	.....	33	138	313	288	25	21
5	6	6	.....	13	11	37,200	.....	11	3,503	.....	69	.....	.....	35	116	427	355	72	22
4	8	1	.....	2	20	47,050	.....	.....	2,010	.....	46	.....	.....	45	118	291	278	13	23
1	5	7	.....	2	24	38,000	.....	9	1,990	1	73	.....	.....	14	107	1,056	.....	1,056	24
6	7	1	.....	16	.....	30,000	.....	8	2,000	.....	.....	.....	.....	28	102	1,622	292	1,330	25
4	5	.....	.....	1	18	37,100	.....	7	1,486	2	23	1	.....	6	80	199	178	21	26
4	3	9	.....	5	12	31,200	.....	3	2,436	2	25	1	.....	12	105	221	206	15	27
2	12	5	2	1	25	2	52,700	.....	3	1,057	2	30	1	8	131	311	310	1	28
1	5	.....	3	.....	2	19	35,850	.....	6	2,461	4	60	.....	7	84	231	205	26	29
3	3	8	1	1	8	14	40,100	.....	5	1,943	2	44	1	7	86	1,092	224	868	30
2	8	2	3	.....	11	21,360	.....	2	3	910	2	14	.....	7	72	1,097	77	1,020	31
2	2	1	.....	1	13	24,839	.....	6	1,792	2	20	.....	.....	4	56	118	112	6	32
4	7	3	.....	6	8	26,900	.....	1	4	1,488	1	34	.....	17	77	222	157	65	33
2	.....	5	.....	5	12	13,500	.....	1	2	670	2	25	.....	7	52	144	130	14	34
6	2	2	.....	1	20	25,150	.....	4	1,072	1	34	.....	.....	27	77	187	187	.....	35
.....	2	.....	.....	1	16	18,500	.....	2	1,000	1	26	.....	.....	4	37	38	38	.....	36
5	5	1	.....	5	7	22,100	.....	1	2	800	1	35	.....	15	62	166	130	36	37
4	4	6	2	1	25	50,900	.....	1	6	1,000	4	58	.....	9	95	328	176	152	38
1	4	3	.....	1	11	24,000	.....	.....	3	600	2	26	.....	5	54	107	107	.....	39
3	2	7	.....	8	5	20,100	.....	4	1,101	.....	26	.....	.....	8	62	195	156	39	40
4	1	.....	.....	1	12	22,350	.....	1	2	1,416	3	36	.....	16	61	194	110	84	41
3	2	4	.....	5	5	15,450	.....	.....	4	1,012	2	12	.....	4	64	146	134	12	42
2	5	1	.....	12	16	31,400	.....	.....	4	1,729	.....	38	.....	8	70	233	204	29	43
6	4	.....	1	.....	13	27,450	.....	.....	5	800	.....	14	.....	19	71	163	138	25	44

\* 2,504 hydrants at \$25 and 728 at \$35 each.  
 \* 1,225 hydrants at \$60, 250 at \$84, and 58 at \$10 each.  
 \* 1,342 hydrants at \$30 and 30 at \$50 each.  
 \* Fire department pays \$9,000 per year for water.

## STATISTICS OF CITIES.

TABLE 54.—WATER SUPPLY AND EQUIPMENT

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

GROUP III.—CITIES HAVING A POPULATION OF 80,000 TO 100,000 IN 1907.

City number.	CITY.	WATER SUPPLY FOR FIRE PURPOSES.										Buildings for apparatus.
		Ownership.	Source of supply.	Water pressure at hydrant; pounds to square inch.	Number of fire hydrants.			Annual rental per fire hydrant.	Separate fire mains.	Cisterns, wells, and reservoirs for fire purposes exclusively.		
					Total.	Owned by city.	Not owned by city.					
45	Cambridge, Mass.	City.	Brooks.	55 to 60	1,067	1,052	15		No.	8	7	
46	Albany, N. Y.	City.	Rivers and streams.	57 to 65	899	893	6	\$20.00	No.	7	13	
47	Hartford, Conn.	City.	Streams.	70 to 89	1,204	1,102	102	15.00	No.		13	
48	Lowell, Mass.	City.	River.	50	1,299	1,211	88		No.		14	
49	Reading, Pa.	City.	Creeks and springs.	40 to 90	933	933			No.		12	
50	Trenton, N. J.	City.	River.	20 to 45	925	925			No.		9	
51	Bridgeport, Conn.	Private.	Lakes, brooks, and springs.	46 to 60	891	866	25	12.50	No.		11	
52	Wilmington, Del.	City.	Brandywine river.	15 to 70	902	902		40.00	No.	2		
53	Camden, N. J.	City.	Wells and Delaware river.	25 to 30	923	737	186		No.		5	
54	Des Moines, Iowa.	Private.	Raccoon river.	100	1,400	1,400		45.00	No.		15	
55	Kansas City, Kans.	Private.	Missouri river.	10 to 100	468		468	50.00	No.		6	
56	Lynn, Mass.	City.	Ponds.	60	858	855	3		No.	7	10	
57	New Bedford, Mass.	City.	Ponds.	56 to 63	1,153	870	283		No.	24	10	
58	Springfield, Mass.	City.	Streams, springs, and ponds.	72	1,234	1,134	100	25.00	No.	19	12	
59	Troy, N. Y.	City.	Hudson river.	50 to 60	1,032	974	58		No.	2	17	
60	Oakland, Cal.	Private.	Lakes and wells.	35 to 50	628	518	110	36.00	No.	2	11	
61	Lawrence, Mass.	City.	Merrimac river.	65 to 125	871	698	173		Yes.	1	9	
62	Somerville, Mass.	City.	River.	60 to 95	1,072	1,022	50		Yes.		8	
63	Savannah, Ga.	City.	13 artesian wells.	22	666	666			No.		8	
64	Duluth, Minn.	City.	Lake Superior.	40 to 120	669	669		(?)	No.		8	
65	Norfolk, Va.	City.	Rivers.	40	505	385	120		Yes.		7	
66	Hoboken, N. J.	Private.	Hackensack river.	40 to 50	360	325	35		No.		6	
67	Peoria, Ill.	City.	Wells.	90 to 125	1,251		1,251	(?)	No.		10	
68	Yonkers, N. Y.	City.	Wells.	125	1,195	1,195			No.		8	
69	Utica, N. Y.	Private.	Springs and streams.	85 to 100	1,137	987	150	30.00	No.	29	7	
70	Manchester, N. H.	City.	Lake.	60	837	837		25.00	No.		8	
71	Schenectady, N. Y.	City.	Artesian wells.	90 to 100	1,299	1,149	150	30.00	No.	8	9	
72	Evansville, Ind.	City.	River.	45 to 100	601	563	38		No.	54	10	
73	San Antonio, Tex.	Private.	Artesian wells.	75 to 90	1,156		1,156	(?)	No.		9	
74	Elizabeth, N. J.	Private.	River.	15 to 80	399	389	10	15.00	No.		6	
75	Waterbury, Conn.	City.	Lakes.	110 to 115	716	581	135		No.	1	7	
76	Salt Lake City, Utah.	City.	Creeks.	95	1,310	1,310			No.	5	4	
77	Wilkes-Barre, Pa.	Private.	Springs.	20 to 60	301		301	20.00	No.	1	7	
78	Erie, Pa.	City.	Lake Erie.	60	820	820		40.00	No.	1	9	
79	Houston, Tex.	City.	Artesian wells.	45 to 50	610	610			No.	6	8	
80	Tacoma, Wash.	City and private.	Creek and wells.	30 to 200	725	704	21	4.00	No.		8	
81	Harrisburg, Pa.	City.	Susquehanna river.	29 to 67	794	794		(5)	No.	2	6	
82	Charleston, S. C.	Private.	River.	50	601		601	40.00	No.	316	12	
83	Portland, Me.	Private.	Schago Lake.	50 to 75	640	634	6	(6)	No.		12	
84	Youngstown, Ohio.	City.	River.	85 to 90	1,150	1,100	50	45.00	No.		7	
85	Dallas, Tex.	City.	Trinity river.	40 to 52	838	838		35.00	No.		10	
86	Terre Haute, Ind.	Private.	Wabash river.	105 to 115	963		963	40.00	No.	44	9	
87	Fort Wayne, Ind.	City.	Wells.	45	778	752	26	50.00	No.	15	8	
88	Akron, Ohio.	Private.	Lakes and wells.	85	555	436	119	40.00	No.	24	7	
89	Holyoke, Mass.	City.	River.	80	918	671	247	8.00	No.		6	
90	Brockton, Mass.	City.	Silver Lake.	56 to 65	909	909			No.		7	
91	Covington, Ky.	City.	Ohio river.	120	403	403			No.	43	6	

\* Estimated.

\* 132 hydrants at \$40, 209 at \$60, 78 at \$75, 130 at \$80, and 120 at \$100 each.

\* 12 hydrants at \$52, 1,000 at \$41.60, 204 at \$25 each, and 35 free.

# GENERAL TABLES.

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FOR FIRE PURPOSES: 1907—Continued.

with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

EQUIPMENT.																	FIRE-ALARM BOXES.				City number.
Steam fire engines.				Fire boats.	Water towers.	Combination hose wagons and chemical engines.	Hose reels and hose wagons.	Total length of hose (feet).	Combination ladder trucks and chemical engines.	Ladder trucks.	Total length of ladders (feet).	Chemical engines.	Hand chemical fire extinguishers.	Automobiles.	Wagons.	Horses.	Total.	Public.	Private.		
First size.	Second size.	Third size.	All other sizes.																		
3	4	1				1	8	16,550	1	5	1,800	2	30		10	46	147	104	43	45	
	11					10	2	23,250		4	1,232		38		19	61	167	163	4	46	
6	6					6	7	29,350		4	1,703	1	34	2	9	52	149	136	13	47	
		4			1		14	27,375		4	1,520	2	19		16	60	139	126	13	48	
	8	3				10	5	22,360		3	771	2	28		3	63	84	73	11	49	
	6	4			1	4	6	18,800	1	3	832	1	26	1	11	39	136	90	46	50	
1	1	8				3	7	20,450	1	2	953	2	33	1	4	62	199	136	63	51	
2	8	1				4	5	17,900	2		528	2	20		2	52	85	79	6	52	
						4	5	14,100		3	485	2	20		4	38	119	74	45	53	
						5	9	24,900		5	675	3	12		4	50	86	81	5	54	
	2	1				2	4	12,000		2	290		18		3	27	545		545	55	
7	3					1	11	15,800		5	1,720	4	27		13	55	131	128	3	56	
	9					2	10	18,500	1	4	1,140		28		13	49	113	75	38	57	
4	2	3			1	8	2	22,300		6	1,719	4	36	4	34	61	157	125	32	58	
	11				2	8	2	21,000		4	884	6	38		14	59	114	103	11	59	
	5	4				1	11	21,500	3	2	1,350	2	10	2	3	58	138	127	11	60	
1	4	1			1	4	4	27,000		4	1,600	2	24		10	43	98	87	11	61	
3	2					2	6	11,500	1	2	985	1	30		10	41	112	107	5	62	
3	3	2				3	5	16,280	1	2	650	1	18		6	44	84	77	7	63	
3	2	1				1	11	17,150		5	1,040	5	14		21	55	161	143	18	64	
3	3	1				6	3	18,000	1	4	1,336	1	25		4	40	108	91	17	65	
1	5					2	2	9,600		2	573	1	16		2	32	55	55		66	
2	1					2	15	19,850		4	726	1	12		3	42	176	154	22	67	
						7	10	17,500		5	1,100	1	35		12	37	145	125	20	68	
1	4	1				6	11	15,000		3	1,110	1	16		20	43	124	110	15	69	
3	2		1			2	15	27,550		4	1,532	1	23		10	52	85	84	1	70	
	1					6	11	18,000		2	1,048		60	1	9	36	91	67	24	71	
	5					1	10	35,000		2	485	1	28		2	43	116	76	40	72	
	4					4	6	14,100		1	489		2		3	40	75	73	2	73	
	1	6				2	6	10,650			500		20		8	31	79	71	8	74	
1	1	1				2	7	13,350		2	642		20		5	30	77	55	22	75	
2	1	1				1	4	13,500		4	816	1	11		4	31	72	60	12	76	
2	2	2			1	5	2	18,000		3	870	1	14		9	33	106	99	7	77	
	8					1	8	18,945		2	682	1	22		12	43	134	115	19	78	
	1	2	4			2	2	15,000		2	900	1	20		3	34	102	89	13	79	
1	4	1	3			1	21	20,050		4	700	2	19		5	47	123	83	40	80	
	5	1				6	6	12,000		2	420		22		2	38	70	58	12	81	
1	7	3			1	11	11	11,850		3	610	1	21	1	6	28	110	107	3	82	
3	2	3		1		10	10	27,000	2	3	1,447	1	25		33	42	170	146	24	83	
	3					4	3	22,000		2	491		24		10	34	117	96	21	84	
1	5		1			2	10	24,000		3	650	2	15		4	56	195	192	3	85	
		4				4	7	8,950	1	3	559	1	11		6	34	121	88	33	86	
1	1	6					9	14,200		2	541	1	2		5	42	86	86		87	
	2	4				4	3	12,000	1	2	692		12	1	11	35	112	84	28	88	
1	3	3				2	5	26,150	1	2	638	2	28		20	42	128	83	45	89	
1	3	1				6	6	13,866		4	800	3	31		11	39	100	96	4	90	
	2						6	9,000		1	350	1	5		2	14	66	66		91	

<sup>4</sup> City paid water company \$24,000 for all water used by city; hydrant rental not reported separately.

<sup>5</sup> 762 hydrants at \$30 and 32 at \$15 each.

<sup>6</sup> One contract is made with water company for all water for public uses.



## STATISTICS OF CITIES.

TABLE 54.—WATER SUPPLY AND EQUIPMENT

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	WATER SUPPLY FOR FIRE PURPOSES.									Buildings for apparatus.
		Ownership.	Source of supply.	Water pressure at hydrant; pounds to square inch.	Number of fire hydrants.			Annual rental per fire hydrant.	Separate fire mains.	Cisterns, wells, and reservoirs for fire purposes exclusively.	
					Total.	Owned by city.	Not owned by city.				
92	Saginaw, Mich.	City	River	50 to 115	880	880			No.		10
93	Lincoln, Nebr.	City	Wells	45 to 120	598	599	9	\$50.00	No.	2	3
94	Altoona, Pa.	City	Streams	18 to 95	599	595	4		No.	2	6
95	Spokane, Wash.	City	River	30 to 100	1,025	1,019	6		No.		8
96	Lancaster, Pa.	City	Creek	30 to 70	609	609			No.	2	5
97	Birmingham, Ala.	Private.	River	85	401	401		55.00	No.		9
98	Bayonne, N. J.	Private.	River	40	498	498			No.		7
99	South Bend, Ind.	City	Wells	75	859	663	166	145.00	No.		8
100	Butte, Mont.	Private.	Creeks	90 to 180	463	463		50.00	No.		3
101	Pawtucket, R. I.	City	Streams	110	636	410	226	(2)	No.	1	6
102	McKeesport, Pa.	City	Youghiogheny river	70 to 150	418	404	14	140.00	No.	1	4
103	Binghamton, N. Y.	City	Susquehanna river	60 to 80	795	785	10	(3)	No.	8	8
104	Johnstown, Pa.	Private.	Streams	50	204	102	102	(4)	No.	6	9
105	Dubuqua, Iowa	City	Mississippi river	45	364	356	8	150.00	No.	3	6
106	Sioux City, Iowa	City	Wells and river	100	361	336	25		No.		7
107	Augusta, Ga.	City	Savannah river	73	763	763			No.	1	7
108	Mobile, Ala.	City	Creeks	81	629	582	47		No.		8
109	Topeka, Kans.	City	Wells	60	409	409			No.	9	5
110	Springfield, Ohio	City	River	65	584	538	46		No.	22	8
111	Allentown, Pa.	City	Springs	40 to 105	436	415	21		No.		9
112	East St. Louis, Ill.	Private.	Mississippi river	65 to 80	435	435		(5)	No.		5
113	Wheeling, W. Va.	City	Ohio river	55	417	414	3	145.00	No.		9
114	Montgomery, Ala.	City	Artesian wells	90 to 100	691	641	50	155.00	No.		6
115	Passaic, N. J.	Private.	Passaic river	19 to 80	407	407		(6)	No.		5
116	Davenport, Iowa	Private.	River	120	669	669		38.00	No.		7
117	Atlantic City, N. J.	City	Artesian wells and pond	40	725	725			No.		8
118	Little Rock, Ark.	Private.	River	80	395	395		50.00	No.	4	5
119	Bay City, Mich.	City	River	40	720	720			No.		11
120	York, Pa.	Private.	Streams	80	297	297			No.		7
121	Malden, Mass.	City	Streams	56 to 112	436	424	12		No.		3
122	Springfield, Ill.	City	River	25 to 40	596	552	44		No.	3	8
123	Quincy, Ill.	Private.	River	35 to 40	372	372		(7)	No.		7
124	Canton, Ohio	City	Artesian wells	80	518	456	62	145.00	No.	7	8
125	Superior, Wis.	Private.	Lake Superior	60 to 70	648	648		40.00	No.	4	7
126	Chester, Pa.	Private.	Delaware river	60 to 70	176	176		(10)	No.		5
127	Chelsea, Mass.	City	Lake and rivers	55	323	280	43	9.00	No.	15	6
128	South Omaha, Nebr.	Private.	Missouri river	92	372	372		(11)	No.		3
129	Newcastle, Pa.	Private.	Streams	85 to 90	372	250	122		No.	2	7
130	Salem, Mass.	City	Lake	55	528	506	22		No.	30	6
131	Newton, Mass.	City	Wells	115	979	954	25		No.		10
132	Haverhill, Mass.	City	Lakes	110 to 120	357	345	12		No.	14	10
133	Jacksonville, Fla.	City	Artesian wells	60	637	617	20		Yes.	1	6
134	Joplin, Mo.	Private.	Creek	40	277	277		25.00	No.	1	3
135	Wichita, Kans.	Private.	Wells	45 to 80	314	314		(13)	No.	2	4
136	Rockford, Ill.	City	Artesian wells	61	476	476		140.00	No.		6
137	Knoxville, Tenn.	Private.	River	40	267	267		45.00	No.		4
138	Elmira, N. Y.	Private.	River	30	497	497		135.00	No.	8	4
139	Galveston, Tex.	City	Artesian wells	40	502	502			No.		7
140	New Britain, Conn.	City	Lake	80 to 90	578	501	77		No.	10	5
141	Chattanooga, Tenn.	Private.	River	65	311	285	26	30.00	No.		5
142	Kalamazoo, Mich.	City	Wells	60	584	584			No.		3
143	Woonsocket, R. I.	City	Brook	106	630	594	36	(14)	No.		4
144	Fitchburg, Mass.	City	Brooks and ponds	110	604	504	100	145.00	No.		6
145	Racine, Wis.	Private.	Lake	65	558	558		25.00	No.		5
146	Auburn, N. Y.	City	Lake	40 to 50	760	625	135	19.00	No.	4	6
147	Macon, Ga.	Private.	River	40	246	246		(16)	No.	1	4
148	Joliet, Ill.	City	Wells	25 to 28	317	317			No.		5
149	Oklahoma City, Okla.	City	River	55	508	508			No.		4
150	Oshkosh, Wis.	Private.	Lake	50	444	444		(16)	No.	12	6
151	West Hoboken, N. J.	Private.	River	35 to 45	202	202		5.00	No.		7
152	Sacramento, Cal.	City	River	40	508	508			No.	1	6
153	Pueblo, Colo.	City	River	75 to 100	739	739		(17)	No.	4	7
154	Everett, Mass.	City	Rivers	75	517	517			No.		3
155	Taunton, Mass.	City	Lakes	90 to 100	886	736	150		No.	8	8
156	Newport, Ky.	City	Ohio river	60	279	265	14		No.	17	3
157	La Crosse, Wis.	City	River	60 to 110	506	506		125.00	No.		5
158	Fort Worth, Tex.	City	Wells	65	589	589		35.00	No.	2	8
	San Juan, P. R.	City	River	35	120	120			No.		3

<sup>1</sup> Estimated.<sup>2</sup> 589 hydrants at \$20, 8 at \$30, 12 at \$40, and 27 at \$60 each.<sup>3</sup> Estimated at \$25 to \$35 per hydrant according to location.<sup>4</sup> 196 hydrants at \$25 and 8 at \$37.50 each.<sup>5</sup> Volunteer organization; owns 34 horses.<sup>6</sup> 150 hydrants at \$70 and 125 at \$80 each; 100 free and 60 private.<sup>7</sup> For those hydrants not owned by city.<sup>8</sup> 403 hydrants at \$37.50 and 4 at \$46.87 each.<sup>9</sup> 200 hydrants at \$45, 50 at \$30, and 122 at \$20 each.

## GENERAL TABLES.

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FOR FIRE PURPOSES: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

EQUIPMENT.																	FIRE-ALARM BOXES.				City number.
Steam fire engines.				Fire boats.	Water towers.	Combination hose wagons and chemical engines.	Hose reels and hose wagons.	Total length of hose (feet).	Combination ladder trucks and chemical engines.	Ladder trucks.	Total length of ladders (feet).	Chemical engines.	Hand chemical fire extinguishers.	Automobiles.	Wagons.	Horses.	Total.	Public.	Private.		
First size.	Second size.	Third size.	All other sizes.																		
2		1					10	20,000		2	525		4		8	28	80	75	5	92	
		5				2	4	8,000		3	512	1	12	1	6	20	41	40	1	93	
3	1	2				5	8	12,000		2	525		22		2	29	145	85	60	94	
	3	4					3	21,800		2	475	2	12		3	42	161	78	83	95	
							7	7,600		1	260		4		2	17	61	55	6	96	
3	1	2				1	10	21,400		2	1,239	1	23		7	45	64	63	1	97	
		4	2				6	7,200		3	900		32		3	32	52	52		98	
							10	18,085		2	750	1	20		4	27	92	92		99	
						1	6	14,500		2	360	1	16		3	16	69	64	5	100	
		2				7		16,000		4	1,264		32		10	72	126	90	36	101	
							4	9,000		3	436	1	14		1	15	64	64		102	
1	1		1			1	4	11,200		2	295		4		5	6	104	80	24	103	
2	4		3				8	20,000		2	660		20		2	34	80	80		104	
1		1					3	10,150		2	630	1	8		13	24	86	59	27	105	
2							5	12,300		3	556	3	10		7	23	57	39	18	106	
	3	1				1	4	8,850		2	423	1	15		3	27	103	82	21	107	
							7	10,950		2	358		2		3	29	58	58		108	
	2						5	7,850		2	494	2	8		2	25	52	51	1	109	
1	3					1	7	13,000		3	800	1	7		3	36	172	144	28	110	
	4	2					5	13,550		2	654	2	40		4	51	84	70	14	111	
							2	7,700		1	500		2		4	19	42	36	6	112	
1	1	2					7	17,500		2	648	1	18		6	32	98	94	4	113	
1		2					5	11,150		3	768	1	20		5	32	58	58		114	
	5					1	4	3,000		2	520		10		1	24	60	55	5	115	
							8	12,450		2	600		11		2	24	75	70	5	116	
1	9	1				8	6	28,000	1	2	850	2	28		15	48	230	88	142	117	
1	1	3				1	6	5,500		2	496	1	14		2	21	39	39		118	
	2	1					14	21,060		3	897	3	13		4	32	126	124	2	119	
1	5	2				5	1	13,000		1	257	1	14		1	32	54	54		120	
1	1					3	3	10,500		2	570	3	12		14	22	106	96	10	121	
	1	1	2			3	4	7,500		2	442	2	11		3	32	66	66		122	
2	3	1				2	6	10,000		1	322	1	12		5	28	22		22	123	
		2				3	6	7,500		2	400	1	14		3	22	101	101		124	
2	1						5	12,000	1	4	529		14		17	25	62	60	2	125	
	3	1				2	2	7,000		1	259	2	10		6	16				126	
	4					1	8	10,000		2	1,000	1	7		5	25	46	41	5	127	
						1	3	6,000		3	105		3		3	8	78	13	65	128	
	5					6	1	9,500	1	2	325		16		1	19	58	54	4	129	
2	2	1				3	5	14,750		2	850	1	12		10	29	94	94		130	
							5	15,969	1	2	788	2	26	2	17	37	155	135	20	131	
	3	2				1	11	16,400		3	1,200		9		16	27	69	65	4	132	
						2	6	13,850		3	580		8		4	26	86	83	3	133	
	1	1				3	3	9,000		1	145	1	14		1	8	30	29	1	134	
		4				7	3	7,000		1	245	1	16		3	22	62	62		135	
								10,000		1	204				8	29	74	74		136	
	1	2	1			1	5	9,000	1	1	491		14		2	20	64	60	4	137	
1	2	1	3			4	2	8,000	1	1	553		4		7	22	77	72	5	138	
							7	14,200		2	435	1	12		2	26	95	63	32	139	
	1	2				5	1	10,900		3	648		7		1	19	64	47	17	140	
1			3			4	3	13,000	1	1	445	1	14		7	44	75	67	8	141	
		1				3	1	6,500		1	785		5		4	16	109	40	69	142	
		2				1	9	11,000		3	628		12		6	15	79	74	5	143	
						2	3	14,300		4	1,200	1	25		14	21	83	80	3	144	
1	2					2	4	10,300		1	245		6		4	12	24	24		145	
1	1					5	4	9,900		3	668		8	1	4	16	64	51	13	146	
		2	3				5	8,600		2	556	1	10		2	24	72	72		147	
1	1						5	7,300		1	324	3	8		6	25	104	101	3	148	
		1				1	3	5,000		1	347		12		1	14	41	30	11	149	
	3						8	16,000		3	631		6		8	15	139	137	2	150	
		1					2	5,050		3	421		10			6	24	23	1	151	
	5				1	2	5	7,300	1	2	377	1	8	1	3	27	71	70	1	152	
1	1					1	7	14,750	1	1	553	1	16		3	29	65	57	8	153	
			1				2	4,450	2	1	465		8		5	16	64	57	7	154	
		2					9	16,400	1	3	1,214	1	23		7	29	115	101	14	155	
							3	2,400		1	225		7		1	6	38	38		156	
	2						6	14,400		4	611		11		7	23	54	54		157	
2	1						8	15,000		3	600	1	14		3	35	72	68	4	158	
		1					7	1,900		1	127		4								

10 154 hydrants at \$40 each and 22 free.

11 269 hydrants at \$60 and 3 at \$30 each; 100 private hydrants owned by Union Stock Yards Company.

12 City paid water company \$7,000 for all water used by city; hydrant rental not reported separately.

13 214 hydrants at \$50 and 100 at \$40 each.

14 250 hydrants at \$32.50 and 344 at \$30 each. For 36 hydrants not owned by city, the rental was not reported.

15 200 hydrants at \$40 and 46 at \$37.50 each.

16 400 hydrants at \$40 and 44 at \$25 each.

17 First 100 hydrants at \$60 and balance at \$48 each.

## STATISTICS OF CITIES.

TABLE 55.—INSPECTORS AND APPROPRIATIONS FOR HEALTH DEPARTMENT: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	NUMBER OF INSPECTORS.						APPROPRIATIONS FOR HEALTH DEPARTMENT FOR FISCAL YEAR—	
		Total.	In health department.				In other departments.	1906	1907
			Sanitary.	Milk and dairy.	Food and meat.	All other.	Sanitary.		
	Grand total.....	1,665	1,048	173	270	108	166	\$6,712,609	\$9,365,262
	Group I.....	846	495	96	150	65	40	4,392,344	6,475,429
	Group II.....	364	254	33	50	19	8	1,127,380	1,497,691
	Group III.....	247	169	25	34	18	1	750,103	842,842
	Group IV.....	208	130	19	36	6	17	442,782	549,300

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	198	115	47	36			\$1,892,143	\$2,257,181
2	Chicago, Ill.....	92	45		21	12	14	457,045	548,966
3	Philadelphia, Pa.....	62	16	9	7	29	1	275,176	1,417,226
4	St. Louis, Mo.....	81	65	7	4	5		387,601	442,947
5	Boston, Mass.....	29	18	3	3		5	193,251	240,880
6	Baltimore, Md.....	36	30	3	3			134,971	123,575
7	Pittsburg, Pa.....	58	53	3	2			340,500	406,431
8	Cleveland, Ohio.....	71	44		27			121,190	123,308
9	Buffalo, N. Y.....	30	20	4	4	2		60,735	61,862
10	San Francisco, Cal.....	24	11	3	7		3	68,000	65,600
11	Detroit, Mich.....	32	6	2	2	8	14	45,217	53,913
12	Cincinnati, Ohio.....	32	17	4	5	6		54,947	65,080
13	Milwaukee, Wis.....	25	17	4	4			175,000	200,000
14	New Orleans, La.....	53	28	2	21		2	101,188	78,000
15	Washington, D. C.....	23	10	5	4	3	1	84,780	90,960

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	33	30		3			\$69,500	\$91,750
17	Minneapolis, Minn.....	13	10	1	2			75,000	85,000
18	Jersey City, N. J.....	7	5		1		1	53,652	97,219
19	Louisville, Ky.....	9	6		1	2		16,000	19,500
20	Indianapolis, Ind.....	13	10	2	1			91,905	106,939
21	St. Paul, Minn.....	16	11	1	1	3		37,000	37,000
22	Providence, R. I.....	4	3		1			65,000	65,000
23	Rochester, N. Y.....	12	8	3		1		40,770	43,600
24	Kansas City, Mo.....	26	21	1	4			57,000	65,000
25	Toledo, Ohio.....	18	14	2	1	1		24,830	23,487
26	Denver, Colo.....	16	11		5			75,900	93,500
27	Columbus, Ohio.....	14	9		5			26,605	29,593
28	Los Angeles, Cal.....	30	17	5	7	1		45,565	107,403
29	Worcester, Mass.....	8	4	1	1	2	1	29,500	80,944
30	Seattle, Wash.....	17	11	3	2	1		29,100	36,820
31	Memphis, Tenn.....	21	17	1	3			110,000	150,000
32	Omaha, Nebr.....	14	9	2	1		2	9,000	16,900
33	New Haven, Conn.....	7	5	2				26,300	26,350
34	Scranton, Pa.....	4	2		1		1	12,091	12,321
35	Syracuse, N. Y.....	12	5	2	1	1	3	41,040	55,925
36	St. Joseph, Mo.....	2	2					11,514	13,692
37	Paterson, N. J.....	5	3		1	1		12,000	14,799
38	Portland, Oreg.....	2	2					25,919	32,446
39	Atlanta, Ga.....	19	11	3	3	2		23,560	34,437
40	Richmond, Va.....	11	6		3	2		15,900	32,558
41	Fall River, Mass.....	4	2	1	1			11,193	11,035
42	Nashville, Tenn.....	11	9	1	1			15,000	14,000
43	Dayton, Ohio.....	7	5	1	1			10,225	9,214
44	Grand Rapids, Mich.....	9	6	1		2		66,311	91,259

¹ Including 1 milk inspector.

## GENERAL TABLES.

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TABLE 55.—INSPECTORS AND APPROPRIATIONS FOR HEALTH DEPARTMENT: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	NUMBER OF INSPECTORS.					APPROPRIATIONS FOR HEALTH DEPARTMENT FOR FISCAL YEAR—	
		Total.	In health department.				1906	1907
			Sanitary.	Milk and dairy.	Food and meat.	All other.		
45	Cambridge, Mass.	7	3	2	1	1	\$35,665	\$40,967
46	Albany, N. Y.	6	5	1			17,198	17,108
47	Hartford, Conn.	5	3	1	1		16,955	19,432
48	Lowell, Mass.	6	6		1		51,908	57,708
49	Reading, Pa.	3	2	1			6,980	7,980
50	Trenton, N. J.	2	2				6,800	6,000
51	Bridgeport, Conn.	2	1		1		7,094	6,787
52	Wilmington, Del.	6	4	1			1,000	1,000
53	Camden, N. J.	5	4		1		7,500	7,500
54	Des Moines, Iowa	5	4		1		7,500	8,890
55	Kansas City, Kans.	1			1		(1)	(1)
56	Lynn, Mass.	8	5		1	2	44,000	59,800
57	New Bedford, Mass.	3	2			1	32,000	36,034
58	Springfield, Mass.	6	4	1	1		44,600	48,000
59	Troy, N. Y.	7	4	1	1	1	12,599	14,961
60	Oakland, Cal.	5	3	1	1		14,794	25,593
61	Lawrence, Mass.	2	2				36,000	36,000
62	Somerville, Mass.	3	1	1		1	50,500	53,500
63	Savannah, Ga.	10	9			1	19,000	19,500
64	Duluth, Minn.	7	5		2		15,000	13,000
65	Norfolk, Va.	11	5	1	1	4	20,159	29,571
66	Hoboken, N. J.	5	3		1		3,274	3,274
67	Peoria, Ill.	10	7	1	1	1	12,190	15,224
68	Yonkers, N. Y.	4	2	1	1		13,428	14,473
69	Utica, N. Y.	8	6	1	1		12,174	14,584
70	Manchester, N. H.	3	2	1			12,537	10,000
71	Schenectady, N. Y.	12	5	1	1	5	12,134	16,659
72	Evansville, Ind.	2	1	1			11,786	13,586
73	San Antonio, Tex.	18	16	1	1		15,257	16,000
74	Elizabeth, N. J.	4	4				19,500	19,500
75	Waterbury, Conn.	2	1		1		6,480	6,500
76	Salt Lake City, Utah	4	3		1		37,676	45,201
77	Wilkes-Barre, Pa.	4	2	1	1		4,400	4,400
78	Erie, Pa.	5	3		2		10,188	9,212
79	Houston, Tex.	5	4	1			11,500	11,500
80	Tecoma, Wash.	5	3	1		1	(1)	6,890
81	Harrisburg, Pa.	2	2				4,382	6,882
82	Charleston, S. C.	7	5	1	1		16,000	13,500
83	Portland, Me.	4	2	1		1	6,000	6,000
84	Youngstown, Ohio	6	5		1		13,280	10,813
85	Dallas, Tex.	4	4				18,510	26,250
86	Terre Haute, Ind.	5	4		1		(1)	5,200
87	Fort Wayne, Ind.	4	3		1		5,155	3,800
88	Akron, Ohio	1	1				(1)	4,063
89	Holyoke, Mass.	5	3	1	1		29,500	31,000
90	Brockton, Mass.	4	2	1	1		13,000	14,000
91	Covington, Ky.	4	3		1		6,000	5,000

<sup>1</sup> Not reported.

## STATISTICS OF CITIES.

TABLE 55.—INSPECTORS AND APPROPRIATIONS FOR HEALTH DEPARTMENT: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	NUMBER OF INSPECTORS.					APPROPRIATIONS FOR HEALTH DEPARTMENT FOR FISCAL YEAR—	
		Total.	In health department.				1906	1907
			Sanitary.	Milk and dairy.	Food and meat.	All other.		
92	Saginaw, Mich.	1	1				\$3,550	\$4,075
93	Lincoln, Nebr.	2	2				(1)	4,039
94	Altoona, Pa.	2	2				5,080	5,080
95	Spokane, Wash.	4	1	1	1	1	18,660	18,100
96	Lancaster, Pa.	1	1				1,800	2,500
97	Birmingham, Ala.	6	3	1	2		10,405	10,862
98	Bayonne, N. J.	2	2				2,000	3,000
99	South Bend, Ind.	3			1		4,950	7,400
100	Butte, Mont.	4	3	1			10,000	10,000
101	Pawtucket, R. I.	3					3,996	4,753
102	McKeesport, Pa.	1	1				12,981	14,000
103	Binghamton, N. Y.	2	1		1		7,617	7,869
104	Johnstown, Pa.	1	1				(1)	11,561
105	Dubuque, Iowa.	2	1	1			4,500	5,000
106	Sioux City, Iowa.	4	1	1	1	1	(1)	14,000
107	Augusta, Ga.	10	7		2	1	22,500	23,948
108	Mobile, Ala.	3	1	2			2,500	2,500
109	Topeka, Kans.	4	4				6,128	5,166
110	Springfield, Ohio.	2	1		1		(1)	(1)
111	Allentown, Pa.	2	2				11,340	11,364
112	East St. Louis, Ill.	4	2		2		(1)	5,000
113	Wheeling, W. Va.	2	1	1			15,245	19,355
114	Montgomery, Ala.	11	6	1	2	2	(1)	6,812
115	Passaic, N. J.	4	3		1		6,000	6,000
116	Davenport, Iowa.	2	1		1		12,500	12,500
117	Atlantic City, N. J.	8	7		1		11,500	15,500
118	Little Rock, Ark.	5		1			3,862	1,678
119	Bay City, Mich.	1					(1)	(1)
120	York, Pa.	1	1				4,189	3,176
121	Malden, Mass.	2	2				20,500	21,150
122	Springfield, Ill.	6	4	1	1		3,000	3,000
123	Quincy, Ill.	1	1				6,000	6,000
124	Canton, Ohio.	4	3		1		6,320	7,060
125	Superior, Wis.	5	4		1		9,000	9,300
126	Chester, Pa.	None.					2,550	2,550
127	Chelsea, Mass.	2	2				8,555	10,712
128	South Omaha, Nebr.	2	1		1		(1)	(1)
129	Newcastle, Pa.	None.					1,400	1,200
130	Salem, Mass.	3	1	1	1		17,058	17,505
131	Newton, Mass.	2	1		1		21,763	30,656
132	Haverhill, Mass.	3	2		1		6,350	5,000
133	Jacksonville, Fla.	13	11	1	1		16,240	17,700
134	Joplin, Mo.	1	1				3,667	3,541
135	Wichita, Kans.	3	1		1		2,488	4,144
136	Rockford, Ill.	5	4				5,125	6,779
137	Knoxville, Tenn.	1	1				15,000	17,500
138	Elmira, N. Y.	4	3		1		5,100	5,752
139	Galveston, Tex.	7	5			1	23,491	27,455
140	New Britain, Conn.	2	1	1			2,800	4,200
141	Chattanooga, Tenn.	5	2	1			8,000	6,000
142	Kalamazoo, Mich.	3	2		1		7,625	14,500
143	Woonsocket, R. I.	3	2	1			(1)	(1)
144	Fitchburg, Mass.	3	2		1		7,300	7,700
145	Racine, Wis.	None.					None.	None.
146	Auburn, N. Y.	2	1		1		8,715	10,340
147	Macon, Ga.	6	5		1		10,050	17,800
148	Joliet, Ill.	3	1		1		11,495	3,410
149	Oklahoma City, Okla.	3	2		1		1,917	8,150
150	Oshkosh, Wis.	None.					1,000	1,000
151	West Hoboken, N. J.	1	1				1,400	1,600
152	Sacramento, Cal.	2	1	1			(1)	(1)
153	Pueblo, Colo.	3	2		1		10,736	14,460
154	Everett, Mass.	1	1				5,104	4,964
155	Taunton, Mass.	3	1		2		3,700	3,700
156	Newport, Ky.	2	1	1			5,030	4,880
157	La Crosse, Wis.	1	1				3,000	3,000
158	Fort Worth, Tex.	5	1		1		(1)	11,454
	San Juan, P. R.	7	4	1	1	1	22,242	29,842

<sup>1</sup>Not reported.<sup>2</sup>Including 1 milk inspector.

# GENERAL TABLES.

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TABLE 56.—MILK AND DAIRY INSPECTION: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

City num- ber.	CITY.	AVERAGE NUMBER OF INSPECTIONS OF—					Temperature (degrees Fahrenheit) to which milk must be cooled.	Time within which milk must be cooled.	Tuberculin test ap- plied.	Bacterial limit (colonies of bacteria per cubic centi- meter of milk).
		Cows, stables, and dairy houses.	Milk depots and stores.	Milk for—						
				Fats and other solids.	Bacteria.	Tempera- ture at delivery to consumers.				
1	New York, N. Y. ....	1	24	(1)	(1)	24	50	Before sale <sup>2</sup> .....	No. ....	(1) Not fixed.
2	Chicago, Ill. ....	2	4	4	(1)	(1)	45	At once <sup>3</sup> .....	Yes. ....	
3	Philadelphia, Pa. ....	24	24	18	18	18	60	At once.....	Yes. ....	
4	St. Louis, Mo. ....	18	18	52	(6)	(6)	50	Not fixed.....	No. ....	Not fixed.
5	Boston, Mass. ....	2	(1)	52	52	52	50	At once <sup>7</sup> .....	No. ....	Not fixed. 500,000
6	Baltimore, Md. ....	(1)	(1)	(1)	(6)	(6)	50	At once.....	No. ....	1,000,000
7	Pittsburg, Pa. ....	(1)	4	4	(6)	(6)	Not fixed	Not fixed.....	Yes <sup>4</sup> .....	Not fixed.
8	Cleveland, Ohio. ....	3	12	12	12	12	55	At once.....	No. ....	500,000
9	Buffalo, N. Y. ....	(6)	6	6	4	6	50	At once.....	No. ....	500,000
10	San Francisco, Cal. ....	(1)	(1)	(1)	(1)	(1)	50	At once.....	No <sup>5</sup> .....	Not fixed.
11	Detroit, Mich. ....	(1)	(1)	(1)	(1)	(1)	50	Not fixed.....	No. ....	Not fixed.
12	Cincinnati, Ohio. ....	4	2	12	2	(6)	50	At once.....	Yes. ....	Not fixed.
13	Milwaukee, Wis. ....	(10)	5	12	12	(6)	50	Before sale.....	Yes. ....	250,000
14	New Orleans, La. ....	12	(1)	12					Yes. ....	Not fixed.
15	Washington, D. C. ....	4	12	12			Not fixed	Not fixed.....	(11)	Not fixed.

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.	(1)	(1)	(1)	(1)		50	At once	No.	Not fixed.
17	Minneapolis, Minn.	(12)	(1)	(1)	(1)	(1)			Yes.	500,000
18	Jersey City, N. J.	(1)	(1)	(1)	(1)	(1)			No.	Not fixed.
19	Louisville, Ky.		4	4	4				No.	Not fixed.
20	Indianapolis, Ind.	12	12	12	(1)	(1)	58	Three-fourths hour	No.	500,000
21	St. Paul, Minn.	(18)	24	(1)	(1)	(1)	50	At once	Yes.	500,000
22	Providence, R. I.	2	6	3	12	12	50	At once	No.	100,000 to 500,000
23	Rochester, N. Y.	2	12	24	12	24	50	Before sale	No.	Not fixed.
24	Kansas City, Mo.	2	9	9		Not fixed.	Not fixed <sup>14</sup>	(14)	Yes.	Not fixed.
25	Toledo, Ohio.	2	2	3	4				Yes.	Not fixed.
26	Denver, Colo.	12	(1)	36	(6)	(6)	50	24 hours before delivery.	No.	Not fixed.
27	Columbus, Ohio.	3	4	6	3	(6)	60	1 hour.	No.	500,000
28	Los Angeles, Cal.	52	52	52	52	52	60	Before sale	(18)	(18)
29	Worcester, Mass.	1	(1)	(1)	(1)	(1)			No.	500,000
30	Seattle, Wash.	(1)	(1)	(1)	(1)	(1)	60	At once	No.	400,000
31	Memphis, Tenn.	(1)	(1)	(1)		(6)	50	At once	No.	Not fixed.
32	Omaha, Nebr.	(1)	(1)	(1)	(1)	(1)	55	Before sale	No.	150,000
33	New Haven, Conn.	3	12	12	52	2	Not fixed		No.	Not fixed.
34	Scranton, Pa.	4	(1)	(1)	(1)	(6)	50	2 hours	(9)	Not fixed.
35	Syracuse, N. Y.	3	52		7	52	50	At once	No.	500,000
36	St. Joseph, Mo.	(1)	(1)	(1)					No.	Not fixed.
37	Paterson, N. J.	4	4	4	(1)				No.	Not fixed.
38	Portland, Oreg. <sup>17</sup>									
39	Atlanta, Ga.	24	24	24	24		50	At once	No.	100,000
40	Richmond, Va.	6	6	12	12	(6)	50	At once	No.	Not fixed.
41	Fall River, Mass.	(1)	(1)	(1)	(1)				Yes.	500,000
42	Nashville, Tenn.	12	12	12			50	At once	No.	Not fixed.
43	Dayton, Ohio.	12	12	12	12	(6)			No.	Not fixed.
44	Grand Rapids, Mich.	6	12	12	(6)	(6)	60	Before sale	Yes.	Not fixed.

<sup>1</sup> Inspected, but not regularly.

<sup>2</sup> Cooled to 60 degrees before delivery to "creamery" (shipping depot) and to 50 degrees before sale.

<sup>3</sup> Cooling provision not enforced.

<sup>4</sup> 500,000 in winter and 1,000,000 in summer.

<sup>5</sup> Special tests only.

<sup>6</sup> No report.

<sup>7</sup> Cooled immediately after milking and must be less than 50 degrees before sale.

<sup>8</sup> State law provides that all milk brought into city shall be from cows free from tuberculosis, as shown by tuberculin test.

<sup>9</sup> Tuberculin test required for certified milk only.

<sup>10</sup> Dairy farms outside of city inspected at least once a year.

<sup>11</sup> No law requiring tuberculin test; health department has power to require it indirectly through prohibiting sale of milk.

<sup>12</sup> Cows, stables, and dairy houses outside city inspected by state authorities.

<sup>13</sup> Cows inspected once a year; stables and dairy houses, several times. Inspection also made by state officials.

<sup>14</sup> Recommended, but not compulsory, that milk be cooled to 50 degrees within thirty minutes of milking.

<sup>15</sup> In suspected cases only.

<sup>16</sup> 250,000 in winter and 500,000 in summer.

<sup>17</sup> Inspected by state officials, but not by city.

## STATISTICS OF CITIES.

TABLE 56.—MILK AND DAIRY INSPECTION: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER OF INSPECTIONS OF—					Temperature (degrees Fahrenheit) to which milk must be cooled.	Time within which milk must be cooled.	Tuberculin test applied.	Bacterial limit (colonies of bacteria per cubic centimeter of milk).
		Cows, stables, and dairy houses.	Milk depots and stores.	Milk for—						
				Fats and other solids.	Bacteria.	Temperature at delivery to consumers.				
45	Cambridge, Mass.....	None.		24	24	(1)	50	1 hour.....	No.....	500,000
46	Albany, N. Y.....		12	12		12	50	At once.....	No.....	Not fixed.
47	Hartford, Conn.....	(2)	(2)	12	(2)				No.....	Not fixed.
48	Lowell, Mass.....	2	(2)	(2)	(2)	(2)			No.....	Not fixed.
49	Reading, Pa. <sup>1</sup> .....									
50	Trenton, N. J. <sup>4</sup> .....									
51	Bridgeport, Conn.....	1	52	(2)	(2)	(2)			No.....	Not fixed.
52	Wilmington, Del.....	(4)	4	12	12		70	Before sale.....	No.....	Not fixed.
53	Camden, N. J.....	12	12	(4)	(4)	(4)	50	At once.....	No.....	Not fixed.
54	Des Moines, Iowa.....	5	6	(4)	(4)	(4)			No.....	Not fixed.
55	Kansas City, Kans.....	5	12	24	(2)		50	At once.....	No.....	Not fixed.
56	Lynn, Mass.....	(2)	(2)	(2)					No.....	Not fixed.
57	New Bedford, Mass.....	1	(2)	(2)	(2)	(2)	50	At once.....	No.....	50,000
58	Springfield, Mass.....	2	(2)	(2)	(2)	(2)	50	At once.....	No.....	Not fixed.
59	Troy, N. Y.....	3	52	12	12			At once.....	No.....	500,000
60	Oakland, Cal.....	4	4		2				No.....	(6)
61	Lawrence, Mass.....			(2)		(2)			No.....	Not fixed.
62	Somerville, Mass.....	(2)	(2)	24	(2)	(2)	50	1 hour.....	No.....	500,000
63	Savannah, Ga.....	36	36						No.....	Not fixed.
64	Duluth, Minn.....	12	12	12	12	12			Yes.....	500,000
65	Norfolk, Va.....	(2)	(2)	(2)	(2)	(1)	55	At once.....	Yes.....	1,000,000
66	Hoboken, N. J.....		36	36	36	(1)			No.....	Not fixed.
67	Peoria, Ill.....	2	52	12					No.....	Not fixed.
68	Yonkers, N. Y.....	12	12	(2)	(2)	(2)	50	2 hours.....	No.....	Not fixed.
69	Utica, N. Y.....		52				50	At once.....	No.....	Not fixed.
70	Manchester, N. H.....		(2)	(2)	(2)	(1)	55	1 hour.....	No.....	500,000
71	Schenectady, N. Y.....	1	3	2	1	10	50	At once.....	No.....	500,000
72	Evansville, Ind.....	12	24	12					No.....	Not fixed.
73	San Antonio, Tex.....	12	12	(2)	(2)	(1)	50	At once.....	Yes.....	100,000
74	Elizabeth, N. J.....	2	4				60	At once.....	No.....	Not fixed.
75	Waterbury, Conn.....	4	6	4	(2)		45	One-half hour.....	No.....	Not fixed.
76	Salt Lake City, Utah.....	2	12	24					No.....	Not fixed.
77	Wilkes-Barre, Pa.....	(2)	(2)	(2)			40	At once.....	No.....	Not fixed.
78	Erie, Pa.....	1	24	24	(2)		50	At once.....	No.....	Not fixed.
79	Houston, Tex.....	12	12	52					No.....	Not fixed.
80	Tacoma, Wash.....	12	12	12	12	(1)	70	At once.....	No.....	400,000
81	Harrisburg, Pa. <sup>1</sup> .....									
82	Charleston, S. C.....	12		(2)			60	At once.....	No.....	Not fixed.
83	Portland, Me.....	(2)	(2)	(2)	(2)	(2)		(8)	Yes.....	Not fixed.
84	Youngstown, Ohio.....	1	9	5	2	(1)	50	At once.....	No.....	500,000
85	Dallas, Tex.....	4	12	24					No.....	Not fixed.
86	Terra Haute, Ind.....	3	12	3			50	At once.....	Yes.....	500,000
87	Fort Wayne, Ind.....	(2)	(2)	(2)	(2)	(2)	50	One-half hour.....	Yes.....	500,000
88	Akron, Ohio.....	1	24	12	2		60	At once.....	No.....	Not fixed.
89	Holyoke, Mass.....	2	(2)	(2)					No.....	Not fixed.
90	Brockton, Mass.....	(2)	(2)	12	(2)	(2)	50	At once.....	No.....	500,000
91	Covington, Ky.....	12	24	24	24	(1)	55	1 hour.....	Yes.....	500,000

<sup>1</sup> No report.<sup>2</sup> Inspected, but not regularly.<sup>3</sup> Special tests only.<sup>4</sup> Inspected by state officials, but not by city.<sup>5</sup> 75,000 in winter and 100,000 in summer.<sup>6</sup> Immediate cooling recommended, but not compulsory.



## GENERAL TABLES.

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TABLE 56.—MILK AND DAIRY INSPECTION: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER OF INSPECTIONS OF—					Temperature (degrees Fahrenheit) to which milk must be cooled.	Time within which milk must be cooled.	Tuberculin test applied.	Bacterial limit (colonies of bacteria per cubic centimeter of milk).
		Cows, stables, and dairy houses.	Milk depots and stores.	Milk for—						
				Fats and other solids.	Bacteria.	Temperature at delivery to consumers.				
92	Saginaw, Mich.	3	12	12					No.	Not fixed.
93	Lincoln, Nebr.		(1)	12	(2)				No.	Not fixed.
94	Altoona, Pa.	1	12						No.	Not fixed.
95	Spokane, Wash.	12	12	24	12	(3)	60	2 hours.	No.	100,000
96	Lancaster, Pa.	(1)	(1)	(2)	(2)				No.	Not fixed.
97	Birmingham, Ala.	24	24	24	24	(3)	60	At once.	Yes.	500,000
98	Bayonne, N. J.	12	1						No.	Not fixed.
99	South Bend, Ind.	12	12	12	12	12	58	Three-fourths hour	Yes.	Not fixed.
100	Butte, Mont.	12	12	12					No.	Not fixed.
101	Pawtucket, R. I.	1	1	12					No.	Not fixed.
102	McKeesport, Pa.	(1)	52	52	(2)				No.	Not fixed.
103	Binghamton, N. Y.									
104	Johnstown, Pa.	(1)	4						Yes.	Not fixed.
105	Dubuque, Iowa.	(1)	12	12					No.	Not fixed.
106	Sioux City, Iowa.	24							No.	Not fixed.
107	Augusta, Ga.	(1)		52			50	At once.	No.	Not fixed.
108	Mobile, Ala.	24	4	52	52	(3)	60	At once.	Yes.	100,000
109	Topeka, Kans.	1	3	2					No.	Not fixed.
110	Springfield, Ohio.	2	2	8			60	At once.	No.	Not fixed.
111	Allentown, Pa.	(2)	(2)	(2)	(2)	(2)			No.	Not fixed.
112	East St. Louis, Ill.	6	26	52	(2)	(2)	60	(3)	No.	Not fixed.
113	Wheeling, W. Va.	(3)	12	52	24	(2)	50	At once.	No.	100,000
114	Montgomery, Ala.	12	52	52	52	(3)	60	At once.	Yes.	500,000
115	Passaic, N. J.	2	2	(1)		(3)	50	1 hour.	No.	Not fixed.
116	Davenport, Iowa.	12	12	12	12	(3)	(3)	(2)	No.	Not fixed.
117	Atlantic City, N. J. <sup>6</sup>						60	At once.	No.	Not fixed.
118	Little Rock, Ark.	12	12	(1)						
119	Bay City, Mich.								No.	Not fixed.
120	York, Pa.	(3)		(3)	(3)	(3)			No.	Not fixed.
121	Malden, Mass.	(1)	(1)	(3)	(3)	(3)	(3)	(3)	No.	Not fixed.
122	Springfield, Ill.	24	24	24	24				By state.	Not fixed.
123	Quincy, Ill.	4		7	7				No.	Not fixed.
124	Canton, Ohio.	1	1	(2)	(2)				No.	Not fixed.
125	Superior, Wis.	12	52	12	12	12	50	At once.	Yes.	250,000
126	Chester, Pa. <sup>6</sup>									
127	Chelsea, Mass.		(1)	(1)	(1)	(3)			No.	Not fixed.
128	South Omaha, Nebr.	24	12	24					No.	Not fixed.
129	Newcastle, Pa. <sup>6</sup>									
130	Salem, Mass.	(1)	(1)	(1)	(1)	(1)	50	At once.	Yes.	Not fixed.
131	Newton, Mass.	2	12	24	24	(3)	40		By state.	Not fixed.
132	Haverhill, Mass. <sup>6</sup>									
133	Jacksonville, Fla.	12	12	(3)	(3)	(3)			No.	Not fixed.
134	Joplin, Mo.	(1)	(1)		(2)	(3)	42	Before sale.	Yes.	500,000
135	Wichita, Kans.	4	12	52					No.	Not fixed.
136	Rockford, Ill.		(1)	(1)	(1)				By state.	Not fixed.
137	Knoxville, Tenn.									
138	Elmira, N. Y.	1	72		(2)	60	48	At once.	Yes.	Not fixed.
139	Galveston, Tex.	(1)	52	24	24		55	At once.	No.	500,000
140	New Britain, Conn.	(1)	(1)	(1)	(1)				No.	Not fixed.
141	Chattanooga, Tenn.	24	48	(1)	(1)	(3)	50	At once.	No.	Not fixed.
142	Kalamazoo, Mich.	(2)	(1)	4	2	(3)	60	At once.	Yes.	Not fixed.
143	Woonsocket, R. I.		(1)	(1)					No.	Not fixed.
144	Fitchburg, Mass.	2							No.	Not fixed.
145	Racine, Wis.									
146	Auburn, N. Y.	3	25	36	1		50	At once.	No.	Not fixed.
147	Macon, Ga.	12	(1)	(1)			60	At once.	Yes.	Not fixed.
148	Joliet, Ill.	(1)	12	26					No.	Not fixed.
149	Oklahoma City, Okla.	12	12	12	12	(3)	50	At once.	No.	500,000
150	Oshkosh, Wis. <sup>6</sup>									
151	West Hoboken, N. J. <sup>6</sup>									
152	Sacramento, Cal.	12	12	52		(3)	60	Before sale.	(3)	Not fixed.
153	Pueblo, Colo.	52	(1)	26					No.	Not fixed.
154	Everett, Mass.	3	3	(1)	(1)		50	1 hour.	No.	500,000
155	Taunton, Mass.	(3)	(3)	2	3				No.	Not fixed.
156	Newport, Ky.	2	3	(3)	3	(3)			No.	Not fixed.
157	La Crosse, Wis.	2	3	(3)	(3)	(3)			No.	Not fixed.
158	Fort Worth, Tex.	12	52	52	52	(3)	50	At once.	Yes.	100,000
	San Juan, P. R.		(1)	(3)	(3)	(3)	(3)	(3)	No.	(3)

<sup>1</sup> Inspected, but not regularly.<sup>2</sup> Special tests only.<sup>3</sup> No report.<sup>4</sup> Inspections of stables and dairy houses.<sup>5</sup> Within city, every two months; outside city, twice a year.<sup>6</sup> Inspected by state officials, but not by city.<sup>7</sup> No bacterial limit in ordinance, but practice is 100,000.<sup>8</sup> In suspected cases only.<sup>9</sup> No regulation.

## STATISTICS OF CITIES.

TABLE 57.—COLLECTION AND DISPOSAL

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

City number.	CITY.	AVERAGE NUMBER EMPLOYED.			EQUIPMENT.		GARBAGE AND OTHER REFUSE COLLECTED (TONS).			
		Total.	By city.	By contractor.	Carts and wagons.	Horses and mules.	Classified by kind of refuse collected.			
							Total number of tons collected.	Garbage.	Dead animals.	Ashes.
	Grand total.....	8,261	4,888	3,373	4,708	7,196	10,146,419	2,348,728	21,805	6,636,713
	Group I.....	4,616	2,415	2,201	2,553	3,721	7,294,128	1,363,721	10,768	5,163,813
	Group II.....	1,645	999	646	1,036	1,768	1,544,522	516,432	6,669	836,194
	Group III.....	1,300	960	340	687	1,065	865,275	238,336	2,171	497,685
	Group IV.....	700	514	186	432	642	442,494	230,239	2,197	139,021

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	(1)	(1)	(1)	(1)	(1)	3,042,308	339,934	(1)	2,471,544
2	Chicago, Ill.....	402	402	(1)	210	(1)	732,041	81,308	4,700	644,333
3	Philadelphia, Pa.....	1,062		1,062	531	1,062	1,416,180	378,964	176	786,958
4	St. Louis, Mo.....	229	229		226	314	48,843	46,558	2,285	
5	Boston, Mass.....	817	700	117	380	413	359,977	64,712	65	282,785
6	Baltimore, Md.....	218	(1)	218	190	223	514,221	91,484	70	333,122
7	Pittsburg, Pa.....	183		183	103	211	83,103	82,498	605	
8	Cleveland, Ohio.....	320	320		141	224	129,494	37,606	281	83,542
9	Buffalo, N. Y.....	160	9	151	67	132	181,832	24,619	(1)	131,451
10	San Francisco, Cal. <sup>5</sup> .....									
11	Detroit, Mich.....	296	296		230	404	153,749	32,282		112,713
12	Cincinnati, Ohio.....	326	151	175	138	296	261,655	31,255	1,100	117,685
13	Milwaukee, Wis.....	798	798	(1)	(1)	(1)	159,837	40,012	178	115,000
14	New Orleans, La.....	213	210	3	156	168	75,000	68,230	850	5,920
15	Washington, D. C.....	292	(1)	292	180	274	135,888	44,309	458	78,760

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	254	14	240	136	252	255,200	21,018	(1)	234,014
17	Minneapolis, Minn.....	30	30		27	54	27,779	24,278	475	3,025
18	Jersey City, N. J.....	77		77	44	88	301,211	31,000	827	266,060
19	Louisville, Ky.....	102	102		47	94	48,101	29,644		11,657
20	Indianapolis, Ind.....	62		62	62	96	37,477	36,000	1,000	
21	St. Paul, Minn.....	24	24		24	48	29,330	28,880	450	
22	Providence, R. I.....	54		54	26	52	18,410	18,000		
23	Rochester, N. Y.....	190	150	40	104	219	184,039	30,661	(1)	76,514
24	Kansas City, Mo.....	34		34	35	70	29,389	26,176	213	
25	Toledo, Ohio.....	26	26		23	37	22,462	15,489	145	6,528
26	Denver, Colo.....	13	13		8	16	24,127		109	
27	Columbus, Ohio.....	36	36		24	48	20,209	20,157	52	
28	Los Angeles, Cal.....	44	42	2	31	61	22,416	18,720	1,200	1,000
29	Worcester, Mass.....	40	40		21	42	10,920	10,920		
30	Seattle, Wash. <sup>5</sup> .....									
31	Memphis, Tenn.....	102	98	4	65	68	53,483	25,169	477	25,832
32	Omaha, Nebr.....	22		22	12	24	7,700	7,500	200	(1)
33	New Haven, Conn.....	35		35	15	30	15,422	15,000	206	
34	Scranton, Pa.....	(1)		(1)	(1)	(1)	4,868	4,864	4	
35	Syracuse, N. Y.....	46	32	14	35	70	70,726	10,634	179	54,250
36	St. Joseph, Mo. <sup>5</sup> .....	33		33	17	30	7,502	7,500	2	
37	Paterson, N. J.....									
38	Portland, Oreg. <sup>5</sup> .....	171	168	3	128	145	98,533	92,700	(1)	
39	Atlanta, Ga.....	54	54	(1)	44	44	123,111	7,000	61	113,496
40	Richmond, Va.....									
41	Fall River, Mass.....	46	31	15	21	43	59,821	10,000	231	
42	Nashville, Tenn.....	70	60	10	45	56	32,648	2,582	414	29,662
43	Dayton, Ohio.....	50	49	1	21	42	22,853	10,300	14	11,665
44	Grand Rapids, Mich.....	30	30		21	39	19,785	12,240		2,500

<sup>1</sup> Not reported.<sup>2</sup> Average cost not reported because of incomplete data.<sup>3</sup> Includes all refuse not otherwise reported.<sup>4</sup> Includes part of the cost of street cleaning and street sprinkling.<sup>5</sup> All refuse disposed of by householders.<sup>6</sup> Includes dead animals.<sup>7</sup> Number of employees engaged in collection of garbage only; those collecting ashes and other refuse reported with street cleaning employees.

## OF GARBAGE AND OTHER REFUSE: 1907.

with the number assigned to each, see page 127.]

GARBAGE AND OTHER REFUSE COLLECTED (TONS)—continued.					GARBAGE DISPOSED OF (TONS).			COST OF REFUSE COLLECTION AND DISPOSAL.				City number.
Classified by kind of refuse collected—Continued.			Classified by agent collecting.		Burned.	Reduced.	Otherwise disposed of.	Total cost.	Average total cost per ton collected.	Average net cost per ton collected.	Total cost per capita.	
Waste paper.	Night soil.	All other refuse.	City employees.	Contractor.								
398,213	169,694	571,266	6,078,161	4,068,258	522,963	1,252,764	720,586	\$7,433,818	\$0.73	\$0.68	\$0.41	
335,501	110,939	303,386	4,328,278	2,965,850	106,008	1,067,881	189,832	4,502,928	0.62	0.58	0.52	
32,126	19,654	133,447	822,759	721,763	245,153	130,624	251,249	1,337,515	0.85	0.82	0.30	
21,457	26,807	78,819	637,198	228,077	85,027	46,009	121,729	1,035,383	1.18	1.08	0.37	
9,129	12,294	49,614	289,926	152,568	86,775	7,650	157,776	557,992	1.19	1.17	0.25	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

229,154	1,678	.....	2,445,447	596,861	15,591	315,946	8,397	\$121,936	(2)	(2)	(2)	1
.....	1,700	.....	671,441	60,600	55,900	25,408	.....	1,142,299	\$1.56	\$1.56	\$0.54	2
53,043	.....	197,039	.....	1,416,180	.....	378,964	.....	41,155	0.29	0.29	0.28	3
.....	.....	.....	48,843	.....	.....	.....	46,558	1251,572	45.15	45.15	40.38	4
12,415	(1)	.....	299,619	60,355	.....	54,119	10,593	792,421	2.20	2.15	1.30	5
(1)	89,545	.....	89,545	424,676	.....	91,484	.....	206,742	0.40	0.40	0.37	6
.....	.....	(1)	.....	83,103	.....	64,171	18,327	283,794	3.41	3.41	0.53	7
.....	8,065	.....	129,494	.....	.....	37,606	.....	286,197	2.21	0.94	0.60	8
3,889	.....	21,873	.....	181,832	.....	24,619	.....	239,820	1.32	1.17	0.62	9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
.....	.....	8,804	153,749	.....	.....	.....	32,232	67,271	0.44	0.42	0.18	11
31,565	.....	80,050	229,300	32,355	.....	31,255	.....	86,580	(2)	(2)	(2)	12
.....	4,027	620	155,760	4,077	34,517	.....	.....	272,562	1.71	1.64	0.85	13
.....	.....	.....	74,150	850	.....	.....	.....	158,533	2.11	2.11	0.50	14
5,435	5,926	1,000	30,930	104,958	.....	44,309	.....	176,046	1.30	1.29	0.56	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

168	(1)	(1)	.....	255,200	.....	21,018	.....	\$97,716	\$0.38	\$0.38	\$0.33	16
.....	(1)	(1)	27,779	.....	24,278	.....	.....	43,209	1.56	1.55	0.16	17
540	2,784	.....	301,211	.....	.....	.....	31,000	38,580	0.13	0.13	0.16	18
6,800	.....	.....	48,101	.....	.....	.....	29,644	79,281	1.65	1.65	0.35	19
285	.....	192	37,477	.....	.....	36,000	.....	60,739	1.62	1.60	0.27	20
.....	.....	.....	29,330	.....	.....	.....	28,880	31,034	1.06	0.97	0.15	21
.....	.....	.....	18,410	.....	.....	.....	18,000	30,205	1.84	1.56	0.15	22
20,505	350	56,009	153,028	31,011	.....	30,661	.....	186,709	1.01	1.01	0.99	23
.....	.....	.....	26,389	.....	.....	.....	26,176	45,584	1.73	1.71	0.25	24
(1)	(1)	300	22,462	.....	8,478	7,011	.....	28,027	1.25	1.25	0.17	25
.....	.....	.....	24,127	.....	.....	.....	.....	22,237	0.92	0.92	0.14	26
1,050	.....	22,968	20,209	.....	.....	.....	20,157	47,583	2.35	2.35	0.32	27
.....	.....	1,496	21,216	1,200	18,720	.....	.....	60,044	2.68	2.65	(2)	28
.....	.....	.....	10,920	.....	.....	.....	10,920	30,492	2.79	0.52	(2)	29
.....	.....	.....	.....	.....	.....	.....	.....	10 5,487	.....	.....	(2)	30
.....	.....	.....	53,028	455	25,169	.....	.....	64,739	1.21	1.21	0.50	31
(1)	1,442	.....	7,709	.....	.....	7,500	.....	1,888	0.25	0.25	0.01	32
216	(1)	.....	216	15,206	.....	.....	15,000	10,736	0.70	0.70	0.09	33
.....	.....	.....	4,868	.....	4,864	.....	.....	3,988	0.82	0.82	0.03	34
1,154	2,200	2,309	68,347	2,379	.....	10,634	.....	84,209	1.19	1.19	0.70	35
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
.....	.....	.....	7,502	.....	.....	7,500	.....	10 849	.....	.....	0.01	37
.....	.....	.....	.....	.....	11 10,483	.....	.....	37,158	4.95	4.95	0.32	38
.....	.....	.....	.....	.....	12 39,000	.....	.....	12 15,229	.....	.....	0.14	39
454	5,833	.....	98,533	.....	13 39,000	.....	13 53,700	128,094	1.30	1.30	1.19	40
.....	2,100	.....	121,011	2,100	5,250	.....	1,750	46,007	0.37	0.37	0.43	41
.....	.....	49,590	49,590	10,231	.....	.....	10,000	40,598	0.68	0.68	0.38	42
.....	.....	.....	32,234	414	.....	.....	2,582	36,639	1.12	1.12	0.35	43
291	.....	583	22,843	10	.....	10,300	.....	24,990	1.09	1.09	0.24	44
100	4,945	(1)	19,785	.....	8,800	.....	3,440	35,434	1.79	0.91	0.35	45

<sup>1</sup> Includes waste paper.<sup>2</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>3</sup> Expense connected with city dump.<sup>4</sup> Garbage burned at city crematory.<sup>5</sup> Expense of maintaining city crematory.<sup>6</sup> Includes ashes and waste paper.

## STATISTICS OF CITIES.

TABLE 57.—COLLECTION AND DISPOSAL OF

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER EMPLOYED.			EQUIPMENT.		GARBAGE AND OTHER REFUSE COLLECTED (TONS).			
		Total.	By city.	By contractor.	Carts and wagons.	Horses and mules.	Classified by kind of refuse collected.			
							Total number of tons collected.	Garbage.	Dead animals.	Ashes.
45	Cambridge, Mass.	94	94		34	63	60,870	10,868	2	50,000
46	Albany, N. Y. <sup>1</sup>									
47	Hartford, Conn.	79		79	29	60	67,501	13,500	1	<sup>2</sup> 54,000
48	Lowell, Mass.	69	39	30	63	63	39,491	6,818	3	31,902
49	Reading, Pa.	20	1	19	15	30	7,822	7,813	9	
50	Trenton, N. J.	23	23		18	30	40,791	<sup>4</sup> 10,790	1	30,000
51	Bridgeport, Conn.	24		24	18	36	9,982	9,822	160	
52	Wilmington, Del.	38	20	18	30	40	46,302	7,801	8	27,955
53	Camden, N. J.	15	15		13	13	4,702	1,900	2	<sup>7</sup> 2,800
54	Des Moines, Iowa <sup>9</sup>									
55	Kansas City, Kans. <sup>9</sup>									
56	Lynn, Mass.	57	57		30	46	52,401	9,581		<sup>4</sup> 41,980
57	New Bedford, Mass.	40	20	20	20	30	29,638	<sup>11</sup> 5,909	129	<sup>4</sup> 23,600
58	Springfield, Mass.	64	64		18	23	36,629	3,950	65	32,364
59	Troy, N. Y.	52	52		26	52	42,479	9,864	100	31,000
60	Oakland, Cal. <sup>1</sup>									
61	Lawrence, Mass.	60	60		20	29	37,630	3,619	100	26,843
62	Somerville, Mass.	70	70		31	31	54,548	5,588	( <sup>6</sup> )	46,516
63	Savannah, Ga.	29	24	5	27	55	27,091	25,695	200	( <sup>6</sup> )
64	Duluth, Minn. <sup>9</sup>									
65	Norfolk, Va.	103	103		36	59	36,979	6,713	( <sup>6</sup> )	7,492
66	Hoboken, N. J.	8		8	4	8	4,662		72	
67	Peoria, Ill. <sup>1</sup>									
68	Yonkers, N. Y.	62	62	( <sup>6</sup> )	11	22	139	( <sup>6</sup> )	139	( <sup>6</sup> )
69	Utica, N. Y.	34	2	32	20	40	38,182	10,242	108	26,290
70	Manchester, N. H.	37	34	3	16	22	21,941	780	1	20,360
71	Schenectady, N. Y. <sup>9</sup>									
72	Evansville, Ind.	10	9	1	9	14	1,047	1,042	5	
73	San Antonio, Tex.	46	46		23	49	13,287	<sup>4</sup> 11,770	285	
74	Elizabeth, N. J.	23		23	11	22	30,588		88	
75	Waterbury, Conn.	19		19	8	16	6,791	<sup>11</sup> 6,572	69	
76	Salt Lake City, Utah	16	16		16	32	32,062	3,740		15,200
77	Wilkes-Barre, Pa.		( <sup>6</sup> )		( <sup>6</sup> )	( <sup>6</sup> )	3		3	
78	Erie, Pa.		( <sup>6</sup> )		( <sup>6</sup> )	( <sup>6</sup> )	2		2	
79	Houston, Tex.	32	32		18	24	9,425	<sup>11</sup> 4,985	56	
80	Tacoma, Wash. <sup>9</sup>									
81	Harrisburg, Pa. <sup>1</sup>	1	1							
82	Charleston, S. C.	44	35	9	25	34	25,693	<sup>7</sup> 22,023	170	
83	Portland, Me.	9	5	4	9	9	4,275	4,275		
84	Youngstown, Ohio						1		1	
85	Dallas, Tex.	17	4	13	10	20	6,446		205	
86	Terre Haute, Ind.	8		8	12	15	16,700	15,675	25	
87	Fort Wayne, Ind.	8	3	5	5	10	7,091	7,081	10	
88	Akron, Ohio <sup>9</sup>									
89	Holyoke, Mass.	30	24	6	20	20	13,002	3,300	2	9,500
90	Brockton, Mass.	32	23	9	28	31	25,874	3,720	150	<sup>7</sup> 11,083
91	Covington, Ky.	27	22	5	14	17	14,209	3,000		10,800

<sup>1</sup> All refuse disposed of by householders, except dead animals, of which no record is kept.<sup>2</sup> Less than one cent.<sup>3</sup> Includes waste paper and other refuse.<sup>4</sup> Includes waste paper.<sup>5</sup> Not reported.<sup>6</sup> Includes garbage brought to crematory by private parties.<sup>7</sup> Includes all refuse not otherwise reported.<sup>8</sup> Average cost not reported because of incomplete data.

# GENERAL TABLES.

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## GARBAGE AND OTHER REFUSE: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

GARBAGE AND OTHER REFUSE COLLECTED (TONS)—continued.					GARBAGE DISPOSED OF (TONS).			COST OF REFUSE COLLECTION AND DISPOSAL.				City number.
Classified by kind of refuse collected—Continued.			Classified by agent collecting.		Burned.	Reduced.	Otherwise disposed of.	Total cost.	Average total cost per ton collected.	Average net cost per ton collected.	Total cost per capita.	
Waste paper.	Night soil.	All other refuse.	City employees.	Contractor.								
			60,870				10,868	\$73,444	\$1.21	\$1.03	\$0.74	45
				67,501			13,500	289			( <sup>2</sup> )	46
708	60		37,481	2,010	1,195		5,623	38,148	0.57	0.57	0.39	47
			9	7,813		7,813		42,672	1.08	0.93	0.45	48
								16,897	2.16	2.16	0.18	49
		( <sup>5</sup> )	40,791		4,511,923			28,655	0.70	0.70	0.32	50
6,989	3,549		34,952	9,982		9,822		32,829	3.29	3.29	0.38	51
			4,702	11,350	1,900	7,801		36,060	0.78	0.78	0.42	52
								688	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	53
								10 2,063			0.03	54
												55
	840		52,401				9,581	58,594	1.12	0.92	0.73	56
			23,600	6,038		11 5,909		44,566	1.50	1.50	0.56	57
250			36,629				3,950	48,603	1.33	1.22	0.63	58
1,215		300	42,479		1,200	8,664		49,403	1.16	1.16	0.64	59
								12 1,068			( <sup>13</sup> )	60
738	202	7,228	37,630				3,519	46,289	1.23	1.21	0.63	61
2,444			54,548				5,588	56,197	1.03	0.88	0.78	62
466	730		26,361	730			25,695	46,309	1.71	1.59	0.66	63
					14 6,246			16 4,850			0.07	64
												65
300		22,474	36,979		3,541		3,172	44,707	1.21	1.21	0.65	65
		74,590		4,662				9,084	1.95	1.95	0.13	66
								12 900			0.01	67
( <sup>6</sup> ) 474	( <sup>6</sup> ) 1,120	( <sup>6</sup> ) 948	139	( <sup>6</sup> ) 38,182	( <sup>6</sup> )	( <sup>6</sup> ) 6,600	( <sup>6</sup> ) 3,642	47,694	( <sup>8</sup> )	( <sup>8</sup> )	0.71	68
								38,056	1.00	1.00	0.57	69
800	( <sup>6</sup> )	( <sup>6</sup> )	21,161	780			780	25,610	1.17	1.17	0.39	70
								10 461			0.01	71
			1,042	5	1,042			6,313	6.03	5.87	0.10	72
1,232			13,287		11 1,770			26,486	1.99	1.99	0.41	73
	500	7 30,000		30,588				11,600	0.38	0.38	0.18	74
												75
150			150	6,641	11 6,572			21,001	3.09	3.09	0.33	75
2,993		10,129	32,062		3,740			27,496	0.86	0.86	0.44	76
			3					12 2,220			0.04	77
			2					( <sup>6</sup> )				78
2,448	1,936		9,425		11 2,492		11 2,493	27,588	2.93	1.18	0.46	79
												80
								10 625			0.01	81
	3,500		22,023	3,670			12 2,023	19,270	0.75	0.74	0.34	82
			2,400	1,875			4,275	8,828	2.07	0.48	0.16	83
												84
				1	14 7,650			15 3,038			0.06	84
	3,240	3,000	3,000	3,445				2,278	0.35	0.35	0.04	85
			25	15,675				11,455	0.73	0.73	0.21	86
			4,542	2,549			7,081	9,516	1.34	1.34	0.18	87
												88
200			9,702	3,300			3,300	25,069	1.93	1.93	0.49	89
	10,921		14,803	11,071			3,720	20,728	0.80	0.84	0.41	90
50	209	150	14,000	209	3,000			17,736	1.25	1.23	0.35	91

\* All refuse disposed of by householders.

<sup>10</sup> Expense connected with city dump.

<sup>11</sup> Includes "all other refuse."

<sup>12</sup> Expense connected with city dump and for removing dead animals.

<sup>13</sup> Per capita average not computed, because no reliable estimate of population could be made.

<sup>14</sup> Garbage burned at city crematory.

<sup>15</sup> Expense of maintaining city crematory.

## STATISTICS OF CITIES.

TABLE 57.—COLLECTION AND DISPOSAL OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.]

City number.	CITY.	AVERAGE NUMBER EMPLOYED.			EQUIPMENT.		GARBAGE AND OTHER REFUSE COLLECTED (TONS).			
		Total.	By city.	By contractor.	Carts and wagons.	Horses and mules.	Classified by kind of refuse collected.			
							Total number of tons collected.	Garbage.	Dead animals.	Ashes.
92	Saginaw, Mich.	10	10		2	3	500		(1)	500
93	Lincoln, Nebr. <sup>2</sup>									
94	Altoona, Pa. <sup>1</sup>									
95	Spokane, Wash. <sup>4</sup>									
96	Lancaster, Pa.	10		10	5	10	4,550	4,321		
97	Birmingham, Ala.	60	60		22	41	19,656	17,338	115	913
98	Bayonne, N. J.	20	20		10	10	20,828	4,350	50	15,728
99	South Bend, Ind.	7	7		3	6	2,800	2,800		
100	Butte, Mont.	20	20		10	(1)	9,711		111	
101	Pawtucket, R. I.	12		12	6	12	4,070	4,000	70	
102	McKeesport, Pa. <sup>4</sup>									
103	Binghamton, N. Y. <sup>4</sup>	2	2		1	1	2		2	
104	Johnstown, Pa.			(1)	(1)	(1)				
105	Dubuque, Iowa.	3		3	3	6	650	650	(1)	
106	Sioux City, Iowa.	10	10		9	18	19,500	14,500	(1)	5,000
107	Augusta, Ga.	13	13		15	15	22,595	22,430	165	
108	Mobile, Ala.	15	12	3	12	15	4,316	3,430	106	105
109	Topeka, Kans.	2		2	2	4	945		45	
110	Springfield, Ohio.	4		4	4	8	14,962	2,306	2	12,646
111	Allentown, Pa.	5		5	5	10	2,801	2,800	1	
112	East St. Louis, Ill.	12	12		8	12	8,880	7,695	425	
113	Wheeling, W. Va.	5		5	4	8	6,682	6,682		
114	Montgomery, Ala.	35	35		15	26	17,235	16,825	46	289
115	Passaic, N. J.	13		13	5	10	3,391	1,695	1	1,130
116	Davenport, Iowa.	18	18		9	18	6,012	5,145	(1)	(1)
117	Atlantic City, N. J.			(1)	(1)	(1)	11,666	11,666		
118	Little Rock, Ark. <sup>4</sup>									
119	Bay City, Mich.	10	10		8	16	5,470		20	3,000
120	York, Pa.	18		18	12	22	22,651	7,000	1	
121	Malden, Mass.	20	20		12	24	22,893	4,883		16,764
122	Springfield, Ill. <sup>4</sup>									
123	Quincy, Ill.	7	7		6	12	3,574	3,066	8	12 500
124	Canton, Ohio.			(1)	(1)	(1)	1	1	1	
125	Superior, Wis.	(1)	(1)	(1)	(1)	(1)		(1)		
126	Chester, Pa.	8		8	4	8	8,100	4,200		14 3,900
127	Chelsea, Mass.	15	1	14	7	10	9,463	1,878	10	7,550
128	South Omaha, Nebr. <sup>2</sup>									
129	Newcastle, Pa. <sup>1</sup>									
130	Salem, Mass.	18	18		8	9	9,099	4,360	(1)	4,739
131	Newton, Mass.	46	37	9	24	29	17,961	3,100	(16)	14,789
132	Haverhill, Mass.	15	10	5	9	17	14,930	5,500	60	14 9,370
133	Jacksonville, Fla.	50	50		30	35	21,720	18,250	185	730
134	Joplin, Mo. <sup>4</sup>									
135	Wichita, Kans.		(1)		(1)	(1)	75		75	(1)
136	Rockford, Ill.	6		6	6	12	7,488	7,488	(1)	(1)
137	Knoxville, Tenn.	24	21	3	18	23	10,060		61	4,819
138	Elmira, N. Y. <sup>2</sup>									
139	Galveston, Tex.	21	16	5	21	22	7,655	5,653	80	
140	New Britain, Conn.	2		2	2	4	1,972	1,925	47	
141	Chattanooga, Tenn.	23	23		15	21	9,645	10 4,674		3,506
142	Kalamazoo, Mich.	12	12		10	20	691		14	
143	Woonsocket, R. I. <sup>4</sup>									
144	Fitchburg, Mass.	14	6	8	10	11	5,500	2,100		2,000
145	Racine, Wis. <sup>4</sup>									
146	Auburn, N. Y.	16		16	8	18	8,744	4,460	75	
147	Macon, Ga.	21	21		17	19	9,695	11 9,620	75	
148	Joliet, Ill.	10	10		10	10	15,860	12 2,719	11	12,380
149	Oklahoma City, Okla.	4	4		1	2	400			
150	Oshkosh, Wis. <sup>4</sup>									
151	West Hoboken, N. J.	10		10	5	10	21,695	2,900	20	(1)
152	Sacramento, Cal.	3	2	1	3	4	118		118	
153	Pueblo, Colo.	2	2		1	2	17		8	
154	Everett, Mass.	16	9	7	8	16	7,945	3,220	2	4,523
155	Taunton, Mass.	18	3	15	12	21	6,515	2,200	(16)	4,069
156	Newport, Ky.	12	10	2	12	12	12,853	1,950	3	10,071
157	La Crosse, Wis.	3	3		3		790	460	(1)	
158	Fort Worth, Tex.			(1)	(1)	(1)	182		182	
	San Juan, P. R.	17	17		6	14	9,150			

<sup>1</sup> Not reported.<sup>2</sup> All refuse disposed of by householders, except dead animals of which no record is kept.<sup>3</sup> Expense connected with disposal of dead animals.<sup>4</sup> All refuse disposed of by householders.<sup>5</sup> Expense connected with city dump.<sup>6</sup> Garbage burned at city crematory.<sup>7</sup> Expense of maintaining city crematory.<sup>8</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>9</sup> Includes garbage brought to crematory by private parties.<sup>10</sup> Includes all refuse not otherwise reported.

## GENERAL TABLES.

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## GARBAGE AND OTHER REFUSE: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

GARBAGE AND OTHER REFUSE COLLECTED (TONS)—continued.					GARBAGE DISPOSED OF (TONS).			COST OF REFUSE COLLECTION AND DISPOSAL..				City number.
Classified by kind of refuse collected—Continued.			Classified by agent collecting.		Burned.	Reduced.	Otherwise disposed of.	Total cost.	Average total cost per ton collected.	Average net cost per ton collected.	Total cost per capita.	
Waste paper.	Night soil.	All other refuse.	City employees.	Contractor.								
	(1)		500					\$981	\$1.96	\$1.95	\$0.02	92
								\$611			0.01	93
								\$501			0.01	94
								\$7,575			(9)	95
		229		4,550		\$7,000		11,917	2.62	2.62	0.25	96
						4,321						

11 Includes ashes and waste paper.

12 Average cost not reported because of incomplete data.

13 Includes "all other refuse."

14 Includes waste paper.

15 Less than 1 cent.

16 Less than 1 ton.

17 Based on cost of collecting dead animals only.

18 Work done without cost to city.



## STATISTICS OF CITIES.

TABLE 58.—LENGTH AND

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

City num- ber.	CITY.	LENGTH (MILES) OF SEWERS.															
		All classes.				Combined (sanitary and storm).				Sanitary.				Storm.			
		Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.
	Grand total.....	22,866. 4	6,122. 3	15,941. 4	802. 7	17,122. 8	5,427. 8	11,245. 2	449. 8	4,563. 2	350. 0	4,024. 8	188. 4	1,180. 4	344. 5	671. 4	164. 5
	Group I.....	10,149. 1	3,636. 8	6,315. 5	196. 8	9,242. 3	3,424. 0	5,716. 3	102. 0	554. 8	88. 4	459. 5	6. 9	352. 0	124. 4	139. 7	87. 9
	Group II.....	5,253. 4	1,219. 0	3,711. 8	322. 6	3,690. 5	1,052. 9	2,443. 4	194. 2	1,300. 0	104. 0	1,093. 1	102. 9	262. 9	62. 1	175. 3	25. 5
	Group III.....	3,905. 8	738. 1	3,012. 0	155. 7	2,627. 1	656. 1	1,853. 0	118. 0	1,097. 1	50. 2	1,019. 6	27. 3	181. 6	31. 8	139. 4	10. 4
	Group IV.....	3,558. 1	528. 4	2,902. 1	127. 6	1,562. 9	294. 8	1,232. 5	35. 6	1,611. 3	107. 4	1,452. 6	51. 3	383. 9	126. 2	217. 0	40. 7

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	1,834.2	640.9	1,186.4	6.9	1,729.2	627.5	1,094.8	6.9	92.6	1.4	91.2	.....	12.4	12.0	0.4	.....
2	Chicago, Ill.....	1,724.2	609.0	1,115.2	.....	1,704.2	599.0	1,105.2	.....	10.0	.....	10.0	.....	10.0	10.0	.....	.....
3	Philadelphia, Pa.....	1,103.4	882.7	220.7	.....	919.5	735.6	183.9	.....	92.0	73.6	18.4	.....	91.9	73.5	18.4	.....
4	St. Louis, Mo.....	639.2	257.0	368.4	13.8	639.2	257.0	368.4	13.8	.....	.....	.....	.....	.....	.....	.....	.....
5	Boston, Mass.....	729.3	90.2	623.5	15.6	582.8	73.3	500.3	9.2	64.8	9.4	54.7	0.7	81.7	7.5	68.5	5.7
6	Baltimore, Md.....	62.3	28.7	12.0	21.6	62.3	28.7	12.0	21.6	.....	.....	.....	.....	.....	.....	.....	.....
7	Pittsburg, Pa.....	511.9	77.7	433.2	1.0	511.9	77.7	433.2	1.0	.....	.....	.....	.....	.....	.....	.....	.....
8	Cleveland, Ohio.....	447.7	286.8	146.8	14.1	447.7	286.8	146.8	14.1	.....	.....	.....	.....	.....	.....	.....	.....
9	Buffalo, N. Y.....	502.2	162.0	332.2	8.0	502.2	162.0	332.2	8.0	.....	.....	.....	.....	.....	.....	.....	.....
10	San Francisco, Cal.....	351.4	113.0	234.0	4.4	345.6	113.0	229.3	3.3	2.7	.....	2.7	.....	3.1	.....	2.0	1.1
11	Detroit, Mich.....	596.3	186.4	409.9	.....	596.3	186.4	409.9	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	300.7	72.7	228.0	.....	300.7	72.7	228.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Milwaukee, Wis.....	405.1	119.1	286.0	.....	405.1	119.1	286.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	New Orleans, La.....	420.0	24.0	312.0	84.0	.....	.....	.....	.....	270.0	4.0	262.0	4.0	150.0	20.0	50.0	80.0
15	Washington, D. C.....	521.2	86.6	407.2	27.4	495.6	85.2	386.3	24.1	22.7	.....	20.5	2.2	2.9	1.4	0.4	1.1

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	253.3	75.0	178.3	.....	197.9	67.8	130.1	.....	51.8	5.4	46.4	.....	3.6	1.8	1.8	.....
17	Minneapolis, Minn.....	224.8	108.7	80.5	35.6	224.8	108.7	80.5	35.6	.....	.....	.....	.....	.....	.....	.....	.....
18	Jersey City, N. J.....	120.3	70.2	44.2	5.9	117.3	70.2	44.2	2.9	.....	.....	.....	.....	3.0	.....	.....	3.0
19	Louisville, Ky.....	117.0	57.3	59.7	.....	117.0	57.3	59.7	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Indianapolis, Ind.....	184.3	100.4	83.9	.....	155.3	91.4	63.9	.....	22.0	5.0	17.0	.....	7.0	4.0	3.0	.....
21	St. Paul, Minn.....	233.5	33.5	158.2	41.8	224.2	33.5	148.9	41.8	7.6	.....	7.6	.....	1.7	.....	1.7	.....
22	Providence, R. I.....	219.2	75.2	144.0	.....	180.7	41.9	138.8	.....	28.4	25.0	3.4	.....	10.1	8.3	1.8	.....
23	Rochester, N. Y.....	253.7	24.7	153.9	75.1	249.4	24.6	149.7	75.1	2.8	.....	2.8	.....	1.5	0.1	1.4	.....
24	Kansas City, Mo.....	314.2	73.7	239.1	1.4	314.2	73.7	239.1	1.4	.....	.....	.....	.....	.....	.....	.....	.....
25	Toledo, Ohio.....	211.9	144.3	65.8	1.8	211.9	144.3	65.8	1.8	.....	.....	.....	.....	.....	.....	.....	.....
26	Denver, Colo.....	364.9	28.6	336.3	.....	3.6	3.6	.....	.....	282.7	10.4	272.3	.....	78.6	14.6	64.0	.....
27	Columbus, Ohio.....	187.7	75.4	108.9	3.4	187.7	75.4	108.9	3.4	.....	.....	.....	.....	.....	.....	.....	.....
28	Los Angeles, Cal.....	304.0	23.0	273.2	7.8	.....	.....	.....	.....	283.6	20.2	262.3	1.1	20.4	2.8	10.9	6.7
29	Worcester, Mass.....	183.0	43.0	135.3	4.7	63.5	18.6	44.3	0.6	75.9	13.6	62.3	.....	43.6	10.8	28.7	4.1
30	Seattle, Wash.....	193.7	9.7	182.0	2.0	193.7	9.7	182.0	2.0	.....	.....	.....	.....	.....	.....	.....	.....
31	Memphis, Tenn.....	249.9	1.4	248.5	.....	.....	.....	.....	.....	249.9	1.4	248.5	.....	.....	.....	.....	.....
32	Omaha, Nebr.....	171.8	40.0	131.8	.....	125.8	40.0	85.8	.....	46.0	.....	46.0	.....	.....	.....	.....	.....
33	New Haven, Conn.....	111.3	39.3	60.3	11.7	111.3	39.3	60.3	11.7	.....	.....	.....	.....	.....	.....	.....	.....
34	Scranton, Pa.....	101.0	6.2	94.8	.....	101.0	6.2	94.8	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Syracuse, N. Y.....	145.7	33.8	108.9	3.0	133.1	33.8	96.3	3.0	12.6	.....	12.6	.....	.....	.....	.....	.....
36	St. Joseph, Mo.....	76.4	0.4	76.0	.....	76.4	0.4	76.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
37	Paterson, N. J.....	83.0	15.0	68.0	.....	83.0	15.0	68.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Portland, Oreg.....	181.0	13.5	167.5	.....	181.0	13.5	167.5	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Atlanta, Ga.....	139.1	18.5	120.6	.....	139.1	18.5	120.6	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	Richmond, Va.....	100.0	.....	.....	100.0	.....	.....	.....	.....	100.0	.....	.....	100.0	.....	.....	.....	.....
41	Fall River, Mass.....	68.8	20.4	46.5	1.9	68.8	20.4	46.5	1.9	.....	.....	.....	.....	.....	.....	.....	.....
42	Nashville, Tenn.....	89.2	26.7	58.4	4.1	89.2	26.7	58.4	4.1	.....	.....	.....	.....	.....	.....	.....	.....
43	Dayton, Ohio.....	203.0	39.0	151.0	13.0	1.0	.....	.....	1.0	122.0	21.0	100.0	1.0	80.0	18.0	51.0	11.0
44	Grand Rapids, Mich.....	167.7	22.1	136.2	9.4	139.6	18.4	113.3	7.9	14.7	2.0	11.9	0.8	13.4	1.7	11.0	0.7

¹ Estimated.

² No record.

³ Ten and one-half per cent for Brooklyn Borough and 14 per cent for Queens Borough.

## CLASSES OF SEWERS: 1907.

with the number assigned to each, see page 127.]

Number of house connections.	DAILY VOLUME OF SEWAGE (GALLONS).			Per cent of sewage pumped.	Per cent of all sewage formed by manufacturing waste.	Method of sewer flushing.	Method of sewage purification.	Stream or body of water into which sewage is discharged.	City number
	Maximum.	Minimum.	Average.						
2,580,572	1,963,183,844	1,144,756,383	2,131,435,473	.....	.....	.....	.....	.....	.....
1,465,210	1,013,686,757	589,415,620	1,273,528,556	.....	.....	.....	.....	.....	.....
540,228	540,437,000	293,816,000	469,519,693	.....	.....	.....	.....	.....	.....
344,996	202,475,800	142,650,900	207,209,066	.....	.....	.....	.....	.....	.....
230,138	206,584,287	118,873,863	181,178,158	.....	.....	.....	.....	.....	.....

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1 361,049	( <sup>2</sup> )	( <sup>2</sup> )	490,460,100	( <sup>2</sup> )	( <sup>4</sup> )	Automatic flush tanks and hydrants.	Lime, chemicals, and filtration beds.	Rivers and bays.....	1
242,702	350,000,000	200,000,000	250,000,000	5.0	10.0	Hydrants.	Diluted in sanitary canal.	Drainage canal.....	2
1 311,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	No artificial means.	.....	Delaware and Schuylkill rivers.	3
1 103,214	94,390,000	50,900,000	68,900,000	.....	0.1	Natural flow and fire hose.	Small portion with septic tanks.	Mississippi river.....	4
81,048	198,052,020	88,063,660	124,221,758	88.0	( <sup>2</sup> )	Hydrants.	.....	Atlantic ocean.....	5
3,350	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.	.....	Patapasco river.....	6
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.	.....	Allegheny, Monongahela, and Ohio rivers.	7
1 103,000	( <sup>2</sup> )	( <sup>2</sup> )	58,880,350	.....	( <sup>2</sup> )	Hydrants.	.....	Lake Erie at Cuyahoga river.	8
1 71,000	1 188,000,000	1 119,800,000	1 132,118,000	8.0	13.0	Automatic flush tanks and hydrants.	.....	Niagara river.....	9
56,365	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1.0	( <sup>2</sup> )	Hydrants.	.....	San Francisco bay and connecting straits.	10
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	6.0	( <sup>2</sup> )	Hydrants.	.....	Detroit river.....	11
26,951	1 51,244,737	1 34,651,960	1 42,948,348	.....	( <sup>2</sup> )	Hydrants.	.....	Ohio river.....	12
50,584	50,000,000	30,000,000	36,000,000	5.0	25.0	Hydrants.	.....	Lake Michigan.....	13
947	12,000,000	10,000,000	11,000,000	100.0	2.0	Automatic flush tanks and hydrants.	.....	Mississippi river and Lake Pontchartrain.	14
1 54,000	1 70,000,000	1 56,000,000	1 60,000,000	96.0	.....	Automatic flush tanks and hydrants.	.....	Potomac river.....	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

37,770	1 64,000,000	1 37,000,000	1 50,000,000	33.3	( <sup>2</sup> )	Automatic flush tanks and hydrants.	.....	Passaic river and Newark bay.	16
16,829	( <sup>2</sup> )	( <sup>2</sup> )	1 10,000,000	.....	( <sup>2</sup> )	Automatic flush tanks and hydrants.	.....	Mississippi river.....	17
30,089	( <sup>2</sup> )	( <sup>2</sup> )	39,000,000	.....	( <sup>2</sup> )	With hose at manholes.	.....	New York and Newark bays, Hackensack and Hudson rivers.	18
1 27,000	1 40,000,000	1 26,000,000	1 33,000,000	.....	15.0	Hydrants.	.....	Ohio river.....	19
1 14,000	1 55,000,000	1 20,000,000	1 37,500,000	.....	33.0	Catch basins and inlets.	.....	White river.....	20
12,319	1 14,000,000	1 6,000,000	1 10,000,000	( <sup>2</sup> )	( <sup>2</sup> )	Automatic flush tanks and hydrants.	.....	Mississippi river.....	21
19,650	40,462,000	9,424,000	18,573,000	95.0	33.0	Hydrants.	Treated with lime and copperas.	Providence river.....	22
1 41,000	1 20,000,000	1 15,000,000	1 16,000,000	.....	.....	Hydrants.	.....	Genesee river.....	23
1 30,000	27,265,000	18,432,000	21,547,779	.....	.....	Automatic flush tanks.	.....	Missouri river.....	24
21,432	18,000,000	12,000,000	16,000,000	.....	( <sup>2</sup> )	Automatic flush tanks.	Small amount by sand filtration.	Maumee river and Ten-Mile run.	25
1 48,790	35,560,000	30,600,000	33,080,000	.....	0.2	Automatic flush tanks and hydrants.	.....	South Platte river.....	26
1 22,000	11,600,000	6,800,000	9,100,000	.....	0.2	Automatic flush tanks and hydrants.	.....	Seloto and Olen tangy rivers, Alum creek.	27
1 35,000	1 65,000,000	1 30,000,000	1 40,000,000	.....	8.0	Automatic flush tanks.	.....	Pacific ocean.....	28
14,252	24,050,000	9,060,000	15,560,000	5.0	( <sup>2</sup> )	Automatic flush tanks and hydrants.	Chemical precipitation and sand filtration.	Blackstone river.....	29
9,643	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.	Small portion with septic tanks.	Elliott bay.....	30
26,344	8,000,000	8,000,000	8,000,000	0.5	.....	Automatic flush tanks.	.....	Mississippi and Wolf rivers.	31
1 15,500	1 24,000,000	1 10,000,000	1 17,000,000	.....	1.0	Automatic flush tanks.	Septic tank and filter system.	Missouri river.....	32
1 15,553	1 4,000,000	1 3,000,000	1 3,500,000	.....	( <sup>2</sup> )	Portable flushing apparatus.	.....	Long Island Sound.....	33
1 7,500	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	No artificial means.	.....	Lackawanna river.....	34
1 20,829	1 15,000,000	1 9,000,000	1 12,214,000	.....	3.0	Automatic flush tanks.	.....	Onondaga lake.....	35
1 2,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.	.....	Missouri river.....	36
( <sup>2</sup> )	1 40,000,000	1 18,000,000	1 30,000,000	.....	33.3	No artificial means.	.....	Passaic river.....	37
1 15,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	.....	.....	Willametta river.....	38
16,295	1 12,500,000	1 11,500,000	1 12,000,000	.....	10.0	Flush tanks.	.....	Chattahoochee and South rivers.	39
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.	.....	James river.....	40
6,073	( <sup>2</sup> )	( <sup>2</sup> )	4,944,914	.....	.....	Hydrants.	.....	Taunton Great river and Mount Hope bay.	41
12,360	12,000,000	9,000,000	10,500,000	.....	5.0	Automatic flush tanks and hydrants.	.....	Cumberland river.....	42
1 7,000	1 10,000,000	1 5,000,000	1 7,500,000	1 5.0	1 10.0	Automatic flush tanks.	.....	Great Miami river.....	43
1 16,000	( <sup>2</sup> )	( <sup>2</sup> )	1 14,500,000	( <sup>2</sup> )	.....	Hydrants.	.....	Grand river.....	44

<sup>4</sup> Five per cent for Queens and Richmond boroughs; no record for other boroughs.<sup>7</sup> Includes brick and tile; no record of classification.<sup>5</sup> Connections commenced in 1907.<sup>6</sup> Records burned in 1902.

## STATISTICS OF CITIES.

TABLE 58.—LENGTH AND

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	LENGTH (MILES) OF SEWERS.															
		All classes.				Combined (sanitary and storm).				Sanitary.				Storm.			
		Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.
45	Cambridge, Mass.....	135.8	48.6	80.7	6.5	110.2	41.3	68.6	5.3	19.6	4.1	14.3	1.1	6.1	3.2	2.8	0.1
46	Albany, N. Y.....	98.6	17.1	53.2	28.3	98.6	17.1	53.2	28.3	.....	.....	.....	.....	.....	.....	.....	.....
47	Hartford, Conn.....	115.3	55.6	54.8	4.9	115.2	55.6	54.7	4.9	.....	.....	.....	.....	0.1	.....	0.1	.....
48	Lowell, Mass.....	104.1	32.0	69.1	3.0	102.4	32.0	67.4	3.0	.....	.....	.....	.....	1.7	.....	1.7	.....
49	Reading, Pa.....	115.8	.....	115.8	.....	.....	.....	.....	.....	101.8	.....	101.8	.....	14.0	.....	14.0	.....
50	Trenton, N. J.....	70.2	16.2	44.6	9.4	21.0	8.0	10.0	3.0	42.0	6.0	31.0	5.0	7.2	2.2	3.6	1.4
51	Bridgeport, Conn.....	89.1	7.0	82.1	.....	89.1	7.0	82.1	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	Wilmington, Del.....	85.0	15.1	66.9	4.0	82.5	14.1	64.9	3.5	2.5	1.0	1.0	0.5	.....	.....	.....	.....
53	Camden, N. J.....	66.5	66.5	.....	.....	66.5	66.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
54	Des Moines, Iowa.....	123.1	31.6	90.5	1.0	123.1	31.6	90.5	1.0	.....	.....	.....	.....	.....	.....	.....	.....
55	Kansas City, Kans.....	60.0	16.5	43.5	.....	44.9	12.3	32.6	.....	9.8	0.7	9.1	.....	5.3	3.5	1.8	.....
56	Lynn, Mass.....	76.6	14.2	61.6	0.7	76.5	14.2	61.6	0.7	.....	.....	.....	.....	.....	.....	.....	.....
57	New Bedford, Mass.....	77.2	18.7	58.5	.....	77.2	18.7	58.5	.....	.....	.....	.....	.....	.....	.....	.....	.....
58	Springfield, Mass.....	110.8	27.2	81.9	1.7	110.2	27.2	81.3	1.7	0.2	.....	0.2	.....	0.4	.....	0.4	.....
59	Troy, N. Y.....	52.9	31.3	21.6	.....	52.9	31.3	21.6	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Oakland, Cal.....	251.7	3.2	239.8	8.7	246.5	2.2	239.7	4.6	3.0	1.0	.....	2.0	2.2	.....	0.1	2.1
61	Lawrence, Mass.....	64.3	19.8	44.2	0.3	64.0	19.8	44.2	.....	.....	.....	.....	.....	0.3	.....	.....	0.3
62	Somerville, Mass.....	97.1	31.0	65.2	0.9	67.4	27.7	39.3	0.4	23.4	0.6	22.9	.....	6.3	2.8	3.0	0.6
63	Savannah, Ga.....	74.9	2.3	72.6	.....	.....	.....	.....	.....	50.6	2.3	48.3	.....	24.3	.....	24.3	.....
64	Duluth, Minn.....	81.2	8.3	72.2	0.7	.....	.....	.....	.....	63.2	3.2	60.0	.....	18.0	5.1	12.2	0.7
65	Norfolk, Va.....	68.3	.....	68.3	.....	.....	.....	.....	.....	68.3	.....	68.3	.....	.....	.....	.....	.....
66	Hoboken, N. J.....	15.0	12.0	.....	3.0	15.0	12.0	.....	3.0	.....	.....	.....	.....	.....	.....	.....	.....
67	Peoria, Ill.....	84.3	21.6	62.7	.....	81.1	21.6	59.5	.....	3.2	.....	3.2	.....	.....	.....	.....	.....
68	Yonkers, N. Y.....	46.0	11.5	33.1	1.4	46.0	11.5	33.1	1.4	.....	.....	.....	.....	.....	.....	.....	.....
69	Utica, N. Y.....	86.5	14.3	37.3	34.9	82.2	13.1	34.4	34.7	2.3	.....	2.3	.....	2.0	1.2	0.6	0.2
70	Manchester, N. H.....	81.6	8.8	67.0	5.8	81.6	8.8	67.0	5.8	.....	.....	.....	.....	.....	.....	.....	.....
71	Schenectady, N. Y.....	89.3	.....	89.1	0.2	4.5	.....	4.5	.....	73.7	.....	73.5	0.2	11.1	.....	11.1	.....
72	Evansville, Ind.....	32.6	11.3	21.3	.....	32.6	11.3	21.3	.....	.....	.....	.....	.....	.....	.....	.....	.....
73	San Antonio, Tex.....	96.0	7.9	76.1	12.0	.....	.....	.....	.....	89.8	7.9	69.9	12.0	6.2	.....	6.2	.....
74	Elizabeth, N. J.....	66.9	13.3	53.6	.....	66.9	13.3	53.6	.....	.....	.....	.....	.....	.....	.....	.....	.....
75	Waterbury, Conn.....	51.4	4.2	44.9	2.3	.....	.....	.....	.....	44.3	4.2	38.4	1.7	7.1	.....	6.5	0.6
76	Salt Lake City, Utah.....	78.0	6.9	67.6	3.5	.....	.....	.....	.....	78.0	6.9	67.6	3.5	.....	.....	.....	.....
77	Wilkes-Barre, Pa.....	107.5	3.3	104.2	.....	107.5	3.3	104.2	.....	.....	.....	.....	.....	.....	.....	.....	.....
78	Erie, Pa.....	79.4	11.4	66.8	1.2	79.4	11.4	66.8	1.2	.....	.....	.....	.....	.....	.....	.....	.....
79	Houston, Tex.....	53.0	13.0	40.0	.....	30.0	5.0	25.0	.....	15.0	.....	15.0	.....	8.0	8.0	.....	.....
80	Tacoma, Wash.....	149.1	0.3	148.6	0.2	.....	.....	.....	.....	132.0	0.3	131.7	.....	17.1	.....	16.9	0.2
81	Harrisburg, Pa.....	58.6	19.8	29.5	9.3	58.6	19.8	29.5	9.3	.....	.....	.....	.....	.....	.....	.....	.....
82	Charleston, S. C.....	62.9	23.5	39.4	.....	57.5	23.5	34.0	.....	5.4	.....	5.4	.....	.....	.....	.....	.....
83	Portland, Me.....	66.9	16.3	48.1	2.5	49.0	16.0	30.5	2.5	17.9	0.3	17.6	.....	.....	.....	.....	.....
84	Youngstown, Ohio.....	76.6	14.9	61.7	.....	76.6	14.9	61.7	.....	.....	.....	.....	.....	.....	.....	.....	.....
85	Dallas, Tex.....	123.2	4.0	118.6	0.6	.....	.....	.....	.....	110.6	0.9	109.7	.....	12.6	3.1	8.9	0.6
86	Terre Haute, Ind.....	53.4	8.6	44.8	.....	53.4	8.6	44.8	.....	.....	.....	.....	.....	.....	.....	.....	.....
87	Fort Wayne, Ind.....	84.2	21.3	62.9	.....	84.2	21.3	62.9	.....	.....	.....	.....	.....	.....	.....	.....	.....
88	Akron, Ohio.....	98.1	8.6	86.8	2.7	.....	.....	.....	.....	92.7	7.9	84.8	.....	5.4	0.7	2.0	2.7
89	Holyoke, Mass.....	39.2	12.6	24.5	2.1	38.2	12.6	24.0	1.6	.....	.....	.....	.....	1.0	.....	0.5	0.5
90	Brockton, Mass.....	73.1	5.0	66.3	1.8	.....	.....	.....	.....	47.9	3.0	43.6	1.3	25.2	2.0	22.7	0.5
91	Covington, Ky.....	134.6	11.5	131.0	1.1	134.6	11.5	131.0	1.1	.....	.....	.....	.....	.....	.....	.....	.....

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.....	86.9	30.0	56.8	0.1	86.9	30.0	56.8	0.1	.....	.....	.....	.....	.....	.....	.....	.....
93	Lincoln, Nebr.....	55.6	2.8	52.3	0.5	2.7	0.8	1.8	0.1	45.0	.....	45.0	.....	7.9	2.0	5.5	0.4
94	Altoona, Pa.....	69.4	10.7	57.6	1.1	.....	.....	.....	.....	68.5	10.7	57.3	0.5	0.9	.....	0.3	0.6
95	Spokane, Wash.....	36.0	.....	36.0	.....	36.0	.....	36.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
96	Lancaster, Pa.....	35.0	7.2	27.0	0.8	35.0	7.2	27.0	0.8	.....	.....	.....	.....	.....	.....	.....	.....
97	Birmingham, Ala.....	85.3	18.6	66.8	.....	.....	.....	.....	.....	66.8	.....	66.8	.....	18.5	18.5	.....	.....
98	Bayonne, N. J.....	29.6	7.0	21.6	1.0	29.6	7.0	21.6	1.0	.....	.....	.....	.....	.....	.....	.....	.....
99	South Bend, Ind.....	56.1	12.0	43.0	1.1	56.1	12.0	43.0	1.1	.....	.....	.....	.....	.....	.....	.....	.....
100	Butte, Mont.....	31.1	2.1	0.2	28.8	.....	.....	.....	.....	25.1	.....	.....	25.1	6.0	2.1	0.2	3.7
101	Pawtucket, R. I.....	53.4	8.0	44.2	1.2	53.4	8.0	44.2	1.2	.....	.....	.....	.....	.....	.....	.....	.....

¹ Estimated.

² No record.

## GENERAL TABLES.

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## CLASSES OF SEWERS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

Number of house connections.	DAILY VOLUME OF SEWAGE (GALLONS).			Per cent of sewage pumped.	Per cent of all sewage formed by manufacturing waste.	Method of sewer flushing.	Method of sewage purification.	Stream or body of water into which sewage is discharged.	City number.
	Maximum.	Minimum.	Average.						
<sup>1</sup> 15,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	100.0	( <sup>2</sup> )	Hydrants.....		Boston harbor and Charles river.....	45
<sup>1</sup> 17,500	22,400,000	20,465,000	21,377,000	.....	<sup>1</sup> 4.0	Hydrants.....		Hudson river.....	46
<sup>1</sup> 7,000	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 6,000,000	1.0	( <sup>2</sup> )	Hydrants.....		Connecticut river.....	47
11,200	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.....		Merrimac and Concord rivers.....	48
3,222	<sup>1</sup> 4,600,000	<sup>1</sup> 3,900,000	4,250,000	100.0	20.0	Hydrants.....	Filtration plant.....	Schuylkill river.....	49
<sup>1</sup> 2,200	<sup>1</sup> 20,000,000	<sup>1</sup> 6,000,000	<sup>1</sup> 10,000,000	.....	( <sup>2</sup> )	Automatic flush tanks.....		Delaware river.....	50
<sup>1</sup> 8,900	17,600,000	16,300,000	16,950,000	.....	( <sup>2</sup> )	Hydrants.....		Long Island Sound.....	51
<sup>1</sup> 11,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Automatic flush tanks.....		Christiana and Brandywine rivers.....	52
14,845	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	No artificial means.....		Coopers creek and Delaware river.....	53
12,631	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.....		Raccoon river.....	54
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.....		Missouri and Kansas rivers.....	55
<sup>1</sup> 17,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.....		Lynn harbor.....	56
<sup>1</sup> 8,000	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 7,000,000	.....	.....	Hydrants.....		Acushnet river, lower harbor, and Clarks cove.....	57
12,560	12,000,000	10,000,000	11,000,000	.....	.....	Automatic flush tanks and hydrants.....		Connecticut river.....	58
<sup>1</sup> 12,700	13,000,000	9,000,000	11,000,000	.....	<sup>1</sup> 5.0	Hose and hydrants.....		Hudson river.....	59
<sup>1</sup> 15,480	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.....		San Francisco bay.....	60
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.....		Merrimac river.....	61
13,658	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	100.0	.....	Hydrants.....		Boston harbor, Charles, Miller, and Mystic rivers.....	62
<sup>1</sup> 11,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Automatic flush tanks.....		Savannah river.....	63
3,372	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2.0	( <sup>2</sup> )	Automatic flush tanks.....		Lake Superior.....	64
10,665	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Automatic flush tanks.....		Elizabeth river.....	65
<sup>1</sup> 5,175	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Automatic flush tanks.....		Hudson river.....	66
4,732	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Hydrants.....		Illinois river.....	67
<sup>1</sup> 3,732	8,500,000	6,500,000	7,966,666	.....	( <sup>2</sup> )	Hydrants.....		Hudson river.....	68
<sup>1</sup> 10,800	8,988,800	5,885,000	6,955,000	.....	<sup>1</sup> 3.0	Hydrants.....		Mohawk river.....	69
6,201	<sup>1</sup> 4,500,000	<sup>1</sup> 4,000,000	<sup>1</sup> 4,250,000	.....	<sup>1</sup> 0.9	Hydrants.....		Merrimac and Piscataquog rivers.....	70
<sup>1</sup> 15,300	<sup>1</sup> 14,500,000	<sup>1</sup> 11,500,000	<sup>1</sup> 13,000,000	.....	1.0	Automatic flush tanks and hydrants.....		Mohawk river.....	71
<sup>1</sup> 4,500	<sup>1</sup> 10,000,000	<sup>1</sup> 5,000,000	<sup>1</sup> 7,500,000	.....	1.0	Hydrants.....		Ohio river.....	72
6,092	15,408,000	15,408,000	15,408,000	.....	1.0	Automatic flush tanks.....		Mitchell river.....	73
<sup>1</sup> 13,500	<sup>1</sup> 6,700,000	<sup>1</sup> 4,300,000	<sup>1</sup> 5,500,000	.....	( <sup>2</sup> )	No artificial means.....		Elizabeth river and Staten Island Sound.....	74
4,800	12,500,000	8,000,000	10,000,000	.....	( <sup>2</sup> )	Automatic flush tanks.....		Naugatuck river.....	75
3,361	7,438,000	3,915,000	5,438,000	.....	.....	Automatic flush tanks and hydrants.....		Jordan river.....	76
7,497	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	No artificial means.....		Susquehanna river.....	77
<sup>1</sup> 9,500	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 11,800,000	.....	.....	Hydrants.....		Lake Erie.....	78
3,275	8,000,000	3,000,000	5,000,000	100.0	.....	Automatic flush tanks.....	Potter system; coke filter beds.	Buffalo bayou.....	79
<sup>1</sup> 3,500	( <sup>2</sup> )	( <sup>2</sup> )	6,000,000	.....	.....	Automatic flush tanks and hydrants.....		Commencement bay, Puget Sound.....	80
( <sup>2</sup> ) <sup>1</sup> 287	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 8,500,000	.....	( <sup>2</sup> )	No artificial means.....		Paxtang creek.....	81
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Automatic flush tanks and hydrants.....		Cooper and Ashley rivers.....	82
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.....		Casco bay.....	83
8,321	<sup>1</sup> 6,000,000	<sup>1</sup> 5,000,000	5,400,000	.....	( <sup>2</sup> )	Hose and storm water.....		Mahoning river.....	84
<sup>1</sup> 9,000	<sup>1</sup> 3,500,000	<sup>1</sup> 3,000,000	<sup>1</sup> 3,250,000	.....	.....	Hydrants.....		Trinity river.....	85
2,485	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	25.0	No artificial means.....		Wabash river.....	86
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Hydrants.....		Maumee river.....	87
( <sup>2</sup> )	<sup>1</sup> 5,000,000	<sup>1</sup> 3,000,000	<sup>1</sup> 3,500,000	.....	0.1	Hydrants.....		Cuyahoga river.....	88
<sup>1</sup> 5,250	<sup>1</sup> 5,500,000	<sup>1</sup> 4,500,000	<sup>1</sup> 5,000,000	.....	.....	No artificial means.....		Connecticut river.....	89
2,845	1,341,000	977,900	1,164,400	100.0	.....	Hydrants.....	Sand filtration	Salisbury Plain river and Coweset river.....	90
6,910	<sup>1</sup> 5,000,000	<sup>1</sup> 3,000,000	<sup>1</sup> 4,000,000	.....	1.0	Hydrants.....		Ohio and Licking rivers.....	91

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 9,000,000	.....	.....	Hydrants.....		Saginaw river.....	92
<sup>1</sup> 5,000	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 2,000,000	.....	.....	Automatic flush tanks.....		Salt creek.....	93
<sup>1</sup> 10,000	( <sup>2</sup> )	( <sup>2</sup> )	<sup>1</sup> 5,000,000	.....	.....	No artificial means.....	Intermittent precipitation.....	Little Juniata river.....	94
2,910	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	Automatic flush tanks.....		Spokane river.....	95
17,000	<sup>1</sup> 13,000,000	<sup>1</sup> 9,000,000	<sup>1</sup> 11,000,000	.....	<sup>1</sup> 20.0	No artificial means.....		Conestoga creek.....	96
7,068	7,040,364	5,488,521	6,264,442	.....	( <sup>2</sup> )	Automatic flush tanks and hydrants.....	Septic tanks.....	Village creek.....	97
<sup>1</sup> 4,900	<sup>1</sup> 2,000,000	<sup>1</sup> 1,500,000	<sup>1</sup> 1,750,000	.....	( <sup>2</sup> )	No artificial means.....		Kill Van Kull river.....	98
( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	( <sup>2</sup> )	Automatic flush tanks.....		St. Joseph river.....	99
2,829	<sup>1</sup> 5,000,000	<sup>1</sup> 4,000,000	<sup>1</sup> 4,700,000	.....	.....	Hydrants.....		Silver Bow creek.....	100
3,942	6,000,000	2,000,000	3,000,000	.....	( <sup>2</sup> )	Hydrants.....	Filtration and sedimentation tanks.	Moshassuck river.....	101

<sup>1</sup> Sanitary sewer connections.

TABLE 58.—LENGTH AND

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City num- ber.	CITY.	LENGTH (MILES) OF SEWERS.															
		All classes.				Combined (sanitary and storm).				Sanitary.				Storm.			
		Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.	Total.	Brick.	Tile.	All other.
102	McKeesport, Pa.	33.1	4.4	28.7		33.1	4.4	28.7									
103	Binghamton, N. Y.	44.6	9.0	35.5	0.1	44.6	9.0	35.5	0.1								
104	Johnstown, Pa.	33.4	0.9	32.5		33.4	0.9	32.5									
105	Dubuque, Iowa.	40.9	1.4	27.6	11.9					30.9	0.3	25.1	5.5	10.0	1.1	2.5	6.4
106	Sioux City, Iowa.	62.8	4.6	57.1	1.1	16.6	1.6	15.0		30.9		30.8	0.1	15.3	3.0	11.3	1.0
107	Augusta, Ga.	60.7	23.0	37.7		60.7	23.0	37.7									
108	Mobile, Ala.	87.5	0.3	86.6	0.6					72.0		72.0		15.5	0.3	14.6	0.6
109	Topeka, Kans.	74.4	5.9	68.5		74.4	5.9	68.5									
110	Springfield, Ohio.	16.0	2.9	13.1		12.9	2.9	10.0		3.1		3.1					
111	Allentown, Pa.	11.2	5.4	5.8		0.8		0.8						10.4	5.4	5.0	
112	East St. Louis, Ill.	45.0	0.5	44.5		45.0	0.5	44.5									
113	Wheeling, W. Va.	43.2	2.9	40.3		43.2	2.9	40.3									
114	Montgomery, Ala.	122.5	41.4	81.1						50.4		50.4		72.1	41.4	30.7	
115	Passaic, N. J.	42.1	0.9	41.2						36.0		36.0		6.1	0.9	5.2	
116	Devenport, Iowa.	69.7	3.7	61.4	4.6					68.5	3.7	61.4	3.4	1.2			1.2
117	Atlantic City, N. J.	( <sup>1</sup> )															
118	Little Rock, Ark.	56.7	1.0	54.7	1.0					54.7		54.7		2.0	1.0		1.0
119	Bay City, Mich.	79.6	18.1	61.5		79.6	18.1	61.5									
120	York, Pa.	74.0	1.0	43.0						40.0		40.0		4.0	1.0	3.0	
121	Malden, Mass.	70.0	1.1	58.9	10.0					50.0	1.1	48.9		20.0		10.0	10.0
122	Springfield, Ill.	60.3	37.8	22.5		60.3	37.8	22.5									
123	Quincy, Ill.	32.0	6.1	25.9						32.0	6.1	25.9					
124	Canton, Ohio.	77.6	8.1	69.5						64.0	0.6	63.4		13.6	7.5	6.1	
125	Superior, Wis.	51.2	20.8	30.1	0.3	51.2	20.8	30.1	0.3								
126	Chester, Pa.	31.0	22.0	9.0		31.0	22.0	9.0									
127	Chelsea, Mass.	37.3		37.3						35.5		35.5		1.8		1.8	
128	South Omaha, Nebr.	11.2		11.2		11.0		11.0		0.2		0.2					
129	Newcastle, Pa.	56.5	50.5	5.0	1.0					51.5	50.0	1.5		5.0	0.5	3.5	1.0
130	Salem, Mass.	41.7	2.8	29.0	9.9	34.4	1.6	26.4	6.4	7.3	1.2	2.6	3.5				
131	Newton, Mass.	158.7	16.8	134.1	7.8					103.9	10.5	91.6	1.8	54.8	6.3	42.5	6.0
132	Haverhill, Mass.	42.6	7.7	34.5	0.4	42.6	7.7	34.5	0.4								
133	Jacksonville, Fla.	66.2	6.2	55.0	5.0	12.0		12.0		48.0		43.0	5.0	6.2	6.2		
134	Joplin, Mo.	29.3		29.3						29.0		29.0		0.3		0.3	
135	Wichita, Kans.	67.1	2.9	64.2		63.8	2.9	60.9						3.3		3.3	
136	Rockford, Ill.	49.7		49.7						48.3		48.3		1.4		1.4	
137	Knoxville, Tenn.	35.2	2.3	31.6	1.3					31.4	2.3	29.1		3.8		2.5	1.3
138	Elmira, N. Y.	45.8	5.8	40.0		45.8	5.8	40.0									
139	Galveston, Tex.	25.2		16.8	8.4	4.0		3.0	1.0	18.8		12.4	6.4	2.4		1.4	1.0
140	New Britain, Conn.	81.0	12.6	68.4						55.4	9.4	46.0		25.6	3.2	22.4	
141	Chattanooga, Tenn.	50.7	10.4	40.3		45.6	10.4	35.2		5.1		5.1					
142	Kalamazoo, Mich.	56.1	0.3	53.3	2.5					40.3		40.3		15.8	0.3	13.0	2.5
143	Woonsocket, R. I.	22.9	1.0	21.9						20.5	1.0	19.5		2.4		2.4	
144	Fitchburg, Mass.	38.1	4.6	33.5		38.1	4.6	33.5									
145	Racine, Wis.	59.5	6.2	53.3		59.5	6.2	53.3									
146	Auburn, N. Y.	69.5	16.6	49.6	3.3	66.2	15.8	47.1	3.3	2.5	0.8	1.7		0.8		0.8	
147	Macon, Ga.	63.0	24.0	39.5						39.5		39.5		24.0	24.0		
148	Joliet, Ill.	34.1		32.2	1.9	34.1		32.2	1.9								
149	Oklahoma City, Okla.	84.8	2.6	77.8	4.4	3.9	1.4	0.1	2.4	52.0		52.0		28.9	1.2	25.7	2.0
150	Oshkosh, Wis.	70.0		70.0		70.0		70.0									
151	West Hoboken, N. J.	20.0	6.0		14.0	20.0	6.0		14.0								
152	Sacramento, Cal.	50.4	7.1	42.7	0.6	50.4	7.1	42.7	0.6								
153	Pueblo, Colo.	80.7	4.0	76.5	0.2	8.5	4.0	4.3	0.2	72.2		72.2					
154	Everett, Mass.	42.6	3.5	39.1		14.5	2.6	11.9		28.1	0.9	27.2					
155	Taunton, Mass.	27.8	9.1	18.7						25.9	8.8	17.1		1.9	0.3	1.6	
156	Newport, Ky.	27.1	2.7	23.7	0.7	27.1	2.7	23.7	0.7								
157	La Crosse, Wis.	24.9	1.2	23.7		24.9	1.2	23.7									
158	Fort Worth, Tex.	160.0		158.0	2.0					158.0		158.0		2.0			2.0
	San Juan, P. R.	7.1	3.8	3.2	0.1	5.6	3.8	1.7	0.1	1.5		1.5					

<sup>1</sup> Estimated.<sup>2</sup> No record.<sup>3</sup> Sewage pumped only when water in river is high.<sup>4</sup> Storm waters not included.

## CLASSES OF SEWERS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

Number of house connections.	DAILY VOLUME OF SEWAGE (GALLONS).			Per cent of sewage pumped.	Per cent of all sewage formed by manufacturing waste.	Method of sewer flushing.	Method of sewage purification.	Stream or body of water into which sewage is discharged.	City number.
	Maximum.	Minimum.	Average.						
15,500	120,000,000	110,000,000	115,000,000	.....	(2)	Hydrants.....		Youghiogheny and Monongahela rivers.	102
8,880	2,500,000	830,000	1,665,000	.....	0.5	Automatic flush tanks		Chenango and Susquehanna rivers.	103
(2)	(2)	(2)	(2)	.....		No artificial means		Stony creek and Cone-maugh river.	104
1,834	(2)	(2)	(2)	.....		Hydrants.....		Mississippi river	105
2,793	(2)	(2)	(2)	(2) (2)	(2)	Hydrants.....		Missouri river	106
4,112	(2)	(2)	(2)	.....		Automatic flush tanks and hydrants.		Savannah river	107
7,917	(2)	(2)	(2)	.....		Hydrants.....		Mobile river	108
1,352	1,42,200,000	1,41,500,000	1,42,000,000	.....		Automatic flush tanks and hydrants.		Kaw river	109
12,000	4,759,923	3,627,342	4,048,716	.....		No artificial means		Mill run and Buck creek.	110
(2)	(2)	(2)	(2)	.....		No artificial means		Wells or sinks dug to a limestone foundation.	111
(2)	18,000,000	16,000,000	17,000,000	40.0	(2)	Hydrants.....		Mississippi river	112
17,500	116,000,000	110,000,000	112,000,000	.....	(2)	Hydrants.....		Ohio river	113
3,154	11,000,000	1,500,000	1,750,000	.....	5.0	Hydrants.....		Alabama river	114
3,584	14,000,000	13,000,000	13,500,000	.....	67.0	Automatic flush tanks		Passaic river	115
(2)	(2)	(2)	(2)	.....	(2)	Hydrants.....		Mississippi river	116
(6)	12,500,000	12,000,000	12,250,000	.....	?	Automatic flush tanks	Portion with septic tanks.	Arkansas river and Faniche bayou.	117
(2)	(2)	(2)	(2)	.....		Hydrants.....		Saginaw river	119
(7)	(7)	(7)	(7)	.....		Hydrants.....		Atlantic ocean	120
5,600	(2)	(2)	(2)	.....	(2)	Hydrants.....		Atlantic ocean	121
10,031	18,850,000	15,050,000	16,000,000	.....		Hydrants.....		Sangamon river	122
(2)	11,500,000	11,000,000	11,250,000	.....		Hydrants.....		Mississippi river	123
4,788	(2)	(2)	15,000,000	.....	(2)	Automatic flush tanks and hydrants.	Septic and precipitation tanks.	Kinischillen creek	124
1,843	(2)	(2)	12,000,000	.....		Hydrants.....		Nenadji river	125
5,200	(2)	(2)	(2)	.....		Hydrants.....		Delaware river	126
7,600	(2)	(2)	(2)	.....	(2)	Hydrants.....		Atlantic ocean	127
(2)	(2)	(2)	(2)	.....		Hydrants.....		Missouri river	128
(2)	16,000,000	4,000,000	4,500,000	.....		Automatic flush tanks		Chenango river	129
(2)	(2)	(2)	14,500,000	55.0	(2)	Hydrants.....		Atlantic ocean	130
5,341	16,000,000	11,066,000	13,000,000	1.0	(2)	Hydrants.....		Boston harbor	131
(2)	(2)	(2)	(2)	.....		Hydrants.....		Merrimac river	132
3,682	12,000,000	11,150,000	11,900,000	35.0	(2)	Flush tanks and hydrants		St. Johns river	133
2,800	13,220,000	11,600,000	12,000,000	.....	(2)	Automatic flush tanks		Turkey creek	134
4,600	16,000,000	13,000,000	14,000,000	.....		Automatic flush tanks and hydrants.		Arkansas river	135
16,850	(2)	(2)	(2)	.....	(2)	Automatic flush tanks and hydrants.		Rock river	136
15,000	14,000,000	13,000,000	13,500,000	.....	(2)	Automatic flush tanks and hydrants.		Tennessee river	137
3,542	110,000,000	12,250,000	13,000,000	.....	21.0	Automatic flush tanks and hydrants.		Chemung river	138
2,228	3,000,000	2,000,000	2,600,000	.....		Hydrants.....		Galveston harbor	139
3,734	14,500,000	11,000,000	13,750,000	.....	(2)	Hydrants.....	Sand filtration beds.	Mattabesett river	140
14,775	16,000,000	14,000,000	15,000,000	.....	5.0	Hydrants.....		Chattanooga creek and Tennessee river.	141
12,850	12,000,000	11,200,000	11,500,000	.....		Automatic flush tanks		Kalamazoo river	142
1,019	840,000	760,000	800,000	100.0		No artificial means	Sand filtration	Blackstone river	143
13,500	(2)	(2)	(2)	.....		Hydrants.....		Nashua river	144
16,759	(2)	(2)	2,500,000	.....		Hydrants.....		Lake Michigan	145
16,500	6,874,000	5,752,000	6,000,000	.....		Hydrants.....		Owasco river	146
2,385	(2)	(2)	(2)	.....	(2)	Automatic flush tanks		Ocmulgee river	147
13,200	(2)	(2)	(2)	.....	2.0	Hydrants.....		Des Plaines river	148
16,400	11,600,000	11,400,000	11,500,000	.....		Automatic flush tanks and hydrants.		Canadian river	149
(2)	(2)	(2)	(2)	.....		Automatic flush tanks		Fox river and Lake Winnebago.	150
2,880	(2)	(2)	1,000,000	.....	0.9	Hydrants.....		Hudson river	151
1,750	19,000,000	16,000,000	17,000,000	.....	8.0	Automatic flush tanks		Sacramento river	152
5,980	5,000,000	3,400,000	4,200,000	.....		Flush tanks and hydrants		Arkansas river	153
4,578	13,000,000	12,500,000	12,700,000	100.0		Hydrants.....		Boston harbor	154
11,584	11,000,000	1,500,000	1,750,000	.....		Hydrants.....		Taunton river	155
1,984	(2)	(2)	(2)	.....	0.01	Automatic flush tanks		Ohio and Licking rivers.	156
12,880	12,200,000	1,800,000	11,300,000	.....		Hydrants.....		Mississippi river	157
18,000	110,000,000	18,000,000	19,000,000	.....	4.0	Flush valves		Trinity river	158
11,640	(2)	(2)	(2)	.....		Automatic flush tanks		Atlantic ocean	

6 Sewers owned by private corporation.

6 Three hundred and twenty during year 1907.

7 Sewer system not yet in use.

## STATISTICS OF CITIES.

TABLE 59.—AREA AND LENGTH OF STREETS, AND NUMBER

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

City num- ber.	CITY.	AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS.									
		Total.	Cobble- stone.	Granita and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bitumi- nous macadam.	Macadam.	Gravel.	All other.
	Grand total .....	374,908,992	13,998,802	48,701,436	46,224,419	16,767,918	75,437,652	3,938,276	109,578,350	45,595,430	14,666,709
	Group I.....	168,936,452	11,389,756	32,207,776	14,008,550	12,830,201	47,000,410	1,091,208	47,073,466	2,106,648	1,228,437
	Group II.....	91,496,891	1,072,542	9,881,329	11,463,185	1,391,618	15,295,187	865,059	21,053,230	21,138,566	9,336,175
	Group III.....	61,844,322	1,235,491	4,962,408	8,784,861	846,753	8,478,411	828,167	23,255,397	12,717,214	735,620
	Group IV.....	52,631,327	301,013	1,649,923	11,967,823	1,699,346	4,663,644	1,153,842	18,196,257	9,633,002	3,366,477

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	32,615,490	614,501	8,084,739	381,789	361,458	14,012,176	9,809	8,944,740	184,377	21,901
2	Chicago, Ill.....	26,835,911		922,400	1,524,960	7,900,480	6,638,088		9,774,303		75,680
3	Philadelphia, Pa.....	19,961,241	1,827,870	6,438,282	2,377,433		6,267,151	72,726	2,977,779		
4	St. Louis, Mo.....	12,660,308		2,572,419	2,617,269	55,554	1,255,873	785,061	5,374,132		
5	Boston, Mass.....	9,529,320	2,212	2,158,673	4,070	44,073	332,024	115,075	6,348,389	480,917	43,887
6	Baltimore, Md.....	7,595,956	5,084,213	857,069	156,690	35,109	635,944	72,605	728,556		25,770
7	Pittsburg, Pa.....	7,215,062	422,567	3,380,670	492,378		2,764,690		154,757		
8	Cleveland, Ohio.....	5,350,788		1,932,480	2,957,328	19,888	403,040	13,728	24,324		
9	Buffalo, N. Y.....	6,447,343	1,404,363	281,748	323,482		4,205,858		231,892		
10	San Francisco, Cal.....	7,099,363	308,880	2,416,216			3,288,042		1,052,554		33,671
11	Detroit, Mich.....	7,031,432	19,813	84,489	1,553,671	3,649,610	1,097,991	5,251	618,902		1,705
12	Cincinnati, Ohio.....	8,331,354	1,002,125	1,184,761	1,165,630		712,688		4,032,525	96,250	137,375
13	Milwaukee, Wis.....	8,322,108		1,054,910	338,097	764,029	648,239	16,953	5,499,880		
14	New Orleans, La.....	3,399,816	537,856	364,672	93,338		876,270			639,232	888,448
15	Washington, D. C.....	6,540,960	165,356	474,248	22,415		3,862,336		1,310,733	705,872	

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	3,836,003	154,407	1,398,677	514,435	1,584	1,082,451	121,122	563,327		
17	Minneapolis, Minn.....	1,836,687	311,117	258,538	335,030	551,258	164,447		213,287		
18	Jersey City, N. J.....	2,079,218		1,353,543	3,380		413,193		309,102		
19	Louisville, Ky.....	1,777,744	1,263,228	389,312	1,166,504		1,754,292		1,917,804	119,908	1,570,696
20	Indianapolis, Ind.....	3,581,457			750,068	387,571	1,202,893	103,727	226,398	910,800	
21	St. Paul, Minn.....	2,080,442		248,773	219,325	13,089	662,548		736,429	200,278	
22	Providence, R. I.....	4,268,056	88,232	580,976	7,392		89,760		3,168,000	1,305,536	28,160
23	Rochester, N. Y.....	2,896,457	15,874	679,396	645,454	17,377	968,565	20,800	367,976	181,015	
24	Kansas City, Mo.....	3,693,031		19,351	385,300	7,087	3,058,411	19,627	203,255		
25	Toledo, Ohio.....	3,040,368	45,090	425,745	1,695,498	128,563	454,987	34,933	255,552		
26	Denver, Colo.....	2,378,657		76,758	4,154		515,760		190,958		1,591,027
27	Columbus, Ohio.....	2,691,538	50,450	198,516	1,800,542		494,729	2,151	145,150		
28	Los Angeles, Cal.....	10,929,196		30,507	21,972		941,739		115,032	6,469,916	3,360,030
29	Worcester, Mass.....	1,601,945	447	266,570	9,484	531	12,698	30,082	812,746	453,848	15,569
30	Seattle, Wash.....	2,045,399		56,262	217,350	3,133	607,771		24,883		1,136,000
31	Memphis, Tenn.....	2,810,977	52,800	324,000	108,473		286,167		75,093	1,964,444	
32	Omaha, Nebr.....	2,269,770		543,734	475,608	172,287	1,015,965		62,176		
33	New Haven, Conn.....	1,475,880	3,816	89,610	143,579	947	69,349		1,149,868		18,511
34	Scranton, Pa.....	1,467,854	25,000	35,439	104,228		277,361	25,826			
35	Syracuse, N. Y.....	1,271,949		81,548	467,678		718,956	3,767			
36	St. Joseph, Mo.....	1,300,091		19,294	532,467		246,779	13,053	488,498		
37	Paterson, N. J.....	1,693,161	13,610	99,080	137,207	4,700	108,019		1,330,545		
38	Portland, Oreg.....	6,721,862		111,556	26,126	41,121	182,477	277,052	1,581,010	1,949,291	2,603,229
39	Atlanta, Ga.....	2,008,396		1,129,685	35,200	7,040	167,895	54,600	613,976		
40	Richmond, Va.....	1,815,420		1,096,280			1,206,748		1,251,392		
41	Fall River, Mass.....	1,689,836	37,511	216,373			7,622		582,757	845,340	233
42	Nashville, Tenn.....	3,611,812		126,180	41,467			116,669	3,327,496		
43	Dayton, Ohio.....	6,106,755		20,486	576,714		447,445	15,230	7,370	5,026,800	12,730
44	Grand Rapids, Mich.....	3,516,930	10,960	4,960	339,570	55,330	136,160	26,420	122,140	2,821,390	

\* Estimated.

\* Not reported.



## AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1907.

with the number assigned to each, see page 127.]

LENGTH (MILES) OF PAVED AND IMPROVED STREETS.										Length (miles) of unim- proved streets.	STEAM RAILROAD CROSSINGS, CLASSI- FIED BY CHARACTER.				Number of grade crossings abolished during year.	City num- ber.
Total.	Cobble- stone.	Granite and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bitumi- nous macad- am.	Macad- am.	Gravel.	All other.		Total number.	Number on grade.	Num- ber over streets.	Num- ber under streets.		
20,646.4	834.9	2,583.3	2,583.2	954.7	3,970.4	190.8	6,274.2	2,536.0	718.9	26,682.6	17,848	13,718	2,836	1,294	184	
9,852.6	690.8	1,766.9	907.3	759.2	2,532.4	55.8	2,918.8	138.9	82.5	7,859.2	6,581	4,018	1,894	669	102	
4,772.2	59.5	467.0	649.5	77.0	780.7	45.7	1,123.8	1,156.3	412.7	8,081.2	4,223	3,482	444	297	8	
3,309.1	68.8	266.6	472.5	37.2	434.2	36.5	1,253.6	694.2	45.5	4,359.1	2,732	2,273	304	155	51	
2,712.5	15.8	82.8	553.9	81.3	223.1	52.8	978.0	546.6	178.2	6,433.1	4,312	3,945	194	173	23	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1,908.1	35.1	394.4	19.8	16.7	714.5	0.6	708.3	17.4	1.3	11,251.8	657	355	179	123	26	1
1,628.2	57.7	57.7	95.3	493.8	401.9	0.6	574.8	4.7	4.7	2,675.2	3,000	1,754	1,232	14	59	2
1,307.6	57.3	393.0	150.9	409.9	409.9	12.8	283.7	274.1	274.1	472.0	794	443	193	158	3	3
712.0	142.2	209.6	2.9	52.6	30.6	274.1	274.1	31.3	2.1	590.4	75	38	25	12	4	4
506.2	0.3	96.5	0.4	1.8	21.7	6.1	346.0	31.3	2.1	5.4	159	26	35	98	5	5
506.7	366.4	43.7	8.9	1.7	26.7	3.1	54.4	1.8	1.8	41.9	319	207	15	97	6	6
463.8	27.6	216.4	32.6	177.4	177.4	9.8	9.8	520.4	520.4	201	201	105	60	36	7	7
328.2	93.3	207.1	1.1	24.4	24.4	1.0	1.3	381.8	381.8	216	216	180	20	16	11	8
362.7	80.4	14.4	21.0	234.8	234.8	12.1	12.1	1350.0	1350.0	306	306	222	51	33	9	9
298.8	13.0	102.1	137.7	44.4	44.4	1.6	501.0	103	103	84	84	10	9	10	10	10
377.6	1.0	3.8	74.2	211.8	55.2	0.3	31.2	0.1	0.1	284.0	175	140	23	12	(?)	11
475.7	64.3	60.4	66.5	40.8	40.8	230.4	230.4	5.5	7.8	261.4	149	112	20	17	12	12
429.5	97.7	13.6	29.4	22.3	22.3	1.3	265.2	192.2	192.2	107	107	78	11	18	2	13
221.8	38.2	25.9	6.5	42.7	42.7	45.4	45.4	63.1	63.1	316.7	274	274	274	274	14	14
325.7	7.2	25.4	0.9	169.8	169.8	83.1	83.1	39.3	39.3	125.0	46	20	26	4	15	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

181.6	7.3	66.2	24.4	0.1	51.2	5.7	26.7	87.0	95	28	52	15	16	16		
116.0	19.7	16.3	21.3	34.8	10.4	13.5	13.5	462.0	379	325	39	15	17	17		
121.6	80.0	0.2	23.7	23.7	23.7	17.7	17.7	80.9	73	16	32	25	18	18		
261.2	11.9	17.6	84.2	34.1	34.1	86.7	86.7	1190.0	271	260	10	1	19	19		
252.4	52.3	21.0	56.7	7.0	10.4	105.0	10.4	218.1	250	229	19	2	20	20		
98.1	8.8	10.8	29.3	39.8	39.8	8.6	39.8	946.0	130	49	66	15	21	21		
1233.7	3.4	27.1	3.7	180.0	180.0	117.4	117.4	10.4	31	6	3	22	22	22		
170.9	0.5	31.5	36.4	0.7	61.0	1.0	26.9	166.0	104	66	28	10	23	23		
277.7	3.2	61.1	0.2	180.2	180.2	1.4	31.6	185.3	117	97	3	17	24	24		
165.8	2.6	21.8	6.1	24.4	24.4	1.5	14.5	217.9	336	297	23	16	25	25		
112.6	5.0	0.4	20.1	9.1	9.1	78.0	1,109.8	832	817	15	2	8	26	26		
143.1	4.3	8.8	21.9	8.3	8.3	0.2	243.6	34	24	8	2	8	27	27		
465.5	1.3	0.9	40.1	4.9	4.9	275.3	409.5	167	159	9	13	28	28	28		
134.8	(?)	11.4	0.5	46.0	46.0	73.3	65.6	50	28	9	13	29	29	29		
126.6	3.9	8.7	0.1	1.4	1.4	64.6	1,382.0	125	121	4	1	30	30	30		
118.5	4.5	12.3	4.5	10.5	10.5	2.7	84.0	221.4	146	135	6	5	31	31		
101.5	21.3	24.1	7.4	44.3	44.3	4.4	284.7	157	129	14	14	32	32	32		
80.2	0.1	4.1	0.5	3.3	3.3	65.2	123.7	49	12	3	34	33	33	33		
25.5	2.0	2.3	5.6	13.9	13.9	1.7	147.5	52	36	9	7	34	34	34		
61.5	1.7	21.5	38.1	0.2	38.1	0.2	210.0	90	85	4	1	35	35	35		
72.3	1.4	33.5	8.5	27.8	27.8	1.1	213.3	76	70	2	4	36	36	36		
80.4	0.6	4.7	5.1	63.0	63.0	0.9	72.0	63	54	2	7	37	37	37		
291.9	5.3	1.2	8.6	72.5	72.5	92.3	461.7	130	124	6	6	38	38	38		
96.6	48.1	2.0	0.3	36.9	36.9	2.2	128.4	58	19	24	15	39	39	39		
129.8	43.5	6.9	7.1	179.4	179.4	6.9	50.2	128	68	45	15	40	40	40		
113.3	2.0	10.8	0.4	44.7	44.7	55.4	(?)	28.6	23	1	12	10	(?)	41		
219.2	7.2	2.4	6.6	203.0	203.0	0.8	131.0	71	46	20	5	42	42	42		
338.2	1.1	27.8	21.6	0.4	0.4	285.5	1.0	52.0	76	74	2	43	43	43		
181.7	0.6	0.3	7.0	6.3	6.3	145.7	112.6	110	107	3	3	44	44	44		

\* Less than one-tenth mile.

\* Includes gravel streets.

## STATISTICS OF CITIES.

TABLE 59.—AREA AND LENGTH OF STREETS, AND NUMBER

(For a list of the cities arranged alphabetically by states,

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS.									
		Total.	Cobble-stone.	Granite and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bituminous macadam.	Macadam.	Gravel.	All other.
45	Cambridge, Mass.	1,635,591		233,323	82,941		5,315	53,723	1,237,960		22,329
46	Albany, N. Y.	1,554,030	210,205	561,498	484,117		187,594		110,616		
47	Hartford, Conn.	1,869,279		12,810		1,594	199,875		1,655,000		
48	Lowell, Mass.	2,364,252		273,328	3,115	4,506	76,780	23,056	565,840	1,412,400	5,227
49	Reading, Pa.	2,073,459	124,765	7,333	284,237		139,297		1,517,827		
50	Trenton, N. J.	633,177		74,821	186,146	1,223	222,704		148,283		
51	Bridgeport, Conn.	1,649,377		27,717	71,071	15,979	36,145		1,498,464		
52	Wilmington, Del.	997,706	188,936	203,785	226,981		9,624	9,164	359,216		
53	Camden, N. J.	976,649	52,800	240,533	36,667		382,649		58,667		205,333
54	Des Moines, Iowa	1,335,997			1,083,449	20,768	227,016		3,121	1,643	
55	Kansas City, Kans.	1,363,247		5,228	895,682	32,065	357,649		72,623		
56	Lynn, Mass.	414,797		92,225	2,740			62,236	287,596		
57	New Bedford, Mass.	1,157,379	167,600	66,957	9,276		19,622	41,300	852,624		
58	Springfield, Mass.	2,687,899		37,513	85,666	28,683	7,877	39,168	1,063,040	1,425,952	
59	Troy, N. Y.	932,608		455,199	261,916		108,950		53,543	53,000	
60	Oakland, Cal.	5,480,261				20,944	405,301		5,054,016		
61	Lawrence, Mass.	573,400		106,537	10,648		6,707		449,508		
62	Somerville, Mass.	1,891,493		63,300	5,640		10,410	51,491	1,535,900	224,752	
63	Savannah, Ga.	832,054	150,032	81,852	311,198		176,494			25,054	87,424
64	Duluth, Minn.	<sup>2</sup> 2,269,263		60,385	48,910	347,990	29,563	202,658	524,381	1,020,000	<sup>2</sup> 35,376
65	Norfolk, Va.	1,043,379	39,767	316,232	32,858		454,028	17,952	24,542		158,000
66	Hoboken, N. J.	404,885		296,551			96,070		12,264		
67	Peoria, Ill.	1,652,132	9,514	7,777	786,043		251,490		597,308		
68	Yonkers, N. Y.	1,409,861	1,283	49,887	4,666		142,150	7,125	1,204,750		
69	Utica, N. Y.	1,094,144	16,603	110,752	68,271	1,849	887,031		9,638		
70	Manchester, N. H.	570,864	4,400	108,600					396,464		61,400
71	Schenectady, N. Y.	694,930	27,972	30,312	86,782		504,486		45,378		
72	Evansville, Ind.	941,895	5,280		606,247		172,112		86,456	71,800	
73	San Antonio, Tex.	3,180,858		8,946	58,953		146,226		715,733	2,251,000	
74	Elizabeth, N. J.	1,029,588	2,323	428,097	11,616	96,940	76,031	10,982	403,599		
75	Waterbury, Conn.	976,016		47,592	40,284		3,748	27,676	117,513	739,203	
76	Salt Lake City, Utah	448,868		64,162			316,029		68,677		
77	Wilkes-Barre, Pa.	510,394		17,600	351,996		140,798				
78	Erie, Pa.	799,311	82,962		316,042		400,307				
79	Houston, Tex.	1,158,338		1,892	295,930	50,582	160,462		28,148	595,766	26,558
80	Tacoma, Wash.	821,284		79,950	82,143	1,866	474,912	86,313	14,053	12,880	60,167
81	Harrisburg, Pa.	756,901			30,261	3,006	443,001	2,010	278,623		
82	Charleston, S. C.	618,428	138,034	287,013	39,462		14,319		54,481	75,713	39,406
83	Portland, Me.	<sup>2</sup> 2,193,477	13,015	261,229	3,444			45,872	195,277	<sup>2</sup> 1,674,640	
84	Youngstown, Ohio	626,301		38,204	268,436		306,661		12,000		
85	Dallas, Tex.	1,046,249			55,435	129,043	115,239	103,432	643,100		
86	Terre Haute, Ind.	2,088,332			372,031	13,552	85,418		166,136	1,451,195	
87	Fort Wayne, Ind.	855,527			339,057	3,130	513,340				
88	Akron, Ohio	856,708		43,182	623,123		56,916		107,087		26,400
89	Holyoke, Mass.	<sup>2</sup> 938,608		<sup>2</sup> 46,464	<sup>2</sup> 36,608	<sup>2</sup> 14,080	<sup>2</sup> 20,064	<sup>2</sup> 11,792	<sup>2</sup> 189,200	<sup>2</sup> 620,400	
90	Brockton, Mass.	1,485,976		152,568				32,217	239,375	1,061,816	
91	Covington, Ky.	<sup>2</sup> 950,150			<sup>2</sup> 234,780		<sup>2</sup> 88,000		<sup>2</sup> 627,370		

<sup>1</sup> Not reported.

# GENERAL TABLES.

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## AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1907—Continued.

with the number assigned to each, see page 127.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

LENGTH (MILES) OF PAVED AND IMPROVED STREETS.										Length (miles) of unim- proved streets.	STEAM RAILROAD CROSSINGS, CLASSI- FIED BY CHARACTER.				Number of grade crossings abolished during year.	City num- ber.
Total.	Cobble- stone.	Granite and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bitumi- nous macad- am.	Macad- am.	Gravel.	All other.		Total number.	Number on grade.	Num- ber over streets.	Num- ber under streets.		
101.3		9.5	3.6		0.2	2.2	85.0		0.8	11.1	15	10	5		(1)	45
88.3	11.9	31.9	27.5		10.7		6.3			<sup>2</sup> 45.0	58	45	11	2		46
103.4		0.5		0.2	8.7		94.0			27.0	21	8	4	9	1	47
134.8		15.5	0.2	0.3	4.9	1.3	32.1	80.2	0.3	66.1	24	11	3	10		48
78.9	6.2	0.5	14.2		6.2		51.8			58.1	40	28	11	1		49
35.9		3.8	10.0	0.1	11.4		10.6			84.0	52	30	5	17		50
92.0		1.1	3.4	0.5	1.8		85.2			82.0	35	8	26	1		51
58.9	10.7	12.0	14.6		0.7	0.5	20.4			34.4	78	47	24	7		52
66.6	3.6	16.4	2.5		26.1		4.0		14.0	108.0	108	91	17		5	53
85.5			70.2	1.2	13.8		0.2	0.1		354.0	125	125				54
69.4		0.1	48.6	1.4	15.8		3.5			<sup>2</sup> 90.0	72	67		5		55
17.1		3.8	0.1			2.6	10.6			95.0	24	19	1	4		56
90.8	13.3	5.0	0.3		0.9	2.7	68.6			58.4	18	9	9		6	57
151.4		2.2	4.4	1.0	0.4	2.0	60.4	81.0		<sup>2</sup> 10.0	22	10	4	8	1	58
53.0		25.9	14.9		6.2		3.0	3.0		47.0	45	37	2	6		59
253.8				0.7	13.8		239.3			85.0	138	137	1			60
31.0		4.6	0.6		0.3		25.5			81.0	17	11	2	4		61
84.5		2.7	0.2		0.7	2.7	65.4	12.8		10.0	22	11	10	1		62
41.2	7.6	3.8	14.9		6.8			3.5	4.6	87.7	64	50	4			63
112.0		2.5	1.5	11.7	1.5	6.3	29.6	56.9	2.0	117.1	160	154	4	2		64
61.2	3.0	19.0	2.0		22.9	0.9	1.4		12.0	67.8	50	50				65
22.1		16.6			4.8		0.7			9.2	3	2	1		1	66
73.6	0.5	0.6	38.8		12.7		21.0			168.4	68	68				67
94.6	0.1	2.7	0.2		6.9	0.5	84.2			23.4	29	14	9	6		68
61.8	0.8	5.3	0.4	0.1	54.3		0.9			62.2	74	72	1	1		69
28.7	0.3	4.3					20.8		3.3	177.3	36	31	1	4		70
40.8	1.9	1.5			28.7		3.5			69.5	26		26		30	71
42.9	0.2		26.2		8.7		3.8	4.0		75.0	50	50				72
157.5		0.5	3.0		6.5		43.5	104.0		442.5	165	165				73
48.8	0.1	20.3	0.6	4.6	3.6	0.5	19.1			49.6	49	26	20	3		74
73.4		2.3	2.3		0.2	1.9	6.7	60.0		127.0	28	3	17	8	6	75
14.5		2.4			9.0		3.1			315.5	82	82				76
29.0		1.0	20.0		8.0					66.2	27	17	8	2		77
36.3	4.9		14.0		17.4					73.7	45	38	6	1		78
67.7		0.9	15.3	4.7	8.8		4.0	32.5	1.5	112.4	224	221	3			79
35.8		3.2	3.0	0.1	22.5	2.9	0.3	0.4	3.4	120.0	28	17	3	8		80
46.0			2.6	0.2	28.1	0.1	15.0			21.0	27	16	8	3		81
36.8	3.0	17.3	2.4		0.7		4.2	6.1	2.1	32.7	60	60				82
<sup>2</sup> 115.0	0.7	13.4	0.2			2.3	11.9	<sup>2</sup> 86.5		<sup>2</sup> 28.8	40	29	2	9		83
34.2		1.2	15.3		16.8		0.9			100.8	53	34	10	9		84
47.5			2.7	5.6	3.7	4.4	31.1			<sup>2</sup> 250.0	168	164	4			85
92.5			17.7	0.6	3.6		7.1	63.5		236.3	69	69				86
46.4			18.9	0.4	27.1					20.2	44	42	2			87
49.1		2.2	35.4				6.8		1.5	118.2	92	65	15	12		88
53.3		2.6	2.1	0.8	1.1	0.7	10.8	35.2		12.9	23	11	8	4	1	89
92.8		8.0				2.0	18.3	64.5		21.6	18		10	8	(1)	90
<sup>2</sup> 58.0			<sup>2</sup> 15.0		<sup>2</sup> 4.0		<sup>2</sup> 39.0			<sup>2</sup> 6.0	26	19	7			91

<sup>2</sup> Estimated.

## STATISTICS OF CITIES.

TABLE 59.—AREA AND LENGTH OF STREETS, AND NUMBER

[For a list of the cities arranged alphabetically by states

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS.									
		Total.	Cobble-stone.	Granite and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bituminous macadam.	Macadam.	Gravel.	All other.
92	Saginaw, Mich.....	1,035,463	52,993		295,200	202,607	303,904	17,218	163,541		
93	Lincoln, Nebr.....	751,445			522,053	35,905	193,487				
94	Altoona, Pa.....	270,338	1,576	14,214	142,961		101,587		10,000		
95	Spokane, Wash.....	225,739			8,566		217,173				
96	Lancaster, Pa.....	888,084		22,531	105,959		24,710		714,884		
97	Birmingham, Ala.....	1,964,883		61,025	202,963		5,353	258,745	1,436,797		
98	Bayonne, N. J.....	483,382		62,250	19,546	11,528	96,062		293,996		
99	South Bend, Ind.....	1,034,914			859,587	2,760	116,015	723	14,836	40,993	
100	Butte, Mont.....	75,187		75,187							
101	Pawtucket, R. I.....	1,010,906		90,815	1,965			60,067	182,700	674,800	559
102	McKeesport, Pa.....	418,192		92,400	325,792						
103	Binghamton, N. Y.....	331,603			202,227		55,456		73,920		
104	Johnstown, Pa.....	509,234	126,722		382,512						
105	Dubuque, Iowa.....	1,885,022			138,370	440			1,746,212		
106	Sioux City, Iowa.....	539,021			157,723	111,612	223,136		46,550		
107	Augusta, Ga.....	1,055,427		50,391	81,627				521,631	401,778	
108	Mobile, Ala.....	489,076		26,590	73,524	24,081	85,767	46,014	27,700	40,500	164,900
109	Topeka, Kans.....	969,753		102,315	635,179	34,445	186,814		11,000		
110	Springfield, Ohio.....	<sup>a</sup> 1,732,256		15,640	234,667	<sup>a</sup> 297	18,623		336,129	1,126,900	
111	Allentown, Pa.....	378,445			26,208		186,624	29,733	135,880		
112	East St. Louis, Ill.....	<sup>a</sup> 1,157,013		<sup>a</sup> 65,472	<sup>a</sup> 1,015,509				<sup>a</sup> 76,032		
113	Wheeling, W. Va.....	572,745	58,905	432,933					26,048	54,667	
114	Montgomery, Ala.....	354,868		78,155	162,678		10,248			103,787	
115	Passaic, N. J.....	551,805		16,193	3,000		33,652		498,960		
116	Davenport, Iowa.....	<sup>a</sup> 1,109,651			939,530	1,265	160,018	<sup>a</sup> 907	7,931		
117	Atlantic City, N. J.....	1,137,820			42,240	3,767	25,722	108,520	542,211	415,360	
118	Little Rock, Ark.....	474,037		16,896	114,705		78,883	7,873	255,680		
119	Bay City, Mich.....	677,647	3,064		254,946	229,551	99,915	6,571	83,600		
120	York, Pa.....	521,000			53,000		18,000		450,000		
121	Malden, Mass.....	1,300,902		22,335	1,665				176,315	1,100,587	
122	Springfield, Ill.....	1,147,220			984,630	4,343	115,690		38,870		3,687
123	Quincy, Ill.....	824,477			564,637				259,840		
124	Canton, Ohio.....	651,410			361,410					290,000	
125	Superior, Wis.....	1,081,552	15,441		4,211	739,663	15,583	43,841	262,199		614
126	Chaster, Pa.....	409,548	21,120	73,920	48,048		158,400		52,800		55,260
127	Chelsea, Mass.....	656,480		89,760	15,840				374,880	176,000	
128	South Omaha, Nebr.....	919,194			219,800						699,394
129	Newcastle, Pa.....	483,216			219,040		158,576		17,600		88,000
130	Salem, Mass.....	783,578		35,639				17,500	424,189	306,250	
131	Newton, Mass.....	2,503,136						207,104	1,395,632	900,400	
132	Haverhill, Mass.....	279,968		86,540					193,428		
133	Jacksonville, Fla.....	823,162			482,064				60,202		280,896
134	Joplin, Mo.....	955,580			113,568		3,592		750,420	88,000	
135	Wichita, Kans.....	262,066			68,560		174,285	19,221			
136	Rockford, Ill.....	1,231,011			60,553		38,206		1,132,252		
137	Knoxville, Tenn.....	1,260,000			81,447		46,787	30,637	1,101,129		
138	Elmira, N. Y.....	936,708		29,634	82,832		104,813	11,789	84,326	623,314	
139	Galveston, Tex.....	819,172			143,450	59,722					616,000
140	New Britain, Conn.....	707,580						3,580	352,000		352,000
141	Chattanooga, Tenn.....	456,917		57,298	90,872		81,335		34,406	193,006	
142	Kalamazoo, Mich.....	306,694			190,357		61,265	43,530	11,542		
143	Woonsocket, R. I.....	825,829	<sup>a</sup> 800	13,801	9,485	2,090		12,273	264,000	523,380	
144	Fitchburg, Mass.....	<sup>a</sup> 288,728	<sup>a</sup> 7,680	<sup>a</sup> 95,920					<sup>a</sup> 185,128		
145	Racine, Wis.....	330,387		26,687	137,028	90,396	13,981		62,295		
146	Auburn, N. Y.....	<sup>a</sup> 712,022			25,622		105,551	29,383	<sup>a</sup> 492,800	<sup>a</sup> 58,666	
147	Macon, Ga.....	1,083,021		59,456	32,099		14,666				976,800
148	Joliet, Ill.....	676,255			90,996		171,868		286,518	126,706	<sup>a</sup> 167
149	Oklahoma City, Okla.....	829,360			65,000		755,860		8,500		
150	Oshkosh, Wis.....	<sup>a</sup> 1,016,859			<sup>a</sup> 47,167	<sup>a</sup> 127,862	<sup>a</sup> 58,218	<sup>a</sup> 55,088	<sup>a</sup> 282,950	<sup>a</sup> 445,574	
151	West Hoboken, N. J.....	411,766		166,760	50,820		49,426		61,160		83,600
152	Sacramento, Cal.....	1,282,068	11,128	23,816			132,472	53,504	385,308	675,840	
153	Pueblo, Colo.....	158,827					102,631	38,866	17,330		
154	Evarett, Mass.....	641,195		10,000				5,625	401,700	223,870	
155	Taunton, Mass.....	431,939	1,584	67,350				17,764	345,241		
156	Newport, Ky.....	610,996			142,940		6,490	1,766	415,200		44,600
157	La Crosse, Wis.....	924,194			140,565	11,146			609,859	162,624	
158	Fort Worth, Tex.....	<sup>a</sup> 1,023,354			<sup>a</sup> 58,688	<sup>a</sup> 5,866	<sup>a</sup> 52,800	<sup>a</sup> 26,000		<sup>a</sup> 880,000	
	San Juan, P. R.....	82,615		55,893			4,972		21,750		

<sup>1</sup> Not reported.<sup>2</sup> Less than one-tenth mile.

## AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

LENGTH (MILES) OF PAVED AND IMPROVED STREETS.										Length (miles) of unim- proved streets.	STEAM RAILROAD CROSSINGS, CLASSI- FIED BY CHARACTER.				Number of grade crossings abolished during year.	City num- ber.
Total.	Cobble stone.	Granite and Belgian block.	Brick.	Wooden block.	Asphalt and asphalt block.	Bitumi- nous macad- am.	Macad- am.	Gravel.	All other.		Total number.	Number on grade.	Num- ber over streets.	Num- ber under streets.		
68.3	3.5	.....	18.2	14.1	20.2	1.1	11.2	.....	.....	141.7	171	171	.....	.....	.....	92
30.0	.....	.....	16.8	1.4	11.8	.....	.....	.....	.....	165.0	68	66	.....	2	.....	93
17.2	0.1	0.9	9.3	.....	6.3	.....	0.6	.....	.....	46.5	11	3	6	2	.....	94
7.8	.....	.....	0.3	.....	7.5	.....	.....	.....	.....	842.2	213	197	7	9	.....	95
54.3	.....	1.4	6.7	.....	1.1	.....	45.1	.....	.....	20.2	29	20	3	6	.....	96
82.1	.....	2.0	5.6	.....	0.3	10.2	64.0	.....	.....	100.6	78	73	4	1	.....	97
17.8	.....	2.8	1.0	0.1	3.2	.....	10.7	.....	.....	30.0	11	.....	6	5	.....	98
48.3	.....	.....	41.0	0.2	4.8	0.1	0.8	1.4	.....	106.1	101	99	1	1	(1)	99
2.7	.....	2.7	.....	.....	.....	.....	.....	.....	.....	79.0	38	34	3	1	.....	100
90.2	.....	5.4	0.1	.....	.....	3.4	17.3	63.9	0.1	49.4	21	16	.....	5	.....	101
28.8	.....	5.6	23.2	.....	.....	.....	.....	.....	.....	49.8	54	50	4	.....	.....	102
15.4	.....	.....	8.8	.....	2.4	.....	4.2	.....	.....	119.6	20	15	4	1	.....	103
21.7	5.4	.....	16.3	.....	.....	.....	.....	.....	.....	48.9	25	22	2	.....	.....	104
97.8	.....	.....	6.8	(2)	.....	.....	91.0	.....	.....	20.5	32	32	.....	1	.....	105
21.8	.....	.....	7.4	4.2	8.4	.....	1.8	.....	.....	611.2	126	125	.....	1	.....	106
49.5	.....	2.4	2.6	.....	.....	.....	24.6	19.9	.....	41.9	37	37	.....	.....	.....	107
24.0	.....	0.8	4.0	1.6	4.5	2.6	1.0	1.5	8.0	151.7	137	137	.....	.....	.....	108
44.1	.....	3.5	31.1	1.4	6.7	.....	1.4	.....	.....	188.6	71	69	1	1	.....	109
73.8	.....	0.6	10.0	(2)	0.8	.....	14.3	48.1	.....	49.4	80	76	4	.....	.....	110
19.6	.....	.....	0.3	.....	9.2	1.3	8.8	.....	.....	*40.0	38	30	1	7	.....	111
39.0	.....	3.1	32.3	.....	.....	.....	3.6	.....	.....	9.5	86	84	1	1	.....	112
31.9	3.4	0.1	24.4	.....	.....	.....	1.5	2.5	.....	32.5	36	28	5	3	12	113
12.4	.....	2.2	5.0	.....	0.5	.....	.....	4.7	.....	150.0	66	52	5	9	.....	114
34.1	.....	0.8	0.2	.....	1.6	.....	31.5	.....	.....	26.0	32	32	.....	.....	.....	115
47.7	.....	.....	39.0	0.1	7.9	(2)	0.7	.....	.....	90.0	34	21	13	.....	(1)	116
57.1	.....	.....	4.0	0.4	1.4	3.8	23.9	23.6	.....	.....	68	68	.....	.....	.....	117
25.2	.....	0.7	6.1	.....	4.3	0.4	13.7	.....	.....	160.3	20	12	1	7	.....	118
44.1	0.3	.....	16.3	14.8	7.1	0.8	4.8	.....	.....	*165.1	194	193	.....	1	.....	119
29.0	.....	.....	3.0	.....	1.0	.....	25.0	.....	.....	(1)	32	32	2	.....	.....	120
61.3	.....	0.9	0.1	.....	.....	.....	6.7	53.6	.....	(1)	18	11	3	4	2	121
49.7	.....	.....	42.8	0.2	5.0	.....	1.5	.....	0.2	111.6	108	105	3	.....	.....	122
38.2	.....	.....	25.5	.....	.....	.....	12.7	.....	.....	*54.0	44	41	3	.....	.....	123
34.2	.....	.....	19.9	.....	.....	.....	.....	14.3	.....	*132.0	73	73	.....	.....	.....	124
49.3	0.4	.....	0.4	30.0	0.5	2.0	15.9	.....	0.1	*65.0	300	293	6	1	.....	125
23.5	1.2	4.2	2.7	.....	9.0	.....	3.3	.....	3.1	46.0	85	55	27	3	.....	126
37.3	.....	5.1	0.9	.....	.....	.....	21.3	10.0	.....	5.0	11	8	.....	3	(1)	127
36.3	.....	.....	8.3	.....	.....	.....	1.0	.....	28.0	64.0	20	10	5	5	(1)	128
27.4	.....	.....	12.4	.....	9.0	.....	.....	.....	5.0	*105.0	21	18	3	.....	.....	129
53.0	.....	5.0	.....	.....	.....	0.6	23.4	24.0	.....	8.8	15	9	.....	6	.....	130
139.0	.....	.....	.....	.....	.....	11.5	77.5	50.0	.....	64.0	38	3	5	30	1	131
17.9	.....	3.9	.....	.....	.....	.....	14.0	.....	.....	120.0	9	2	6	1	3	132
54.5	.....	.....	27.4	.....	.....	.....	4.3	.....	22.8	80.5	77	74	2	1	.....	133
56.7	.....	.....	4.1	.....	0.2	.....	47.4	5.0	.....	19.2	84	82	2	.....	.....	134
9.0	.....	.....	2.7	.....	5.8	0.5	.....	.....	.....	330.0	277	277	.....	.....	.....	135
57.1	.....	.....	1.9	.....	2.0	.....	53.2	.....	.....	98.5	269	261	2	6	.....	136
63.0	.....	.....	4.5	.....	2.0	1.3	55.2	.....	.....	53.7	30	20	3	7	.....	137
58.1	.....	1.4	3.6	.....	4.6	0.5	5.7	42.3	.....	62.2	36	33	2	1	.....	138
30.9	.....	.....	4.1	2.4	.....	.....	.....	.....	24.4	110.0	154	154	.....	.....	.....	139
40.2	.....	.....	.....	.....	.....	0.2	20.0	.....	20.0	38.5	17	15	2	.....	.....	140
27.1	.....	2.2	4.3	.....	3.6	.....	3.3	13.7	.....	81.5	(1)	(1)	(1)	(1)	(1)	141
15.2	.....	.....	9.0	.....	3.9	1.5	0.8	.....	.....	100.0	79	79	.....	.....	(1)	142
53.2	(2)	0.8	0.5	0.1	.....	0.7	15.0	36.1	.....	30.0	19	10	3	6	.....	143
18.9	0.5	5.4	.....	.....	.....	.....	13.0	.....	.....	*115.0	10	2	6	2	1	144
16.6	.....	0.9	7.9	4.1	0.7	.....	3.0	.....	.....	63.1	23	16	.....	7	.....	145
41.4	.....	.....	1.0	.....	4.0	1.4	*30.0	*5.0	.....	*33.0	40	40	.....	.....	.....	146
61.5	.....	3.2	2.3	.....	0.5	.....	.....	.....	55.5	8.0	36	19	12	5	.....	147
32.1	.....	.....	4.3	.....	7.8	.....	13.8	6.2	(2)	39.8	43	38	5	.....	4	148
40.0	.....	.....	2.3	.....	37.2	.....	0.5	.....	.....	180.6	54	53	.....	1	.....	149
49.4	.....	.....	*2.1	*5.3	*3.4	*3.1	*13.8	*21.7	.....	66.0	85	85	.....	.....	.....	150
21.3	.....	8.9	2.7	.....	2.1	.....	2.9	.....	4.7	1.2	1	1	.....	.....	.....	151
47.8	0.9	1.2	.....	.....	5.0	1.9	14.8	24.0	.....	85.0	64	62	1	1	.....	152
5.7	.....	.....	.....	.....	3.5	1.3	0.9	.....	.....	233.3	47	38	1	8	.....	153
45.4	.....	0.4	.....	.....	.....	0.6	28.5	15.9	.....	9.4	3	1	.....	2	(1)	154
28.4	0.1	4.3	.....	.....	.....	0.9	23.1	.....	.....	117.2	43	34	3	6	.....	155
35.2	.....	.....	8.0	.....	0.3	0.1	20.5	.....	6.3	3.6	12	8	3	1	.....	156
45.8	.....	.....	6.4	0.7	.....	.....	29.5	9.2	.....	*62.2	68	64	4	.....	.....	157
55.2	.....	.....	*2.0	*0.2	*2.0	*1.0	.....	*50.0	.....	*100.0	70	59	9	2	.....	158
6.2	.....	3.7	.....	.....	0.3	.....	2.2	.....	.....	(1)	(1)	(1)	(1)	(1)	(1)	.....

\* Estimated.

## STATISTICS OF CITIES.

TABLE 60.—PAYMENTS FOR SELECTED HIGHWAY EXPENSES AND FOR HIGHWAY OUTLAYS, TOTAL AND AVERAGE.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	TOTAL.				PER CAPITA.						PER 100 SQUARE YARDS OF IMPROVED STREETS.					
		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.	
		Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.
	Grand total.....	\$18,989,902	\$19,919,138	\$66,908,817	\$83,078,652	\$3.85	\$4.38	\$0.85	\$0.85	\$3.00	\$3.53	\$25.30	\$27.47	\$5.44	\$5.31	\$19.92	\$22.16
	Group I.....	10,971,232	12,406,137	40,965,684	44,522,815	4.26	4.36	0.89	0.95	3.31	3.41	32.01	33.69	6.69	7.34	25.32	26.35
	Group II.....	3,503,293	3,235,780	12,833,930	20,218,592	3.82	5.16	0.82	0.71	3.00	4.45	21.24	25.64	4.33	3.64	16.91	22.10
	Group III.....	2,388,969	2,352,024	7,156,805	10,433,040	3.07	3.89	0.77	0.72	2.30	3.17	18.69	20.67	4.32	3.80	14.87	16.87
	Group IV.....	2,126,408	1,925,197	5,932,592	7,904,205	3.15	3.76	0.84	0.74	2.31	3.02	18.83	18.68	4.24	3.66	12.59	15.02

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	\$3,811,685	\$4,342,296	\$18,108,550	\$19,881,606	\$5.48	\$5.73	\$0.95	\$1.03	\$4.53	\$4.70	\$66.39	\$74.27	\$11.67	\$13.31	\$54.72	\$60.96
2	Chicago, Ill.....	809,806	1,102,738	4,912,230	4,271,978	2.88	2.60	0.41	0.57	2.47	2.03	21.06	20.36	3.14	4.44	17.92	15.92
3	Philadelphia, Pa.....	1,035,658	955,925	3,131,657	3,506,330	2.94	3.04	0.73	0.65	2.21	2.39	22.11	22.36	5.26	4.79	16.86	17.57
4	St. Louis, Mo.....	670,845	779,505	2,090,307	1,771,754	4.33	3.84	1.05	1.18	3.28	2.68	22.63	20.15	5.35	6.18	17.28	13.99
5	Boston, Mass.....	915,093	899,135	2,368,584	1,789,238	5.32	4.42	1.54	1.46	3.98	2.94	35.83	28.22	9.09	9.44	26.74	18.78
6	Baltimore, Md.....	353,332	334,375	1,037,529	1,239,893	2.55	2.81	0.65	0.60	1.90	2.21	15.38	20.72	4.44	4.40	10.94	16.32
7	Pittsburg, Pa.....	469,973	644,602	2,169,867	2,220,151	6.70	5.09	1.19	0.91	5.51	4.18	53.23	39.70	8.50	8.93	44.67	30.77
8	Cleveland, Ohio.....	423,098	468,008	1,205,912	1,956,359	3.68	5.32	0.96	1.21	2.72	4.11	34.87	45.31	8.09	8.75	26.18	36.56
9	Buffalo, N. Y.....	359,673	352,806	1,069,846	1,397,192	3.79	4.59	0.95	0.98	2.84	3.61	23.29	27.14	5.16	5.47	18.13	21.67
10	San Francisco, Cal.....	360,744	470,064	625,127	938,275	(2)	(2)	(2)	(2)	(2)	(2)	15.50	19.77	5.71	6.62	9.79	13.15
11	Detroit, Mich.....	408,475	352,701	996,588	1,543,783	4.20	5.16	1.22	0.96	2.98	4.20	20.95	26.98	5.30	5.02	15.65	21.96
12	Cincinnati, Ohio.....	246,592	384,644	1,035,442	1,335,442	3.48	4.10	0.72	1.11	2.76	2.99	15.03	17.08	3.57	4.62	11.46	12.46
13	Milwaukee, Wis.....	275,419	264,638	740,630	1,316,523	3.25	4.96	0.88	0.88	2.37	4.08	13.15	19.24	3.40	3.42	9.75	15.82
14	New Orleans, La.....	226,944	246,438	222,146	160,572	1.45	1.27	0.73	0.77	0.72	0.50	18.76	11.97	10.05	7.25	8.71	4.72
15	Washington, D. C.....	603,895	698,262	1,342,372	1,495,719	6.42	7.02	1.99	2.23	4.43	4.79	31.08	33.55	10.14	10.68	20.94	22.87

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	\$92,812	\$133,868	\$741,557	\$813,136	\$2.96	\$3.20	\$0.33	\$0.45	\$2.63	\$2.75	\$23.97	\$24.69	\$3.16	\$3.49	\$20.81	\$21.20
17	Minneapolis, Minn.....	234,369	212,776	501,162	590,379	2.80	2.81	0.89	0.74	1.91	2.07	42.24	43.72	13.68	11.58	28.56	32.14
18	Jersey City, N. J.....	82,222	72,533	131,507	256,428	0.92	1.35	0.35	0.30	0.57	1.05	10.63	15.82	3.66	3.49	6.97	12.33
19	Louisville, Ky.....	136,932	106,103	445,295	486,708	2.61	2.58	0.61	0.46	2.00	2.12	11.08	10.24	2.71	1.82	8.37	8.42
20	Indianapolis, Ind.....	164,486	150,231	537,618	1,067,489	3.30	5.35	0.77	0.66	2.53	4.69	16.80	34.00	3.56	4.19	13.24	29.81
21	St. Paul, Minn.....	162,057	152,999	467,419	555,711	3.19	3.37	0.82	0.73	2.37	2.64	40.93	34.06	9.79	7.35	31.14	26.71
22	Providence, R. I.....	240,990	217,839	216,570	220,673	2.30	2.11	1.21	1.05	1.03	1.06	10.19	10.27	5.96	5.10	4.23	5.17
23	Rochester, N. Y.....	120,948	104,683	641,294	1,046,587	4.20	6.08	0.67	0.55	3.53	5.53	30.96	39.74	4.70	3.61	26.26	36.13
24	Kansas City, Mo.....	174,347	131,511	976,750	1,241,987	6.42	7.41	0.97	0.71	5.45	6.70	25.99	37.19	4.27	3.56	21.72	33.63
25	Toledo, Ohio.....	165,710	131,224	453,312	365,204	3.99	3.02	1.07	0.80	2.92	2.22	24.74	16.33	6.72	4.32	18.02	12.01
26	Denver, Colo.....	154,772	154,160	569,188	747,674	4.82	5.87	1.03	1.00	3.79	4.87	43.23	37.91	9.82	6.48	33.41	31.43
27	Columbus, Ohio.....	44,918	47,230	407,694	602,455	3.19	4.37	0.32	0.32	2.87	4.05	16.95	24.13	1.99	1.75	14.96	22.38
28	Los Angeles, Cal.....	311,457	288,876	1,138,247	1,991,791	(2)	(2)	(2)	(2)	(2)	(2)	17.58	20.86	3.49	2.64	14.09	18.22
29	Worcester, Mass.....	125,177	113,012	140,470	237,270	2.08	2.66	0.98	0.86	1.10	1.80	19.36	21.86	9.46	7.05	9.90	14.81
30	Seattle, Wash.....	180,397	128,563	2,334,322	5,904,196	(2)	(2)	(2)	(2)	(2)	(2)	227.02	294.95	12.49	6.29	214.53	288.66
31	Memphis, Tenn.....	103,291	122,107	194,430	175,327	2.45	2.31	0.85	0.95	1.60	1.36	16.48	10.58	5.54	4.34	10.94	6.24
32	Omaha, Nebr.....	108,789	102,270	229,496	439,978	2.80	4.24	0.90	0.80	1.90	3.44	15.72	23.89	4.52	4.51	11.20	19.38
33	New Haven, Conn.....	93,669	95,902	76,867	230,114	1.44	2.64	0.79	0.78	0.65	1.86	13.40	22.09	6.24	6.50	7.16	15.59
34	Scranton, Pa.....	71,936	74,061	107,906	191,267	1.55	2.19	0.62	0.61	0.93	1.58	44.46	56.71	17.02	15.83	27.44	40.88
35	Syracuse, N. Y.....	88,071	102,233	269,324	241,831	3.05	2.85	0.75	0.85	2.30	2.00	32.00	27.05	7.65	8.04	24.35	19.01
36	St. Joseph, Mo.....	48,120	50,774	247,218	231,705	2.56	2.34	0.42	0.42	2.14	1.92	22.82	21.73	3.58	3.91	19.24	17.82
37	Paterson, N. J.....	26,182	16,024	60,373	55,189	0.77	0.62	0.23	0.14	0.54	0.48	7.23	4.21	1.76	0.95	5.47	3.26
38	Portland, Ore.....	97,227	84,537	747,868	775,136	8.02	7.62	0.92	0.75	7.10	6.87	18.00	12.79	1.95	1.26	16.05	11.53
39	Atlanta, Ga.....	127,141	122,343	122,637	217,018	2.45	3.16	1.25	1.14	1.20	2.02	14.81	16.90	6.89	6.09	7.92	10.81
40	Richmond, Va.....	90,115	104,862	182,221	248,518	3.00	3.33	0.99	0.99	2.01	2.34	8.67	9.26	2.71	2.75	5.96	6.51
41	Fall River, Mass.....	86,373	72,379	132,340	123,188	2.07	1.84	0.82	0.68	1.25	1.16	14.06	11.57	5.33	4.28	8.73	7.29
42	Nashville, Tenn.....	49,612	53,350	158,518	340,109	2.36	3.74	0.56	0.51	1.80	3.23	7.25	10.90	1.48	1.48	5.77	9.42
43	Dayton, Ohio.....	49,528	40,428	283,931	328,231	3.41	3.57	0.51	0.39	2.90	3.18	5.62	6.03	0.72	0.66	4.90	8.37
44	Grand Rapids, Mich.....	71,645	49,902	318,402	493,293	3.99	5.33	0.73	0.49	3.26	4.84	11.18	15.45	1.97	1.42	9.21	14.03

<sup>1</sup> Payments for expenses of highway administration, general street work, street paving and curbing, sidewalks, and bridges.  
<sup>2</sup> Per capita not computed, because no reliable estimate of population could be made.

## GENERAL TABLES.

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**TABLE 60.—PAYMENTS FOR SELECTED HIGHWAY EXPENSES AND FOR HIGHWAY OUTLAYS, TOTAL AND AVERAGE—Continued.**

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	TOTAL.				PER CAPITA.						PER 100 SQUARE YARDS OF IMPROVED STREETS.					
		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.	
		Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903 to 1907.	1907.	Average 1903, 1906, and 1907.	1907.	Average 1903, 1906, and 1907.	1907.	Average 1903, 1906, and 1907.	1907.
45	Cambridge, Mass.....	\$114,940	\$98,870	\$381,685	\$327,538	\$5.10	\$4.28	\$1.18	\$0.99	\$3.92	\$3.29	\$24.96	\$26.07	\$6.24	\$6.04	\$18.72	\$20.03
46	Albany, N. Y.....	45,711	42,245	204,516	231,178	2.56	2.76	0.47	0.43	2.09	2.33	17.04	17.60	3.17	2.72	13.87	14.88
47	Hartford, Conn.....	88,568	101,736	632,197	568,764	7.74	6.81	0.95	1.03	6.79	5.78	36.68	35.87	4.63	5.44	32.05	30.43
48	Lowell, Mass.....	101,741	95,713	72,165	58,813	1.83	1.63	1.07	1.01	0.76	0.62	8.13	6.54	5.70	4.05	2.43	2.49
49	Reading, Pa.....	64,869	67,468	39,102	67,959	1.17	1.45	0.73	0.72	0.44	0.73	6.44	6.53	3.78	3.25	2.66	3.28
50	Trenton, N. J.....	26,903	23,353	119,253	21,855	1.74	0.51	0.32	0.26	1.42	0.25	17.40	7.14	4.32	3.69	13.08	3.45
51	Bridgeport, Conn.....	76,798	90,972	106,076	96,965	2.23	2.17	0.94	1.05	1.29	1.12	10.89	11.40	4.76	5.52	6.13	5.88
52	Wilmington, Del.....	39,376	51,855	47,734	91,277	1.04	1.66	0.47	0.60	0.57	1.06	10.47	14.35	4.58	5.20	5.89	9.15
53	Camden, N. J.....	29,070	15,422	70,270	82,982	1.28	1.14	0.44	0.18	0.84	0.96	13.09	10.08	2.90	1.58	10.19	8.50
54	Des Moines, Iowa.....	58,249	48,119	245,220	331,579	4.01	4.68	0.77	0.59	3.24	4.09	21.31	28.42	4.36	3.60	16.95	24.82
55	Kansas City, Kans....	37,271	51,108	149,251	146,965	2.71	2.46	0.54	0.63	2.17	1.83	15.59	14.53	3.13	3.75	12.46	10.78
56	Lynn, Mass.....	59,635	81,802	87,374	165,046	1.90	3.07	0.77	1.02	1.13	2.05	39.20	59.51	16.26	18.72	22.94	39.79
57	New Bedford, Mass....	91,404	107,411	305,345	1,256,634	5.34	17.24	1.23	1.36	4.11	15.88	40.97	117.85	7.00	9.28	33.97	108.57
58	Springfield, Mass.....	96,674	94,695	129,682	150,283	3.07	3.13	1.31	1.21	1.76	1.92	10.77	9.11	4.39	3.52	6.38	5.59
59	Troy, N. Y.....	20,460	14,717	104,999	141,976	1.65	2.04	0.27	0.19	1.38	1.85	18.49	16.80	2.13	1.58	16.36	15.22
60	Oakland, Cal.....	58,744	98,245	432,797	666,065	(2)	(2)	(2)	(2)	(2)	(2)	8.59	13.94	1.11	1.79	7.48	12.15
61	Hoboken, Mass.....	87,399	74,804	40,329	70,852	1.83	1.99	1.25	1.02	0.58	0.97	26.28	25.41	18.08	13.05	8.20	12.36
62	Somerville, Mass.....	65,269	22,371	76,121	94,973	2.04	1.62	0.94	0.31	1.10	1.31	7.92	6.20	3.45	1.18	4.47	5.02
63	Savannah, Ga.....	56,307	36,652	145,770	125,339	3.01	2.31	0.84	0.52	2.17	1.79	24.76	19.46	6.50	4.40	18.26	15.06
64	Duluth, Minn.....	73,408	52,429	227,996	259,398	4.64	4.47	1.13	0.75	3.51	3.72	12.97	13.74	3.07	2.31	9.90	11.43
65	Norfolk, Va.....	50,115	61,025	136,127	130,890	3.05	2.80	0.82	0.89	2.23	1.91	14.50	18.39	5.13	5.85	9.37	12.54
66	Lynn, N. J.....	7,948	9,267	24,859	19,918	0.50	0.43	0.12	0.14	0.38	0.29	5.58	7.21	2.02	2.29	3.56	4.92
67	Peoria, Ill.....	43,226	34,600	104,655	123,173	2.27	2.33	0.66	0.51	1.61	1.82	12.80	9.55	4.14	2.09	8.66	7.46
68	Yonkers, N. Y.....	53,761	86,032	81,167	153,805	2.20	3.59	0.88	1.29	1.32	2.30	10.51	17.01	3.98	6.10	6.53	10.91
69	Utica, N. Y.....	47,433	37,934	221,081	253,468	4.22	4.38	0.75	0.57	3.47	3.81	26.01	26.64	3.86	3.47	22.15	23.17
70	Manchester, N. H.....	51,478	51,846	39,474	39,793	1.43	1.39	0.81	0.79	0.62	0.60	15.98	16.05	9.19	9.08	6.79	6.97
71	Schenectady, N. Y.....	26,434	17,535	215,196	209,769	4.15	3.47	0.45	0.27	3.70	3.20	44.33	32.71	3.51	2.52	40.82	30.19
72	Evansville, Ind.....	19,912	16,032	90,243	97,705	1.74	1.75	0.31	0.25	1.43	1.50	9.94	12.07	2.42	1.70	7.52	10.37
73	San Antonio, Tex.....	52,204	56,498	72,516	121,068	2.04	2.76	0.85	0.88	1.19	1.88	6.91	5.59	2.60	1.78	4.31	3.81
74	Elizabeth, N. J.....	29,169	16,283	73,905	147,898	1.70	2.57	0.48	0.25	1.22	2.32	11.03	15.94	2.76	1.58	8.27	14.36
75	Waterbury, Conn.....	51,351	59,707	79,749	108,003	2.18	2.64	0.85	0.94	1.33	1.70	17.99	17.19	6.81	6.12	11.18	11.07
76	Salt Lake City, Utah..	58,671	60,132	270,727	500,669	5.54	9.02	0.99	0.97	4.55	8.05	120.46	124.93	19.92	13.40	100.54	111.53
77	Wilkes-Barre, Pa.....	43,673	41,253	67,826	84,710	1.90	2.05	0.74	0.67	1.16	1.38	26.12	24.68	9.41	8.08	16.71	16.60
78	Erie, Pa.....	36,764	39,321	80,948	47,186	2.01	1.41	0.63	0.64	1.38	0.77	21.19	10.82	6.00	4.92	15.19	5.90
79	Houston, Tex.....	52,871	57,013	122,071	155,973	3.13	3.55	0.95	0.95	2.18	2.60	16.38	18.39	5.53	4.92	10.85	13.47
80	Tacoma, Wash.....	67,931	60,041	614,946	1,266,411	(2)	(2)	(2)	(2)	(2)	(2)	153.04	161.51	12.70	7.31	140.34	154.20
81	Harrisburg, Pa.....	31,259	26,563	230,239	394,985	4.77	7.44	0.57	0.47	4.20	6.97	31.92	55.69	4.96	3.51	26.96	52.18
82	Charleston, S. C.....	28,654	27,128	35,488	50,171	1.14	1.37	0.51	0.48	0.63	0.89	9.73	12.50	3.69	4.39	6.04	8.11
83	Portland, Me.....	59,848	49,048	156,586	427,685	3.98	8.52	1.10	0.88	2.88	7.64	25.32	21.74	6.13	2.24	19.19	19.50
84	Youngstown, Ohio....	26,608	26,167	158,738	398,991	3.60	7.81	0.52	0.48	3.08	7.33	44.90	67.99	4.93	4.18	39.97	63.81
85	Dallas, Tex.....	83,442	77,276	62,887	136,989	2.89	3.94	1.65	1.42	1.24	2.52	18.85	20.48	10.21	7.39	8.64	13.09
86	Terre Haute, Ind.....	17,936	20,384	114,101	126,731	2.79	2.74	0.38	0.38	2.41	2.36	7.42	7.05	0.82	0.98	6.60	6.07
87	Fort Wayne, Ind.....	15,350	14,963	180,752	129,756	3.92	2.77	0.31	0.29	3.61	2.48	27.04	16.92	2.00	1.75	25.04	15.17
88	Akron, Ohio.....	33,154	36,147	140,837	119,845	3.52	2.99	0.67	0.69	2.85	2.30	22.81	18.21	4.32	4.22	18.49	13.99
89	Holyoke, Mass.....	43,481	39,504	42,533	62,702	1.72	1.98	0.87	0.77	0.85	1.21	9.96	10.89	4.59	4.21	5.37	6.68
90	Brockton, Mass.....	42,791	37,375	27,938	41,574	1.48	1.55	0.90	0.73	0.68	0.82	4.74	5.32	2.79	2.52	1.95	2.80
91	Covington, Ky.....	20,709	22,963	93,134	126,731	2.44	2.96	0.44	0.45	2.00	2.51	15.12	15.76	2.71	2.42	12.41	13.34

<sup>1</sup> Payments for expenses of highway administration, general street work, street paving and curbing, sidewalks, and bridges.  
<sup>2</sup> Per capita not computed, because no reliable estimate of population could be made.



## STATISTICS OF CITIES.

TABLE 60.—PAYMENTS FOR SELECTED HIGHWAY EXPENSES AND FOR HIGHWAY OUTLAYS, TOTAL AND AVERAGE—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	TOTAL.				PER CAPITA.						PER 100 SQUARE YARDS OF IMPROVED STREETS.					
		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.		Expenses <sup>1</sup> and outlays.		Expenses. <sup>1</sup>		Outlays.	
		Average 1903 to 1907.		Average 1903 to 1907.		Average 1903 to 1907.		Average 1903 to 1907.		Average 1903 to 1907.		Average 1903, 1905, and 1907.		Average 1903, 1905, and 1907.		Average 1903, 1905, and 1907.	
		1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	1907.	
92	Saginaw, Mich.....	\$53,520	\$48,047	\$285,509	\$303,292	\$7.11	\$7.05	\$1.12	\$0.96	\$5.99	\$6.09	\$34.83	\$33.93	\$5.37	\$4.64	\$29.46	\$29.20
93	Lincoln, Nebr.....	16,755	19,815	104,184	85,215	2.58	2.12	0.36	0.40	2.22	1.72	16.51	13.98	2.42	2.64	14.09	11.34
94	Altoona, Pa.....	29,784	29,280	57,255	224,496	1.92	5.19	0.66	0.60	1.26	4.59	55.29	93.88	13.67	10.83	41.62	83.05
95	Spokane, Wash.....	53,356	63,264	325,078	491,309	(2)	(2)	(2)	(2)	(2)	(2)	178.98	245.71	24.88	28.03	154.10	217.68
96	Lancaster, Pa.....	38,036	32,760	27,331	53,939	1.41	1.80	0.82	0.68	0.59	1.12	8.27	9.98	4.47	3.77	3.80	6.21
97	Birmingham, Ala.....	42,995	43,454	271,874	351,845	7.05	8.39	0.96	0.92	6.09	7.47	19.94	20.12	2.84	2.21	17.10	17.91
98	Bayonne, N. J.....	25,964	2,300	44,797	53,697	1.67	1.22	0.61	0.05	1.06	1.17	12.72	11.59	4.12	0.48	8.60	11.11
99	South Bend, Ind.....	20,105	21,405	143,831	140,390	3.80	3.52	0.47	0.47	3.33	3.05	21.67	15.64	2.57	2.07	19.10	13.57
100	Butte, Mont.....	44,395	35,066	55,836	124,178	2.40	3.50	1.06	0.77	1.34	2.73	146.65	211.76	53.64	46.63	93.01	165.13
101	Pawtucket, R. I.....	53,927	52,527	105,226	51,218	3.67	2.31	1.24	1.17	2.43	1.14	17.23	10.27	5.14	5.20	12.09	5.07
102	McKeesport, Pa.....	25,759	8,963	68,248	90,541	2.25	2.22	0.62	0.20	1.63	2.02	17.59	23.79	4.28	2.14	13.31	21.65
103	Binghamton, N. Y.....	39,492	24,935	82,917	100,388	2.84	2.82	0.92	0.56	1.92	2.26	42.52	37.79	13.39	7.52	29.13	30.27
104	Johnstown, Pa.....	39,351	41,299	40,084	66,030	1.88	2.42	0.93	0.93	0.95	1.49	19.91	21.08	10.41	8.11	9.50	12.97
105	Dubuque, Iowa.....	30,161	30,029	26,606	89,999	1.35	2.72	0.72	0.68	0.63	2.04	3.51	6.36	1.55	1.59	1.96	4.77
106	Sioux City, Iowa.....	42,487	41,722	114,178	42,230	3.83	1.91	1.04	0.95	2.79	0.96	28.96	15.67	7.53	7.74	21.43	7.83
107	Augusta, Ga.....	52,786	31,378	57,432	61,629	2.59	2.13	1.24	0.72	1.35	1.41	9.29	8.81	4.83	2.97	4.46	5.84
108	Mobile, Ala.....	33,790	45,159	138,124	169,502	4.08	4.91	0.80	1.03	3.28	3.88	46.10	43.89	9.21	9.23	36.89	34.66
109	Topeka, Kans.....	30,538	21,938	106,699	94,003	3.42	2.71	0.76	0.51	2.66	2.20	14.57	11.95	3.17	2.26	11.40	9.69
110	Springfield, Ohio.....	24,143	23,948	51,859	53,712	1.83	1.82	0.58	0.56	1.25	1.26	3.73	4.48	1.41	1.38	2.32	3.10
111	Allentown, Pa.....	18,322	27,704	40,539	95,049	1.45	2.88	0.45	0.65	1.00	2.23	19.95	32.44	5.90	7.32	14.05	25.12
112	East St. Louis, Ill.....	49,278	30,151	172,419	154,734	5.63	4.35	1.25	0.71	4.38	3.64	28.97	15.98	5.99	2.61	22.98	13.37
113	Wheeling, W. Va.....	19,551	14,347	23,345	24,027	1.05	0.91	0.48	0.34	0.57	0.67	6.42	6.71	2.84	2.51	3.58	4.20
114	Montgomery, Ala.....	28,468	23,837	68,243	150,969	2.49	4.18	0.73	0.57	1.76	3.61	27.01	49.26	8.31	6.72	18.70	42.54
115	Passaic, N. J.....	20,815	14,203	54,738	39,524	2.00	1.29	0.55	0.34	1.45	0.95	18.00	9.73	4.00	2.57	14.00	7.16
116	Davenport, Iowa.....	31,026	58,176	215,333	353,641	6.19	9.90	0.78	1.40	5.41	8.50	26.07	37.11	3.19	5.24	22.88	31.87
117	Atlantic City, N. J.....	58,474	35,664	166,410	392,018	5.99	10.31	1.56	0.86	4.43	9.45	25.41	37.58	4.50	3.13	20.91	34.45
118	Little Rock, Ark.....	21,698	19,269	56,509	76,316	1.96	2.32	0.54	0.47	1.42	1.85	18.66	20.17	6.53	4.07	13.13	16.10
119	Bay City, Mich.....	\$45,891	70,638	\$132,232	43,785	\$4.39	2.82	\$1.13	1.74	\$3.26	1.08	23.02	16.88	7.17	10.42	15.85	6.46
120	York, Pa.....	25,785	25,856	20,660	15,520	1.21	1.04	0.67	0.65	0.54	0.39	8.60	7.94	4.44	4.96	4.16	2.98
121	Malden, Mass.....	47,386	42,221	13,036	20,362	1.59	1.57	1.25	1.06	0.34	0.51	4.61	4.82	3.68	3.25	0.93	1.57
122	Springfield, Ill.....	20,459	11,678	114,261	134,095	3.54	3.67	0.54	0.29	3.00	3.38	16.28	12.71	2.03	1.02	14.25	11.69
123	Quincy, Ill.....	11,203	7,130	14,814	23,902	0.67	0.78	0.29	0.18	0.38	0.60	3.12	3.76	1.16	0.86	1.96	2.90
124	Canton, Ohio.....	16,231	20,384	41,999	88,937	1.62	2.80	0.45	0.52	1.17	2.28	13.40	16.78	2.80	3.13	10.80	13.65
125	Superior, Wis.....	37,119	47,605	112,459	106,332	4.10	3.98	1.02	1.23	3.08	2.75	13.11	14.23	3.98	4.40	9.13	9.83
126	Chester, Pa.....	14,302	7,632	33,598	8,184	1.28	0.41	0.38	0.20	0.90	0.21	11.12	3.86	3.31	1.86	7.81	2.00
127	Chelsea, Mass.....	31,244	22,754	40,438	18,504	1.92	1.07	0.84	0.59	1.08	0.48	10.40	6.29	4.69	3.47	5.71	2.82
128	South Omaha, Nebr.....	15,022	19,649	51,102	44,437	1.89	1.66	0.43	0.51	1.46	1.15	15.82	6.97	3.59	2.14	12.23	4.83
129	Newcastle, Pa.....	24,499	17,347	63,121	145,566	2.47	4.23	0.69	0.45	1.78	3.78	25.75	33.72	5.52	3.59	20.23	30.13
130	Salem, Mass.....	26,444	19,241	36,603	44,576	1.67	1.66	0.70	0.50	0.97	1.16	5.20	8.15	2.07	2.46	3.13	5.69
131	Newton, Mass.....	74,431	76,145	106,655	97,325	4.92	4.56	2.02	2.00	2.90	2.55	5.96	6.93	2.71	3.04	3.25	3.89
132	Haverhill, Mass.....	33,418	32,558	28,631	15,759	1.64	1.26	0.88	0.85	0.76	0.41	20.42	17.26	12.00	11.63	8.42	5.63
133	Jacksonville, Fla.....	54,292	38,168	74,145	185,570	3.64	5.88	1.54	1.00	2.10	4.88	24.18	27.18	7.79	4.64	16.39	22.54
134	Joplin, Mo.....	19,615	17,284	55,656	90,006	2.21	2.87	0.58	0.46	1.63	2.41	8.34	11.23	2.25	1.81	6.09	9.42
135	Wichita, Kans.....	34,591	24,635	121,656	146,000	4.68	4.63	1.04	0.67	3.64	3.96	65.74	65.10	15.54	9.40	50.20	55.70
136	Rockford, Ill.....	20,602	14,058	46,263	43,268	1.91	1.56	0.59	0.38	1.32	1.18	5.78	4.65	1.70	1.14	4.08	3.51
137	Knoxville, Tenn.....	23,817	35,840	28,586	97,658	1.48	3.65	0.67	0.98	0.81	2.67	5.43	10.59	2.13	2.84	3.30	7.75
138	Elmira, N. Y.....	29,950	18,715	57,378	43,587	2.45	1.74	0.84	0.52	1.61	1.22	9.69	6.65	3.22	2.00	6.47	4.65
139	Galveston, Tex.....	38,366	51,856	459,780	862,306	14.88	25.95	1.15	1.47	13.73	24.48	119.93	111.59	9.80	6.33	110.13	105.26
140	New Britain, Conn.....	\$20,017	18,548	\$21,668	29,615	\$1.27	1.39	\$0.61	0.54	\$0.66	0.85	6.84	6.81	3.00	2.62	2.84	4.19
141	Chattanooga, Tenn.....	16,659	18,443	34,130	61,913	1.65	2.34	0.61	0.54	1.04	1.80	10.53	17.59	3.77	4.04	6.76	13.55
142	Kalamazoo, Mich.....	\$27,849	14,137	\$154,383	138,234	\$5.61	4.61	\$0.86	0.42	\$4.75	4.09	62.47	49.68	8.66	4.61	53.91	45.07
143	Woonsocket, R. I.....	34,315	39,602	41,093	32,514	2.35	2.13	1.07	1.17	1.28	0.96	12.63	8.74	5.08	4.80	7.55	3.94
144	Fitchburg, Mass.....	40,670	35,167	62,722	56,174	3.13	2.72	1.23	1.05	1.90	1.67	44.79	31.64	15.92	12.18	28.87	19.46
145	Racine, Wis.....	25,334	23,672	90,169	134,428	3.57	4.72	0.78	0.71	2.79	4.01	40.27	47.85	8.57	7.16	31.70	40.69
146	Auburn, N. Y.....	37,276	49,681	52,460	76,420	2.76	3.78	1.16	1.49	1.61	2.29	12.32	17.71	4.83	6.98	7.49	10.73
147	Macon, Ga.....	\$25,066	30,615	\$3,780	200	\$0.89	0.94	\$0.77	0.93	\$0.12	0.01	4.44	2.85	4.39	2.83	0.05	0.02
148	Joliet, Ill.....	19,029	13,552	23,935	38,161	1.35	1.58	0.60	0.41	0.75	1.17	8.33	7.64	2.71	2.00	5.62	5.64
149	Oklahoma City, Oklaoma																



TABLE 61.—STREET

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

City number.	CITY.	AVERAGE NUMBER EM- PLOYED.			EQUIPMENT.					STREETS SUBJECT TO REGULAR CLEANING.				
		Total.	By city.	By con- tractor.	Hand machines.	Power machines.	Flushing machines.	Carts and wagons.	Horses and mules.	Swept by hand.				
										Number of weeks swept.	Area (square yards) classified by number of days per week swept.			
											Total area.	5 or 6.	3 or 4.	1 or 2.
	Grand total.....	21,838	18,935	2,903	815	792	299	5,425	9,601	.....	96,608,689	71,001,217	7,159,279	18,448,193
	Group I.....	14,176	11,700	2,476	263	326	139	3,667	6,214	.....	58,702,659	50,991,558	1,779,740	5,931,361
	Group II.....	3,702	3,602	100	214	203	100	838	1,554	.....	18,037,443	7,721,795	4,300,706	6,014,942
	Group III.....	2,500	2,218	282	202	154	36	557	1,128	.....	12,565,431	7,396,559	439,581	4,729,291
	Group IV.....	1,460	1,415	45	136	109	24	363	705	.....	7,303,156	4,891,305	639,252	1,772,599

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	15,312	15,275	36	2	120	.....	1,672	2,239	52	25,207,129	24,415,129	334,400	457,600
2	Chicago, Ill.....	1,270	1,190	80	.....	5	.....	219	31	52	3,149,430	3,149,430	.....	.....
3	Philadelphia, Pa.....	2,160	.....	2,160	.....	34	.....	1,060	2,120	44	11,513,356	11,513,356	.....	.....
4	St. Louis, Mo.....	1,580	1,580	.....	.....	.....	50	215	461	50	2,672,822	1,336,411	.....	1,336,411
5	Boston, Mass.....	475	475	.....	109	43	.....	134	122	48	370,425	370,425	.....	.....
6	Baltimore, Md.....	380	380	.....	.....	16	.....	124	124	52	938,111	938,111	.....	.....
7	Pittsburg, Pa.....	970	970	.....	.....	21	8	104	217	40	1,375,000	1,375,000	.....	.....
8	Cleveland, Ohio.....	175	175	.....	.....	2	28	45	262	40	960,148	960,148	.....	.....
9	Buffalo, N. Y.....	152	97	55	.....	26	9	36	72	39	1,170,762	1,170,762	.....	.....
10	San Francisco, Cal.....	108	108	.....	.....	7	3	27	54	50	2,866,485	356,945	607,840	1,901,700
11	Detroit, Mich.....	435	435	.....	.....	8	8	71	142	40	684,392	684,392	.....	.....
12	Cincinnati, Ohio.....	216	216	.....	.....	.....	26	21	72	45	4,334,500	1,675,000	837,500	1,822,000
13	Milwaukee, Wis.....	1,370	1,370	.....	.....	5	2	46	(6)	28	1,090,600	1,090,600	.....	.....
14	New Orleans, La.....	205	205	.....	.....	12	5	23	70	52	378,529	142,779	.....	235,750
15	Washington, D. C.....	368	223	145	152	27	.....	70	228	45	1,990,970	1,813,070	.....	177,900

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	425	425	.....	.....	14	3	71	84	32	2,057,568	.....	1,254,513	803,055
17	Minneapolis, Minn.....	185	185	.....	31	24	2	38	59	32	163,073	163,073	.....	.....
18	Jersey City, N. J.....	189	189	.....	2	9	.....	31	57	40	344,960	.....	239,360	105,600
19	Louisville, Ky.....	280	280	.....	.....	13	6	37	67	50	540,400	140,000	100,100	300,300
20	Indianapolis, Ind.....	170	170	.....	.....	21	6	48	104	31	1,584,000	1,584,000	.....	.....
21	St. Paul, Minn.....	139	139	.....	126	.....	4	12	24	29	991,311	991,311	.....	.....
22	Providence, R. I.....	113	113	.....	.....	3	.....	51	51	35	185,000	185,000	.....	.....
23	Rochester, N. Y.....	254	194	60	2	8	21	83	123	37	2,504,401	812,156	.....	1,692,245
24	Kansas City, Mo.....	245	245	.....	.....	6	15	35	100	40	2,492,724	299,127	747,817	1,445,780
25	Toledo, Ohio.....	43	43	.....	.....	6	6	19	23	40	304,070	304,070	.....	.....
26	Denver, Colo.....	90	90	.....	12	10	3	30	60	51	135,100	120,100	15,000	.....
27	Columbus, Ohio.....	135	135	.....	2	10	8	22	82	40	454,000	.....	454,000	.....
28	Los Angeles, Cal.....	102	82	20	.....	8	4	14	57	52	160,300	160,300	.....	.....
29	Worcester, Mass.....	71	71	.....	.....	4	.....	17	22	41	181,597	181,597	.....	.....
30	Seattle, Wash.....	119	119	.....	.....	4	7	33	66	5	1,136,000	.....	.....	1,136,000
31	Memphis, Tenn.....	69	69	.....	.....	6	.....	10	24	52	25,300	25,300	.....	.....
32	Omaha, Nebr.....	60	60	.....	.....	4	.....	14	30	40	200,000	20,000	60,000	120,000
33	New Haven, Conn.....	63	63	.....	.....	3	4	16	22	36	1,450,315	307,501	1,142,814	.....
34	Scranton, Pa.....	120	120	.....	.....	4	3	13	21	40	174,385	174,385	.....	.....
35	Syracuse, N. Y.....	188	168	20	.....	3	5	14	33	33	1,271,949	1,271,949	.....	.....
36	St. Joseph, Mo.....	30	30	.....	.....	.....	.....	2	7	35	104,196	104,196	.....	.....
37	Paterson, N. J.....	107	107	.....	18	2	.....	28	56	46	259,198	100,297	144,929	13,972
38	Portland, Oreg.....	78	78	.....	6	3	.....	28	70	.....	.....	.....	.....	.....
39	Atlanta, Ga.....	35	35	.....	.....	8	3	6	34	.....	.....	.....	.....	.....
40	Richmond, Va.....	130	130	.....	.....	6	.....	45	65	52	397,990	.....	.....	397,990
41	Fall River, Mass.....	53	53	.....	.....	5	.....	39	67	45	216,600	216,600	.....	.....
42	Nashville, Tenn.....	48	48	.....	.....	5	.....	15	28	52	284,346	142,173	142,173	.....
43	Dayton, Ohio.....	60	60	.....	.....	10	.....	20	26	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.....	101	101	.....	15	4	.....	47	92	32	418,660	418,660	.....	.....

<sup>1</sup> Includes those employed or used in collection of refuse.<sup>2</sup> Partial report only.<sup>3</sup> Exclusive of boulevard sweepings which are removed by park employees.

## GENERAL TABLES.

475

## CLEANING: 1907.

with the number assigned to each, see page 127.]

STREETS SUBJECT TO REGULAR CLEANING—continued.										Miles of street occasionally cleaned.	Tons of sweepings removed per year.	PAYMENTS FOR EXPENSES OF STREET CLEANING.				City number.
Swept by machine.					Flushed.							Total.	Per 1,000 square yards subject to regular cleaning.	Per 1,000,000 square yards cleaned.	Per capita.	
Number of weeks swept.	Area (square yards) classified by number of days per week swept.				Number of weeks flushed.	Area (square yards) classified by number of days per week flushed.										
	Total area.	5 or 6.	3 or 4.	1 or 2.		Total area.	5 or 6.	3 or 4.	1 or 2.							
.....	77,841,572	14,603,318	18,904,341	44,333,913	.....	32,899,840	4,482,448	2,234,542	26,182,850	27,528.9	2,979,102	\$16,818,225	\$80.31	\$515.02	\$0.72	
.....	31,060,706	5,736,586	8,194,268	17,129,852	.....	19,396,851	2,362,100	.....	17,034,751	15,682.9	1,760,768	12,437,927	111.80	589.06	0.95	
.....	18,801,453	4,132,787	6,021,098	8,647,568	.....	6,579,023	1,093,687	1,288,235	4,197,101	6,957.4	608,438	2,193,620	50.52	425.81	0.48	
.....	16,155,021	3,200,789	3,216,908	9,737,324	.....	4,591,479	567,768	655,047	3,368,664	2,996.9	327,497	1,355,898	40.70	340.86	0.41	
.....	11,824,392	1,533,156	1,472,067	8,819,169	.....	2,332,487	458,893	291,260	1,582,334	1,891.7	282,399	830,780	38.71	344.59	0.32	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

52	105,600	.....	.....	105,600	.....	.....	.....	.....	.....	6,247.4	119,758	\$6,941,912	\$274.97	\$784.46	\$1.64	1
40	145,000	.....	.....	145,000	40	400,000	400,000	.....	.....	1,500.0	222,820	753,419	203.93	686.23	0.36	2
44	5,756,678	.....	5,756,678	.....	50	3,605,109	.....	.....	3,605,109	3,289.0	208,406	907,624	52.56	238.89	0.62	3
48	4,902,760	571,093	618,101	3,713,566	.....	.....	.....	.....	.....	930.0	234,300	697,524	111.11	916.11	1.05	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	89,520	538,542	102.13	855.78	0.88	5
52	1,335,171	398,127	.....	937,044	.....	.....	.....	.....	.....	65.0	306,384	301,968	132.83	685.20	0.54	6
40	6,925,000	1,950,000	475,000	4,500,000	.....	.....	.....	.....	.....	65.0	104,000	406,203	48.94	370.96	0.76	7
35	43,878	.....	.....	43,878	40	1,849,844	.....	.....	1,849,844	180.0	112,000	215,844	75.63	705.37	0.45	8
39	5,349,945	486,092	1,344,489	3,519,364	2	6,215,451	.....	.....	6,215,451	.....	5,265	189,683	14.09	251.59	0.49	9
50	317,000	140,000	.....	177,000	6	91,181	.....	.....	91,181	240.0	93,800	285,580	87.21	743.72	(*)	10
30	3,626,371	.....	.....	3,626,371	30	2,738,566	.....	.....	2,738,566	568.0	77,400	308,963	43.83	869.83	0.84	11
.....	.....	.....	.....	.....	.....	3,747,700	1,920,100	.....	1,827,600	240.0	53,256	336,916	41.69	281.58	0.97	12
28	362,029	.....	.....	362,029	28	665,000	.....	.....	665,000	380.0	3,696	129,380	61.10	607.42	0.40	13
52	511,118	511,118	.....	.....	52	84,000	42,000	.....	42,000	108.5	62,608	138,993	142.76	600.14	0.44	14
42	1,680,156	1,680,156	.....	.....	.....	.....	.....	.....	.....	1,870.0	67,557	285,366	77.73	309.88	0.91	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

32	1,741,634	.....	1,741,634	.....	32	1,082,451	.....	1,082,451	174.0	33,696	\$237,918	\$48.74	\$613.88	\$0.80	16
32	1,284,959	1,284,959	.....	.....	32	22,767	22,767	.....	150.0	14,560	86,602	58.89	306.67	0.30	17
40	1,425,156	.....	691,462	733,694	.....	.....	.....	.....	181.5	58,000	119,902	67.74	825.37	0.49	18
30	356,710	116,200	110,000	130,510	35	495,100	495,100	.....	(*)	8,055	97,851	70.28	459.10	0.43	19
31	1,117,400	786,614	243,666	87,120	31	158,400	158,400	.....	72.0	17,763	96,361	33.70	161.21	0.42	20
.....	.....	.....	.....	.....	29	20,000	20,000	.....	40.0	8,352	82,031	81.11	399.57	0.39	21
46	794,520	.....	794,520	.....	.....	.....	.....	.....	197.4	11,000	69,386	70.84	920.26	0.33	22
9	829,440	.....	829,440	.....	15	212,391	212,391	.....	39.7	3,959	133,609	37.68	436.57	0.71	23
40	438,545	.....	438,545	.....	30	379,026	379,026	.....	3,238.6	78,440	154,777	46.76	364.84	0.83	24
40	467,280	.....	467,280	.....	40	450,840	450,840	.....	.....	24,920	50,374	41.22	459.15	0.31	25
50	1,048,416	602,516	445,900	.....	50	131,700	131,700	.....	720.5	26,600	104,574	79.51	322.39	0.68	26
40	2,108,000	.....	90,500	2,017,500	40	495,500	25,000	470,500	.....	48,000	67,640	22.12	344.03	0.45	27
52	723,176	329,494	81,073	312,609	52	442,022	.....	442,022	360.0	12,480	88,302	66.62	424.15	(*)	28
41	319,261	.....	.....	319,261	.....	.....	.....	.....	185.9	26,240	43,764	87.38	617.68	0.33	29
39	160,000	160,000	.....	.....	40	160,000	160,000	.....	319.0	28,040	86,789	58.60	1,407.54	(*)	30
50	280,800	.....	280,800	.....	50	286,167	8,000	50,000	228,167	13,208	43,059	72.70	878.90	0.33	31
40	60,000	.....	60,000	.....	40	25,000	.....	25,000	50.0	10,280	33,210	116.53	1,328.40	0.26	32
36	167,779	.....	167,779	.....	36	307,501	.....	307,501	120.0	12,960	52,662	85.63	372.20	0.43	33
33	549,226	.....	549,226	.....	28	200,841	200,841	.....	3,680	21,572	39,73	39.73	261.58	0.18	34
.....	.....	.....	.....	.....	33	722,723	82,720	640,003	.....	11,121	99,537	89.13	269.32	0.83	35
40	103,418	.....	103,418	.....	35	811,594	.....	811,594	27.8	1,680	20,245	22.11	487.19	0.17	36
52	573,480	87,720	126,720	359,040	.....	.....	.....	.....	126.0	4,160	43,426	119.76	832.29	0.38	37
40	1,286,716	.....	1,286,716	.....	52	175,000	175,000	.....	170.0	7,020	70,894	123.62	950.41	0.63	38
52	789,971	23,938	47,877	718,156	.....	.....	.....	.....	34.0	9,320	38,320	26.22	192.56	0.36	39
.....	.....	.....	.....	.....	.....	.....	.....	.....	242.0	102,960	58,046	48.86	721.55	0.55	40
4	216,600	.....	216,600	.....	.....	.....	.....	.....	100.0	7,988	35,217	81.30	593.39	0.33	41
40	284,346	284,346	.....	.....	.....	.....	.....	.....	150.0	14,716	44,330	77.95	328.91	0.42	42
40	1,043,000	457,000	.....	586,000	.....	.....	.....	.....	48.0	7,200	75,218	72.12	565.04	0.73	43
32	631,620	.....	631,620	.....	.....	.....	.....	.....	201.0	3,040	38,004	36.18	377.79	0.37	44

\* Average per capita not computed because no reliable estimate of population could be made.

\* Not reported.

## STATISTICS OF CITIES.

TABLE 61.—STREET

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER EM- PLOYED.			EQUIPMENT.					STREETS SUBJECT TO REGULAR CLEANING.				
		Total.	By city.	By contractor.	Hand machines.	Power machines.	Flushing machines.	Carts and wagons.	Horses and mules.	Swept by hand.				
										Number of weeks swept.	Area (square yards) classified by number of days per week swept.			
											Total area.	5 or 6.	3 or 4.	1 or 2.
45	Cambridge, Mass.	50	50			6		15	30	50	110,000	110,000		
46	Albany, N. Y.	116	96	20		11		10	44	35	229,229			229,229
47	Hartford, Conn.	76	76		18	4	2	20	29	50	1,869,279	214,279		1,655,000
48	Lowell, Mass.	40	40			1		6	9	35	205,320	205,320		
49	Reading, Pa.	33		33			1	3	7	32	430,867	430,867		
50	Trenton, N. J.	80	80			1		16	20	32	484,894	484,894		
51	Bridgeport, Conn.	70	70			4		17	17	35	123,196	123,196		
52	Wilmington, Del.	62	62			2	1	14	20	32	425,900	40,000		385,900
53	Camden, N. J.	30	30			3		9	13	20	330,900			330,000
54	Des Moines, Iowa	40	40			4	4	11	22					
55	Kansas City, Kans.	70	70					11	17	40	400,812			400,812
56	Lynn, Mass.	38	38		12	3		8	8	34	157,202	157,202		
57	New Bedford, Mass.	35	35			7	1	11	23	50	124,200	124,200		
58	Springfield, Mass.	45	45			2		5	10	35	176,000	176,000		
59	Troy, N. Y.	174	174			5		12	36	40	879,608	879,608		
60	Oakland, Cal.	101	85	16		6	2	22	46	52	94,065	94,065		
61	Lawrence, Mass.	32	32		7	2		4	12	32	98,093	98,093		
62	Somerville, Mass.	30	30			4		12	14	50	25,000		25,000	
63	Savannah, Ga.	163	163		39	4		28	36	52	408,377	176,494		231,883
64	Duluth, Minn.	27	27			3		2		27	85,640	79,013		6,627
65	Norfolk, Va.	48	48			5		18	18	52	328,910	328,910		
66	Hoboken, N. J.	35	35			2		5	5	40	96,070	96,070		
67	Peoria, Ill.	40	40			3		11	36	30	331,590	251,490		80,100
68	Yonkers, N. Y.	73	73			1		11	11	50	1,058,672	155,111		903,561
69	Utica, N. Y.	122	2	120		12		14	49					
70	Manchester, N. H.	13	13			2		3	6	32	52,285	52,285		
71	Schenectady, N. Y.	76	76			7		29	46	35	37,551	37,551		
72	Evansville, Ind.	28		28		3		13	32					
73	San Antonio, Tex.	36	36			3		5	34	52	214,125	214,125		
74	Elizabeth, N. J.	90	90		30	4		24	31	32	718,600	301,696	414,581	2,323
75	Waterbury, Conn.	65	65		2	2	1	29	46	35	236,806	119,293		117,513
76	Salt Lake City, Utah	45	45			5	6	22	54					
77	Wilkes-Barre, Pa.	60	20	40		6		12	34	40	30,885	30,885		
78	Erie, Pa.	18	18					10	20	40	62,850	62,850		
79	Houston, Tex.	40	40			5		12	36	45	214,795	214,795		
80	Tacoma, Wash.	23	23		8	3	4	8	20	52	147,000	147,000		
81	Harrisburg, Pa.	82	82		80			10	10	42	578,678	578,678		
82	Charleston, S. C.	32	32		6	3		5	13	52	36,800	36,800		
83	Portland, Me.	47	47			3		2	10	33	284,343			284,343
84	Youngstown, Ohio	18	18					4	3	11	79,700	79,700		
85	Dallas, Tex.	40	40			2	4	9	66	52	403,149	403,149		
86	Terre Haute, Ind.	28	28			2		10	36					
87	Fort Wayne, Ind.	30	30			3	2	18	24	40	513,340	513,340		
88	Akron, Ohio	37	12	25			4	(1)	(1)	30	250,000	250,000		
89	Holyoke, Mass.	20	20			2		7	6	35	129,000	129,000		
90	Brockton, Mass.	27	27			2		23	43	44	102,000			102,000
91	Covington, Ky.	15	15			2		8	18					

1 Not reported.

## GENERAL TABLES.

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## CLEANING, 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

STREETS SUBJECT TO REGULAR CLEANING—continued.										Miles of street occasionally cleaned.	Tons of sweepings removed per year.	PAYMENTS FOR EXPENSES OF STREET CLEANING.				City number.
Swept by machine.					Flushed.							Total.	Per 1,000 square yards subject to regular cleaning.	Per 1,000,000 square yards cleaned.	Per capita.	
Number of weeks swept.	Area (square yards) classified by number of days per week swept.				Number of weeks flushed.	Area (square yards) classified by number of days per week flushed.										
	Total area.	5 or 6.	3 or 4.	1 or 2.		Total area.	5 or 6.	3 or 4.	1 or 2.							
16	233,323		233,323							90.0	2,722	\$36,985	\$107.73	\$836.76	\$0.37	45
35	1,206,950			1,206,950						6.3	6,965	54,420	37.89	541.49	0.55	46
40	200,660	200,660			25	27,000			27,000	648.0	16,250	38,793	18.50	206.02	0.39	47
30	79,200			79,200	32	430,867			430,867		3,500	16,564	58.09	363.25	0.17	48
										108.5	1,152	19,006	22.06	196.95	0.20	49
12	484,792			484,792						90.0	2,496	31,594	32.58	319.45	0.36	50
35	27,717			27,717						113.0	10,710	46,084	305.37	165.70	0.53	51
32	604,720			604,720	32	73,125			73,125	20.0	6,912	22,354	20.25	536.06	0.26	52
40	382,800			382,800						18.0	(1)	31,632	44.38	1,444.38	0.37	53
18	1,146,821			1,146,821	35	184,312	116,004	68,308			20,790	21,544	16.18	417.52	0.27	54
											9,360	12,260	30.59	766.25	0.15	55
34	157,202		157,202							95.0	4,080	24,556	78.10	510.52	0.31	56
36	31,820			31,820	10	70,200			70,200	110.0	4,750	23,217	102.63	586.29	0.29	57
35	167,200	167,200			22	24,640		24,640		80.0	26,250	41,971	114.10	569.48	0.54	58
40	185,000	93,333		91,667	40	108,950		108,950			17,000	79,758	67.96	322.25	1.04	59
45	332,044	286,144	45,900		12	94,065			94,065	242.7	25,200	102,143	196.36	896.78	(2)	60
32	78,066			78,066							384	10,000	56.77	469.48	0.14	61
30	1,863,881			1,863,881	25	5,640			5,640	25.0	5,880	17,715	9.35	296.24	0.24	62
52	311,198		311,198								4,186	29,784	41.39	194.54	0.43	63
27	115,772			115,772	27	79,013			79,013	(1)		9,371	33.42	452.71	0.13	64
52	364,090	49,500	230,150	84,440							7,644	58,495	84.41	369.29	0.85	65
40	308,815			308,815							7,200	21,410	52.88	604.80	0.32	66
40	813,845			813,845						12.0	14,600	25,788	22.51	256.60	0.38	67
40	50,000	50,000								(1)	45,235	40.80	357.59	0.68	68	
37	1,042,411	345,812	696,599								12,950	60,958	58.48	395.57	0.92	69
36	50,000			50,000	10	40,000			40,000	20.0	3,840	5,960	41.89	488.52	0.09	70
35	612,001	137,762	470,158	4,081	15	36,464	36,464			0.9	6,930	49,516	72.18	552.02	0.75	71
40	778,410	29,105	115,755	633,550						48.0	24,400	10,190	13.09	177.84	0.16	72
52	214,125	214,125									3,640	21,363	49.88	159.90	0.33	73
32	214,049	214,049								38.0	4,320	38,774	41.57	279.15	0.61	74
40	47,592			47,592	35	13,600			13,600	60.0	10,150	17,963	60.28	537.81	0.28	75
10	380,191	380,191			42	380,191	380,191			275.0	900	50,402	66.29	424.97	0.81	76
40	625,012	231,121	350,802	43,089	40	555,710			555,710	31.0	8,000	6,200	9.45	57.20	0.10	77
					40	555,710				24.0	(1)	9,777	15.81	262.12	0.16	78
45	386,255	214,795	171,460		52	35,109	35,109			13.0	6,075	17,086	26.86	113.83	0.28	79
52	147,000			147,000	25	441,000			441,000	120.0	5,200	36,518	49.68	434.22	(2)	80
52	464,625			464,625						36.0	2,184	35,000	60.48	240.22	0.62	81
28	43,500	43,500								42.0	3,382	13,762	37.42	527.02	0.33	82
										196.0	3,795	28,448	86.76	1,089.85	0.51	83
52	403,149			403,149	34	586,432			586,432		6,624	18,074	27.13	405.25	0.33	84
38	684,133	377,372	306,761		52	403,149		403,149		8.0	10,088	22,344	18.47	96.89	0.41	85
40	313,672	13,520		300,152	20	827,012			827,012	64.5	5,320	20,283	29.65	167.63	0.38	86
										202.0	(1)	15,198	9.19	98.05	0.29	87
					30	175,000		50,000	125,000	35.0	(1)	25,494	59.98	487.46	0.49	88
35	127,600		127,600							25.0	5,250	9,484	36.96	234.17	0.18	89
44	152,600										3,168	6,951	27.30	155.16	0.14	90
50	322,780	152,600		322,780						105.0	3,250	10,467	32.43	324.06	0.21	91

\* Average per capita not computed because no reliable estimate of population could be made.

TABLE 61.—STREET

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City num- ber.	CITY.	AVERAGE NUMBER EM- PLOYED.			EQUIPMENT.					STREETS SUBJECT TO REGULAR CLEANING.				
		Total.	By city.	By con- tractor.	Hand machines.	Power machines.	Flushing machines.	Carts and wagons.	Horses and mules.	Swept by hand.				
										Num- ber of weeks swept.	Area (square yards) classified by number of days per week swept.			
											Total area.	5 or 6.	3 or 4.	1 or 2.
92	Saginaw, Mich.	60	60			2		3	3	30	832,856	832,856		
93	Lincoln, Nebr.	20	20			2		6	8	40	70,400	70,400		
94	Altoona, Pa.	26	26			2		3	9	30	63,984	63,984		
95	Spokane, Wash.	50	50		20	4	3	6	25	52	165,000	165,000		
96	Lancaster, Pa.	10	10			1		3	6					
97	Birmingham, Ala.	12	12			3		2	20					
98	Bayonne, N. J.	30	30			1		5	8	35	390,058	96,062	293,996	
99	South Bend, Ind.	30	30			2		7	14	40	140,800	140,800		
100	Butte, Mont.	10	10			3		(*)	(1)	10	50,000			50,000
101	Pawtucket, R. I.	19	19		5			5	5	40	153,403	17,140		136,263
102	McKeesport, Pa.	28	28			4	2	6	12					
103	Binghamton, N. Y.	15	15			3		3	12					
104	Johnstown, Pa.	50	50			3		9	18	35	53,000	53,000		
105	Dubuqua, Iowa	8	8			1		1	2					
106	Sioux City, Iowa	28	28		26	2		4	8	35	340,265	340,265		
107	Augusta, Ga.	11	11			4		4	13					
108	Mobile, Ala.	27	24	3		6		6	14					
109	Topeka, Kans.	22	22			2		6	14	42	98,415	84,915	13,500	
110	Springfield, Ohio	40	40				2	10	20	52	234,667	164,266	70,401	
111	Allentown, Pa.	30		30			2	2	8	40	236,050	236,050		
112	East St. Louis, Ill.	17	17			2	2	4	12	41	12,000			12,000
113	Wheeling, W. Va.	18	18					10	13	40	80,000			80,000
114	Montgomery, Ala.	12	12			3		5	13					
115	Passaic, N. J.	46	46			4		4	5	40	52,845	52,845		
116	Davenport, Iowa	22	22			4		15	40					
117	Atlantic City, N. J.	65	65			4	1	21	38	50	108,656	108,656		
118	Little Rock, Ark.	17	15	2		1	1	4	10	52	218,367	95,780	122,577	
119	Bay City, Mich.	36	36			2		3	4	32	360,000	360,000		
120	York, Pa.	6	6					3	3	52	71,300	71,300		
121	Malden, Mass.	8	8			1		2	4					
122	Springfield, Ill.	16	16			1		8	16	52	52,800	52,800		
123	Quincy, Ill.	9	9			1	1	1	2	45	60,000		60,000	
124	Canton, Ohio	14	14				2	5	11	30	80,000	80,000		
125	Superior, Wis.	13	13			1		(1)	(1)					
126	Chaster, Pa.	6	6			1	1	3	6	40	21,120			21,120
127	Chelsea, Mass.	10	10			1		3	5					
128	South Omaha, Nebr.	5	5		5					30	31,500			31,500
129	Newcastle, Pa.	12	12			2	1	2	2	40	55,467			55,467
130	Salem, Mass.	16	16			2		3	5	35	73,967	51,189	22,778	
131	Newton, Mass.	30	30			1		30	40	36	80,000			80,000
132	Haverhill, Mass.	30	30		8	2		12	24	34	60,000	60,000		
133	Jacksonville, Fla.	50	50			8		30	35					
134	Joplin, Mo.	7	7				1	2	3	50	54,800	54,800		
135	Wichita, Kans.	12	12				1	4	8	40	105,000	50,000	30,000	25,000
136	Rockford, Ill.	9	9				1	2	2	39	98,768	54,630		44,128
137	Knoxville, Tenn.	10	10					2	2	45	135,991			135,991
138	Elmira, N. Y.	19	19			1		3	7	28	111,687	111,687		
139	Galveston, Tex.	18	18			1		7	11	52	32,625	21,625	11,000	
140	New Britain, Conn.	6	6					2	2	35	21,180	3,580		17,600
141	Chattanooga, Tenn.	20	20			2		4	11	52	118,118	61,828		56,290
142	Kalamazoo, Mich.	36	36		22	3		18	45	24	59,026	59,026		
143	Woonsocket, R. I.	21	21		9	1		3	4	40	38,449	38,449		
144	Fitchburg, Mass.	13	13			1		1	2	34	80,274	80,274		
145	Racine, Wis.	20	20		6	2		(1)	2	33	45,740	45,740		
146	Auburn, N. Y.	27	17	10			2	4	6	25	160,556	160,556		
147	Macon, Ga.	6	6			2		2	6					
148	Joliet, Ill.	34	34					4	4	50	236,173	236,173		
149	Oklahoma City, Okla.	22	22			1	1	7	22	62	780,840	70,400		710,440
150	Oshkosh, Wis.	14	14		20	2	1	(1)	(1)	30	105,385	105,385		
151	West Hoboken, N. J.	12	12			1		3	4					
152	Sacramento, Cal.	42	42					9	12	52	220,000	220,000		
153	Pueblo, Colo.	8	8			2		4	8	52	17,780	2,780	15,000	
154	Everett, Mass.	11	11		2	1		4	6	2	220,000			220,000
155	Taunton, Mass.	23	23			2		2	8	40	22,000	22,000		
156	Newport, Ky.	57	57			1		11	14	14	96,800			96,800
157	La Crosse, Wis.	15	15		13	3		2	1	32	151,711	151,711		
158	Fort Worth, Tex.	14	14			1	1	4	8	52	143,354	143,354		
	San Juan, P. R.	38	38					7	14	52	60,865	60,865		

1 Not reported.

2 Average per capita not computed because no reliable estimate of population could be made.



## GENERAL TABLES.

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## CLEANING, 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

STREETS SUBJECT TO REGULAR CLEANING—continued.										Miles of street occasionally cleaned.	Tons of sweepings removed per year.	PAYMENTS FOR EXPENSES OF STREET CLEANING.				City number.
Swept by machine.				Flushed.				Total.	Per 1,000 square yards subject to regular cleaning.			Per 1,000,000 square yards cleaned.	Per capita.			
Number of weeks swept.	Area (square yards) classified by number of days per week swept.			Number of weeks flushed.	Area (square yards) classified by number of days per week flushed.											
	Total area.	5 or 6.	3 or 4.	1 or 2.		Total area.	5 or 6.	3 or 4.	1 or 2.							
6	1,035,463			1,035,463						16.0	5,250	\$17,042	\$9.12	\$109.17	\$0.34	92
40	526,660			526,660						8.0	1,800	11,566	19.37	287.00	0.23	93
30	243,660			243,660							2,340	10,726	34.86	546.50	0.22	94
38	198,334	83,334	75,000	40,000	22	56,000	22,000	34,000		125.0	9,720	33,733	80.44	386.84	(9)	95
36	166,608		166,608							43.2	2,700	5,497	32.99	305.39	0.11	96
52	565,102	187,308	120,180	257,614							3,900	17,670	31.27	191.44	0.37	97
35	81,796			81,796							2,835	18,606	39.43	320.79	0.40	98
40	894,117			894,117						106.0	6,400	16,475	15.92	236.71	0.36	99
30	75,187	75,187								34.0	1,800	14,497	115.80	1,985.89	0.32	100
										162.0	3,600	21,408	139.67	1,740.49	0.48	101
40	266,000	106,000	60,000	100,000	40	20,000	20,000				17,600	16,100	56.29	399.50	0.36	102
34	222,014	79,193	38,730	104,091							1,224	10,880	49.01	412.12	0.24	103
35	158,200			158,200	1	88,000			88,000	100.0	7,560					104
30	138,810			138,810						90.0	360	13,766	99.17	3,277.62	0.31	105
35	184,800			184,800						84.9	10,500	11,650	22.19	138.03	0.26	106
52	132,018		105,815	26,203							1,638	5,638	42.71	293.65	0.13	107
52	306,000	243,000	63,000							5.0	6,552	16,156	52.80	188.62	0.37	108
40	197,500			197,500						25.0	12,000	9,855	33.30	272.24	0.23	109
					40	234,667	168,860	65,807		15.0	24,840	22,926	48.85	207.10	0.54	110
					32	236,050	236,050			8.8	3,840	13,047	27.64	127.91	0.31	111
41	700,000			700,000	41	21,000			21,000		(1)	52,197	71.21	1,734.12	1.23	112
52	251,080	110,690	140,390		40	80,000			80,000		8,400	19,050	119.06	2,976.56	0.45	113
											1,560	13,833	55.09	245.27	0.33	114
40	1,100,800			1,100,800						63.0	2,920	11,600	219.51	913.39	0.28	115
50	440,000		440,000								7,200	28,065	25.49	466.20	0.67	116
2	360,000			360,000	45	210,485			210,485		32,500	42,796	78.00	1,091.73	1.03	117
33	24,000			24,000						30.0	1,986	4,038	9.41	69.03	0.10	118
26	105,600			105,600	26	52,800			52,800		1,920	11,200	15.56	160.00	0.28	119
8	50,000			50,000	30	20,000		20,000			4,160	4,242	59.49	200.09	0.11	120
25	74,152			74,152	30	361,410			361,410		(1)					121
40	253,440			253,440						44.0	2,600	8,763	31.92	796.64	0.23	126
37	70,400	70,400								48.0	5,550	8,999	127.83	692.03	0.23	127
40	178,500			178,500	12	106,750			106,750	7.0	2,300	73.02	2,433.86	0.06	128	
35	73,967			73,967							1,400	8,041	23.60	758.58	0.21	129
											4,550	8,384	56.67	534.01	0.22	130
										139.0	3,348	15,522	194.03	5,352.41	0.41	131
34	80,000			80,000						100.0	1,360	5,336	38.11	355.73	0.14	132
52	433,350	325,000	108,350		40	54,800			54,800	5.0	4,680	25,995	59.99	219.74	0.68	133
					40	105,000			105,000		2,500	5,092	46.46	252.08	0.14	134
										16.0	4,000	7,022	33.44	270.08	0.19	135
										53.3	2,340	5,841	99.65	482.40	0.27	136
					45	22,880		22,880			1,620	4,835	30.43	316.01	0.13	137
28	123,536		10,139	113,397							1,042	7,274	30.92	308.22	0.20	138
52	60,580	60,580								3.0	5,850	19,806	212.50	722.85	0.56	139
52	109,340	22,464	29,354	57,522						78.0	2,100	3,831	180.88	2,736.43	0.11	140
											3,276	19,187	84.35	514.40	0.56	141
24	247,668			247,668							960	17,035	55.54	835.05	0.50	142
										102.1	2,740	7,000	182.06	760.87	0.20	143
33	268,092			268,092						2.0	680	8,318	103.62	507.19	0.25	144
					25	160,556	11,983	148,573		65.3	(1)	9,897	31.54	552.80	0.29	145
											900	12,668	39.45	342.38	0.38	146
52	106,221		106,221								1,092	4,291	40.40	258.49	0.13	147
52	70,400			70,400	40	70,400			70,400		7,500	17,453	73.90	221.20	0.53	148
30	182,950			182,950	30	288,335			288,335	25.0	5,200	24,941	27.06	321.40	0.77	149
											2,700	6,285	10.90	189.88	0.20	150
33	267,006			267,006						48.2	2,970	5,739	21.49	490.51	0.18	151
52	128,280	120,000	8,280							65.0	5,200	27,014	122.79	393.79	0.86	152
4	325,850			325,850						15.9	2,860	3,217	22.03	76.78	0.10	153
											400					154
40	50,000	50,000								25.0	3,160	7,998	111.08	462.31	0.26	155
4	145,200			145,200							2,170	3,919	16.19	2,062.63	0.12	156
32	151,711			151,711						46.0	1,344	3,300	10.88	75.00	0.11	157
					52	143,354			143,354		3,276	5,524	19.27	(2)	0.20	158
										813.0	(1)	21,189	348.13	475.09	-----	

\* Equipment used in street cleaning included in equipment for collection of garbage.

## STATISTICS OF CITIES.

TABLE 62.—STREET SPRINKLING: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City num- ber.	CITY.	AVERAGE NUMBER EM- PLOYED.			AREA (SQUARE YARDS) OF STREETS REGULARLY SPRINKLED.				Length of streets regularly sprinkled (miles).	PAYMENTS BY CITY.	
		By city.		By pri- vate as- socia- tions.	Total.	By city.		By private associa- tions.		Per square yard sprinkled	Per capita.
		Directly.	Through contract- ors.			Directly.	Through contract- ors.				
	Grand total.....	2,060	968	287	207,443,858	113,912,302	82,204,684	11,326,872	10,963.0	\$0.009	\$0.08
	Group I.....	802	315	56	94,656,916	40,448,572	52,902,104	1,306,240	5,153.5	0.006	0.04
	Group II.....	717	271	113	55,045,679	39,352,407	12,294,130	3,399,142	2,908.1	0.013	0.15
	Group III.....	263	257	33	33,541,196	21,157,493	9,882,455	2,501,248	1,743.7	0.012	0.13
	Group IV.....	278	125	85	24,200,067	12,953,830	7,125,985	4,120,242	1,157.7	0.010	0.10

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	289	(1)	.....	33,133,963	9,286,641	23,847,322	.....	1,988.0	(2)	(2)
2	Chicago, Ill.....	68	.....	(1)	(1)	4,224,000	.....	(1)	264.0	(2)	(2)
3	Philadelphia, Pa.....	.....	40	.....	17,270,034	.....	17,270,034	.....	1,090.3	\$0.003	\$0.04
4	St. Louis, Mo.....	.....	266	.....	11,242,725	.....	11,242,725	.....	532.3	0.024	0.40
5	Boston, Mass.....	253	.....	.....	9,496,856	9,496,856	.....	.....	465.0	0.016	0.25
6	Baltimore, Md.....	2	(1)	(1)	(1)	29,821	(1)	(1)	1.3	\$ 0.034	\$ 0.01
7	Pittsburg, Pa.....	6	.....	.....	1,400,000	1,400,000	.....	.....	30.0	(2)	(2)
8	Cleveland, Ohio.....	.....	.....	(1)	(1)	.....	.....	(1)	(1)	.....	.....
9	Buffalo, N. Y.....	.....	9	.....	542,023	.....	542,023	.....	23.1	0.007	0.01
10	San Francisco, Cal.....	17	.....	1	5,658,400	5,632,000	.....	26,400	161.5	0.006	(1)
11	Detroit, Mich.....	(1)	.....	.....	(1)	(1)	.....	.....	(1)	(1)	(2)
12	Cincinnati, Ohio.....	.....	.....	55	1,279,840	.....	1,279,840	.....	79.0	.....	.....
13	Milwaukee, Wis.....	130	.....	.....	8,300,000	8,300,000	.....	.....	430.0	0.007	0.18
14	New Orleans, La.....	9	.....	.....	776,974	776,974	.....	.....	40.0	(2)	(1)
15	Washington, D. C.....	28	.....	.....	1,302,280	1,302,280	.....	.....	49.0	0.003	0.01

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	2	.....	18	2,828,302	1,913,112	.....	915,190	246.0	(2)	(2)
17	Minneapolis, Minn.....	225	.....	.....	5,448,906	5,448,906	.....	.....	312.2	\$0.027	\$0.52
18	Jersey City, N. J.....	.....	4	7	(1)	.....	316,872	(1)	17.4	0.022	0.03
19	Louisville, Ky.....	.....	.....	32	1,034,880	.....	1,034,880	.....	42.0	.....	.....
20	Indianapolis, Ind.....	.....	39	.....	2,320,401	.....	2,320,401	.....	204.0	0.015	0.15
21	St. Paul, Minn.....	76	.....	.....	4,157,260	4,157,260	.....	.....	177.6	0.010	0.20
22	Providence, R. I.....	.....	27	.....	669,000	.....	669,000	.....	38.0	0.004	0.01
23	Rochester, N. Y.....	.....	53	.....	2,081,376	.....	2,081,376	.....	131.4	0.018	0.20
24	Kansas City, Mo.....	(2)	.....	32	1,185,145	635,145	.....	550,000	50.0	(2)	(2)
25	Toledo, Ohio.....	.....	30	.....	114,400	.....	114,400	.....	6.5	(2)	(2)
26	Denver, Colo.....	85	.....	.....	1,947,560	1,947,560	.....	.....	94.3	0.030	0.38
27	Columbus, Ohio.....	12	.....	.....	332,000	332,000	.....	.....	19.1	0.032	0.07
28	Los Angeles, Cal.....	109	.....	.....	7,785,742	7,785,742	.....	.....	331.7	0.016	(1)
29	Worcester, Mass.....	.....	58	.....	2,453,733	.....	2,453,733	.....	83.8	0.016	0.30
30	Seattle, Wash.....	.....	.....	(1)	(1)	.....	.....	(1)	(1)	.....	.....
31	Memphis, Tenn.....	42	.....	.....	3,161,900	3,161,900	.....	.....	130.0	0.013	0.31
32	Omaha, Nebr.....	.....	.....	5	250,000	.....	250,000	.....	12.0	.....	.....
33	New Haven, Conn.....	36	4	.....	2,700,000	2,288,160	411,840	.....	160.0	0.012	0.25
34	Scranton, Pa.....	2	.....	.....	167,779	167,779	.....	.....	2.9	(2)	(2)
35	Syracuse, N. Y.....	.....	16	.....	1,467,840	.....	1,467,840	.....	83.4	0.010	0.13
36	St. Joseph, Mo.....	.....	.....	6	104,196	.....	104,196	.....	5.0	.....	.....
37	Paterson, N. J.....	.....	.....	2	362,616	.....	362,616	.....	17.4	.....	.....
38	Portland, Oreg.....	36	.....	.....	4,857,600	4,857,600	.....	.....	230.0	0.004	0.16
39	Atlanta, Ga.....	.....	3	.....	385,000	.....	385,000	.....	22.0	(2)	(2)
40	Richmond, Va.....	.....	.....	4	105,000	.....	105,000	.....	4.8	.....	.....
41	Fall River, Mass.....	35	9	.....	1,381,493	1,021,993	359,500	.....	90.6	0.014	0.18
42	Nashville, Tenn.....	30	.....	.....	2,716,000	2,716,000	.....	.....	160.0	0.007	0.19
43	Dayton, Ohio.....	.....	28	.....	1,173,308	.....	1,173,308	.....	54.0	0.002	0.03
44	Grand Rapids, Mich.....	27	(1)	7	3,537,370	2,919,250	540,860	77,260	182.0	0.003	0.11

<sup>1</sup> Not reported.<sup>2</sup> Expense not reported, or only partially reported.<sup>3</sup> Based on amount paid by city direct, exclusive of amount paid contractor.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>5</sup> Less than 1 cent.<sup>6</sup> Parkway and boulevard oiled by employees of the park board.

## GENERAL TABLES.

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TABLE 62.—STREET SPRINKLING: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER EMPLOYED.			AREA (SQUARE YARDS) OF STREETS REGULARLY SPRINKLED.				Length of streets regularly sprinkled (miles).	PAYMENTS BY CITY.	
		By city.		By private associations.	Total.	By city.		By private associations.		Per square yard sprinkled.	Per capita.
		Directly.	Through contractors.			Directly.	Through contractors.				
45	Cambridge, Mass.		50		1,588,125		1,588,125	101.3	\$0.019	\$0.31	
46	Albany, N. Y.			(1)	(1)		(1)	(1)			
47	Hartford, Conn.		21		1,211,632		1,211,632	54.3	0.016	0.20	
48	Lowell, Mass.	13	6		633,600	237,600	396,000	40.0	0.027	0.18	
49	Reading, Pa.			16	2,073,359			79.0			
50	Trenton, N. J.	1			(1)	(1)		(1)	(1)	(1)	
51	Bridgeport, Conn.		24		1,119,360		1,119,360	46.0	0.016	0.20	
52	Wilmington, Del.	2		4	(1)	40,000	(1)	47.2	0.006	(2)	
53	Camden, N. J.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
54	Des Moines, Iowa.			5	92,156			92,156	5.0		
55	Kansas City, Kans.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
56	Lynn, Mass.		21		(1)	(1)	(1)	45.0	(1)	0.25	
57	New Bedford, Mass.	(2)		7	207,117	63,117	144,000	16.0	0.011		
58	Springfield, Mass.		40		1,511,136		1,511,136	85.9	0.019	0.37	
59	Troy, N. Y.	13			1,144,000	1,144,000		65.0	0.008	0.12	
60	Oakland, Cal.	46			5,389,865	5,389,865		249.5	0.015	(4)	
61	Lawrence, Mass.	17	4		643,275	533,866	109,409	30.0	0.019	0.16	
62	Somerville, Mass.		40		1,337,600		1,337,600	76.0	0.019	0.36	
63	Savannah, Ga.	4			832,054	832,054		41.2	(5)	0.02	
64	Duluth, Minn.		16		397,280		397,280	19.6	0.043	0.25	
65	Norfolk, Va.	(1)			(1)	(1)		(1)	(1)	(1)	
66	Hoboken, N. J.		2		404,885		404,885	22.1	(5)	(5)	
67	Peoria, Ill.			3	90,000			90,000	5.2		
68	Yonkers, N. Y.	21			1,409,861	1,409,861		94.6	0.011	0.24	
69	Utica, N. Y.			(1)	(1)		(1)	(1)			
70	Manchester, N. H.	10			1,056,000	1,056,000		60.0	0.007	0.11	
71	Schenectady, N. Y.	3	2		465,089	98,084	367,005	20.6	(5)	(5)	
72	Evansville, Ind.		8		211,100		211,100	9.0	0.021	0.07	
73	San Antonio, Tex.	12			894,136	894,136		40.0	0.012	0.17	
74	Elizabeth, N. J.	4		1	854,412	842,679	11,733	55.0	(5)	(5)	
75	Waterbury, Conn.	1	6		360,000	45,000	315,000	20.0	0.011	0.06	
76	Salt Lake City, Utah	55			4,458,700	4,458,700		152.0	0.006	0.43	
77	Wilkes-Barre, Pa.		4		35,000		35,000	2.0	(5)	(5)	
78	Erie, Pa.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
79	Houston, Tex.	3			451,544	451,544		20.0	0.004	0.03	
80	Tacoma, Wash.			(1)	(1)		(1)	(1)	(1)	(1)	
81	Harrisburg, Pa.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
82	Charleston, S. C.	2			(1)	(1)		(1)	(1)	(1)	
83	Portland, Me.		(1)		623,723		623,723	28.0	0.031	0.35	
84	Youngstown, Ohio	1			79,700	79,700		5.5	(5)	(5)	
85	Dallas, Tex.	20			1,046,249	1,046,249		47.5	0.015	0.28	
86	Terre Haute, Ind.	2			584,661	584,661		27.0	(5)	(5)	
87	Fort Wayne, Ind.			(1)	(1)		(1)	(1)			
88	Akron, Ohio.		10		110,000		110,000	3.0	0.023	0.05	
89	Holyoke, Mass.	14	3		835,577	690,377	145,200	43.2	0.015	0.24	
90	Brockton, Mass.	19			1,260,000	1,260,000		84.0	0.009	0.23	
91	Covington, Ky.			1	90,000		90,000	4.0			

<sup>1</sup> Not reported.<sup>2</sup> Less than 1 cent.<sup>3</sup> Portion of streets given one treatment with "dustoline" by street department.<sup>4</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>5</sup> Expense not reported, or only partially reported.

## STATISTICS OF CITIES.

TABLE 62.—STREET SPRINKLING: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	AVERAGE NUMBER EM- PLOYED.			AREA (SQUARE YARDS) OF STREETS REGULARLY SPRINKLED.				Length of streets regularly sprinkled (miles).	PAYMENTS BY CITY.	
		By city.		By pri- vate as- socia- tions.	Total.	By city.		By private associa- tions.		Per square yard sprinkled.	Per capita.
		Directly.	Through contract- ors.			Directly.	Through contract- ors.				
92	Saginaw, Mich.	1		6	117,000	37,000		80,000	7.0	\$0.007	(1)
93	Lincoln, Nebr.			3	120,000			120,000	4.0		
94	Altoona, Pa.	(2)			(2)	(2)			(2)	(2)	(2)
95	Spokane, Wash.	30			2,050,000	2,050,000			70.0	0.008	(2)
96	Lancaster, Pa.		4		355,784		355,784		15.6	(4)	(4)
97	Birmingham, Ala.	6			312,158	312,158			10.3	0.012	\$0.08
98	Bayonne, N. J.	3			317,221	317,221			13.5	0.007	0.05
99	South Bend, Ind.			(2)	(2)			(2)	(2)		
100	Butte, Mont.	18			564,000	564,000			22.3	0.036	0.44
101	Pawtucket, R. I.	17		1	985,600	880,000		105,600	81.0	0.013	0.29
102	McKeesport, Pa.	2	(2)		120,000	50,000	70,000		6.0	(4)	(4)
103	Binghamton, N. Y.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
104	Johnstown, Pa.	3			500,000	500,000			20.0	(4)	(4)
105	Dubuque, Iowa.	8			513,200	513,200			25.0	0.008	0.09
106	Sioux City, Iowa.	3			158,400	158,400			6.0	(4)	(4)
107	Augusta, Ga.	5			327,560	327,560			13.5	0.013	0.10
108	Mobile, Ala.		3		126,720		126,720		6.0	(4)	(4)
109	Topeka, Kans.			4	68,000			68,000	2.5		
110	Springfield, Ohio.		4		352,000		352,000		15.0	(4)	(4)
111	Allentown, Pa.			9	400,000			400,000	20.0		
112	East St. Louis, Ill.			(2)	422,400			422,400	20.0		
113	Wheeling, W. Va.			3	40,000			40,000	3.0		
114	Montgomery, Ala.	4			150,000	150,000			5.8	(4)	(4)
115	Passaic, N. J.	8			518,305	518,305			32.0	0.007	0.09
116	Davenport, Iowa.	13			550,400	550,400			27.5	0.013	0.18
117	Atlantic City, N. J.	15			548,655	548,655			22.0	0.023	0.30
118	Little Rock, Ark.	2			176,000	176,000			10.0	0.011	0.05
119	Bay City, Mich.	2			90,000	90,000			6.5	(4)	(4)
120	York, Pa.			(2)	(2)			(2)	(2)		
121	Malden, Mass.	12			447,000	447,000			29.8	0.022	0.25
122	Springfield, Ill.	4			(2)	(2)		(2)	(2)	(4)	(4)
123	Quincy, Ill.	(2)		7	(2)			(2)	(2)	(2)	(2)
124	Canton, Ohio.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
125	Superior, Wis.	3			178,910	178,910			10.8	0.010	0.04
126	Chester, Pa.	2			274,560	274,560			13.0	(4)	(4)
127	Chelsea, Mass.	4	6		378,400	151,360	227,040		21.5	0.027	0.26
128	South Omaha, Nebr.			1	31,500			31,500	1.5		
129	Newcastle, Pa.			(2)	(2)			(2)	(2)		
130	Salem, Mass.		12		432,798		432,798		19.2	0.015	0.17
131	Newton, Mass.	26			1,134,672	1,134,672			63.0	0.013	0.38
132	Haverhill, Mass.	25			460,000	460,000			30.0	0.021	0.25
133	Jacksonville, Fla.	7			334,400	334,400			15.0	(4)	(4)
134	Joplin, Mo.			3	126,000			126,000	5.5		
135	Wichita, Kans.			9	400,000			400,000	14.0		
136	Rockford, Ill.			12	382,000			382,000	17.2		
137	Knoxville, Tenn.			7	352,000			352,000	10.0	(5)	(5)
138	Elmira, N. Y.			(2)	(2)			(2)	12.0		
139	Galveston, Tex.	3		3	121,160	60,580		60,580	6.5	(4)	(4)
140	New Britain, Conn.		7		367,840		367,840		20.9	0.027	0.28
141	Chattanooga, Tenn.	8			227,412	227,412			17.0	0.007	0.05
142	Kalamazoo, Mich.	(2)		(2)	(2)	(2)		(2)	(2)	(2)	0.27
143	Woonsocket, R. I.		6		281,600		281,600		16.0	0.020	0.17
144	Fitchburg, Mass.	12			458,656	458,656			26.1	0.012	0.17
145	Racine, Wis.		11		346,193		346,193		15.1	0.006	0.06
146	Auburn, N. Y.		4		178,437		178,437		7.6	0.018	0.10
147	Macon, Ga.	1			106,221	106,221			6.0	0.005	0.01
148	Joliet, Ill.			4	310,000			310,000	16.0		
149	Oklahoma City, Okla.	2			80,000	80,000			2.5	0.035	0.09
150	Oshkosh, Wis.		10		600,000		600,000		25.0	0.010	0.19
151	West Hoboken, N. J.			4	316,800			316,800	18.0		
152	Sacramento, Cal.		27		2,478,080		2,478,080		88.0	0.006	0.50
153	Pueblo, Colo.	17			587,300	587,300			10.0	0.052	1.17
154	Everett, Mass.		13		502,405		502,405		31.0	0.014	0.23
155	Taunton, Mass.		3	6	871,200		103,118	768,082	55.0	(4)	(4)
156	Newport, Ky.			3	137,280			137,280	6.0		
157	La Crosse, Wis.	12			709,860	709,860			36.0	0.004	0.09
158	Fort Worth, Tex.		15		703,980		703,980		30.0	(4)	
	San Juan, P. R.	9			(2)	(2)			(2)	(2)	(2)

<sup>1</sup> Less than 1 cent.<sup>2</sup> Not reported.<sup>3</sup> Per capita average not computed, because no reliable estimate of population could be made.<sup>4</sup> Expense not reported, or only partially reported.<sup>5</sup> Sprinkling done by private parties, but city pays for portion of water used.



## STATISTICS OF CITIES.

TABLE 63.—STREET

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

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET LIGHTING.			FLAT FLAME GAS LAMPS.			WELSBACH GAS LAMPS.			VAPOR LAMPS.		
		Total.	Per acre of land area.	Per capita.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.
	Grand total .....	\$19,688,727	\$9.28	\$0.84	40,549			163,309			45,618		
	Group I. ....	12,198,705	15.16	0.93	33,325			126,956			36,453		
	Group II. ....	3,382,758	7.11	0.75	4,463			20,580			6,228		
	Group III. ....	2,354,785	5.21	0.72	1,325			12,954			1,661		
	Group IV. ....	1,752,479	4.51	0.67	1,436			2,819			1,276		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y. ....	\$5,084,908	\$24.30	\$1.20	165	\$14.89	3,950	43,585	\$22.37	3,950	2,474	\$27.24	3,950
2	Chicago, Ill. ....	1,273,665	11.08	0.60	10,523	15.45	3,786	12,223	19.09	3,786	7,150	27.00	3,786
3	Philadelphia, Pa. ....	1,533,414	18.40	1.05	22,418	( <sup>5</sup> )	4,000				14,432	29.00	4,000
4	St. Louis, Mo. <sup>7</sup> .....	628,514	16.00	0.95				18,785	27.25	4,062	2,879	27.00	4,062
5	Boston, Mass. ....	840,017	32.00	1.38	188	22.24	3,828	10,884	28.42 60.62	3,828	1,462	30.31	3,828
6	Baltimore, Md. ....	273,286	14.17	0.49				7,169	10.85	4,000	890	25.00	4,000
7	Pittsburg, Pa. ....	494,657	20.64	0.94							10,410	18.00 30.00	4,000
8	Cleveland, Ohio. ....	295,844	11.30	0.62				9,114	13.41	3,760	1,085	24.21	3,760
9	Buffalo, N. Y. <sup>7</sup> .....	186,153	7.03	0.48				6,096	20.72	3,948			
10	San Francisco, Cal. ....	263,803	8.86	0.71				10,505	18.25 23.90	4,015			
11	Detroit, Mich. ....	( <sup>14</sup> )	( <sup>14</sup> )	( <sup>14</sup> )									
12	Cincinnati, Ohio. ....	418,034	15.01	1.20				2,885	( <sup>16</sup> )	3,914			
13	Milwaukee, Wis. ....	326,226	23.17	1.01				2,628	22.90	3,650	337	27.80	3,650
14	New Orleans, La. ....	215,876	1.72	0.68									
15	Washington, D. C. ....	364,308	9.49	1.17	31	18.00	3,760	8,537	20.85	3,760	1,734	22.80	3,760

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J. ....	\$244,194	\$16.47	\$0.83	2,032	\$19.00	4,000						
17	Minneapolis, Minn. ....	250,559	7.93	0.88				6,333	\$20.66	3,750	1,550	\$14.40	2,400
18	Jersey City, N. J. ....	156,436	18.80	0.64				485	26.50	3,825	20,379	24.00	3,825
19	Louisville, Ky. ....	155,990	11.91	0.68							20,814	12.04	4,000
20	Indianapolis, Ind. ....	124,193	6.19	0.55									
21	St. Paul, Minn. ....	197,271	5.91	0.94				3,611	26.25	3,806	1,769	24.96	3,650
22	Providence, R. I. ....	277,253	24.42	1.33				873	28.50	( <sup>2</sup> )			
23	Rochester, N. Y. <sup>7</sup> .....	228,739	18.67	1.21	119	29.20	4,000						
24	Kansas City, Mo. ....	120,478	7.20	0.65				4,280	19.87	3,992			
25	Toledo, Ohio. ....	109,256	6.64	0.66									
26	Denver, Colo. ....	107,366	2.87	0.70									
27	Columbus, Ohio. ....	65,226	6.41	0.41									
28	Los Angeles, Cal. ....	184,590	4.71	1.37									
29	Worcester, Mass. ....	124,357	5.25	0.94				535	28.50	4,000	1,292	24.78	2,000
30	Seattle, Wash. ....	62,082	2.45	0.48									
31	Memphis, Tenn. ....	71,735	7.30	0.56	897	29.80	4,000				128	29.80	4,000
32	Omaha, Nebr. ....	61,319	3.99	0.48				1,206	28.00	4,000			
33	New Haven, Conn. ....	82,198	7.17	0.67	36	19.20	( <sup>2</sup> )	1,381	21.80	4,000	60	30.00	4,000
34	Scranton, Pa. ....	64,811	5.24	0.53									
35	Syracuse, N. Y. <sup>7</sup> .....	92,101	8.49	0.76									
36	St. Joseph, Mo. ....	25,018	4.09	0.20									
37	Paterson, N. J. <sup>7</sup> .....	83,148	16.12	0.73	414	18.00	4,000	26	30.00	4,000			
38	Portland, Oreg. ....	73,833	2.76	0.65									
39	Atlanta, Ga. ....	93,256	12.14	0.87									
40	Richmond, Va. ....	78,586	13.04	0.74	965	19.26	4,000						
41	Fall River, Mass. ....	89,398	4.12	0.84				368	( <sup>2</sup> )	3,924	20,236	( <sup>2</sup> )	( <sup>2</sup> )
42	Nashville, Tenn. ....	58,428	5.34	0.55									
43	Dayton, Ohio. ....	60,681	8.41	0.59				1,482	22.50	3,674			
44	Grand Rapids, Mich. ....	40,156	3.74	0.39									

<sup>1</sup> This total does not agree with that given for street lighting in Table 5, because of adjustments in a few cities reporting extraordinary payments.<sup>2</sup> Not reported.<sup>3</sup> For 2,633 lights the price was \$90; for 10,993 lights, \$100; for 760 lights, \$105; and for 208 lights, \$130.<sup>4</sup> The data on price per light and on hours lighted were reported as follows: 7,991 arcs maintained by city plant, at \$52.93 per light, 215 arcs operated with rented currents, at \$82.30 per light, and 617 arcs rented outright, at \$90 per light, all being lighted 4,015 hours per year; 855 open arcs were maintained by West Park lighting system, at average cost of \$49.75, of these 215 lighted 1,700 hours and 640 lighted 3,900 hours; North Park lighting system maintained 403 inclosed arcs for 3,900 hours, cost not reported; and South Park lighting system maintained 1,493 arcs, at \$56.52 per light—743 for 3,950 hours, and 750 park lights to 10 p. m. in winter and 11 p. m. in summer.<sup>5</sup> City owns gas plant and leases same to United Gas Improvement Company. Under terms of lease no charge is made for street lights.<sup>6</sup> Includes 193 lights furnished free of charge.<sup>7</sup> Data include park lights, number not specified.<sup>8</sup> For 10,685 lights the price was \$28.42; for 190 lights, \$56.30; and for 9 lights, \$60.62.<sup>9</sup> For 3,199 lights, including 414 in parks, the price was \$118.39; for 331 lights, \$124.10; and for 266 lights, \$127.75.<sup>10</sup> For 50 lights the price was \$18 and \$26; for 43 lights, \$20 and \$30; for 3,864 lights, \$26.20; and for 53 lights, \$30.

## LIGHTING: 1907.

with the number assigned to each, see page 127.]

ELECTRIC ARC LIGHTS (OPEN).				ELECTRIC ARC LIGHTS (INCLOSED).				INCANDESCENT LIGHTS.				City number.
Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	
	44,760				110,033				48,044			
	19,370				49,942				8,958			
	12,263				25,018				18,505			
	8,052				17,043				11,820			
	5,075				18,030				8,761			

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

				( <sup>2</sup> )	<sup>2</sup> 14,594	<sup>2</sup> { \$90.00 130.00 } <sup>4</sup> { 152.93 90.00 }	3,950	25	4,371	\$25.00	3,950	1
2,000	<sup>4</sup> 5,899	<sup>4</sup> { \$49.75 90.00 } <sup>100.06</sup>	4,015	2,000	<sup>4</sup> 5,675	<sup>4</sup> { 152.93 90.00 }	4,015					2
2,000	<sup>6</sup> 12,020		4,000	2,000	1,192	<sup>9</sup> { 96.54 118.39 } <sup>127.75</sup>	4,062	32	775	19.45	4,062	3
				( <sup>2</sup> )	<sup>9</sup> 3,796	<sup>9</sup> { 96.54 118.39 } <sup>127.75</sup>	3,828	32	41	31.28	3,828	4
				2,000	1,797	<sup>11</sup> { 67.49 63.83 } <sup>85.00</sup>	4,000					5
2,000	615	63.83	3,900	2,000	<sup>11</sup> 4,639	<sup>11</sup> { 63.83 85.00 } <sup>67.92</sup>	4,000	32	32	( <sup>1</sup> )	3,900	6
				2,000	1,925	<sup>12</sup> { 67.92 56.00 } <sup>75.00</sup>	3,760					7
				2,000	<sup>12</sup> 3,236	<sup>12</sup> { 56.00 75.00 } <sup>75.00</sup>	3,948					8
				1,000	2,022	75.00	4,015	16	1,884	9.15	4,015	9
( <sup>2</sup> )	836	( <sup>14</sup> )	3,840	( <sup>2</sup> )	3,015	( <sup>14</sup> )	3,840					10
				( <sup>2</sup> )	5,682	60.00	3,914					11
				2,000	1,981	65.00	3,650					12
				2,000	<sup>16</sup> 3,013	<sup>16</sup> { 69.00 85.00 }	4,000					13
				1,000	1,271	85.00	3,943	25-250	<sup>17</sup> 1,855	<sup>17</sup> { 20.00 65.00 }	3,943	14
												15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

				2,000	2,402	<sup>18</sup> { \$75.00 95.00 }	( <sup>3</sup> )	16-32	179	\$15.00	4,000	16
2,000	1,179	<sup>19</sup> { \$74.35 97.50 }	3,650									17
2,000	1,550		4,010	2,000	2,003	74.00	3,167					18
2,000	1,655	74.00	4,000									19
				( <sup>2</sup> )	748	86.00	4,000					20
1,200	1,930	104.75	( <sup>2</sup> )	2,000	<sup>21</sup> 3,382	<sup>21</sup> { 57.95 68.20 } <sup>65.00</sup>	4,000	32	2,306	24.00	( <sup>2</sup> )	21
				2,000	1,433	65.00	3,992	80	36	19.34	4,000	22
2,000	1,570	45.00	3,650									23
				2,000	1,718	60.00	4,000	50	711	28.00	4,000	24
				2,100	2,150	( <sup>14</sup> )	4,000	50	1,300	( <sup>2</sup> )	1,460	25
2,000	803	91.25	4,000	2,000	1,995	75.00	3,880	8,16,32	8,260	<sup>19</sup> 4.22	3,880	26
				2,000	544	60.00	3,942					27
				2,000	569	75.00	4,000	40	2,713	13.80	3,942	28
				2,000	831	75.00	4,000					29
1,200	<sup>22</sup> 646	<sup>22</sup> { 78.48 82.18 }	3,650									30
2,000	1,285	68.00	4,000	2,000	937	73.00	4,000					31
				2,000	105	68.00	4,000					32
				2,000	552	50.36	4,000					33
2,000	832	77.50	4,000	2,000	8	77.50	4,000					34
				2,000	1,258	63.60	4,000					35
				2,000	1,045	60.00	4,000	75	517	28.00	4,000	36
				1,200	808	54.75	4,000					37
1,200	813	( <sup>2</sup> )	( <sup>2</sup> )									38
				2,000	1,066	48.80	4,000	32	2,407	12.00	4,000	39
				2,000	660	68.50	3,674	100	76	20.00	3,674	40
				2,000	804	59.20	3,700					41
												42
												43
												44

<sup>11</sup> For 938 lights the price was \$63.83; for 135 lights, \$70; for 3,401 lights, \$76; for 96 lights, \$80; and for 69 lights, \$85.<sup>12</sup> For 200 lights, supplied by underground circuits, the price was \$75.<sup>13</sup> For 660 lights the price was \$18.25; and for 4,390 lights, \$23.90.<sup>14</sup> Light furnished by municipal lighting plant and the cost is not reported.<sup>15</sup> Meter rates.<sup>16</sup> For 506 lights, supplied by underground circuits, the price was \$85.<sup>17</sup> For 1,475 lights the price was \$20; for 115 lights, \$20.85; for 154 lights, \$24; for 47 lights, \$41.25; for 4 lights, \$50; and for 60 lights, \$65.<sup>18</sup> For 6 months at \$75, and 6 at \$95.<sup>19</sup> Average.<sup>20</sup> Oil lamps.<sup>21</sup> For 167 lights, supplied by underground circuits, the price was \$68.20; and for 514 lights, \$62.96.<sup>22</sup> For 580 lights the price was \$78.48; for 29 lights, \$80.50; and for 37 lights, \$82.18.



## STATISTICS OF CITIES.

TABLE 63.—STREET

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

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET LIGHTING.			FLAT FLAME GAS LAMPS.			WELSCH GAS LAMPS.			VAPOR LAMPS.		
		Total.	Per acre of land area.	Per capita.	Num-ber.	Price per lamp per year.	Sched-ule number of hours lighted per year.	Num-ber.	Price per lamp per year.	Sched-ule number of hours lighted per year.	Num-ber.	Price per lamp per year.	Sched-ule number of hours lighted per year.
45	Cambridge, Mass.....	\$79,693	\$19.84	\$0.80	.....	.....	.....	360	\$28.36	3,900	.....	.....	.....
46	Albany, N. Y. <sup>1</sup> .....	70,256	10.16	0.71	.....	.....	.....	.....	.....	.....	.....	.....	.....
47	Hartford, Conn.....	59,972	5.47	0.61	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Lowell, Mass.....	93,518	11.26	0.98	.....	.....	.....	1,290	22.75	4,000	.....	.....	.....
49	Reading, Pa.....	77,611	19.57	0.83	.....	.....	.....	822	30.50	4,000	.....	.....	.....
50	Trenton, N. J. <sup>1</sup> .....	62,946	14.02	0.71	.....	.....	.....	664	29.78	4,000	.....	.....	.....
51	Bridgeport, Conn.....	59,901	7.08	0.69	.....	.....	.....	459	25.00	4,000	89	(*)	4,000
52	Wilmington, Del.....	42,721	10.61	0.49	.....	.....	.....	663	19.75	4,000	.....	.....	.....
53	Camden, N. J.....	84,108	18.80	0.97	199	\$21.00	4,000	367	28.00	4,000	151	{ 28.50 81.00 }	4,000
54	Des Moines, Iowa.....	67,948	1.97	0.84	.....	.....	.....	1,113	22.00	1,825	.....	.....	.....
55	Kansas City, Kans.....	33,972	5.26	0.42	.....	.....	.....	793	12.00	3,650	290	27.00	3,650
56	Lynn, Mass.....	83,024	7.64	0.66	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	New Bedford, Mass.....	63,194	5.19	0.80	.....	.....	.....	885	28.00	4,000	519	31.50	4,000
58	Springfield, Mass.....	75,245	3.14	0.96	.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Troy, N. Y.....	67,168	13.38	0.88	185	28.38	3,650	.....	.....	.....	.....	.....	.....
60	Oakland, Cal.....	74,270	8.49	0.99	.....	.....	.....	.....	.....	.....	.....	.....	.....
61	Lawrence, Mass. <sup>1</sup> .....	50,772	12.13	0.70	.....	.....	.....	.....	.....	.....	.....	.....	.....
62	Somerville, Mass. <sup>1</sup> .....	55,000	21.15	0.76	.....	.....	.....	.....	.....	.....	.....	.....	.....
63	Savannah, Ga.....	39,124	9.68	0.56	.....	.....	.....	.....	.....	.....	.....	.....	.....
64	Duluth, Minn.....	30,693	0.78	0.44	.....	.....	.....	111	15.00	4,000	.....	.....	.....
65	Norfolk, Va.....	29,358	7.95	0.43	.....	.....	.....	.....	.....	.....	.....	.....	.....
66	Hoboken, N. J.....	28,903	35.03	0.43	.....	.....	.....	.....	.....	.....	.....	.....	.....
67	Peoria, Ill.....	52,572	9.61	0.78	.....	.....	.....	.....	.....	.....	.....	.....	.....
68	Yonkers, N. Y.....	<sup>12</sup> 106,460	8.38	1.59	.....	.....	.....	2,144	30.00	4,000	.....	.....	.....
69	Utica, N. Y. <sup>1</sup> .....	52,243	9.08	0.78	.....	.....	.....	.....	.....	.....	.....	.....	.....
70	Manchester, N. H.....	57,123	2.71	0.87	.....	.....	.....	94	34.00	3,962	87	34.00	4,000
71	Schenectady, N. Y.....	48,876	9.84	0.74	.....	.....	.....	.....	.....	.....	.....	.....	.....
72	Evansville, Ind.....	38,007	9.30	0.58	.....	.....	.....	535	20.00	4,000	.....	.....	.....
73	San Antonio, Tex.....	29,089	1.27	0.45	.....	.....	.....	70	23.33	3,000	.....	.....	.....
74	Elizabeth, N. J.....	47,444	8.16	0.74	941	15.00	4,000	16	23.00	4,000	.....	.....	.....
75	Waterbury, Conn.....	40,743	2.27	0.64	.....	.....	.....	.....	.....	.....	.....	.....	.....
76	Salt Lake City, Utah.....	34,429	1.26	0.55	.....	.....	.....	.....	.....	.....	.....	.....	.....
77	Wilkes-Barre, Pa.....	<sup>13</sup> 40,447	12.75	0.67	.....	.....	.....	235	29.00	4,000	235	29.50	4,000
78	Erie, Pa. <sup>1</sup> .....	45,906	9.69	0.75	.....	.....	.....	510	18.75	4,000	.....	.....	.....
79	Houston, Tex.....	39,537	3.93	0.66	.....	.....	.....	.....	.....	.....	.....	.....	.....
80	Tacoma, Wash. <sup>1</sup> .....	30,910	1.61	0.53	.....	.....	.....	.....	.....	.....	.....	.....	.....
81	Harrisburg, Pa.....	25,129	8.75	0.44	.....	.....	.....	.....	.....	.....	.....	.....	.....
82	Charleston, S. C.....	29,873	12.41	0.53	.....	.....	.....	578	21.50	4,000	10	30.00	4,000
83	Portland, Me.....	52,177	3.78	0.93	.....	.....	.....	398	28.00	4,000	167	<sup>17</sup> 18.25	4,000
84	Youngstown, Ohio.....	35,037	5.50	0.64	.....	.....	.....	.....	.....	.....	.....	.....	.....
85	Dallas, Tex.....	48,378	4.77	0.89	.....	.....	.....	.....	.....	.....	.....	.....	.....
86	Terre Haute, Ind.....	29,353	5.84	0.55	.....	.....	.....	.....	.....	.....	.....	.....	.....
87	Fort Wayne, Ind.....	26,221	5.08	0.50	.....	.....	.....	.....	.....	.....	.....	.....	.....
88	Akron, Ohio.....	46,300	6.27	0.89	.....	.....	.....	847	18.00	3,650	113	23.35	1,825
89	Holyoke, Mass.....	30,387	3.09	0.59	.....	.....	.....	.....	.....	.....	.....	.....	.....
90	Brockton, Mass.....	35,379	2.57	0.70	.....	.....	.....	.....	.....	.....	.....	.....	.....
91	Covington, Ky.....	33,368	18.58	0.66	.....	.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Data include park lights, number not specified.<sup>2</sup> For 30 bridge lights the price was \$22.28.<sup>3</sup> Not reported.<sup>4</sup> Includes 60 oil lamps, at \$28.50 each.<sup>5</sup> For 166 lights the price was \$65; for 199 lights, \$75; and for 72 lights, \$95.<sup>6</sup> For 506 lights the price was \$17.<sup>7</sup> For 760 lights the price was \$73.<sup>8</sup> For 1,570 lights the price was \$3.24 on a 2,000-hour schedule; for 1,290 lights the price was \$6.48; and for 19 lights, \$7.20, on a 3,800-hour schedule.<sup>9</sup> For 181 lights the price was \$80.<sup>10</sup> For 24 lights the price was \$7.20.

## LIGHTING: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

ELECTRIC ARC LIGHTS (OPEN).				ELECTRIC ARC LIGHTS (INCLOSED).				INCANDESCENT LIGHTS.				City number.
Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	
2,000	797	\$98.55	4,000	1,200	623	\$90.00	3,900	40	445	\$30.00	3,900	45
1,200	817	70.00	3,972					25	<sup>2</sup> 203	18.00	3,972	46
2,000	722	78.00	4,000	1,800	541	100.00	4,000	32	529	22.50	4,000	47
								32	355	19.80	4,000	48
1,200	599	79.75	4,000	2,000	483	85.00	4,000	100	181	28.00	4,000	49
2,000	358	64.92	4,000					16	430	14.88	4,000	50
2,000	612	80.00	4,000					32	221	20.00	4,000	51
				2,000	<sup>6</sup> 437	<sup>5</sup> { 65.00 95.00 }	3,650	32	<sup>6</sup> 558	<sup>6</sup> { 17.00 24.00 }	1,825	52
				( <sup>8</sup> ) 2,000	307	65.00	3,650	( <sup>8</sup> ) 25	98	20.00	3,650	53
				1,200	335	94.90	3,650	25	1,276	15.50	1,825	54
				1,200	240	97.56	4,000	25	16	25.55	4,000	55
				1,200	<sup>7</sup> 1,042	<sup>7</sup> { 73.00 85.00 }	4,000	40	73	15.00	4,000	56
2,000	674	94.90	3,650									57
				1,200	865	75.60	3,800	16	<sup>8</sup> 2,879	<sup>8</sup> { 3.24 7.20 }	<sup>8</sup> 2,000 <sup>8</sup> 3,800	58
{ 1,200 2,000 }	<sup>9</sup> 231	<sup>9</sup> { 80.00 90.00 }	4,000	2,000	247	90.00	4,000	20	584	20.00	4,000	59
1,200	540	72.00	3,650	1,200	482	105.00	( <sup>9</sup> )	32	616	30.00	3,828	60
				2,000	474	55.00	4,000	60	<sup>7</sup>	36.00	3,650	61
								16	1,010	8.33	4,000	62
2,000	263	100.00	4,000	1,800	487	58.00	3,650	16-32	<sup>10</sup> 45	<sup>10</sup> { 7.20 24.00 }	3,650	63
( <sup>9</sup> ) 70	( <sup>11</sup> )	( <sup>11</sup> )	252	( <sup>9</sup> ) 1,200	836	65.00	3,290	32	21	10.00	3,650	64
				2,000	296	102.00	4,000	25	549	20.00	4,000	65
				2,000	884	56.00	3,781					66
2,000	<sup>13</sup> 815	<sup>13</sup> { 30.11 60.22 }	4,000	2,000	584	90.00	4,000	50	17	23.64	4,000	67
				2,000	378	67.00	4,000					68
				2,000	450	70.00	3,000					69
( <sup>9</sup> ) 471		87.50	3,650	2,000	336	87.50	4,000					70
				2,000	<sup>14</sup> 591	60.00	4,000	25	40	20.00	( <sup>9</sup> )	71
				2,000	445	60.00	4,000	16-32	<sup>15</sup> 22	<sup>15</sup> { 7.20 24.00 }	( <sup>9</sup> )	72
				2,000	619	58.00	4,000					73
				2,000	511	80.00	4,000					74
				2,000	758	60.00	( <sup>9</sup> )					75
				2,000	545	47.00	4,000	100, 17, 12	<sup>16</sup> 86	<sup>16</sup> { 22.00 26.00 38.00 }	4,000	76
				1,200	232	75.00	4,000					77
				1,200	343	62.00	4,000	16-65	<sup>18</sup> 748	<sup>18</sup> { 9.00 29.00 }	4,000	78
2,000	559	62.50	4,000									79
2,000	524	70.00	4,000	2,000	672	63.00	4,000					80
				( <sup>9</sup> ) 420		70.00	2,250					81
				2,000	395	80.00	1,825					82
				1,200	513	60.00	4,000	32	44	12.00	4,000	83
				( <sup>9</sup> ) 282		87.00	4,000	30	<sup>19</sup> 641	<sup>19</sup> { 17.00 30.00 }	2,190	84
				2,000	390	65.00	4,000	32	126	27.50	4,000	85

<sup>11</sup> Meter rates.<sup>12</sup> Estimated.<sup>13</sup> For 17 lights the price was \$30.11.<sup>14</sup> Includes 11 lights furnished free of charge.<sup>15</sup> For 20 lights the price was \$7.20.<sup>16</sup> For 25 lights the price was \$22; for 50 lights, \$26; and for 11 lights, \$38.<sup>17</sup> Average.<sup>18</sup> For 12 lights the price was \$9; for 553 lights, \$16; for 28 lights, \$18; and for 155 lights, \$29.<sup>19</sup> For 632 lights the price was \$17.

## STATISTICS OF CITIES.

TABLE 63.—STREET

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET LIGHTING.			FLAT FLAME GAS LAMPS.			WELSBACH GAS LAMPS.			VAPOR LAMPS.		
		Total.	Per acre of land area.	Per capita.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.
92	Saginaw, Mich. <sup>1</sup>	\$22,552	\$2.95	\$0.45									
93	Lincoln, Nebr.	27,881	5.70	0.55									
94	Altoona, Pa.	20,368	9.63	0.42									
95	Spokane, Wash.	24,157	1.91	0.50									
96	Lancaster, Pa.	47,833	18.19	0.99				349	\$30.00	4,000	101	\$32.00	4,000
97	Birmingham, Ala.	23,196	5.43	0.49									
98	Bayonne, N. J.	34,839	13.52	0.76	559	\$18.00	4,000						
99	South Bend, Ind.	38,089	9.57	0.83									
100	Butte, Mont.	33,362	10.11	0.73									
101	Pawtucket, R. I.	48,517	8.83	1.08	80	( <sup>2</sup> )	4,000				80	23.00	4,000
102	McKeesport, Pa.	30,447	13.61	0.68									
103	Binghamton, N. Y.	43,360	6.65	0.97									
104	Johnstown, Pa.	16,952	6.27	0.38									
105	Dubuque, Iowa	25,964	3.56	0.59									
106	Sioux City, Iowa	18,208	0.65	0.41									
107	Augusta, Ga.	23,947	8.41	0.55									
108	Mobile, Ala.	19,738	5.43	0.45									
109	Topeka, Kans.	14,484	3.43	0.34									
110	Springfield, Ohio	44,893	7.93	1.05				777	24.00	3,650			
111	Allentown, Pa.	25,812	10.85	0.61									
112	East St. Louis, Ill.	23,808	4.61	0.56									
113	Wheeling, W. Va.	32,023	23.07	0.76	6	27.20	3,650						
114	Montgomery, Ala.	22,258	5.50	0.53									
115	Passaic, N. J.	22,528	10.89	0.54	77	17.00	4,000						
116	Davenport, Iowa	38,731	7.73	0.93									
117	Atlantic City, N. J.	45,298	16.32	1.09	198	15.00	3,650						
118	Little Rock, Ark.	12,883	2.13	0.31									
119	Bay City, Mich.	21,972	3.48	0.54									
120	York, Pa.	20,971	9.45	0.52				12	34.56	4,000			
121	Malden, Mass.	32,158	10.50	0.81									
122	Springfield, Ill.	31,641	7.44	0.80									
123	Quincy, Ill.	20,650	5.56	0.52									
124	Canton, Ohio	27,117	4.71	0.70				346	16.00	3,240	65	17.04	3,240
125	Superior, Wis.	13,807	0.59	0.36									
126	Chester, Pa.	25,000	8.33	0.65									
127	Chelsea, Mass.	29,558	23.37	0.77				293	28.97	4,000	46	28.97	4,000
128	South Omaha, Nebr.	15,124	3.82	0.39									
129	Newcastle, Pa.	17,087	3.56	0.44									
130	Salem, Mass.	43,203	8.95	1.13									
131	Newton, Mass.	51,332	4.62	1.35	512	15.00	1,825	500	15.00	1,825	40	17.00	1,825
132	Haverhill, Mass.	34,519	1.68	0.91				360	14.00	1,800	247	21.00	2,184
133	Jacksonville, Fla.	35,000	7.20	0.92									
134	Joplin, Mo.	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )									
135	Wichita, Kans.	24,542	2.05	0.67							312	27.00	3,600
136	Rockford, Ill.	24,343	4.42	0.66									
137	Knoxville, Tenn.	25,864	10.18	0.71									
138	Elmira, N. Y.	36,383	8.00	1.02									
139	Galveston, Tex.	26,796	5.37	0.76									
140	New Britain, Conn.	20,836	2.48	0.60				182	23.00	4,000			
141	Chattanooga, Tenn.	24,256	7.34	0.70									
142	Kalamazoo, Mich.	18,166	3.61	0.54									
143	Woonsocket, R. I.	25,927	4.69	0.77									
144	Fitchburg, Mass.	34,537	1.97	1.03									
145	Racine, Wis.	19,148	6.60	0.57									
146	Auburn, N. Y.	32,184	5.97	0.96									
147	Macon, Ga.	14,679	3.02	0.45									
148	Joliet, Ill.	28,993	11.98	0.89									
149	Oklahoma City, Okla.	17,072	5.38	0.53									
150	Oshkosh, Wis.	17,205	3.58	0.55									

<sup>1</sup> Includes park lights, number not specified.<sup>2</sup> For 20 lights the price was \$45; for 100 lights, \$50; and for 300 lights, \$55.<sup>3</sup> Not reported.<sup>4</sup> For overhead wires the price was \$78.75, and for underground wires \$95; the number of each not reported.<sup>5</sup> Oil lamps.<sup>6</sup> Includes 76 lights furnished free of charge.<sup>7</sup> For 605 lights the price was \$53.88.<sup>8</sup> For 12 lights the price was \$40.

## LIGHTING: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

ELECTRIC ARC LIGHTS (OPEN).				ELECTRIC ARC LIGHTS (INCLOSED).				INCANDESCENT LIGHTS.				City number.
Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	
				2,000	385	\$60.00	3,600					92
				1,200	335	74.97	2,600	16	256	\$7.10	3,249	93
				2,000	420	45.00	4,000	16	25	( <sup>9</sup> )	4,000	94
				2,000	590	55.00	4,000					95
2,000	426	\$80.00	4,000			48.00	4,000					96
				2,000	380	75.00	4,000					97
2,000	330	85.00	4,000									98
				( <sup>9</sup> )	4560	78.75	4,000	50	11	32.00	4,000	99
				2,000	322	95.00	3,650					100
1,200	468	72.00	2,500	1,200	55	112.00	4,000					101
				2,000	443	70.00	3,650					102
				2,000	420	83.95	4,000	60	480	21.50	4,000	103
				( <sup>9</sup> )	443	40.00	3,650	70	14	25.00	3,650	104
				2,000	414	64.70	3,650	16	1	9.00	3,650	105
				2,000	89	75.00	3,650	32	879	15.00	3,650	106
				1,200	384	68.00	4,000					107
2,000	232	( <sup>9</sup> )	2,346	2,000	398	60.00	4,000	50	4	19.80	4,000	108
2,000	371	73.00	3,650	2,000	93	( <sup>9</sup> )	2,346	60	5	( <sup>9</sup> )	2,346	109
2,000	261	84.00	4,000									110
								32	469	18.00	4,000	111
				( <sup>9</sup> )	6377	100.00	3,650					112
2,000	508	63.00	3,650									113
				2,000	420	51.00	4,000					114
				2,000	288	85.00	4,000	25	83	15.00	4,000	115
				( <sup>9</sup> )	594	60.00	4,000					116
				1,200	530	75.00	3,650					117
				2,000	330	39.04	2,858					118
2,000	399	55.00	4,000									119
				2,000	401	49.27	4,000					120
				2,000	112	97.00	( <sup>9</sup> )	40	1,150	18.75	( <sup>9</sup> )	121
												122
				2,000	7632	53.88	3,600					123
						60.00						124
				2,000	8385	40.00	2,200					125
						54.50						126
				2,000	9462	44.00	2,150					127
						64.00	4,100					128
				2,000	16261	58.00	1,825					129
						65.00						130
1,200	259	80.00	4,000					16	475	10.50	4,000	131
				1,200	199	100.37	4,000					132
				2,000	181	94.50	( <sup>9</sup> )					133
												134
				2,000	343	95.00	4,000	30	415	22.00	4,000	135
				900	193	90.00	3,650	25	1,360	14.50	1,825	136
												137
				1,500	203	100.00	4,004	60	2	26.00	4,004	138
				1,200	516	56.00	3,650	50	150	25.00	3,650	139
				2,000	202	72.00	3,650	16-50	1276	7.25	2,550	140
										48.00		141
				2,000	247	66.00	2,555					142
				1,000	484	52.00	3,650					143
												144
				2,000	356	72.50	4,000	25	127	22.50	4,000	145
				2,000	18365	21.83	4,000	60	14500	24.11	2,000	146
						80.00				26.58	4,000	147
2,000	173	100.00	3,000	2,000	70	100.00	3,000					148
1,200	180	85.00	4,000					25	111	20.00	4,000	149
				2,000	279	77.88	4,000	20	90	18.00	4,000	150
												151
				2,000	372	48.89	3,135					152
												153
2,000	169	120.00	3,650	1,200	324	95.00	3,600	32	52	30.00	3,650	154
						54.00	2,190	16	93	20.00	3,600	155
				2,000	15306	72.00	3,650					156
												157
				2,000	16505	68.00	183,650	65	28	34.00	3,650	158
												159
				1,200	187	75.00	4,000					160
2,000	327	75.00	3,600	2,000	54	75.00	3,600	50	22	24.00	4,000	161
				2,000	250	72.00	4,000					162
				2,100	370	48.90	1,825					163

<sup>9</sup> On a schedule of 2,150 hours the price for 79 lights was \$41.50, and for 267 lights, \$44; on a schedule of 4,100 hours the price for 62 lights was \$60, and for 54 lights, \$64.<sup>10</sup> For 58 lights the price was \$58.<sup>11</sup> For 112 lights the price was \$70.<sup>12</sup> For 65 lights the price was \$7.25.<sup>13</sup> For 25 lights the price was \$21.83.<sup>14</sup> For 45 lights on a schedule of 4,000 hours the price was \$26.58.<sup>15</sup> For 204 lights on a schedule of 2,190 hours the price was \$54.<sup>16</sup> Of this number, 101 were on a schedule of 3,650 hours.

TABLE 63.—STREET

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

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET LIGHTING.			FLAT FLAME GAS LAMPS.			WELSBACH GAS LAMPS.			VAPOR LAMPS.		
		Total.	Per acre of land area.	Per capita.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.	Number.	Price per lamp per year.	Schedule number of hours lighted per year.
151	West Hoboken, N. J. ....	\$15,715	\$28.78	\$0.50									
152	Sacramento, Cal. ....	32,322	11.18	1.03									
153	Pueblo, Colo. ....	30,897	4.25	0.99									
154	Everett, Mass. ....	19,863	9.99	0.64									
155	Taunton, Mass. ....	15,787	0.55	0.51	4	\$4.90	3,833				1 385	1 { \$7.96 12.25 }	3,833
156	Newport, Ky. ....	15,518	21.29	0.51									
157	La Crosse, Wis. ....	17,738	3.33	0.61									
158	Fort Worth, Tex. ....	12,931	3.03	0.48									
	San Juan, P. R. ....	22,847											

<sup>1</sup> Includes 41 oil lamps at \$12.25.<sup>2</sup> For 6 lights the price was \$100. Of the entire number of lights 29 were on a schedule of 4,000 hours.

## LIGHTING: 1907—Continued.

with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

ELECTRIC ARC LIGHTS (OPEN).				ELECTRIC ARC LIGHTS (INCLOSED).				INCANDESCENT LIGHTS.				City number.
Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	Candlepower.	Number.	Price per light per year.	Schedule number of hours lighted per year.	
2,000	112	\$100.00	4,000									151
2,000	548	75.60	4,000									152
								32	6	\$3.60	4,000	153
				2,000	346	\$87.00	3,650					154
				2,000	116	88.00	3,196	25	634	15.00	1,726	155
												156
				1,200	274	19.65	3,833	40	446	2.75	3,833	157
				2,000	234	65.00	4,000	32	22	27.00	4,000	158
				2,000	254	70.00	3,000					
						100.00	4,000					
				1,200	277	43.65	3,600	32	775	8.65	3,600	
				{ 1,500	2 168	{ 107.40	{ 3,660	16	162	17.40	3,660	
				2,000		120.00						

2 For 84 lights the price was \$107.40.

## STATISTICS OF CITIES.

TABLE 64.—AVERAGE NUMBER OF SPECIFIED KINDS OF STREET LIGHTS TO 100 MILES OF STREETS: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Flat flame gas.	Welsbach.	Vapor (including oil).	Arc (open and in-closed).	Incan-descent.	City number.	CITY.	Flat flame gas.	Welsbach.	Vapor (including oil).	Arc (open and in-closed).	Incan-descent.
	Grand total.....	85.7	345.1	96.4	327.1	101.5		Group II.....	34.9	160.7	48.6	291.2	144.5
	Group I.....	188.2	716.8	205.8	385.6	50.6		Group III.....	17.3	168.9	21.7	327.3	154.1
								Group IV.....	15.7	30.8	13.9	252.6	95.8

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	5.2	1,379.3	78.3	461.9	138.3	9	Buffalo, N. Y.....		855.3		454.0	
2	Chicago, Ill.....	244.5	284.0	166.1	269.0		10	San Francisco, Cal.....		631.4		252.8	235.6
3	Philadelphia, Pa.....	1,259.7		810.0	675.4		11	Detroit, Mich.....				582.1	
4	St. Louis, Mo.....		1,512.0	231.7	95.9	62.4	12	Cincinnati, Ohio.....		391.4		757.3	
5	Boston, Mass.....	36.7	2,127.4	285.8	741.9	8.0	13	Milwaukee, Wis.....		422.7	54.2	318.6	
6	Baltimore, Md.....		1,306.8	162.2	327.6		14	New Orleans, La.....				559.5	
7	Pittsburg, Pa.....			227.0	297.5	1.8	15	Washington, D. C.....	6.9	1,894.2	384.7	282.0	411.6
8	Cleveland, Ohio.....		1,380.9	164.4	291.7								

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	756.5			894.3	66.6	31	Memphis, Tenn.....	263.9		37.7	167.4	
17	Minneapolis, Minn.....		1,095.7	268.2	204.0		32	Omaha, Nebr.....		312.3		215.2	
18	Jersey City, N. J.....		239.5	1187.2	765.4		33	New Haven, Conn.....	20.1	677.2	38.3	326.6	
19	Louisville, Ky.....			1180.4	443.9		34	Scranton, Pa.....				541.6	
20	Indianapolis, Ind.....				351.8		35	Syracuse, N. Y.....				512.0	
21	St. Paul, Minn.....		345.8	169.4	71.6		36	St. Joseph, Mo.....				193.3	
22	Providence, R. I.....		357.6		790.7	944.7	37	Petersburg, N. J.....	271.6	17.1		551.2	
23	Rochester, N. Y.....	35.3			1,003.9	10.7	38	Portland, Oreg.....				162.6	
24	Kansas City, Mo.....		924.4		309.5		39	Atlanta, Ga.....				464.4	229.8
25	Toledo, Ohio.....				409.2		40	Richmond, Va.....	536.1		1166.3	448.9	
26	Denver, Colo.....				140.5	58.2	41	Fall River, Mass.....		259.3		572.9	
27	Columbus, Ohio.....				556.0	336.0	42	Nashville, Tenn.....				304.4	687.3
28	Los Angeles, Cal.....				228.0	944.0	43	Dayton, Ohio.....		379.8		169.1	19.5
29	Worcester, Mass.....		267.0	644.7	400.7		44	Grand Rapids, Mich.....				273.2	
30	Seattle, Wash.....				36.1	179.8							

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....		320.3		554.3	395.9	69	Utica, N. Y.....				712.9	
46	Albany, N. Y.....				597.9		70	Manchester, N. H.....		45.6	42.2	283.5	
47	Hartford, Conn.....				626.5	155.7	71	Schenectady, N. Y.....				738.9	15.4
48	Lowell, Mass.....		642.1		269.3	263.3	72	Evansville, Ind.....		453.8		320.6	
49	Reading, Pa.....		600.0		527.0	259.1	73	San Antonio, Tex.....		11.7		75.0	
50	Trenton, N. J.....		553.8		402.8	151.0	74	Elizabeth, N. J.....	956.3	16.3		341.5	
51	Bridgeport, Conn.....		263.8	51.1	344.3		75	Waterbury, Conn.....				235.0	20.0
52	Wilmington, Del.....		710.6		383.7	460.9	76	Salt Lake City, Utah.....				179.1	6.7
53	Camden, N. J.....	114.0	210.2	86.5	350.5	126.6	77	Wilkes-Barre, Pa.....		246.8	246.8	467.4	
54	Des Moines, Iowa.....		253.2		99.4	127.0	78	Erie, Pa.....		463.6		554.5	562.7
55	Kansas City, Kans.....		497.5	181.9	192.6	61.5	79	Houston, Tex.....				283.7	
56	Lynn, Mass.....				298.8	1,138.3	80	Tacoma, Wash.....				486.5	
57	New Bedford, Mass.....		593.2	347.9	160.9	10.7	81	Harrisburg, Pa.....				813.4	128.4
58	Springfield, Mass.....				645.6	45.2	82	Charleston, S. C.....		843.8	14.5	338.7	
59	Troy, N. Y.....				674.0		83	Portland, Me.....		276.8	116.1	238.5	520.2
60	Oakland, Cal.....				255.9	851.8	84	Youngstown, Ohio.....				414.1	
61	Lawrence, Mass.....				426.8	521.4	85	Dallas, Tex.....				225.9	
62	Somerville, Mass.....				510.1	651.9	86	Terre Haute, Ind.....				159.4	
63	Savannah, Ga.....				418.9	5.4	87	Fort Wayne, Ind.....				630.6	
64	Duluth, Minn.....		48.5		206.9	440.9	88	Akron, Ohio.....		506.3	67.5	236.1	
65	Norfolk, Va.....				377.5	34.9	89	Holyoke, Mass.....				774.9	66.5
66	Hoboken, N. J.....				840.3		90	Brockton, Mass.....				246.5	560.3
67	Peoria, Ill.....				374.4	8.7	91	Covington, Ky.....				609.4	50.0
68	Yonkers, N. Y.....				250.8	481.4							

1 Oil lights included with vapor.



TABLE 64.—AVERAGE NUMBER OF SPECIFIED KINDS OF STREET LIGHTS TO 100 MILES OF STREETS: 1907—  
Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Flat flame gas.	Welsbach.	Vapor (including oil).	Arc (open and inclosed).	Incan-descent.	City number.	CITY.	Flat flame gas.	Welsbach.	Vapor (including oil).	Arc (open and inclosed).	Incan-descent.
92	Saginaw, Mich.				183.3		127	Chelsea, Mass.		692.7	108.7	470.4	
93	Lincoln, Nebr.				120.5	131.2	128	South Omaha, Nebr.				180.5	
94	Altoona, Pa.				659.3	39.2	129	Newcastle, Pa.				236.4	
95	Spokane, Wash.				69.4		130	Salem, Mass.				555.0	671.5
96	Lancaster, Pa.		408.5	135.6	571.8		131	Newton, Mass.	252.2	246.3	119.7	95.1	670.0
97	Birmingham, Ala.				208.0		132	Haverhill, Mass.		261.1	179.1	147.2	1.5
98	Bayonne, N. J.	1,169.5			690.4		133	Jacksonville, Fla.				382.2	111.1
99	South Bend, Ind.				362.7	7.1	134	Joplin, Mo.				266.1	100.1
100	Butte, Mont.				394.1		135	Wichita, Kans.			92.0	72.9	
101	Pawtucket, R. I.	57.3		157.3	374.6		136	Rockford, Ill.				311.1	
102	McKeesport, Pa.				563.6		137	Knoxville, Tenn.				305.1	108.8
103	Binghamton, N. Y.				311.1	355.6	138	Elmira, N. Y.				303.4	415.6
104	Johnstown, Pa.				627.5	19.8	139	Galveston, Tex.				172.5	
105	Dubuque, Iowa.				350.0	0.8	140	New Britain, Conn.		231.3		228.7	141.0
106	Sioux City, Iowa.				14.1	138.9	141	Chattanooga, Tenn.				256.9	82.9
107	Augusta, Ga.				420.1		142	Kalamazoo, Mich.				322.9	
108	Mobile, Ala.				226.5	2.3	143	Woonsocket, R. I.				203.1	62.5
109	Topeka, Kans.				139.7	2.1	144	Fitchburg, Mass.				242.0	69.5
110	Springfield, Ohio.		630.7		301.1		145	Racine, Wis.				333.9	
111	Allentown, Pa.				437.9	786.9	146	Auburn, N. Y.				678.7	37.6
112	East St. Louis, Ill.				777.3		147	Macon, Ga.				269.1	31.7
113	Wheeling, W. Va.	9.3			788.8		148	Joliet, Ill.				529.9	
114	Montgomery, Ala.				258.6		149	Oklahoma City, Okla.				113.3	
115	Passaic, N. J.	128.1			479.2	138.1	150	Oshkosh, Wis.				320.6	
116	Davenport, Iowa.				431.3		151	West Hoboken, N. J.				497.8	
117	Atlantic City, N. J.	346.8			928.2		152	Sacramento, Cal.				412.7	4.5
118	Little Rock, Ark.				177.4		153	Pueblo, Colo.				144.8	
119	Bay City, Mich.				190.7		154	Everett, Mass.				211.7	1,156.9
120	York, Pa.		41.4		1,382.8		155	Taunton, Mass.	2.7		1264.4	188.2	306.3
121	Malden, Mass.				182.7	1,876.0	156	Newport, Ky.				603.1	56.7
122	Springfield, Ill.				391.8		157	La Crosse, Wis.				235.2	
123	Quincy, Ill.				417.6		158	Fort Worth, Tex.				178.5	499.4
124	Canton, Ohio.		208.2	39.1	278.0								
125	Superior, Wis.				228.3								
126	Chester, Pa.				372.7	683.5		San Juan, P. R.				(2)	(2)

<sup>1</sup> Oil lights included with vapor.

<sup>2</sup> Miles of streets not reported.

## STATISTICS OF CITIES.

TABLE 65.—MUNICIPAL ALMSHOUSES AND HOSPITALS: 1907.

[Cities having neither almshouses nor hospitals are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	ALMSHOUSES. <sup>1</sup>		HOSPITALS.				City number.	CITY.	ALMSHOUSES. <sup>1</sup>		HOSPITALS.			
		Number.	Average number of inmates during year.	General.		Quarantine and contagious disease hospitals.				Number.	Average number of inmates during year.	General.		Quarantine and contagious disease hospitals.	
				Number.	Total number of patients during year.	Number.	Total number of patients during year.					Number.	Total number of patients during year.	Number.	Total number of patients during year.
	Grand total....	63	22,216	76	207,848	140	24,818		Group II.....	11	1,916	16	47,451	30	3,812
	Group I.....	22	17,469	37	144,988	22	17,179		Group III.....	18	2,311	11	6,132	41	1,695
									Group IV.....	12	520	12	9,277	47	2,132

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	4	4,830	14	72,759	4	7,809	9	Buffalo, N. Y.....	1	1,206	(?)	21,568	1	8
2	Chicago, Ill.....	(?)		(?)		1	94	10	San Francisco, Cal....	1		6		2	454
3	Philadelphia, Pa.....	4	4,700	1	13,976	1	3,585	11	Detroit, Mich.....	(?)		1		2	56
4	St. Louis, Mo.....	1	\$1,220	3	13,064	1	60	12	Cincinnati, Ohio.....	1	788	1	6,755	1	531
5	Boston, Mass.....	4	986	4	11,283	3	3,214	13	Milwaukee, Wis.....	(?)		1	1,485	2	363
6	Baltimore, Md.....	1	1,367	1		1	21	14	New Orleans, La.....	1	147	1		1	
7	Pittsburg, Pa.....	2	\$1,366	2	\$1,017	2	430	15	Washington, D. C.....	1	227	1	142	1	185
8	Cleveland, Ohio.....	2	632	4	2,939		\$369								

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1	228	1	6,915	1	20	30	Seattle, Wash.....					1	147
17	Minneapolis, Minn.....			1	1,715	1	65	31	Memphis, Tenn.....			1	3,918		
18	Jersey City, N. J.....			1	4,424	1	59	32	Omaha, Nebr.....					1	158
19	Louisville, Ky.....	1	312	1	6,693	1	114	33	New Haven, Conn.....	1	399				
20	Indianapolis, Ind.....			1	2,461	1	75	35	Syracuse, N. Y.....					1	220
21	St. Paul, Minn.....	71	75	1	3,172	1	306	36	St. Joseph, Mo.....					1	17
22	Providence, R. I.....	1	94			\$1		37	Paterson, N. J.....	1	151			1	54
23	Rochester, N. Y.....						76	38	Portland, Ore.....					1	24
24	Kansas City, Mo.....			1	2,328	1	242	39	Atlanta, Ga.....			1	1,895	2	54
25	Toledo, Ohio.....					1	71	40	Richmond, Va.....	2	232	2	1,169	1	35
26	Denver, Colo.....	1	155	1	2,468	2	934	41	Fall River, Mass.....	1	112	1	927	1	19
27	Columbus, Ohio.....					1	11	42	Nashville, Tenn.....			1	1,656		
28	Los Angeles, Cal.....			\$1	2,696	1	21	43	Dayton, Ohio.....					1	15
29	Worcester, Mass.....	1	158	1	5,014	2	877	44	Grand Rapids, Mich.....					3	198

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....	1	105	1	30	1	110	70	Manchester, N. H.....	(10)				1	136
46	Albany, N. Y.....					1	2	71	Schenectady, N. Y.....					1	2
47	Hartford, Conn.....	1	257	1	626			72	Evansville, Ind.....					1	1
48	Lowell, Mass.....	1	360	\$1	756			73	San Antonio, Tex.....			1	735		
49	Reading, Pa.....					1		74	Elizabeth, N. J.....	1	63			1	
50	Trenton, N. J.....	1	77			1		75	Waterbury, Conn.....	1	145			1	11
51	Bridgeport, Conn.....	1	232	1	1,766	2	73	76	Salt Lake City, Utah.....			1	156	1	19
52	Camden, N. J.....					1		78	Erie, Pa.....					1	26
54	Des Moines, Iowa.....					1	37	79	Houston, Tex.....					1	(11)
55	Kansas City, Kans.....					1	29	80	Tacoma, Wash.....					1	39
56	Lynn, Mass.....	1	87			2	265	81	Harrisburg, Pa.....					1	2
57	New Bedford, Mass.....	1	103			2		82	Charleston, S. C.....	2	107			1	(11)
58	Springfield, Mass.....	1	97	2	238	1	158	83	Portland, Me.....	1	185			1	
59	Troy, N. Y.....					1	14	84	Youngstown, Ohio.....					1	(12)
61	Lawrence, Mass.....	1	173			1	102	85	Dallas, Tex.....			1	940		\$10
62	Somerville, Mass.....	1	30			1	150	86	Terre Haute, Ind.....					1	3
63	Savannah, Ga.....					1		87	Fort Wayne, Ind.....					1	15
64	Duluth, Minn.....					1	288	88	Akron, Ohio.....					1	
65	Norfolk, Va.....	1	122			1	15	89	Holyoke, Mass.....	1	125	\$1	232	1	2
67	Peoria, Ill.....					1	56	90	Brockton, Mass.....	1	43			1	
68	Yonkers, N. Y.....					1	57	91	Covington, Ky.....					1	55
69	Utica, N. Y.....			1	653		\$18								

<sup>1</sup> Exclusive of city lodging houses, expenses of which are reported with those for almshouses in Table 5.

<sup>2</sup> Owned by county.

<sup>3</sup> Includes insane confined in almshouse.

<sup>4</sup> Connected with almshouse.

<sup>5</sup> Includes only patients admitted to one hospital.

<sup>6</sup> Patients in contagious disease ward of general hospital.

<sup>7</sup> Owned jointly by city and county.

<sup>8</sup> In course of construction.

<sup>9</sup> Receiving hospital.

<sup>10</sup> Abandoned during early part of 1907.

<sup>11</sup> Not reported.

<sup>12</sup> Records destroyed by fire.

TABLE 65.—MUNICIPAL ALMSHOUSES AND HOSPITALS: 1907—Continued.

[Cities having neither almshouses nor hospitals are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	ALMSHOUSES. <sup>1</sup>		HOSPITALS.				City number.	CITY.	ALMSHOUSES. <sup>1</sup>		HOSPITALS.			
		Num-ber.	Average number of inmates during year.	General.		Quarantine and contagious disease hospitals.				Num-ber.	Average number of inmates during year.	General.		Quarantine and contagious disease hospitals.	
				Num-ber.	Total number of patients during year.	Num-ber.	Total number of patients during year.					Num-ber.	Total number of patients during year.	Num-ber.	Total number of patients during year.
92	Saginaw, Mich.					1	130	127	Chelsea, Mass.					1	16
93	Lincoln, Nebr.					1	33	128	South Omaha, Nebr.					1	(4)
95	Spokane, Wash.					1	533	129	Newcastle, Pa.	1	15			1	4
101	Pawtucket, R. I.	1	30			1		130	Salem, Mass.	1	81			1	44
102	McKeesport, Pa.	1	(2)			1		131	Newton, Mass.	1	23			2	176
103	Binghamton, N. Y.			1	513			132	Haverhill, Mass.	1	110	7	463		
104	Johnstown, Pa.					1	37	133	Jacksonville, Fla.			1	195		
106	Sioux City, Iowa.					1	75	134	Joplin, Mo.					1	19
107	Augusta, Ga.			2	1,465	1	138	135	Wichita, Kans.					1	37
108	Mobile, Ala.			1	585	1	113	136	Rockford, Ill.					1	5
109	Topeka, Kans.					1	40	137	Knoxville, Tenn.			1	560	1	3
110	Springfield, Ohio.			1	1,390	1		138	Elmira, N. Y.					1	1
111	Allentown, Pa.					1	(4)	139	Galveston, Tex.			1	1,879		
112	East St. Louis, Ill.					1	3	140	New Britain, Conn.	1	72			1	13
113	Wheeling, W. Va.					1		141	Chattanooga, Tenn.			1	1,150	1	247
114	Montgomery, Ala.					1	19	142	Kalamazoo, Mich.					1	15
115	Passaic, N. J.	1	34			1	110	143	Woonsocket, R. I.	1	7				
116	Davenport, Iowa.					1	22	144	Fitchburg, Mass.	1	45	1	110	1	
117	Atlantic City, N. J.					1		145	Racine, Wis.					1	
118	Little Rock, Ark.			1	967		9	146	Auburn, N. Y.					1	
120	York, Pa.					1	2	148	Joliet, Ill.					1	
121	Malden, Mass.	1	32			1	55	153	Pueblo, Colo.					1	60
122	Springfield, Ill.					1	68	155	Taunton, Mass.	1	71			1	
123	Quincy, Ill.					1		157	La Crosse, Wis.					1	57
124	Canton, Ohio.					1									
125	Superior, Wis.					1	25		San Juan, P. R.	1	88	1	1,000	1	70

<sup>1</sup> Exclusive of city lodging houses, expenses of which are reported with those for almshouses in Table 5.

<sup>2</sup> Poor farm purchased during 1907 and not occupied that year.

<sup>3</sup> Rented by city.

<sup>4</sup> Not reported.

<sup>5</sup> Not used in 1907.

<sup>6</sup> Owned by city but leased to private hospital.

<sup>7</sup> Connected with almshouse.

<sup>8</sup> Tent colony and pesthouse combined.

## STATISTICS OF CITIES.

TABLE 66.—PUBLIC LIBRARIES OF 5,000

[Compiled from data furnished by the United States Bureau of Education. For a list of

City number.	CITY.	Local name of library.	Number of branch libraries.	NUMBER OF BOUND VOLUMES AT END OF YEAR.			Number of unbound pamphlets at end of year.	Number of volumes and pamphlets added during year.	Number of borrowers' cards in force at end of year.	Total number of books issued during year for use outside the library.	Number of books issued from children's department or for juvenile use.	Number of visitors to all reading rooms.
				Total.	In main library.	In branches.						
	Grand total.....		254	11,892,817	9,864,141	2,028,676	982,117	973,489	3,152,327	41,984,536	11,543,624	11,609,851
	Group I.....		153	5,993,248	4,168,578	1,824,670	608,648	487,789	1,456,061	23,025,499	6,760,388	5,879,360
	Group II.....		54	2,370,965	2,238,837	132,128	133,401	217,462	782,665	7,974,328	2,089,312	2,832,767
	Group III.....		30	2,036,487	1,995,335	41,152	159,166	160,202	540,590	6,266,216	1,468,646	1,994,054
	Group IV.....		17	1,492,117	1,461,391	30,726	80,902	108,036	372,411	4,718,493	1,225,278	903,670

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	Public library.....	68	1,899,501	910,286	989,215	303,205	163,157	510,591	8,732,368	3,051,519	583,180
		Public library (Brooklyn).....	40	1,346,284	724,894	621,390	273,205	89,630	267,620	5,490,244	1,871,800	583,180
		Public library.....	28	553,217	185,392	367,825	30,000	73,527	242,971	3,242,124	1,179,719	.....
2	Chicago, Ill.....	Public library.....	1	352,093	316,590	35,503	62,593	14,310	94,499	1,601,645	480,500	2,121,595
3	Philadelphia, Pa.....	Free library of Philadelphia.....	18	321,643	116,752	204,891	44,725	25,360	143,969	1,878,456	.....	1,038,239
4	St. Louis, Mo.....	Public library.....	3	250,000	211,500	38,500	50,000	44,009	71,506	1,326,777	679,240	.....
5	Boston, Mass.....	Public library.....	11	922,348	723,075	199,273	.....	18,999	79,662	1,529,111	619,354	.....
6	Baltimore, Md.....	Enoch Pratt Free Library.....	8	252,511	252,511	( <sup>3</sup> )	5,000	6,203	36,538	564,859	.....	.....
7	Pittsburg, Pa.....	.....	6	371,088	273,295	97,793	26,586	20,408	76,165	1,000,709	446,428	594,100
		Carnegie library.....	6	280,088	182,295	97,793	16,586	14,903	76,165	884,760	407,345	427,990
		Carnegie free library (Allegheny).....	.....	66,000	66,000	.....	10,000	5,500	.....	115,549	81,583	158,610
		Library Association.....	.....	25,000	25,000	.....	.....	.....	.....	400	7,500	7,500
8	Cleveland, Ohio.....	Public library.....	7	319,528	219,528	100,000	15,000	43,238	101,615	1,671,865	699,075	1,078,467
9	Buffalo, N. Y.....	.....	3	322,358	310,249	12,109	29,329	35,766	105,269	1,277,751	500,175	95,000
		Public library.....	3	245,162	233,053	12,109	23,010	32,548	105,269	1,277,751	500,175	.....
		Grosvenor Library.....	.....	77,196	77,196	.....	6,319	3,218	.....	.....	.....	95,000
10	San Francisco, Cal.....	Public library.....	4	50,909	24,180	26,729	.....	22,877	29,533	349,646	.....	.....
11	Detroit, Mich.....	Public library.....	7	228,395	200,119	28,276	.....	13,825	48,736	726,982	179,445	176,090
12	Cincinnati, Ohio.....	Public library.....	11	341,061	276,952	64,109	62,710	37,526	60,339	1,063,521	.....	.....
13	Milwaukee, Wis.....	Public library.....	3	168,619	152,119	16,500	5,000	13,662	39,151	697,566	.....	.....
14	New Orleans, La.....	Public library.....	3	90,000	78,228	11,772	4,500	13,148	9,463	98,749	.....	47,762
15	Washington, D. C.....	Public library.....	.....	103,194	103,194	.....	.....	15,806	49,625	505,494	104,652	144,927

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	Free public library.....	6	132,489	115,739	16,750	10,000	16,472	170,874	577,801	189,046	.....
17	Minneapolis, Minn.....	Public library.....	7	165,000	143,000	22,000	.....	7,800	50,600	604,000	143,000	.....
18	Jersey City, N. J.....	Free public library.....	1	108,600	107,600	1,000	.....	5,748	44,051	542,388	.....	89,217
19	Louisville, Ky.....	Free public library.....	3	93,586	81,216	12,370	.....	10,308	27,480	387,849	128,360	566,876
20	Indianapolis, Ind.....	Public library.....	9	129,000	114,000	15,000	10,000	7,200	25,000	345,000	57,425	.....
21	St. Paul, Minn.....	Public library.....	.....	96,500	96,500	.....	.....	12,366	32,507	328,054	81,410	157,203
22	Providence, R. I.....	.....	1	140,459	138,215	2,244	20,000	10,679	23,437	168,723	49,790	.....
		Public library.....	1	131,059	128,511	2,244	20,000	10,279	19,037	143,723	41,790	.....
		Free library (Olneyville).....	.....	9,400	9,400	.....	.....	400	4,400	25,000	8,000	.....
23	Rochester, N. Y.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	Kansas City, Mo.....	Free public library.....	1	90,000	87,500	2,500	1,000	4,449	45,506	280,344	55,956	.....
25	Toledo, Ohio.....	Public library.....	.....	80,000	80,000	.....	.....	8,110	21,000	375,931	147,699	.....
26	Denver, Colo.....	Public library.....	.....	102,558	102,558	.....	6,000	7,271	19,076	320,072	78,634	123,515
27	Columbus, Ohio.....	Public library.....	.....	60,000	60,000	.....	.....	3,632	21,250	225,277	62,669	.....
28	Los Angeles, Cal.....	Public library.....	10	109,221	92,221	17,000	8,000	20,000	35,300	584,466	62,683	197,600
29	Worcester, Mass.....	Free public library.....	.....	163,401	163,401	.....	18,187	9,464	23,651	303,222	116,747	.....
30	Seattle, Wash.....	Public library.....	4	93,794	67,448	26,346	1,800	14,854	29,118	454,735	168,512	970,000
31	Memphis, Tenn.....	Cossitt Library.....	.....	34,956	34,956	.....	5,000	4,937	9,120	95,513	26,203	.....
32	Omaha, Nebr.....	Public library.....	.....	77,233	77,233	.....	.....	4,453	12,800	228,414	89,616	64,582
33	New Haven, Conn.....	Free public library.....	.....	85,934	85,934	.....	.....	7,976	18,887	310,000	81,193	.....
34	Scranton, Pa.....	Public library.....	.....	55,800	55,800	.....	7,000	2,815	8,633	113,049	22,992	.....
35	Syracuse, N. Y.....	Public library.....	1	80,000	76,500	3,500	.....	6,206	20,791	193,284	48,488	.....
36	St. Joseph, Mo.....	Free public library.....	.....	48,724	48,724	.....	14,200	4,692	12,931	200,478	85,266	.....
37	Paterson, N. J.....	Free public library.....	1	33,428	33,428	( <sup>3</sup> )	.....	4,639	17,727	153,050	53,691	.....
38	Portland, Oreg.....	Library association of Portland.....	3	71,755	65,837	5,918	6,954	12,587	21,184	282,793	66,825	168,134
39	Atlanta, Ga.....	Carnegie library.....	1	45,000	45,000	( <sup>3</sup> )	.....	5,945	19,172	132,250	29,744	69,062
40	Richmond, Va.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Fall River, Mass.....	Public library.....	.....	75,807	75,807	.....	.....	3,109	19,797	141,293	48,484	.....
42	Nashville, Tenn.....	Carnegie library.....	.....	35,162	35,162	.....	.....	2,366	21,914	102,894	12,887	222,580
43	Dayton, Ohio.....	Public library and museum.....	.....	70,000	70,000	.....	.....	6,000	10,000	216,000	110,000	.....
44	Grand Rapids, Mich.....	Public library.....	6	92,558	85,058	7,500	25,260	13,884	20,863	307,448	71,993	203,998

<sup>1</sup> Including only those public libraries supported wholly or in part by city government.<sup>2</sup> Payments for periodicals included with payments for books and pamphlets.

# GENERAL TABLES.

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VOLUMES OR OVER: 1907.<sup>1</sup>

the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

RECEIPTS.				PAYMENTS.						Cost of buildings.	Estimated value of buildings and land.	Total amount of permanent funds at end of year.	City number.
Total.	From taxes and governmental grants.	From income of permanent funds.	All other.	Total.	For books and pamphlets.	For periodicals.	For binding.	For salaries.	All other.				
\$5,644,449	\$4,719,300	\$428,805	\$496,344	\$5,258,834	\$1,009,678	\$114,700	\$266,150	\$2,617,506	\$1,250,800	\$23,700,371	\$22,092,930	\$8,975,886	
3,256,442	2,756,836	285,121	214,485	3,064,909	572,525	36,742	134,097	1,577,921	743,624	13,120,500	7,127,360	6,369,018	
1,152,344	970,411	31,150	150,783	1,076,114	199,695	41,052	64,625	515,298	255,444	4,312,986	7,001,900	565,551	
727,113	574,159	67,616	85,338	651,040	141,769	20,741	43,409	309,741	135,380	3,437,633	4,673,595	1,136,309	
508,550	417,894	44,918	45,738	466,771	95,689	16,165	24,019	214,546	116,352	2,829,252	3,290,075	905,008	

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

\$1,022,473	\$775,696	\$188,279	\$58,498	\$1,003,846	\$224,635	\$7,617	\$16,175	\$519,968	\$235,451		\$300,000	\$3,993,722	1
650,163	436,725	184,347	29,091	639,019	153,020	(2)		339,988	146,011	(2)	(2)	3,911,972	
372,310	338,971	3,932	29,407	364,827	71,615	7,617	16,175	179,980	89,440	(2)	300,000	81,750	
348,341	334,545	8,960	4,936	255,917	24,263	5,381	16,749	138,275	71,249	(2)	(2)	212,000	2
217,196	199,200	11,602	6,394	214,286	37,401	(2)	13,274	108,389	55,222	(2)	(2)	251,655	3
226,687	195,740		30,947	125,039	28,748	1,827	6,952	58,805	28,707	(2)	(2)		4
342,310	325,000	15,912	1,398	341,750	36,638	8,977	25,997	193,554	76,584	2,368,000	2,500,000	422,224	5
57,538		50,000	7,538	56,937	9,979	1,819	3,485	29,420	12,234		(2)	1,250,000	6
262,419	233,720	1,292	27,407	264,395	48,909	852	1,202	126,185	87,247	6,100,000	1,300,000	105,117	7
228,651	200,000	1,292	27,359	230,599	44,919	(2)		104,572	81,108	5,800,000	(2)	19,000	
32,920	32,920			32,978	3,840	784	1,202	21,013	6,139	300,000	1,300,000		
848	800		48	818	150	68		600		(2)	(2)		
194,957	175,709		19,248	239,300	40,969	675	19,789	111,482	66,385	237,500	327,360		8
116,426	107,010	4,487	4,929	110,304	19,301	2,565	7,987	56,548	23,903	390,000	519,000	135,117	9
94,786	86,910	3,257	4,619	94,786	16,339	1,918	7,409	47,548	21,572	320,000	410,000		
21,640	20,100	1,230	310	15,518	2,962	647	578	9,000	2,331	70,000	100,000	30,000	
64,086	56,406		7,630	52,371	19,135	1,416	2,527	21,442	7,851	35,000	70,000		10
84,345	71,726		12,619	76,004	14,116	2,088	5,764	40,955	13,081	240,000	740,000		11
149,409	141,767	454	7,188	168,006	39,920	(2)	8,623	80,570	38,893	425,000	300,000	17,300	12
67,447	64,507		2,940	64,720	10,338	1,496	1,099	42,311	9,476	500,000	800,000		13
43,149	21,170	4,185	17,794	33,002	8,107	885	825	13,377	9,808	200,000	280,000	67,000	14
59,709	54,640	50	5,019	59,032	10,066	1,144	3,649	36,640	7,533	375,000	(2)	1,000	15

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

\$93,627	\$85,967		\$7,660	\$92,967	\$19,482	\$1,630	\$5,674	\$34,694	\$31,487	\$315,000	\$550,000		16
75,398	70,000		5,398	61,202	4,771	2,523	4,993	35,000	13,915	300,000	375,000		17
34,940	33,438		1,502	34,624	6,415	1,257	2,176	15,155	9,621	250,000	300,000		18
71,205	47,498		23,707	63,123	7,222	1,222	3,700	27,809	23,170	325,000	500,000		19
69,200	68,000		1,200	54,000	7,500	1,600	6,000	28,000	10,900	150,000	275,000		20
71,222	44,377		26,845	58,629	10,582	12,133	2,478	18,736	14,700	(2)	(2)		21
50,770	25,899	\$19,425	5,446	50,770	7,521	1,704	1,698	28,503	11,344	416,000	515,000	\$300,000	22
47,114	23,700	19,425	3,989	47,114	7,134	1,611	1,659	27,117	9,593	380,000	475,000	300,000	
3,656	2,199		1,457	3,656	387	93	39	1,386	1,751	36,000	40,000		
													23
19,699	19,699			19,699	5,625	779	3,475	9,820		(2)	(2)		24
24,821	22,183		2,638	25,317	6,321	539	1,858	12,070	4,529	75,000	317,500		25
33,579	30,000		3,579	33,579	6,156	913	1,546	19,666	5,298	(2)	110,000		26
20,270	20,000	270		20,270	833	553		12,249	6,635	265,000	305,000	5,300	27
110,297	106,070		4,227	110,297	22,000	2,500	5,000	51,000	29,797				28
52,370	44,714	3,085	4,571	52,370	10,006	2,026	3,083	26,761	10,494	143,400	213,400	74,119	29
87,038	37,010		50,028	78,367	10,146	2,320	5,436	40,685	19,780	320,000	900,000		30
20,191	19,619		572	13,258	3,123	412	332	6,461	2,390	85,000	233,000		31
20,214	18,277		1,937	20,214	3,701	787		12,079	3,647	112,586	175,000		32
24,760	19,000	3,460	2,300	23,723	6,563	848	1,892	11,104	3,316	(2)	110,000	80,000	33
17,664	16,655	50	959	15,056	2,779	466	933	7,737	3,141	125,000	175,000	1,000	34
35,200	35,200			35,200	7,979	1,122	1,700	15,656	8,743	200,000	250,000		35
17,889	16,734		1,155	17,489	3,995	791	1,680	7,525	3,498	(2)	(2)		36
24,521	23,423		1,098	21,119	3,907	843	769	11,620	3,980	224,000	264,000		37
50,528	42,368	4,703	3,457	50,528	14,707	1,314	3,154	22,946	8,407	160,000	360,000	102,532	38
19,000	19,000			19,000	5,037	360	518	8,807	4,278	145,000	200,000		39
													40
26,323	26,000		323	26,323	5,477	732	1,636	12,444	6,034	202,000	252,000		41
10,424	10,000		424	10,150	1,586	363	846	6,040	1,815	100,000	120,000		42
23,254	22,714		540	20,900	2,530	(2)	1,583	10,602	3,185	100,000	150,000		43
47,940	46,566	157	1,217	47,940	10,731	1,315	2,465	22,129	11,300	300,000	352,000	2,600	44

<sup>1</sup> Not reported.

## STATISTICS OF CITIES.

TABLE 67.—SCHOOL AND CITY INSTITUTIONAL LIBRARIES: 1907.

[Compiled from data furnished by the U. S. Bureau of Education. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	Number of libraries reported.	Number of volumes and pamphlets at close of year.	Number of volumes and pamphlets added during year.	Receipts.	Payments.	City number.	CITY.	Number of libraries reported.	Number of volumes and pamphlets at close of year.	Number of volumes and pamphlets added during year.	Receipts.	Payments.
	Grand total.....	315	858,871	33,361	\$72,705	\$72,327		Group II.....	69	239,707	11,811	\$22,090	\$21,628
	Group I.....	114	380,876	12,907	36,456	36,098		Group III.....	55	131,415	4,323	8,719	8,618
								Group IV.....	77	106,873	4,320	5,440	5,983

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	{ <sup>1</sup> 21 <sup>2</sup> 4 <sup>3</sup> 15 <sup>4</sup> 1	65,238 16,367 43,159 9,000	5,050 724 2,211 400	\$6,340 6,172 3,625 7,374	\$6,352 6,172 3,625 7,374	7	Pittsburg, Pa.....	4	34,486	.....	\$4,230	\$4,144
2	Chicago, Ill.....	{ <sup>1</sup> 15 <sup>2</sup> 1	43,159 9,000	2,211 400	3,625 7,374	3,625 7,374	8	Cleveland, Ohio.....	7	19,213	442	83	83
3	Philadelphia, Pa.....	{ <sup>1</sup> 7 <sup>2</sup> 4	33,317 14,300	992 720	1,992	1,992	9	Buffalo, N. Y.....	4	8,649	268	424	424
4	St. Louis, Mo.....	{ <sup>1</sup> 11 <sup>2</sup> 1	21,670 3,530	500 293	357 399	157 333	10	San Francisco, Cal.....	5	2,900	60	120	140
5	Boston, Mass.....	{ <sup>1</sup> 11 <sup>2</sup> 1	21,670 3,530	500 293	357 399	157 333	11	Detroit, Mich.....	{ <sup>1</sup> 16 <sup>2</sup> 1	19,372 1,200	332	2,287	2,412
6	Baltimore, Md.....	{ <sup>1</sup> 14 <sup>2</sup> 1	7,185 20,000	.....	523	533	12	Cincinnati, Ohio.....	4	22,500	150	1,115	960
							13	Milwaukee, Wis.....	4	14,217	319	282	268
							14	New Orleans, La.....	4	7,579	.....	.....	.....
							15	Washington, D. C.....	6	16,994	446	1,133	1,129

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	2	2,900	140	\$175	\$175	30	Seattle, Wash.....	2	7,000	.....	.....	.....
17	Minneapolis, Minn.....	3	11,500	500	750	670	31	Memphis, Tenn.....	2	1,250	10	.....	.....
18	Jersey City, N. J.....	1	2,200	.....	.....	.....	32	Omaha, Nebr.....	1	1,600	50	.....	.....
19	Louisville, Ky.....	2	9,757	250	405	375	33	New Haven, Conn.....	1	4,000	27	\$275	\$275
20	Indianapolis, Ind.....	6	7,900	394	900	900	34	Scranton, Pa.....	2	764	.....	.....	.....
21	St. Paul, Minn.....	3	15,488	758	975	975	35	Syracuse, N. Y.....	1	6,179	356	1,450	1,450
22	Providence, R. I.....	{ <sup>1</sup> 16 <sup>2</sup> 1	18,644 7,000	..... 350	..... 600	..... 600	36	St. Joseph, Mo.....	2	2,180	.....	.....	.....
23	Rochester, N. Y.....	{ <sup>1</sup> 2 <sup>2</sup> 1	11,970 2,562	940 50	1,520 50	1,520 50	37	Paterson, N. J.....	1	394	61	161	150
24	Kansas City, Mo.....	2	2,562	50	50	50	38	Portland, Oreg.....	2	2,700	100	100	105
25	Toledo, Ohio.....	1	3,100	500	1,150	1,150	39	Atlanta, Ga.....	2	7,800	500	685	685
26	Denver, Colo.....	5	13,774	.....	705	304	40	Richmond, Va.....	3	1,692	.....	.....	.....
27	Columbus, Ohio.....	1	68,369	4,624	9,390	9,390	41	Fall River, Mass.....	1	1,400	26	.....	.....
28	Los Angeles, Cal.....	2	8,579	1,990	1,875	1,875	42	Nashville, Tenn.....	1	1,500	.....	.....	.....
29	Worcester, Mass.....	{ <sup>1</sup> 13 <sup>2</sup> 1	4,550 550	175	( <sup>3</sup> ) ( <sup>8</sup> )	30 25	43	Dayton, Ohio.....	3	2,480	.....	924	924
							44	Grand Rapids, Mich.....	2	6,925	.....	.....	.....
							45	Cambridge, Mass.....	2	4,000	10	.....	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

46	Albany, N. Y.....	1	33,698	1,603	\$2,376	\$2,376	69	Utica, N. Y.....	.....	.....	.....	.....	.....
47	Hartford, Conn.....	1	5,918	83	893	893	70	Manchester, N. H.....	1	1,000	.....	.....	.....
48	Lowell, Mass.....	1	1,200	.....	.....	.....	71	Schenectady, N. Y.....	1	2,707	248	\$1,000	\$1,000
49	Reading, Pa.....	2	9,110	310	100	100	72	Evansville, Ind.....	2	2,700	50	.....	56
50	Trenton, N. J.....	1	1,225	56	87	87	73	San Antonio, Tex.....	2	1,050	.....	.....	.....
51	Bridgeport, Conn.....	1	2,190	.....	.....	.....	74	Elizabeth, N. J.....	1	650	10	40	25
52	Wilmington, Del.....	1	250	.....	.....	.....	75	Waterbury, Conn.....	1	1,000	.....	.....	.....
53	Camden, N. J.....	1	7,017	450	1,454	1,212	76	Salt Lake City, Utah.....	1	2,500	.....	.....	.....
54	Des Moines, Iowa.....	2	1,300	.....	.....	.....	77	Wilkes-Barre, Pa.....	1	500	.....	.....	.....
55	Kansas City, Kans.....	1	1,200	20	.....	.....	78	Erie, Pa.....	3	1,500	.....	.....	.....
56	Lynn, Mass.....	2	1,045	33	.....	.....	79	Houston, Tex.....	2	5,300	.....	.....	.....
57	New Bedford, Mass.....	1	2,000	30	.....	.....	80	Tacoma, Wash.....	1	4,221	600	815	730
58	Springfield, Mass.....	4	8,664	.....	( <sup>3</sup> ) 235	.....	81	Harrisburg, Pa.....	1	1,300	50	150	150
59	Troy, N. Y.....	1	1,763	.....	558	558	82	Charleston, S. C.....	1	3,000	.....	.....	.....
60	Oakland, Cal.....	1	1,500	100	400	400	83	Portland, Me.....	1	3,500	300	305	305
61	Lawrence, Mass.....	.....	.....	.....	.....	.....	84	Youngstown, Ohio.....	2	3,304	300	300	300
62	Somerville, Mass.....	2	2,050	.....	.....	.....	85	Dallas, Tex.....	2	940	.....	.....	.....
63	Savannah, Ga.....	.....	.....	.....	.....	.....	86	Terre Haute, Ind.....	1	2,389	.....	.....	.....
64	Duluth, Minn.....	1	3,600	.....	.....	.....	87	Fort Wayne, Ind.....	1	3,000	.....	.....	.....
65	Norfolk, Va.....	.....	.....	.....	.....	.....	88	Akron, Ohio.....	1	1,200	50	75	75
66	Hoboken, N. J.....	1	394	.....	.....	.....	89	Holyoke, Mass.....	1	1,200	.....	.....	.....
67	Peoria, Ill.....	2	2,400	.....	.....	.....	90	Brockton, Mass.....	.....	.....	.....	.....	.....
68	Yonkers, N. Y.....	1	1,930	80	116	116	91	Covington, Ky.....	.....	.....	.....	.....	.....

<sup>1</sup> School libraries.<sup>2</sup> City institutional libraries.<sup>3</sup> Not reported.

## GENERAL TABLES.

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TABLE 67.—SCHOOL AND CITY INSTITUTIONAL LIBRARIES: 1907—Continued.

[Compiled from data furnished by the U. S. Bureau of Education. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	Number of libraries reported.	Number of volumes and pamphlets at close of year.	Number of volumes and pamphlets added during year.	Receipts.	Payments.	City number.	CITY.	Number of libraries reported.	Number of volumes and pamphlets at close of year.	Number of volumes and pamphlets added during year.	Receipts.	Payments.
92	Saginaw, Mich.....	3	14,661	622	\$2,076	\$2,076	126	Chester, Pa.....	1	1,100	261	\$32	\$31
93	Lincoln, Nebr.....	1	1,480	25			127	Chelsea, Mass.....	1	1,000			
94	Altoona, Pa.....	1	300				128	South Omaha, Nebr.....	1	600	50		
95	Spokane, Wash.....	1	2,288	87			129	Newcastle, Pa.....	1	150			
96	Lancaster, Pa.....	2	2,000	160	129	109	130	Salem, Mass.....	1	2,216			
97	Birmingham, Ala.....	2	1,187	457	6	9	131	Newton, Mass.....	1	1,200			
98	Bayonne, N. J.....	1	1,210				132	Haverhill, Mass.....	1	2,050	50		
99	South Bend, Ind.....	1	2,650	90			133	Jacksonville, Fla.....	1	40			
100	Butte, Mont.....	1	3,750	300			134	Joplin, Mo.....	1	550	100	200	200
101	Pawtucket, R. I.....	1	1,000		100	100	135	Wichita, Kans.....	1	1,200			
102	McKeesport, Pa.....	1	1,500				136	Rockford, Ill.....	1	2,446	25	44	44
103	Binghamton, N. Y.....	1	1,197	50			137	Knoxville, Tenn.....	2	1,600	20	(1)	50
104	Johnstown, Pa.....	1	1,600		210	210	138	Elmira, N. Y.....	1	3,642			
105	Dubuque, Iowa.....	1	4,300	200	589	561	139	Galveston, Tex.....	1	1,700	25		
106	Sioux City, Iowa.....	1	1,800	50	72	72	140	New Britain, Conn.....	1	1,400		75	75
107	Augusta, Ga.....	1	500				141	Chattanooga, Tenn.....	2	1,000			
108	Mobile, Ala.....	3	894	5	53	72	142	Kalamazoo, Mich.....	1	272			
109	Topeka, Kans.....	1	1,000				143	Woonsocket, R. I.....	1	500			
110	Springfield, Ohio.....	2	1,475				144	Fitchburg, Mass.....	1	1,314	44	31	30
111	Allentown, Pa.....	1	983	54	58	35	145	Racine, Wis.....	1	2,980	290	270	270
112	East St. Louis, Ill.....	1	960	72	158	158	146	Auburn, N. Y.....	1	1,500	50	50	50
113	Wheeling, W. Va.....	1	320				147	Macon, Ga.....	1	500			
114	Montgomery, Ala.....	1	1,500	150	80	14	148	Joliet, Ill.....	1	3,881	425	340	940
115	Passaic, N. J.....	1	500				149	Oklahoma City, Okla.....	1	750	200	100	100
116	Davenport, Iowa.....	1	2,500				150	Oshkosh, Wis.....	1	2,000		15	15
117	Atlantic City, N. J.....						151	West Hoboken, N. J.....	1	407			
118	Little Rock, Ark.....	2	3,050	150			152	Sacramento, Cal.....	1	875	32	40	50
119	Bay City, Mich.....	2	3,469	171	247	247	153	Pueblo, Colo.....	1	1,200		325	325
120	York, Pa.....						154	Everett, Mass.....	1	1,000	70	100	100
121	Malden, Mass.....	1	1,600				155	Taunton, Mass.....					
122	Springfield, Ill.....	1	876				156	Newport, Ky.....	2	1,450			
123	Quincy, Ill.....	1	800				157	La Crosse, Wis.....	1	1,160			
124	Canton, Ohio.....	1	1,200				158	Fort Worth, Tex.....	1	640	35	40	40
125	Superior, Wis.....	2	1,900										

<sup>1</sup> Not reported.



## STATISTICS OF CITIES.

TABLE 68.—PUBLIC PARKS AND OTHER PUBLIC GROUNDS: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City num- ber.	CITY.	AREA (ACRES) OF PUBLIC PARKS.				Per cent of city's land area in public parks.	AREA (ACRES) OF PUBLIC GROUNDS INSIDE CITY LIMITS. <sup>1</sup>				
		Total.	Owned by city.		Owned by other civil divisions.		State and county grounds.	Federal reserva- tions and grounds.	Private institu- tional grounds.	Street railway parks.	All other.
			Inside city limits.	Outside city limits.							
	Grand total.....	76,566.7	61,450.0	10,590.9	4,525.8	2.9	1,632.5	1,723.0	732.3	505.7	2,098.3
	Group I.....	33,158.1	31,564.9	1,099.7	493.5	3.8	18.8	920.6	115.2	.....	387.1
	Group II.....	26,208.6	15,669.7	6,676.1	3,862.8	3.5	1,335.7	643.4	307.7	108.2	207.6
	Group III.....	10,515.9	8,695.2	1,775.2	45.5	1.9	130.5	159.0	195.4	74.0	948.1
	Group IV.....	6,684.1	5,520.2	1,039.9	124.0	1.4	147.5	.....	114.0	323.5	555.5

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	7,197.1	7,197.1	.....	.....	3.4	.....	251.9	25.2	.....	11.0
2	Chicago, Ill.....	3,412.1	3,412.1	.....	.....	3.0	18.8	.....	90.0	.....	11.1
3	Philadelphia, Pa.....	4,175.1	4,175.1	.....	.....	5.0	.....	.....	.....	.....	.....
4	St. Louis, Mo.....	2,198.4	2,198.4	.....	.....	5.6	.....	.....	.....	.....	125.0
5	Boston, Mass.....	2,755.9	2,262.4	.....	493.5	10.4	.....	.....	.....	.....	.....
6	Baltimore, Md.....	2,071.8	2,071.8	.....	.....	1.7	.....	.....	.....	.....	.....
7	Pittsburg, Pa.....	1,274.6	1,274.6	.....	.....	5.3	.....	.....	.....	.....	.....
8	Cleveland, Ohio.....	1,689.0	1,133.3	555.7	.....	4.3	.....	.....	.....	.....	.....
9	Buffalo, N. Y.....	1,052.0	909.0	143.0	.....	3.4	.....	28.5	.....	.....	.....
10	San Francisco, Cal.....	1,398.6	1,398.6	.....	.....	4.7	.....	.....	.....	.....	.....
11	Detroit, Mich.....	1,198.9	1,058.5	140.4	.....	4.3	.....	.....	.....	.....	20.0
12	Cincinnati, Ohio.....	459.8	459.8	.....	.....	1.7	.....	.....	.....	.....	.....
13	Milwaukee, Wis.....	511.5	550.9	260.6	.....	3.9	.....	.....	.....	.....	.....
14	New Orleans, La.....	1,217.9	1,217.9	.....	.....	1.0	.....	.....	.....	.....	220.0
15	Washington, D. C.....	2,245.4	2,245.4	.....	.....	5.8	.....	640.2	.....	.....	.....

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	3,637.4	19.9	.....	23,617.5	4.1	.....	.....	.....	.....	.....
17	Minneapolis, Minn.....	1,926.6	1,926.6	.....	.....	6.1	.....	.....	.....	.....	.....
18	Jersey City, N. J.....	246.9	39.1	.....	207.8	3.0	.....	.....	.....	.....	67.6
19	Louisville, Ky.....	1,320.1	724.0	596.1	.....	5.5	.....	.....	.....	.....	.....
20	Indianapolis, Ind.....	1,317.0	1,317.0	.....	.....	6.6	.....	.....	.....	.....	.....
21	St. Paul, Minn.....	1,401.5	1,401.5	.....	.....	4.2	15.0	.....	4.0	.....	.....
22	Providence, R. I.....	644.4	643.8	0.6	.....	5.7	23.7	.....	149.1	.....	.....
23	Rochester, N. Y.....	1,456.1	1,456.1	.....	.....	11.9	.....	.....	24.0	.....	.....
24	Kansas City, Mo.....	2,055.2	701.2	1,354.0	.....	4.2	.....	.....	.....	.....	.....
25	Toledo, Ohio.....	924.0	544.0	380.0	.....	3.3	.....	.....	.....	33.0	.....
26	Denver, Colo.....	1,036.9	1,036.9	.....	.....	2.8	.....	.....	.....	.....	.....
27	Columbus, Ohio.....	195.8	195.8	.....	.....	1.9	920.0	.....	.....	.....	.....
28	Los Angeles, Cal.....	3,768.4	753.0	3,015.4	.....	1.9	.....	.....	.....	.....	.....
29	Worcester, Mass.....	1,072.1	959.1	113.0	.....	4.0	.....	.....	.....	.....	100.0
30	Seattle, Wash.....	640.3	640.3	.....	.....	2.5	353.0	641.4	.....	15.2	.....
31	Memphis, Tenn.....	973.2	257.6	715.6	.....	2.6	.....	.....	.....	.....	.....
32	Omaha, Nebr.....	613.2	405.1	208.1	.....	2.6	.....	.....	.....	.....	10.0
33	New Haven, Conn.....	1,023.3	800.0	223.3	.....	7.0	.....	.....	30.6	.....	.....
34	Scranton, Pa.....	97.2	97.2	.....	.....	0.8	6.0	.....	.....	.....	.....
35	Syracuse, N. Y.....	291.7	291.7	.....	.....	2.7	.....	.....	100.0	.....	.....
36	St. Joseph, Mo.....	27.3	27.3	.....	.....	0.4	.....	.....	.....	.....	.....
37	Paterson, N. J.....	91.0	91.0	.....	.....	1.8	.....	.....	.....	.....	.....
38	Portland, Ore.....	276.6	236.6	40.0	.....	0.9	.....	.....	.....	.....	30.0
39	Atlanta, Ga.....	339.0	334.0	5.0	.....	4.3	.....	.....	.....	.....	.....
40	Richmond, Va.....	377.0	377.0	.....	.....	6.4	10.0	.....	.....	.....	.....
41	Fall River, Mass.....	99.0	99.0	.....	.....	0.5	.....	.....	.....	.....	.....
42	Nashville, Tenn.....	120.0	120.0	.....	.....	1.1	8.0	2.0	.....	.....	.....
43	Dayton, Ohio.....	45.8	8.3	.....	37.5	0.6	.....	.....	.....	60.0	.....
44	Grand Rapids, Mich.....	191.6	166.6	25.0	.....	1.6	.....	.....	.....	.....	.....

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....	358.0	319.9	.....	38.1	8.9	.....	.....	102.1	.....	8.7
46	Albany, N. Y.....	314.6	314.6	.....	.....	4.6	1.0	.....	.....	.....	.....
47	Hartford, Conn.....	673.2	563.2	110.0	.....	5.1	14.0	.....	.....	.....	680.8
48	Lowell, Mass.....	72.6	72.6	.....	.....	0.9	.....	.....	.....	.....	130.4
49	Reading, Pa.....	207.6	80.9	126.7	.....	2.0	.....	.....	.....	.....	.....
50	Trenton, N. J.....	150.0	150.0	.....	.....	3.3	.....	.....	.....	.....	3.0
51	Bridgeport, Conn.....	250.4	250.4	.....	.....	3.0	.....	.....	.....	.....	2.0
52	Wilmington, Del.....	294.2	294.2	.....	.....	7.3	0.5	.....	.....	.....	.....
53	Camden, N. J.....	88.6	88.6	.....	.....	2.0	.....	.....	.....	.....	.....
54	Des Moines, Iowa.....	676.0	676.0	.....	.....	2.0	.....	.....	.....	.....	.....
55	Kansas City, Kans.....	126.9	14.3	112.6	.....	0.2	.....	.....	.....	.....	.....
56	Lynn, Mass.....	1,060.8	1,060.8	.....	.....	15.3	.....	.....	.....	.....	42.5
57	New Bedford, Mass.....	192.0	192.0	.....	.....	1.6	.....	45.0	3.0	.....	32.0
58	Springfield, Mass.....	512.2	512.2	.....	.....	2.1	.....	.....	.....	.....	.....
59	Troy, N. Y.....	95.2	95.2	.....	.....	1.9	.....	.....	.....	.....	1.7

<sup>1</sup> Report for this division is incomplete.<sup>2</sup> Includes 3,036.2 acres outside of city limits.

## GENERAL TABLES.

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TABLE 68.—PUBLIC PARKS AND OTHER PUBLIC GROUNDS: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907—Continued.

City number.	CITY.	AREA (ACRES) OF PUBLIC PARKS.				Per cent of city's land area in public parks.	AREA (ACRES) OF PUBLIC GROUNDS INSIDE CITY LIMITS. <sup>1</sup>				
		Total.	Owned by city.		Owned by other civil divisions.		State and county grounds.	Federal reservations and grounds.	Private institutional grounds.	Street railway parks.	All other.
			Inside city limits.	Outside city limits.							
60	Oakland, Cal. ....	325.2	325.2			3.7					
61	Lawrence, Mass. ....	132.3	131.4	0.9		3.1					
62	Somerville, Mass. ....	46.7	46.7			1.8					
63	Savannah, Ga. ....	164.8	164.8			4.1					
64	Duluth, Minn. ....	334.6	334.6			0.9			15.0		
65	Norfolk, Va. ....	100.0	100.0			2.7					
66	Hoboken, N. J. ....	16.7	9.3		7.4	2.0					
67	Peoria, Ill. ....	431.0	128.1	302.9		2.3				10.0	
68	Yonkers, N. Y. ....	12.0	12.0			0.1					
69	Utica, N. Y. ....	12.1	12.1			0.2					
70	Manchester, N. H. ....	160.0	160.0			0.8	100.0				
71	Schenectady, N. Y. ....	3.0	3.0			0.1			80.0		
72	Evansville, Ind. ....	98.0	18.0	80.0		0.4				7.0	
73	San Antonio, Tex. ....	351.8	351.8			1.5					
74	Elizabeth, N. J. ....	20.4	20.4			0.4					
75	Waterbury, Conn. ....	88.3	88.3			0.5				2.0	
76	Salt Lake City, Utah. ....	120.0	120.0			0.4			5.0		
77	Wilkes-Barre, Pa. ....	110.9	110.9			3.5				4.0	
78	Erie, Pa. ....	275.0	275.0			5.8		114.0			
79	Houston, Tex. ....	104.0	55.0	49.0		0.5			26.0	10.0	
80	Tacoma, Wash. ....	1,020.0	752.0	268.0		3.9					
81	Harrisburg, Pa. ....	478.9	86.9	392.0		3.0	15.0			27.0	
82	Charleston, S. C. ....	349.4	31.3	318.1		1.3			5.3		
83	Portland, Me. ....	106.2	106.2			0.8					
84	Youngstown, Ohio. ....	112.5	97.5	15.0		1.5				6.0	
85	Dallas, Tex. ....	144.1	144.1			1.4					
86	Terre Haute, Ind. ....	48.0	48.0			1.0					
87	Fort Wayne, Ind. ....	95.7	95.7			1.9					
88	Akron, Ohio. ....	98.4	98.4			1.3				14.0	
89	Holyoke, Mass. ....	67.5	67.5			0.7					
90	Brockton, Mass. ....	14.1	14.1			0.1					
91	Covington, Ky. ....	2.0	2.0			0.1					

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	205.0	205.0			2.7					15.0
93	Lincoln, Nebr.	83.0	83.0			1.7	10.0				
94	Altoona, Pa.	5.5	5.5			0.3				16.3	
95	Spokane, Wash.	173.3	173.3			1.4				50.0	
96	Lancaster, Pa.	88.0	28.0	60.0		1.1			79.0		
97	Birmingham, Ala.	229.6	29.6	200.0		0.7					
98	Bayonne, N. J.	26.7	26.7			1.0					
99	South Bend, Ind.	97.2	57.2	40.0		1.4				94.2	
100	Butte, Mont.										
101	Pawtucket, R. I.	232.0	232.0			4.2					
102	McKeesport, Pa.	5.0	5.0			0.2					
103	Binghamton, N. Y.	212.0	212.0			3.3					
104	Johnstown, Pa.	6.7	6.7			0.2					
105	Dubuque, Iowa.	4.8	4.8			0.1					
106	Sioux City, Iowa.	43.0	43.0			0.2					
107	Augusta, Ga.	47.1	47.1			1.7				19.0	
108	Mobile, Ala.	5.8	5.8			0.2				5.0	
109	Topeka, Kans.	136.0	56.0	80.0		1.3	20.0				
110	Springfield, Ohio.	217.9	217.9			3.8					
111	Allentown, Pa.	6.5	6.5			0.3					
112	East St. Louis, Ill.	6.0	6.0			0.1					
113	Wheeling, W. Va.	1.9	1.9			0.1					
114	Montgomery, Ala.	50.0	50.0			1.2	12.0				
115	Passaic, N. J.	11.0	11.0			0.5					
116	Davenport, Iowa.	100.0	100.0			2.0					
117	Atlantic City, N. J.	1.3	1.3			( <sup>2</sup> )					
118	Little Rock, Ark.	48.7	48.7			0.8	1.0				
119	Bay City, Mich.	23.3	23.3			0.4					
120	York, Pa.	<sup>3</sup> 48.3	<sup>3</sup> 48.3			2.1					
121	Malden, Mass.	<sup>4</sup> 196.6	<sup>4</sup> 116.1	<sup>4</sup> 80.5		3.8					
122	Springfield, Ill.	267.8	137.8	130.0		3.2					
123	Quincy, Ill.	225.0	185.0	40.0		5.0					
124	Canton, Ohio.	179.0	179.0			3.1					
125	Superior, Wis.	37.8	37.8			0.2					
126	Chester, Pa.	95.4	95.4			3.2					

<sup>1</sup> Report for this division is incomplete.<sup>2</sup> Less than one-tenth of 1 per cent.<sup>3</sup> Includes 30 acres owned by a syndicate and rented by city for park purposes.<sup>4</sup> 73.6 acres of parks inside city limits and 80.5 acres of those outside are owned jointly by cities of Malden and Melrose.

## STATISTICS OF CITIES.

TABLE 68.—PUBLIC PARKS AND OTHER PUBLIC GROUNDS: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907—Continued.

City number.	CITY.	AREA (ACRES) OF PUBLIC PARKS.				Per cent of city's land area in public parks.	AREA (ACRES) OF PUBLIC GROUNDS INSIDE CITY LIMITS. <sup>1</sup>				
		Total.	Owned by city.		Owned by other civil divisions.		State and county grounds.	Federal reservations and grounds.	Private institutional grounds.	Street railway parks.	All other.
			Inside city limits.	Outside city limits.							
127	Chelsea, Mass.	42.5	42.5			3.4					
128	South Omaha, Nebr.	60.9	60.9			1.5					
129	Newcastle, Pa.	3.0	3.0			0.1					
130	Salem, Mass.	356.4	356.4			7.4					
131	Newton, Mass.	291.5	173.5		118.0	1.6				315.5	
132	Haverhill, Mass.	383.3	383.3			1.9			25.0		
133	Jacksonville, Fla.	160.7	160.7			3.3					
134	Joplin, Mo.	174.7	14.7	160.0		0.2				1.0	
135	Wichita, Kans.	196.4	196.4			1.6					
136	Rockford, Ill.	25.6	25.6			0.5					
137	Knoxville, Tenn.	4.0	4.0			0.2				5.0	
138	Elmira, N. Y.	99.9	99.9			2.2				120.0	
139	Galveston, Tex.	16.7	16.7			0.3					
140	New Britain, Conn.	98.3	98.3			1.2				17.0	
141	Chattanooga, Tenn.	65.0	57.0	8.0		1.7	3.0				
142	Kalamazoo, Mich.	5.0	5.0			0.1	60.0				
143	Woonsocket, R. I.	103.0	103.0			1.9					
144	Fitchburg, Mass.	225.0	225.0			1.3					
145	Racine, Wis.	63.3	63.3			2.2					
146	Auburn, N. Y.	18.0	18.0			0.3			10.0	2.0	
147	Macon, Ga.	259.0	259.0			5.3					
148	Joliet, Ill.	85.4		85.4							
149	Oklahoma City, Okla.	56.0	56.0			1.8				85.0	
150	Oshkosh, Wis.	95.4	95.4			2.0					
151	West Hoboken, N. J.	1.6	1.6			0.3					
152	Sacramento, Cal.	93.9	52.9	36.0	5.0	2.0	35.5		16.0		
153	Pueblo, Colo.	266.1	266.1			3.7					
154	Everett, Mass.	21.5	21.5			1.1					
155	Taunton, Mass.	7.6	7.6			( <sup>2</sup> )	5.0		3.0		
156	Newport, Ky.	10.0	10.0			1.4					
157	La Crosse, Wis.	222.0	101.0	120.0	1.0	1.9	1.0				
158	Fort Worth, Tex.	55.2	55.2			1.3					
	San Juan, P. R.										

<sup>1</sup> Report for this division is incomplete.<sup>2</sup> Less than one-tenth of 1 per cent.

## GENERAL TABLES.

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TABLE 69.—PLAYGROUNDS: 1907.

[Cities having no playgrounds are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	NUMBER AND AREA OF PLAYGROUNDS.										PLAYGROUND OFFICERS AND EMPLOYEES.				PLAYGROUND REGULATIONS.			Private contributions in 1907 for playground maintenance.	CITY APPROPRIATION FOR PLAYGROUNDS.	
		Total.		In parks owned by city.		For public schools.		In privately owned parks.		All other.		Number of supervisors paid by—		Number of directors or playground leaders paid by—		Boys and girls separate.	Smaller and larger children separate.	Employment of kindergartners.		1906	1907
		Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	City.	Private associations.	City.	Private associations.						
	Grand total .....	651	2,406.0	246	1,771.5	312	472.6	20	34.7	73	127.2	23	7	631	160				\$38,302	\$516,277	\$741,912
	Group I.....	358	1,299.9	121	880.2	206	374.8	5	3.5	26	41.4	9	1	482	94				30,742	453,977	640,222
	Group II.....	104	654.4	48	570.9	34	30.5	2	5.0	20	48.0	9	4	142	58				800	47,244	85,657
	Group III.....	148	286.0	53	182.8	65	56.5	7	17.4	23	29.3	4	1	6	21				5,760	7,209	9,582
	Group IV.....	41	165.7	24	137.6	7	10.8	6	8.8	4	8.5	1	1	1	7				1,000	7,847	6,451

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	117	353.1	16	19.9	99	330.7	2	2.5			2	1	106	7	<sup>1</sup> Yes.	<sup>1</sup> Yes.	<sup>2</sup> Yes.	\$2,500	\$237,863	\$276,329
2	Chicago, Ill.....	22	183.8	10	158.8					12	25.0	1		12		Yes.	No.	Yes.		32,087	44,250
3	Philadelphia, Pa.....	57	36.1	1	6.1	56	30.0					1		225	1	No.	No.	Yes.	8,500	20,000	30,650
4	St. Louis, Mo.....	11	8.3	9	7.8			2	0.5					9	<sup>2</sup>	No.	No.	Yes.		28,000	29,850
5	Boston, Mass.....	23	248.7	23	248.7									11		Yes.	No.	Yes.			
6	Baltimore, Md.....	29	229.5	9	225.0	19	4.0	1	0.5			( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	No.	No.	Yes.	3,015		3,500
7	Pittsburg, Pa.....	13	3.0	9	2.0	3	1.0			1	( <sup>6</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	79		Yes.	Yes.	Yes.	244	16,500	58,500
8	Cleveland, Ohio.....	20	40.0	20	40.0					1		1		20		No.	Yes.	Yes.			
9	Buffalo, N. Y.....	6	6.8	1	1.3	2	2.1			3	3.4	1		9		Yes.	Yes.	No.		9,950	9,750
10	San Francisco, Cal.....	1	69.0	1	69.0					1		1		5		No.	No.	No.			
11	Detroit, Mich.....	11	40.0	<sup>2</sup>	35.0	8	<sup>6</sup> 5.0			1	( <sup>6</sup> )	1		11		No.		Yes.		1,850	4,500
12	Cincinnati, Ohio.....	8	23.0	6	20.0					2	3.0		1	2		No.	Yes.	( <sup>7</sup> )		600	600
13	Milwaukee, Wis.....	9	30.6	8	29.6	1	<sup>6</sup> 1.0									( <sup>8</sup> )	No.	No.		95,627	100,793
15	Washington, D. C.....	31	28.0	6	<sup>6</sup> 17.0	18	<sup>6</sup> 1.0			7	10.0	( <sup>4</sup> )	( <sup>4</sup> )	77		Yes.	No.	Yes.	16,483	11,500	81,500

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	21	20.5			11	5.5			10	15.0	1	<sup>2</sup>	61	16	Yes.	Yes.	Yes.		\$5,600	\$11,904
17	Minneapolis, Minn.....	6	5.5	5	5.0	1	0.5					1		1	<sup>22</sup>	No.	No.	No.			
18	Jersey City, N. J.....	3	15.7	3	15.7							1		5		No.	No.	No.	\$200		
19	Louisville, Ky.....	4	30.4	4	30.4								1		12	No.	No.	No.		1,500	1,500
20	Indianapolis, Ind.....	5	423.0	4	420.0			1	<sup>6</sup> 3.0							No.	No.	No.			
21	St. Paul, Minn.....	4	10.0	4	10.0							1		8		No.	No.	Yes.		10,000	10,000
22	Providence, R. I.....	11	14.6	2	10.0	8	4.0			1	0.6	1		26		No.	No.	Yes.		3,000	3,000
23	Rochester, N. Y.....	8	14.0	2	5.5	5	<sup>6</sup> 7.5			1	1.0	2		21		No.	No.	No.		2,202	5,313
24	Kansas City, Mo.....	6	25.0	6	25.0											No.	No.	No.			
25	Toledo, Ohio.....	2	1.8	1	0.8	1	1.0									No.	No.	No.			
26	Denver, Colo.....	2	7.3	1	2.3					1	5.0	1		3		No.	No.	No.		5,000	5,000
28	Los Angeles, Cal.....	9	30.4	1	4.0	3	2.0			5	24.4	1		13	<sup>6</sup>	Yes.	No.	No.		14,492	40,000
30	Seattle, Wash.....	3	20.0	3	20.0											No.	No.	No.			
32	Omaha, Nebr.....	1	2.0					1	2.0				1	2		Yes.	No.	No.	600		
33	New Haven, Conn.....	10	22.0	7	16.0	1	4.0			2	2.0					No.	No.	No.			
38	Portland, Oreg.....	1	1.0	1	1.0											Yes.	No.	No.			
39	Atlanta, Ga.....	4	6.0			4	6.0							4		No.	No.	Yes.			500
41	Fall River, Mass.....	1	1.5	1	1.5											No.	No.	No.			
43	Dayton, Ohio.....	1	1.7	1	1.7											No.	No.	No.			
44	Grand Rapids, Mich.....	2	2.0	2	2.0															5,450	8,440

<sup>1</sup> In parks, yes; in schools, no.<sup>2</sup> In schools, yes; in parks, no.<sup>3</sup> Voluntary.<sup>4</sup> Paid jointly by city and subscription.<sup>6</sup> Not reported.<sup>6</sup> Estimate.<sup>7</sup> In city playgrounds, no; in all others, yes.<sup>8</sup> In Washington park only.<sup>2</sup> One, paid by County Park Commission.

## STATISTICS OF CITIES.

TABLE 69.—PLAYGROUNDS: 1907—Continued.

[Cities having no playgrounds are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	NUMBER AND AREA OF PLAYGROUNDS.										PLAYGROUND OFFICERS AND EMPLOYEES.				PLAYGROUND REGULATIONS.			Private contributions in 1907 for playground maintenance.	CITY APPROPRIATION FOR PLAYGROUNDS.	
		Total.		In parks owned by city.		For public schools.		In privately owned parks.		All other.		Number of supervisors paid by—		Number of directors or playground leaders paid by—		Boys and girls separate.	Smaller and larger children separate.	Employment of kindergartners.		1906	1907
		Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	Number.	Area in acres.	City.	Private associations.	City.	Private associations.						
45	Cambridge, Mass.	3	15.0	3	15.0											Yes.	No.	No.		\$3,599	\$2,362
46	Albany, N. Y.	2	6.0	2	6.0							1	1		2	No.	No.	Yes.	\$550		248
47	Hartford, Conn.	40	57.0	20	28.5	3	3.5			17	25.0	1			4	No.	Yes.	Yes.	1,150		1,500
52	Wilmington, Del.	1	0.4	1	0.4											No.	No.	Yes.	125		700
54	Des Moines, Iowa.	1	12.0	1	12.0											No.	No.	No.			
56	Lynn, Mass.	2	10.5	2	10.5											No.	No.	No.			1,000
57	New Bedford, Mass.	4	2.4	1	0.9					3	1.5				13	No.	No.	Yes.	716		
58	Springfield, Mass.	1	25.0	1	25.0											No.	Yes.	No.			
59	Troy, N. Y.	2	2.0	2	2.0											No.	No.	No.			
62	Somerville, Mass.	10	15.9	7	7.5			3	8.4			1				No.	No.	No.		2,510	1,972
63	Savannah, Ga.	4	2.0			4	2.0									No.	No.	No.			
65	Norfolk, Va.	15	1.5			15	1.5									No.	No.	No.			
69	Utica, N. Y.	2	1.8							2	1.8				6	No.	No.	No.	700		
70	Manchester, N. H.	1	6.0					1	6.0							No.	No.	No.		100	200
75	Waterbury, Conn.	2	6.0	1	5.0					1	1.0	1				No.	No.	No.			
76	Salt Lake City, Utah.	26	50.0	1	10.0	25	40.0									No.	No.	No.			
77	Wilkes-Barre, Pa.	4	5.0	1	2.0			3	3.0			1			4	No.	No.	Yes.			
79	Houston, Tex.	1	4.0	1	4.0											No.	No.	No.			
81	Harrisburg, Pa.	7	31.0	3	27.0	4	4.0									No.	No.	No.	2,519		
82	Charleston, S. C.	5	2.0			5	2.0									Yes.	Yes.	No.			
83	Portland, Me.	3	1.0	1	0.5	2	0.5								2	Yes.	(1)	No.			600
84	Youngstown, Ohio.	4	4.0	4	4.0											No.	No.	No.			
89	Holyoke, Mass.	1	22.5	1	22.5											No.	Yes.	No.			
90	Brockton, Mass.	7	3.0			7	3.0									No.	No.	No.	1,000	1,000	

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

92	Saginaw, Mich.	1	2.0	1	2.0							1		1		No.	No.	No.			
98	Bayonne, N. J.	1	5.0	1	5.0											No.	No.	No.			
100	Butte, Mont.	1	7.0					1	7.0							No.	No.	No.			
101	Pawtucket, R. I.	1	1.5							1	1.5					No.	No.	No.			
102	McKeesport, Pa.	3	4.5			1	0.5			2	4.0				13	No.	No.	No.	\$500		
104	Johnstown, Pa.	1	2.3	1	2.3											No.	No.	No.			
110	Springfield, Ohio.	3	44.0	1	42.0	2	2.0									No.	No.	No.			
120	York, Pa.	2	3.2	1	3.0	1	0.2									No.	No.	No.			
121	Malden, Mass.	1	21.0	1	21.0											No.	No.	No.			
123	Quincy, Ill.	1	3.0							1	3.0					No.	No.	No.			
127	Chelsea, Mass.	3	27.3	3	27.3											No.	No.	No.			
130	Salem, Mass.	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )											No.	No.	No.	\$2,725	\$400	
131	Newton, Mass.	7	22.7	5	16.0	1	6.4	1	0.3							No.	No.	No.	5,000	5,000	
133	Jacksonville, Fla.	4	5.0	4	5.0											No.	Yes.	No.			
142	Kalamazoo, Mich.	1	0.2			1	0.2									No.	No.	No.			
145	Racine, Wis.	4	10.5	3	9.0	1	1.5									No.	No.	No.			
146	Auburn, N. Y.	4	1.5			4	1.5					1		4		Yes.	No.	Yes.	500		
154	Everett, Mass.	3	5.0	3	5.0											No.	No.	No.	122	1,051	

<sup>1</sup> Voluntary.<sup>2</sup> Estimate.<sup>3</sup> In schools, yes; in parks, no.<sup>4</sup> Only children under 12 admitted to park playgrounds.<sup>5</sup> None in use in 1907.

## GENERAL TABLES.

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TABLE 70.—BATHS, BATHING BEACHES, AND ZOOLOGICAL PARKS AND COLLECTIONS: 1907.

[Cities not reporting baths and bathing beaches or zoological parks and collections are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	BATHS AND BATHING BEACHES.							ZOOLOGICAL PARKS.			ZOOLOGICAL COLLECTIONS.		
		Bathing beaches.		Number of floating baths.	Number of outdoor swimming pools.	Number of all-the-year baths.	Number of gymnasiums.	Attendance.			Area (acres).	Mammals.	Birds.	Reptiles.
		Number.	Frontage (rods).					Total.	Outdoor.	Indoor.				
	Grand total.....	53	5,595	39	61	78	48	29,204,838	13,563,580	15,641,258	1,178.5	7,696	12,279	2,622
	Group I.....	30	2,070	27	36	62	42	26,741,834	11,901,784	14,840,050	711.0	4,449	8,225	2,450
	Group II.....	4	175	4	11	8	2	1,120,658	679,804	440,794	261.5	1,902	1,716	74
	Group III.....	7	164	8	12	7	4	1,021,563	661,149	360,414	115.5	800	1,845	50
	Group IV.....	12	3,186	.....	2	1	.....	320,783	320,783	.....	90.5	545	493	48

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	7	1,415	17	.....	27	19	14,619,857	13,982,968	10,636,889	City.....	(2)	278.5	1,146	3,181	922	
2	Chicago, Ill.....	3	239	.....	1	13	11	2,063,597	703,156	1,360,441	City.....	1868	1,420.0	436	643	15	
3	Philadelphia, Pa.....	.....	.....	.....	20	.....	.....	4,823,246	4,823,246	.....	City.....	1873	36.0	487	952	1,087	
4	St. Louis, Mo.....	.....	.....	.....	1	.....	.....	69,394	69,394	.....	City.....	1903	(4,6)	205	145	.....	
5	Boston, Mass.....	9	197	10	1	11	6	2,327,609	1,481,927	845,682	.....	.....	.....	.....	.....	.....	
6	Baltimore, Md.....	4	100	.....	1	3	5	1592,141	217,190	1374,951	City.....	1882	6.0	83	72	4	
7	Pittsburg, Pa.....	.....	.....	.....	12	.....	.....	119,750	119,750	.....	City.....	(7)	1,415.0	385	685	59	
8	Cleveland, Ohio.....	2	64	.....	.....	2	1	1346,520	190,000	256,520	City.....	1893	20.0	102	112	48	
9	Buffalo, N. Y.....	1	(6)	.....	.....	2	.....	199,967	(6)	199,967	City.....	1894	11.0	166	117	57	
10	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City and county.....	1891	60.0	134	242	7	
11	Detroit, Mich.....	1	20	.....	.....	.....	.....	74,547	74,547	.....	City.....	1890	415.0	107	60	.....	
12	Cincinnati, Ohio.....	.....	.....	.....	.....	1	.....	70,206	70,206	.....	Private.....	1875	163.0	520	1,200	125	
13	Milwaukee, Wis.....	3	35	.....	.....	3	.....	1,426,000	1,400,000	1,026,000	City.....	1903	1,410.0	113	103	2	
15	Washington, D. C.....	.....	.....	.....	1	.....	.....	9,000	9,000	.....	City.....	(9)	1890	166.5	565	713	124

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	.....	.....	.....	.....	3	.....	87,974	.....	87,974	City.....	(6)	110.0	24	52	.....
17	Minneapolis, Minn.....	2	65	.....	.....	1	.....	192,867	192,867	.....	City.....	(6)	110.0	24	52	.....
18	Jersey City, N. J.....	.....	.....	.....	.....	1	.....	131,591	.....	131,591	.....	.....	.....	.....	.....	.....
19	Louisville, Ky.....	.....	.....	.....	.....	1	.....	17,896	.....	17,896	City.....	1899	6.5	61	14	.....
20	Indianapolis, Ind.....	.....	.....	.....	2	.....	.....	11,500	11,500	.....	City.....	1899	6.5	61	14	.....
21	St. Paul, Minn.....	1	60	.....	.....	1	.....	226,731	226,731	(6)	City.....	(6)	(6)	59	8	.....
22	Providence, R. I.....	.....	.....	2	.....	.....	.....	27,584	27,584	.....	City.....	1891	(4,6)	192	186	2
23	Rochester, N. Y.....	.....	.....	2	.....	1	.....	132,199	161,525	70,674	City.....	1902	1,440.0	108	413	4
24	Kansas City, Mo.....	.....	.....	.....	.....	1	.....	47,676	.....	47,676	City.....	1900	35.0	160	110	30
25	Toledo, Ohio.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1900	35.0	160	110	30
26	Denver, Colo.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1897	(4)	155	200	.....
27	Columbus, Ohio.....	.....	.....	1	.....	.....	.....	(6)	(6)	.....	City.....	1896	2.0	38	194	4
28	Los Angeles, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1896	2.0	38	194	4
29	Worcester, Mass.....	.....	.....	2	.....	.....	.....	58,053	58,053	.....	City.....	1901	43.0	120	66	.....
30	Seattle, Wash.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1903	410.0	36	43	1
31	Memphis, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1897	1,435.0	77	7	.....
32	Omaha, Nebr.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1897	1,435.0	77	7	.....
33	New Haven, Conn.....	1	50	.....	1	.....	1	148,438	12,500	35,938	City.....	1898	11.0	62	12	.....
34	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	116,468	167,423	149,045	City.....	1890	41.0	48	52	5
35	Syracuse, N. Y.....	.....	.....	.....	1	1	.....	.....	.....	.....	City.....	1885	1,45.0	286	148	8
36	St. Joseph, Mo.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1890	41.0	48	52	5
38	Portland, Oreg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1885	1,45.0	286	148	8
39	Atlanta, Ga.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1892	140.0	91	132	10
42	Nashville, Tenn.....	.....	.....	.....	3	.....	.....	6,681	6,681	.....	Private.....	1902	5.0	295	31	3
43	Dayton, Ohio.....	.....	.....	.....	1	.....	.....	25,000	25,000	.....	City.....	1891	4.0	90	48	7
44	Grand Rapids, Mich.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	City.....	1891	4.0	90	48	7

<sup>1</sup> Estimated.

<sup>2</sup> Zoological collection in Central Park established in 1866; that in Prospect Park, in 1878; and that in Bronx Park, in 1897.

<sup>3</sup> Animals in Bronx Park owned by New York Zoological Society.

<sup>4</sup> Included in city park.

<sup>5</sup> Owned by Zoological Society of Philadelphia.

<sup>6</sup> No city record.

<sup>7</sup> One zoological collection established in 1894; the other in 1896.

<sup>8</sup> Comprises only outdoor or indoor attendance in cities for which total attendance was not reported.

<sup>9</sup> Federal Government and city.

## STATISTICS OF CITIES.

TABLE 70.—BATHS, BATHING BEACHES, AND ZOOLOGICAL PARKS AND COLLECTIONS: 1907—Continued.

Cities not reporting baths and bathing beaches or zoological parks and collections are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

City number.	CITY.	BATHS AND BATHING BEACHES.							ZOOLOGICAL PARKS.			ZOOLOGICAL COLLECTIONS.		
		Bathing beaches.		Number of floating baths.	Number of outdoor swimming pools.	Number of all-the-year baths.	Number of gymnasiums.	Attendance.			Area (acres).	Mammals.	Birds.	Reptiles.
		Number.	Frontage (rods).					Total.	Outdoor.	Indoor.				
45	Cambridge, Mass.	1	43	.....	1	1	1	194,329	1100,000	194,329	.....	.....	.....	.....
46	Albany, N. Y.	.....	.....	.....	.....	2	.....	63,349	.....	63,349	.....	.....	.....	.....
47	Hartford, Conn.	.....	.....	2	.....	.....	1	26,000	16,000	(*)	.....	.....	.....	.....
50	Trenton, N. J.	.....	.....	.....	.....	.....	.....	80,000	80,000	.....	City	1888	10.0	71 140 8
51	Bridgeport, Conn.	1	24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	Wilmington, Del.	.....	.....	.....	2	.....	.....	34,979	34,979	.....	City	1905	10.0	35 32 53
53	Camden, N. J.	.....	.....	(*)	.....	.....	.....	(*)	(*)	.....	.....	.....	.....	.....
54	Des Moines, Iowa	1	20	.....	.....	.....	.....	115,000	115,000	.....	City	1896	50.0	75 6
57	New Bedford, Mass.	1	15	.....	.....	.....	.....	31,650	31,650	.....	City	1892	2.0	112 100
58	Springfield, Mass.	.....	.....	.....	2	.....	.....	(*)	(*)	.....	City	1885	10.0	201 988 21
59	Troy, N. Y.	.....	.....	.....	.....	1	.....	67,759	.....	67,759	.....	.....	.....	.....
61	Lewrence, Mass.	.....	.....	3	.....	.....	.....	(*)	(*)	.....	.....	.....	.....	.....
62	Somerville, Mass.	.....	.....	.....	.....	.....	1	22,000	.....	22,000	.....	.....	.....	.....
65	Norfolk, Va.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1901	13.0	48 133 6
66	Hoboken, N. J.	.....	.....	1	.....	.....	.....	300,000	300,000	.....	.....	.....	.....	.....
67	Peoria, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	Private	1900	1.0	28 2 2
68	Yonkers, N. Y.	.....	.....	.....	.....	2	.....	48,727	.....	48,727	.....	.....	.....	.....
69	Utica, N. Y.	.....	.....	.....	1	.....	.....	19,957	19,957	.....	.....	.....	.....	.....
70	Manchester, N. H.	.....	.....	1	.....	.....	.....	12,000	12,000	.....	.....	.....	.....	.....
73	San Antonio, Tex.	.....	.....	.....	.....	.....	.....	.....	.....	.....	(?)	(*)	16.0	117 293 5
75	Waterbury, Conn.	.....	.....	.....	2	.....	.....	117,000	117,000	.....	.....	.....	.....	.....
77	Wilkes-Barre, Pa.	1	20	.....	.....	.....	.....	19,000	19,000	.....	.....	.....	.....	.....
78	Erie, Pa.	.....	.....	.....	2	.....	.....	(*)	(*)	.....	.....	.....	.....	.....
80	Tacoma, Wash.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1897	10.0	63 75 8
81	Harrisburg, Pa.	1	12	1	.....	.....	1	45,813	15,563	30,250	.....	.....	.....	.....
83	Portland, Me.	1	30	.....	.....	.....	.....	154,000	120,000	134,000	City	1890	0.5	120 150
88	Akron, Ohio	.....	.....	.....	.....	.....	.....	.....	.....	.....	Private	1903	3.0	30 28 2
89	Holyoke, Mass.	.....	.....	.....	3	.....	.....	(*)	(*)	.....	.....	.....	.....	.....

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

93	Lincoln, Nebr.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1905	(*)	16 3
95	Spokane, Wash.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1906	10.0	39 57
98	Bayonne, N. J.	3	100	.....	.....	.....	.....	(*)	(*)	.....	.....	.....	.....	.....
99	South Bend, Ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1901	25.0	33 35 26
100	Butte, Mont.	.....	.....	.....	.....	1	.....	(*)	(*)	.....	.....	.....	.....	.....
101	Pawtucket, R. I.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1900	(*,*)	12
102	McKeesport, Pa.	1	25	.....	.....	.....	.....	112,000	112,000	.....	.....	.....	.....	.....
103	Binghamton, N. Y.	2	17	.....	.....	.....	.....	10,390	10,390	.....	City	1878	1.5	53 7
116	Davenport, Iowa	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1904	10.0	34 100
117	Atlantic City, N. J.	1	1,600	.....	.....	.....	.....	(*)	(*)	.....	.....	.....	.....	.....
124	Canton, Ohio	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1893	3.0	50 120 5
131	Newton, Mass.	1	(*)	.....	1	.....	.....	1,171	1,171	.....	Private	1897	12.0	100 35
135	Wichita, Kans.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1905	(*,*)	16
138	Elmira, N. Y.	2	(*)	.....	.....	.....	.....	(*)	(*)	.....	City	1894	16.0	22
139	Galveston, Tex.	1	1,440	.....	.....	.....	.....	1270,000	1270,000	.....	.....	.....	.....	.....
141	Chattanooga, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1896	3.0	60 86 17
149	Oklahoma City, Okla.	.....	.....	.....	.....	.....	.....	.....	.....	.....	City	1905	10.0	110 50
155	Taunton, Mass.	.....	.....	.....	1	.....	.....	24,142	24,142	.....	.....	.....	.....	.....
157	La Crosse, Wis.	1	4	.....	.....	.....	.....	3,080	3,080	.....	.....	.....	.....	.....

<sup>1</sup> Estimated.

<sup>2</sup> Comprises only outdoor or indoor attendance in cities for which total attendance was not reported.

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

<sup>4</sup> Included in city park.

<sup>5</sup> Owned by private parties.

<sup>6</sup> Not reported.

<sup>7</sup> One owned by city and one owned by private parties.

<sup>8</sup> City's zoological park established in 1902, and the privately owned park in 1887.

# GENERAL TABLES.

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TABLE 71.—BUILDING PERMITS ISSUED: 1907.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

City number.	CITY.	FOR NEW BUILDINGS.		FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS.		City number.	CITY.	FOR NEW BUILDINGS.		FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS.	
		Number.	Proposed expenditures.	Number.	Proposed expenditures.			Number.	Proposed expenditures.	Number.	Proposed expenditures.
	Grand total.....	135,028	\$654,833,063	108,485	\$85,479,062		Group II.....	43,181	\$135,225,158	31,300	\$18,767,662
	Group I.....	52,802	411,302,637	58,125	54,141,995		Group III.....	23,624	67,538,862	11,914	8,653,357
							Group IV.....	15,421	40,766,406	7,146	3,916,048

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1907.

1	New York, N. Y.....	9,696	\$178,874,455	10,057	\$26,007,858	9	Buffalo, N. Y.....	1,742	\$5,649,680	1,070	\$1,416,320
2	Chicago, Ill.....	9,353	59,093,080	12,473	( <sup>1</sup> )	10	San Francisco, Cal.....	4,425	31,714,035	2,002	2,205,922
3	Philadelphia, Pa.....	3,156	29,261,315	6,570	7,398,340	11	Detroit, Mich.....	4,242	12,362,050	699	1,864,250
4	St. Louis, Mo.....	6,107	19,963,001	2,447	1,930,166	12	Cincinnati, Ohio.....	1,239	6,892,715	976	787,445
5	Boston, Mass.....	1,017	14,619,920	2,108	3,503,522	13	Milwaukee, Wis.....	1,715	9,363,923	1,910	1,470,321
6	Baltimore, Md.....	2,512	6,386,530	8,215	1,818,684	14	New Orleans, La.....	1,189	4,485,258	758	126,730
7	Pittsburg, Pa.....	2,221	11,401,543	1,956	2,306,705	15	Washington, D. C.....	1,429	6,978,340	2,469	1,674,117
8	Cleveland, Ohio.....	3,759	14,256,792	4,415	1,631,615						

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1907.

16	Newark, N. J.....	1,140	\$6,080,820	1,394	\$3,462,700	31	Memphis, Tenn.....	1,256	\$4,545,224	1,336	\$412,775
17	Minneapolis, Minn.....	2,640	8,415,325	2,320	1,591,160	32	Omaha, Nebr.....	1,131	4,240,928	369	295,715
18	Jersey City, N. J.....	965	5,312,666	722	695,348	33	New Haven, Conn.....	451	2,492,344	330	332,597
19	Louisville, Ky.....	1,495	3,030,169	1,374	363,903	34	Scranton, Pa.....	501	\$2,435,024	406	\$177,908
20	Indianapolis, Ind.....	2,303	5,367,211	1,599	586,515	35	Syracuse, N. Y.....	687	3,466,644	612	756,638
21	St. Paul, Minn.....	1,346	8,162,370	546	861,985	36	St. Joseph, Mo.....	423	1,672,815	409	122,336
22	Providence, R. I.....	718	2,774,850	483	449,550	37	Paterson, N. J.....	480	1,554,877	156	114,853
23	Rochester, N. Y.....	1,420	5,912,465	509	840,150	38	Portland, Ore.....	2,843	8,777,588	1,047	669,394
24	Kansas City, Mo.....	1,915	8,605,667	2,028	1,006,275	39	Atlanta, Ga.....	1,806	3,897,269	2,363	657,142
25	Toledo, Ohio.....	879	3,085,330	303	315,535	40	Richmond, Va.....	928	2,517,625	282	165,881
26	Denver, Colo.....	1,757	5,786,975	455	448,314	41	Fall River, Mass.....	217	1,318,006	95	96,910
27	Columbus, Ohio.....	\$2,173	\$4,188,205	( <sup>2</sup> )	( <sup>2</sup> )	42	Nashville, Tenn.....	875	1,337,717	3,773	405,313
28	Los Angeles, Cal.....	5,152	12,553,513	2,511	1,288,651	43	Dayton, Ohio.....	\$937	\$1,786,090	( <sup>3</sup> )	( <sup>3</sup> )
29	Worcester, Mass.....	521	2,302,783	507	766,113	44	Grand Rapids, Mich.....	672	1,516,436	439	400,363
30	Seattle, Wash.....	5,550	12,088,132	4,932	1,484,638						

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1907.

45	Cambridge, Mass.....	105	\$1,843,210	346	\$886,135	69	Utica, N. Y.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
46	Albany, N. Y.....	304	( <sup>1</sup> )	1,074	( <sup>1</sup> )	70	Manchester, N. H.....	164	\$393,470	149	\$339,530
47	Hartford, Conn.....	461	3,632,880	272	421,455	71	Schenectady, N. Y.....	1,060	2,836,142	358	193,549
48	Lowell, Mass.....	205	1,005,748	238	219,569	72	Evansville, Ind.....	\$1,340	\$1,077,745	( <sup>3</sup> )	( <sup>3</sup> )
49	Reading, Pa.....	790	1,499,550	587	\$235,000	73	San Antonio, Tex.....	1,646	1,759,445	763	183,653
50	Trenton, N. J.....	374	\$1,476,835	508	\$492,278	74	Elizabeth, N. J.....	408	\$1,374,000	156	\$215,600
51	Bridgeport, Conn.....	449	1,966,654	188	199,336	75	Waterbury, Conn.....	463	\$2,102,040	131	\$250,000
52	Wilmington, Del.....	157	\$290,338	326	\$266,577	76	Salt Lake City, Utah.....	593	2,973,450	97	160,500
53	Camden, N. J.....	275	( <sup>1</sup> )	230	( <sup>1</sup> )	77	Wilkes-Barre, Pa.....	474	2,056,940	\$2,120	\$123,120
54	Des Moines, Iowa.....	\$461	\$1,034,358	( <sup>3</sup> )	( <sup>3</sup> )	78	Erie, Pa.....	481	1,152,393	390	311,405
55	Kansas City, Kans.....	911	1,359,426	( <sup>4</sup> )	( <sup>4</sup> )	79	Houston, Tex.....	713	1,761,030	887	397,180
56	Lynn, Mass.....	417	2,406,300	296	330,500	80	Tacoma, Wash.....	1,571	3,258,240	757	679,920
57	New Bedford, Mass.....	510	2,143,000	172	113,000	81	Harrisburg, Pa.....	239	1,340,268	80	198,130
58	Springfield, Mass.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	82	Charleston, S. C.....	112	211,165	114	62,565
59	Troy, N. Y.....	88	538,550	251	255,900	83	Portland, Me.....	225	1,435,260	85	( <sup>1</sup> )
60	Oakland, Cal.....	2,130	5,654,670	1,156	801,378	84	Youngstown, Ohio.....	678	1,604,155	208	61,395
61	Lawrence, Mass.....	221	1,579,500	113	256,500	85	Dallas, Tex.....	1,102	2,562,466	500	275,604
62	Somerville, Mass.....	249	888,960	42	50,835	86	Terre Haute, Ind.....	451	1,195,487	275	115,743
63	Savannah, Ga.....	258	\$1,170,730	162	\$132,637	87	Fort Wayne, Ind.....	378	894,472	\$2,126	\$298,158
64	Duluth, Minn.....	\$1,102	\$2,482,735	( <sup>3</sup> )	( <sup>3</sup> )	88	Akron, Ohio.....	\$371	\$957,000	( <sup>3</sup> )	( <sup>3</sup> )
65	Norfolk, Va.....	516	1,562,522	131	142,607	89	Holyoke, Mass.....	36	140,230	13	20,000
66	Hoboken, N. J.....	81	890,385	172	181,875	90	Brockton, Mass.....	260	1,080,400	240	286,215
67	Peoria, Ill.....	238	843,437	83	63,448	91	Covington, Ky.....	120	473,275	48	32,080
68	Yonkers, N. Y.....	437	( <sup>1</sup> )	70	( <sup>1</sup> )						

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

<sup>2</sup> Estimated.

<sup>3</sup> Number of permits and proposed expenditures for repairs, etc., included with those for new buildings.

<sup>4</sup> Not reported.



## STATISTICS OF CITIES.

TABLE 71.—BUILDING PERMITS ISSUED: 1907—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 127.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1907.

City number.	CITY.	FOR NEW BUILDINGS.		FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS.		City number.	CITY.	FOR NEW BUILDINGS.		FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS.	
		Number.	Proposed expenditures.	Number.	Proposed expenditures.			Number.	Proposed expenditures.	Number.	Proposed expenditures.
92	Saginaw, Mich.	148	\$183,230	56	\$54,850	128	South Omaha, Nebr.	1344	(4)	(1)	(4)
93	Lincoln, Nebr.	550	1,339,210	194	134,402	129	Newcastle, Pa.	(3)	(4)	(3)	(4)
94	Altoona, Pa.	236	976,131	193	127,759	130	Salem, Mass.	123	392,195	69	82,915.
95	Spokane, Wash.	<sup>1</sup> 1,870	<sup>1</sup> 5,778,876	(1)	(1)	131	Newton, Mass.	129	683,245	66	114,900
96	Lancaster, Pa.	85	<sup>2</sup> 528,000	253	<sup>2</sup> 50,600	132	Haverhill, Mass.	57	305,550	23	80,600.
97	Birmingham, Ala.	571	1,740,961	557	238,118	133	Jacksonville, Fla.	593	3,068,370	610	61,000
98	Bayonne, N. J.	290	1,194,842	146	77,200	134	Joplin, Mo.	(3)	(4)	(3)	(4)
99	South Bend, Ind.	503	1,073,312	66	52,513	135	Wichita, Kans.	436	1,353,671	24	29,070.
100	Butte, Mont.	99	297,465	161	176,090	136	Rockford, Ill.	<sup>7</sup> 10	(4)	<sup>7</sup> 13	(4)
101	Pawtucket, R. I.	183	740,650	73	48,400	137	Knoxville, Tenn.	268	902,948	507	69,953.
102	McKeesport, Pa.	(3)	(4)	(3)	(4)	138	Elmira, N. Y.	<sup>7</sup> 5	(4)	<sup>7</sup> 13	(4)
103	Binghamton, N. Y.	268	(4)	146	(4)	139	Galveston, Tex.	154	323,765	159	52,174
104	Johnstown, Pa.	(3)	(4)	(3)	(4)	140	New Britain, Conn.	157	<sup>2</sup> 985,634	291	<sup>2</sup> 246,408
105	Dubuque, Iowa.	(4)	(4)	(4)	(4)	141	Chattanooga, Tenn.	<sup>12</sup> 058	<sup>1</sup> 1,700,400	(1)	(1)
106	Sioux City, Iowa.	(3)	(4)	(3)	(4)	142	Kalamazoo, Mich.	(6)	(4)	(6)	(4)
107	Augusta, Ga.	378	375,101	338	21,217	143	Woonsocket, R. I.	(4)	(4)	(4)	(4)
108	Mobile, Ala.	268	730,308	157	142,425	144	Fitchburg, Mass.	73	540,450	52	121,025.
109	Topeka, Kans.	352	916,150	182	275,777	145	Racine, Wis.	(3)	(4)	(3)	(4)
110	Springfield, Ohio.	165	202,175	(6)	17,025	146	Auburn, N. Y.	<sup>7</sup> 12	(4)	<sup>7</sup> 6	(4)
111	Allentown, Pa.	161	<sup>2</sup> 322,000	19	<sup>2</sup> 3,800	147	Macon, Ga.	138	468,433	43	35,679
112	East St. Louis, Ill.	171	953,962	14	24,020	148	Joliet, Ill.	(3)	(4)	(3)	(4)
113	Wheeling, W. Va.	149	438,383	262	110,259	149	Oklahoma City, Okla.	550	1,597,672	73	65,603.
114	Montgomery, Ala.	270	1,604,412	267	112,334	150	Oshkosh, Wis.	(4)	(4)	(4)	(4)
115	Passaic, N. J.	224	1,232,500	121	172,144	151	West Hoboken, N. J.	(3)	(4)	(3)	(4)
116	Davenport, Iowa.	<sup>1</sup> 187	<sup>1</sup> 653,503	(1)	(1)	152	Sacramento, Cal.	239	1,023,256	159.	187,424
117	Atlantic City, N. J.	206	926,441	618	576,700	153	Pueblo, Colo.	163	241,352	65.	7,313.
118	Little Rock, Ark.	412	916,022	393	147,033	154	Everett, Mass.	114	550,050	65	48,630.
119	Bay City, Mich.	<sup>6</sup> 72	<sup>6</sup> 436,068	21	10,168	155	Taunton, Mass.	(3)	(4)	(3)	(4)
120	York, Pa.	271	(4)	348	(4)	156	Newport, Ky.	<sup>1</sup> , <sup>6</sup> 105	<sup>1</sup> , <sup>2</sup> 165,000	(1)	(1)
121	Malden, Mass.	141	559,841	90	62,761	157	La Crosse, Wis.	(4)	(4)	(4)	(4)
122	Springfield, Ill.	(4)	(4)	(4)	(4)	158	Fort Worth, Tex.	629	1,201,907	71	45,089.
123	Quincy, Ill.	<sup>6</sup> 31	64,325	(4)	(4)						
124	Canton, Ohio.	363	353,600	78	14,870		San Juan, P. R.	340	(4)	317	(4)
125	Superior, Wis.	<sup>1</sup> 107	<sup>1</sup> 225,040	(1)	(1)						
126	Chester, Pa.	200	500,000	14	17,800						
127	Chelsea, Mass.	133	(4)	79	(4)						

<sup>1</sup> Number of permits and proposed expenditures for repairs, etc., included with those for new buildings.<sup>2</sup> Estimated.<sup>3</sup> Permits not required.<sup>4</sup> No city record.<sup>5</sup> Not reported.<sup>6</sup> Incomplete report.<sup>7</sup> Permits required only within fire limits.

# APPENDIX



## APPENDIX.

### UNIFORM SYSTEM OF ACCOUNTING FOR WATER-SUPPLY ENTERPRISES.

#### INTRODUCTION AND DEFINITIONS.

*Introduction.*—The desirability of uniform accounts as a basis for uniform reports by cities and their industries has in recent years been recognized by an ever-increasing number of accountants, economists, governmental officials, and public writers. Past experience demonstrates, however, that if this uniformity is ever to be attained, it must be accompanied by a common language of accounts or the universal use of common terms with the same significance.

To open the way for this result, schedules and schemes of uniform accounts should be accompanied by a carefully developed nomenclature, and all the terms employed should be defined. It is for this purpose that definitions are here presented in connection with an outline scheme of uniform accounts for water-supply enterprises. It is earnestly hoped that such of these definitions as commend themselves to accountants and economists will be adopted, and that objections to, or suggested improvements of, other definitions will be sent to the Bureau of the Census.

In applying the science of accounting as an aid to the successful administration of a private business or enterprise for gain, such as are all privately conducted water-supply enterprises, two principal classes of accounts are always employed, here spoken of respectively as "balance sheet accounts" and "revenue and expense accounts." In addition to these two principal classes of accounts

the greater number of public and private enterprises keep additional or supplemental accounts to aid in furnishing the information needed for their systematic and scientific administration.

*Balance sheet accounts.*—The balance sheet accounts of a water-supply enterprise are those ledger accounts in which is kept a record of the wealth in the possession or control of the enterprise, and of the claims of its creditors and trust beneficiaries upon, and the equities of its proprietors or owners in, the wealth possessed or controlled. They are the accounts which, when properly summed up in a statement called a "balance sheet," will present a correct exhibit of the financial condition of the enterprise at a specified time. These accounts are by some accountants called *indicant accounts*.

*Revenue and expense accounts.*—The revenue and expense accounts of a water-supply enterprise are those ledger accounts in which are recorded the amounts that accrue as revenues or as expenses as a result of the operation of the enterprise. They are the accounts which, when properly summed up in a statement called a "revenue and expense account" or "income account," or by some other characteristic designation, disclose the result or outcome of the business for a given period of time.

#### TECHNICAL TERMS EMPLOYED IN BALANCE SHEET ACCOUNTS.

The financial data recorded in balance sheet accounts, when classified according to character, are readily divided into three principal classes and a large number of subordinate classes. The three principal classes are those to which are here given the designations "assets," "liabilities," and "proprietary interests." The subclasses are given names which are indicative of the character of the data which they include. If these various classes and subclasses of data are recorded in separate accounts, the accounts should in each case be given more or less descriptive designations, according to the character of the data recorded therein. Prefatory to a description of the balance sheet accounts suggested in a tentative way for water-supply enterprises, definitions are here given of the accounting terms "assets," "liabilities," and "proprietary interests," and also of the principal specific designations applied to their subdivisions and subclasses. In connection with such definitions, definitions are also given of other accounting terms employed in the instructions here presented for the suggested accounts:

*Assets.*—The assets of a water-supply enterprise are the properties or wealth in its possession or control or at its disposal, including rights of action, franchises, good will, and other rights having a money value.

*Actual and nominal assets.*—The accounts of an enterprise in which are recorded its assets sometimes contain the record of (1) amounts due from the enterprise to one of its funds, or from one of its departments, divisions, or accounts to another; (2) shares of

stock issued by it and held in its general treasury or by one of its funds; (3) amounts which represent accrued costs and losses to be charged as expenses of future periods or which constitute other offsets to the credit balances of liability and proprietary interest accounts; (4) wealth which is not now in its possession or control but which may come into such possession or control under certain circumstances or subject to specified conditions. Changes in the total of these amounts do not increase or decrease the wealth in the possession of the enterprise, and hence these amounts represent wealth in name only. They are accordingly here called *nominal assets*, to distinguish them from wealth actually controlled or possessed, here called *actual assets*. The amounts mentioned under (4) are generally called *contingent assets*.

There are many bases upon which the actual assets of an enterprise may be classified, and for this reason there are a large number of specific designations which may be applied to such assets. Classified with reference to form or character, the assets of an enterprise are spoken of as tangible, intangible; classified with reference to character they may be referred to as landed, and nonlanded; and when classified with reference to the principal purpose of the business, they may be separated into two groups called, respectively, fixed assets and floating assets.

The *tangible assets* of a water-supply enterprise are the material or tangible wealth held or controlled by it, including land or landed assets, improvements on land, water-supply system fixtures, equip-

ment having an expectation of life in service of more than one year (exclusive of hand tools and other small tools that may be lost), cash, and materials and supplies on hand.

The *intangible assets* of a water-supply enterprise are the costs of its organization, the value of its franchise, its patent rights, and all other intangible wealth in its possession.

*Landed assets*, referred to in the instructions for asset and expense accounts as "lands," is the common designation of all freehold and other interests in land (exclusive of improvements thereon) the term of which is more than one year.

*Nonlanded assets* comprise all assets not properly spoken of as landed in accordance with the foregoing definition.

*Fixed assets*.—The fixed assets of an enterprise are those resources or forms of wealth which are employed by it in the accomplishment of the principal purposes of its business, and which have an expectation of life in service of more than one year (exceptions being made of hand tools and other small portable tools that may be lost or stolen, for which no particular person is made financially responsible). Expenditures which increase the aggregate value of the fixed assets of an enterprise or government are here called *outlays*, this term covering the accrued costs, paid or payable, of lands, buildings, and other properties more or less permanent in character and thus available for more than a single use, which are acquired or constructed for the purpose of adding to or taking the place of existing fixed assets.

The fixed assets of water-supply enterprises are for accounting purposes arranged, according to their uses in the business, in three principal groups, which are here called general, departmental, and miscellaneous. Definitions of these terms, as well as of a number of others applied to fixed assets, either in the list of asset accounts or in the instructions with reference thereto that follow, are here given:

The *general fixed assets* or *general properties* of a water-supply enterprise are those which pertain to the business as a whole and not to any particular subdivision thereof.

The *departmental fixed assets* or *departmental properties* of a water-supply enterprise are those which are directly employed in the various departments or branches of its work of collecting or supplying water to its customers.

The *miscellaneous fixed assets* or *miscellaneous properties* of a water-supply enterprise are those which are used for purposes subordinate or accessory to the work of collecting and supplying water.

*Landed improvements*, in the case of a water-supply enterprise, include buildings, miscellaneous landed improvements, building fixtures, and water-supply system fixtures. *Buildings* include all houses, stations, sheds, and other structures used for office, storehouse, shop, or stable purposes, or for protecting equipment. *Miscellaneous landed improvements* include fences, roads, walks, drains, and kindred improvements on land. *Building fixtures* is a designation for all material constructions such as water pipes, electric wires and their attachments, and all other structures permanently attached to and made parts of a building. *Water-supply system fixtures* include all dams, reservoirs, pipes, and other immovable structures located upon or in the ground for the purpose of collecting, purifying, pumping, or distributing water.

The word *equipment*, as here used, includes all furniture, machinery, tools, apparatus, and conveyances. The word *furniture* is the common name for desks, chairs, tables, safes, filing cases, and the like. The word *machinery* is the designation for pumps, elevators, hoists, engines, water wheels, and electric and other motors; boilers and furnaces, whether used for furnishing steam to engines or for heating purposes; dynamos for producing electric currents; machine tools, cranes, shafting, belts, and other apparatus which are ordinarily employed in shops and which may be utilized in such places or elsewhere in connection with the water-supply enterprise. *Tools* is the common designation of hand and other small implements, including smithing equipment employed for any mechanical purpose. The word *apparatus* is the common

designation of all mechanical devices and constructions used in scientific and professional work and experimentation, including those employed in chemical and bacteriological laboratories of the water-supply system, and all the appliances used exclusively by the several engineers. *Conveyances* is the inclusive name for carriages, wagons, carts, and horses or other animals to draw them, automobiles, autocycles, bicycles, and other means of locomotion.

*Original construction and acquisition* is the designation most frequently applied to all fixed assets belonging to an enterprise which were constructed or acquired by it prior to the beginning of its operation.

*Additions* is the generic designation here applied to all new structures, fixtures, and equipment and other properties added to those in the possession or control of an enterprise at the beginning of its operation.

*Replacements* are mechanical changes in physical properties which have as their primary aim the substitution of one building, structure, piece of machinery, or equipment for another, or the restoration of such building, etc., to a state or condition as good as that existing at the time when the displaced properties were acquired or constructed. Replacements always consist of new structures, or new sections of old structures, which can best be treated in accounts as new structures.

The word *renewals* is sometimes given a meaning identical with that assigned above to replacements. It is here used as the designation for changes in the value of properties which result from extensions of the term of duration of interests in land and other tangible fixed assets, and the extension of franchises, water rights, and other intangible fixed assets.

*Betterments* are mechanical changes in tangible properties which have as their primary aim and result the substitution of new structures or equipment that are better or of greater capacity or value than those displaced, or which result in making the properties affected more valuable and useful or of greater capacity than they were at the time of their installation or acquisition.

*Floating assets*.—Floating assets is the common designation here employed in referring to that portion of the wealth in the possession or control of a water-supply enterprise which is not included under fixed assets as defined above. The floating assets of a water-supply enterprise are of two distinct classes, here designated, respectively, "current assets" and "invested assets."

*Current assets* are those resources consisting of cash and other forms of wealth readily convertible into cash, which an enterprise or government possesses, that are available for meeting current expenses, interest, and outlays, for making investments, and for meeting other claims of creditors and trust beneficiaries that mature or become due during the current fiscal period.

*Invested assets*, also called *investments*, include all forms of wealth that have been acquired and are held for purposes other than those for which the enterprise or government acquiring and holding them was organized and is maintained. Among the many purposes for which investments may be acquired and held are those of securing an income from them, of deriving gain by their rise in value, of avoiding losses that otherwise would be suffered, and of securing other business advantages that may seem possible through their acquisition and possession.

The accounts of many enterprises with their fixed, current, and invested assets contain exaggerated statements of the value of those assets, owing to the fact that insufficient allowance has been made in the accounts for losses from depreciation and other causes. To the extent of these exaggerations the accounts include the record of nominal assets. Further, it should be observed that when an enterprise holds among its investments, or otherwise, stocks, bonds, or other securities issued by itself, these securities constitute *nominal investments* and may be recorded in accounts and summarized in balance sheets either as invested or as nominal assets, as may seem best from considerations of administrative expediency. But in whatever account they are recorded, the fact that such so-called invest-

ments are investments in name only or that the nominal assets include securities held for investment purposes should in some way be made evident.

Current and invested assets are called *reserved assets* when they have been withheld or separated from other assets of the enterprise, or are appropriated or otherwise set aside for specified purposes connected with the conduct or management of the business. The current and invested assets not devoted to special uses are here spoken of as *unreserved assets*.

- In the accompanying tentative scheme of accounts for water-supply enterprises, the accounts for recording floating assets are arranged in two divisions, to which are given the designations "current asset accounts" and "accounts for the assets of funds with investments." The division *current asset accounts* is arranged for recording (1) all current assets other than cash which have been specially set aside for investment, and (2) all *miscellaneous nominal assets* or the nominal assets not included as above described under the title "invested assets." The division *accounts for assets of funds with investments* is arranged for recording all invested assets and all cash held for investment. The accounts contained in the accompanying tentative scheme of accounts for recording floating assets, in addition to being arranged in two divisions as stated, are subdivided into twelve groups, eight of which are for recording actual current assets, one for recording nominal current assets, and three for recording the assets of funds with investments.

The eight accounts for recording actual current assets are given the names "current cash," "materials and supplies," "prepayments," "revenue accounts of private consumers within city," "revenue accounts of private consumers outside city," "revenue accounts of city and other water-supply enterprises," "miscellaneous revenue accounts," and "miscellaneous nonrevenue accounts." It is believed that these terms are substantially self-explanatory, and hence no definitions are prepared for the classes of assets to be recorded in these accounts, although in the paragraphs which follow, instructions are given for recording actual current assets as well as the various classes of nominal current assets in the accounts mentioned.

*Capital.*—The word "capital," which at an early date became one of the most important technical terms employed by economists, is now used by them in the case of productive enterprises with a meaning substantially identical with that which most accountants assign to the accounting term "assets." It is the wealth employed by or in the possession of a given enterprise. Economists classify this wealth, or capital, according to its form, and refer to certain classes thereof as "fixed," "invested," "current," and "floating," substantially as accountants refer to the same wealth as assets. Spoken of as capital, the wealth in the possession and control of an enterprise is separable into two portions, referred to as credit capital, or creditor's capital, and proprietor's capital.

The *credit capital*, or *creditor's capital*, of an enterprise is that portion of the aggregate wealth in its possession or control which represents the contributions to the enterprise either by creditors or for trust beneficiaries, and is measured by their claims. The term is never used in accounting as the designation of any class of assets, nor of any group of accounts, all claims of creditors and trust beneficiaries being recorded and summarized under the legal term "liabilities."

The *proprietor's capital* of an enterprise is that portion of the aggregate wealth in its possession or control which represents the property rights of its stockholders or other owners in its assets. The amount of such capital or wealth in a given enterprise is always measured by the excess of the value of its actual assets over the legal claims of its creditors and trust beneficiaries. The term "proprietor's capital" is never used in accounting as the designation of a class of assets, nor of any group of accounts, all property rights of stockholders or other owners in the assets being recorded and summarized under such terms as "capital stock," "stock," "surplus," "corporate capital," "proprietary interests," etc.

*Capital account* is a designation at present applied by the great majority of accountants to a cash account in which are recorded, with certain minor receipts and payments, the receipts and payments on account of capital—that is, receipts which represent an increase in the amount of proprietor's capital and credit capital employed in the business, payments for fixed assets which increase the total capital employed permanently in the business, and payments for the liquidation of debts which decrease the amount of credit capital so employed. This usage is in harmony with the use of the word "capital" by economists, to which attention has been called. The word "capital" is also used by many accountants as the designation of all accounts summed up in the balance sheet. This practice involves a use of the word with a signification somewhat at variance with that attached to it by economists, and with other terms employed by accountants. For this reason the term "balance sheet accounts" has here been preferred as the common designation of the accounts last mentioned.

*Liabilities.*—In the accounts of public service corporations the term "liabilities" is primarily employed as the common designation of (1) amounts of money or money's worth in the form of lands, goods, or services which an enterprise is under legal obligation to pay, deliver, or render to others or to their heirs and assigns; or (2) similar amounts which it is under legal obligations to hold, use, or expend in specified ways or for specified objects in the interest of specified persons, and not in the interest of the enterprise. The term is also used to designate (3) amounts of money or other wealth which an enterprise owes to itself or to one of its funds, or which one branch or division of its business owes to another; (4) amounts recorded in so-called liability accounts by credit entries which represent accounting offsets to the debit entries of asset accounts, and which are amounts recorded (a) to assist in securing accounting control over specified contracts, such as those for maintaining sinking fund reserves, (b) to maintain accounting control over the legal regulation of governmental expenditures, such as are contained in appropriation acts, or (c) for other purposes; and (5) amounts which the enterprise, under specified circumstances or subject to specified conditions, may be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there is no present obligation.

*Debts, trusts, and nominal liabilities.*—Those liabilities of an enterprise which are included above under (1) constitute its *debts*, or its obligations to its creditors; while the liabilities included under (2) are properly spoken of as *trusts*, since they are its obligations to those for whom as trust beneficiaries the enterprise is acting as trustee. The liabilities properly spoken of as debts and trusts as above represent the claims of others upon the enterprise or upon its assets, and thus measure the amount of credit capital employed or utilized by the enterprise. Of the other amounts recorded in the so-called liability accounts of an enterprise, and referred to above under (3), (4), and (5), none represents wealth in any form which has been received from others or constitutes a claim upon the wealth in the possession or control of the enterprise. They are liabilities in name only, and are therefore properly spoken of as *nominal liabilities*. In accounting, these nominal liabilities should be carefully distinguished from the legal obligations mentioned under (1) and (2), or the accounts will fail to exhibit the true condition of business at any given time, and to set forth the results or outcome of transactions for any given period. The nominal liabilities mentioned above under (5) are generally called *contingent liabilities*. The debts, trusts, and nominal liabilities of an enterprise are separable, for administrative purposes, into two principal classes—fixed and current.

The *fixed liabilities* of a water-supply enterprise are those which have a number of years to run, or upon which interest is to be paid in perpetuity, and for the amortization of which no assets, other than those of sinking funds, have been specifically authorized or appropriated. Such liabilities are usually evidenced by some formal instrument called a "bond," or are given some other descrip-

tive designation. The fixed liabilities of a water-supply enterprise are generally called "debts." An exception to this rule is met with in the case of such of its fixed liabilities as are held by the sinking and other funds, or otherwise as investments of the enterprise, which are not "debts" but "nominal liabilities." The fixed liabilities of a governmental enterprise, when spoken of as debts, are generally given the specific designation *funded*, from the fact that provision has been made for their final amortization by "funds" generally called "sinking funds."

The *current liabilities* of a water-supply enterprise are those which should be met and liquidated as a part of the transactions of the current fiscal period, or at an early date thereafter. These liabilities are of two classes: (1) Those for the satisfaction or payment of which provision is fully made by cash or other assets on hand, authorized or appropriated for that purpose; and (2) those for which no such provision has been made. The current liabilities referred to under (2) are generally referred to in legal decisions as *floating debts*. Excluding the nominal liabilities, which—with the exception of those mentioned above under "fixed liabilities"—may be considered as current liabilities, and excluding those current liabilities arising from deposits of customers to guarantee the payment of water rates or the rendering of specified services, all current liabilities of water-supply enterprises are "debts." The deposits of customers give rise to "trusts" rather than "debts," and can best be recorded in accounts as "deposits by customers," although this designation should not be allowed to conceal the fact that the reception of these deposits gives rise to what in law are known as *private trusts*.

In addition to the classification mentioned above, liabilities are in the accompanying tentative scheme of accounts classified upon a number of other bases, the resulting classes being given specific names corresponding to their popular or legal significance. Among such classifications mention may here be made of those based upon (1) the time when liabilities become due or payable or are to be satisfied, and (2) the character of the instrument or record evidencing the debt or trust. Classified on the former basis, liabilities are called *outstanding due* and *demand liabilities*, *liabilities outstanding but not due*, and *outstanding liabilities awaiting final determination or adjustment*, according as they are payable on demand at the present or at some future time, and according to whether the amount payable has been determined or adjusted or is awaiting such determination or adjustment.

*Funded*, *current*, and *floating debts* constitute *outstanding due and demand liabilities*, *liabilities outstanding but not due*, and *outstanding liabilities awaiting final determination or adjustment*, according as they are payable on demand at the present or at some future time, and according to whether the amount payable has been determined or adjusted or is awaiting such determination or adjustment.

The term *bond* is more or less generally applied to every written evidence of corporate and governmental debt given under the seal of the nation, state, or municipality issuing it. Less formal written evidences of indebtedness are given the specific designations *notes payable*, *warrants payable*, or *audits payable*, while the amounts recorded only in accounts are generally called *accounts payable*. Bonds and other fixed debt liabilities are of two classes: Those guaranteed by liens or other security on specified property, and those not so secured. Those secured by liens are called *mortgages*—first, second, or third, according to the priority of the lien. Fixed debt obligations not secured by liens are here called *debentures*.

*Proprietary interests*.—In accounting, proprietary interests are the property rights or equity of the stockholders, owners, or others who constitute the proprietors of the business or enterprise in the assets or wealth belonging to or employed in or by the business or enterprise.

Proprietary interests are by the great majority of modern accountants listed in balance sheets and ledgers as liabilities, and many writers on accounting have explained how these interests are

liabilities of the business or corporation to the owners, but economists have pointed out the great difference between proprietary interests and liabilities. That difference may be summed up and stated very concisely by saying that proprietary interests are "rights in," while liabilities are "claims upon" the assets of a business or enterprise. One of the best modern authorities, Charles E. Sprague, A. M., Ph. D., C. P. A., writing on "The Philosophy of Accounts," recognizes and states the differences between liabilities and proprietary interests in a very forcible manner in a passage which is reproduced on page 20 of this report.

*Proprietary interests of corporations*.—The proprietary interests of corporations, which may be presented in balance sheet statements under the designation of *corporate capital* rather than under that of "proprietary interests," are vested in their stockholders, and are represented by certificates of ownership called "stock certificates." These certificates of stock are of four general classes, here called *debenture stocks*, *first preferred stocks*, *second preferred stocks*, and *common stocks*.

*Debenture stocks* are those issued under an absolute contract to pay thereon at stated intervals a specified return.

*First preferred stocks* are those which have the first claim up to a specified rate upon such dividends as may be distributed. They may be cumulative or noncumulative, participating or nonparticipating. If *cumulative*, the amount by which the dividend at any dividend period fails to reach the stipulated rate is carried forward to continue as a claim upon earnings until satisfied; if *noncumulative*, such amount lapses. If a first preferred stock is *participating*, it is not limited to the stipulated rate in the amount of dividends which it may receive, but is entitled to participate, in accordance with the terms of the contract under which it is issued, in further dividends; if *nonparticipating*, it is limited to the stipulated rate.

*Second preferred stocks* are those whose claims in the distribution of dividends are next after those of first preferred stocks. These stocks also may be cumulative or noncumulative, participating or nonparticipating.

*Common stocks* are those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

In addition to the differences in corporation stocks noted in the foregoing definitions, it should be observed that stocks differ in regard to the voting power incident to their ownership, and that stocks are sometimes issued under contracts wherein the issuing corporation reserves to itself the right, either absolute or subject to conditions expressed in the contract under which the stocks are issued, to retire them at its option.

*Proprietary interests of governments and individuals*.—In their essentials the proprietary interests of individuals and governments in the water-supply enterprises owned and operated by them are the same as those of stockholders in corporate enterprises, although such interests are differently evidenced. The interests of governments and of individuals may be considered as constituting an undivided whole, as contrasted with the collective ownership of the stockholders of a corporation.

*Proprietary interests, how divided*.—The proprietary interests of stockholders in the property of corporations, and those of individuals and governments in the enterprises controlled by them, when considered from a legal standpoint, consist of a single and indivisible whole. For accounting purposes, however, they are considered as separated or separable into the original contributions to the business made by stockholders and other proprietors and wealth obtained in some other way. Thus the proprietary interests of individual owners are for the purpose mentioned separable, if not separated, into those which represent the original or first contributions made to the business, and those added thereto in the shape of profits earned but not withdrawn from the business. The former are spoken of by a variety of designations descriptive of the facts involved, and the latter are called *surplus*. In like manner, the proprietary interests of stockholders in the properties of a corporation



are separated into those which spring either from the whole of the stockholders' contribution or contributions to the business or that portion of the whole which was represented by their payments for the par value of the certificates of stock, and all other interests of the stockholders. The former class of interests are recorded in corporation accounts under the general designation *stocks*; and the latter class, under the name *surplus*. The proprietary interests of governments are not separated or separable in the manner stated above for private individuals and corporations. All the interests of the people as proprietors represent contributions and no part surplus or undivided profits. The surplus recorded in the accounts of individuals and of corporations, and the proprietary interests of governments, considered as a whole, are divisible according to the uses made of them into two general groups known, respectively, as reserves, surplus reserves or proprietary reserves, and unreserved surplus or unreserved proprietary interests.

*Surplus reserves, proprietary reserves, or reserves* are amounts or portions of the property rights or equity of the proprietors in any business that are reserved or set aside from the ordinary purposes of the business and dedicated or appropriated to specified purposes. In the case of private individuals and corporations, these reserves are always portions of the "surplus" and are thus properly called *surplus reserves*.

The most common purposes for which the surplus of corporations and individuals and the proprietary interests of governments are reserved are for meeting future losses from bad debts, unwise investments, depreciation, casualties, and kindred causes, and for the amortization of loans or for the acquisition of additional fixed assets, the purchase of investments, and allied objects.

Proprietary reserves are given many different names. Those which must be kept intact during the life of the corporation are called *permanent reserves*. The permanent reserves most frequently met with in corporation accounting are those arising from premiums on stocks issued. *Temporary reserves* are surplus or proprietary reserves that are not intended to be kept intact during the life of the corporation or of the government. They are separable into two subclasses known as contractual and noncontractual reserves.

*Contractual reserves* are reserves necessitated by contracts, such as reserves to cover sinking funds provided for by mortgages. *Non-contractual reserves* are such temporary surplus or proprietary reserves as are reserved without being required under any contract.

Proprietary or surplus reserves are to be carefully distinguished from unadjusted claims, arising from past losses, which are sometimes—though improperly—called reserves. Such claims are liabilities, and should be recorded, as has been stated, in accounts with "outstanding liabilities awaiting final determination or adjustment." With reference to such claims, the word "reserves" can signify nothing more than the word "estimates," which should be

used rather than the word "reserves," since its use would obviate the confounding of a liability with a proprietary interest.

*Nominal proprietary interests.*—Attention has already been called to the fact that the asset accounts of a water-supply enterprise may include amounts which do not represent wealth in the possession or control of the enterprise but are amounts that are assets in name only. So far as these nominal assets are not balanced by or constitute offsets to nominal liabilities, they are balanced by credit entries in proprietary interest accounts, and such credit entries not representing any property rights of the owners can properly be spoken of only as nominal proprietary interests. Among the nominal proprietary interests of privately managed water-supply enterprises are those which are represented by shares of stock held in the treasury or by one of the funds of the enterprise. Other nominal proprietary interests that may be recorded in the accounts of publicly as well as privately owned enterprises are those which represent (1) discounts, rebates, and other deductions that will be allowed in the collection of revenue bills charged on the ledger; and (2) losses by depreciation, bad debts, bad investments, etc., that have previously taken place and that have been met from revenue by charges in the expense accounts, but which have not yet been recorded and thus canceled or written off in accounts with those assets whose change in value gave rise to the costs and losses which constitute the expenses mentioned. The amounts last mentioned are sometimes called "reserves," but are nothing more or less than offsets to actual or nominal assets, and hence should be recorded in accounts under names that disclose at a glance their real character as nominal and not actual proprietary interests.

*Classification of proprietary interests in accounts.*—In classifying proprietary interests for a uniform scheme of accounts such as is here presented, recognition must be given to all the differences which arise by reason of the varying forms of ownership. Further, the classification should be made in such a way as to permit a summary of data under a few comparable heads. The heads chosen for this purpose are (1) stock and unreserved proprietary interests, (2) reserved proprietary interests, and (3) miscellaneous nominal proprietary interests. Under the first head should be included the interests of private corporations represented by their stock and undivided and unappropriated surplus, the latter to be recorded under the designation "unreserved proprietary interests other than corporate stock," and all real and unreserved proprietary interests of governments and private owners. Under the second head should be included all reserved proprietary interests of individuals, corporations, and governments; and under the third head should be entered all nominal proprietary interests recorded in the accounts, other than those represented by capital stock held by sinking and other funds of the enterprise.

#### TECHNICAL TERMS EMPLOYED IN REVENUE AND EXPENSE ACCOUNTS.

The data to be recorded in the revenue and expense accounts of water-supply enterprises are readily separable into two general groups, to which are given the specific designations "revenues" and "expenses." Prefatory to a description of the various revenue and "expense" accounts there are here presented definitions of the technical accounting terms which are used to designate the several classes of these accounts, or which are employed in the instructions relating to their use.

*Revenues.*—The word "revenues" is at the present time employed by accountants in referring to amounts of money or money's worth which individuals, corporations, or enterprises, other than those engaged in buying and selling merchandise, receive or become lawfully entitled to receive as the result of business transactions, from property sold or services rendered, and as returns upon property or interests in property. The word is here used in connection with the accounts of water-supply enterprises, with the meaning and signification assigned to it in the usage mentioned above.

The revenues of water-supply enterprises, which are derived from two distinct sources and are thus readily separable into two classes, are here called water-service revenues and miscellaneous revenues.

*Water-service revenues* are those derived from furnishing water to consumers, including the value of water supplied without compensation. As the great majority of cities speak of such revenues as "water rates," or "rates," this designation is sometimes used in these instructions interchangeably with that of "water-service revenues."

*Miscellaneous revenues* include all revenues of water-supply enterprises other than those obtained from furnishing water to consumers.

The revenue of an enterprise is the aggregate of its revenues from all sources. In the case of water-supply enterprises it is the sum of its water-service and miscellaneous revenues. In addition to being used as a noun with the foregoing signification, the word revenue is employed as an adjective in many compound terms.



*Revenue accounts* is the generic designation of all accounts in which accruing and accrued revenues are recorded or by means of which they are summarized.

*Expenses.*—Expenses are (1) the accrued costs, paid or payable, of services, rents, and materials utilized in the conduct or management of an enterprise or government; and (2) its losses due to depreciation and kindred causes. They are the costs and losses which must be met from, charged to, or deducted from revenue, in order to ascertain the income secured by the management of the enterprise as compensation, in the form of interest and dividends, for the capital employed by it.

Expenses may be classified in many ways, and thus may be referred to under many specific designations. When classified with reference to the branch of the business for which they are incurred or suffered, the costs and losses of a water-supply enterprise which constitute its expenses are here spoken of as water-service expenses, miscellaneous expenses, and fixed charges. Water-service expenses are divided into general expenses and departmental expenses. All classes of expenses other than fixed charges are also subdivided into operating expenses, expenses for repairs, and expenses for depreciation and amortization. The foregoing double classification of expenses is devised principally for accounting purposes and permits them to be summarized by the branches of the business in connection with which they were incurred and also by character or object. These various classes of expenses may be described as follows:

*Water-service expenses* is the generic term which is employed in referring to those expenses of water-supply enterprises to which are given the specific designations "general expenses" and "departmental expenses."

*General expenses* are (1) the costs and losses of an enterprise incident to the general management of its business and the collection of its revenues, including expenses for repairs and depreciation of buildings and equipment employed in such management and collection; and (2) costs which pertain to the business as a whole rather than to any particular subdivision thereof. The expenses included under (1) are hereafter referred to as *general management expenses*.

*Departmental expenses* are the costs and losses of a water-supply enterprise which are directly connected with specific branches of its business of collecting and furnishing water to consumers, including the costs and losses incident to the repairs and depreciation of the properties, appliances, and fixtures employed in the business other than those specifically used in connection with the general management of the business. They include, respectively, collection system, purification system, pumping system, and distribution system expenses.

*Collection system expenses* are those expenses of a water-supply enterprise incidental to the operation, repair, and depreciation of the *collection system* of the enterprise. The collection system is here considered as including reservoirs, dams, and other structures and fixtures used for the collection of water and for conveying it to the purification works or the distribution system; the land upon which such reservoirs, dams, structures, and fixtures are located; and the structures and improvements upon such lands which are not used for purification or pumping purposes.

*Purification system expenses* are those expenses of a water-supply enterprise connected with the operation, repair, and depreciation of reservoirs and other fixtures, appliances, and equipment employed primarily for the purification of the water, including the land on which such reservoirs, etc., are located, and the improvements, etc., thereupon. The lands, reservoirs, etc., mentioned constitute what is here referred to as the *purification system* of a water-supply enterprise.

*Pumping system expenses* are the expenses of a water-supply enterprise connected with the operation, repair, and depreciation of the machinery, fixtures, and equipment of such enterprise which are employed directly or indirectly in pumping water. Such machinery, fixtures, and equipment are here called the *pumping*

*system* of a water-supply enterprise. They include, among other things, the boilers for supplying steam, the water wheels, steam engines, steam pumps, other pumps, electrical motors, and all other appliances used in the work mentioned, together with the buildings in which they are situated and the land upon which they are located, etc.

*Distribution system expenses* are the expenses of a water-supply enterprise connected with the operation, repair, and depreciation of the reservoirs, standpipes, elevated tanks, pipes, and other fixtures and appliances connected with the distribution of water to consumers and with storage for such distribution, all of which constitute the *distribution system* of a water-supply enterprise.

*Miscellaneous expenses* are the expenses of a water-supply enterprise which are incident to miscellaneous revenues; or, in other words, incident to the operation of the properties, funds, and accessory undertakings yielding miscellaneous revenues.

*Operating expenses, or expenses of operation*, of an enterprise are the costs of the service, rents, and materials, other than those for repairs, which are utilized in the conduct or management of the enterprise.

*Expenses for repairs* are the costs of those mechanical and physical changes in the fixed properties and equipment constituting parts of the fixed assets of an enterprise, which are called *repairs*. These are changes which primarily affect the results of current operation rather than the value of the properties or equipment. They are the changes made for the purpose of keeping the properties in as good working order as they were originally expected to be after the lapse of time which intervenes between the date of acquisition or construction and that of repairs. The term "repairs" should not, therefore, be applied to any mechanical or physical changes which result in new structures or equipment, or in such reconstruction of the old structures or equipment as makes them in all respects as valuable and serviceable as, or of greater capacity than, they were at the time of original construction or acquisition.

*Expenses for depreciation* are the current losses suffered by an enterprise as the result of a lessening in the value of its properties due (1) to decay, wearing out, destruction, or obsolescence of tangible assets as the result of physical changes or uses; or (2) to the supersession of tangible properties, or the destruction of the value of intangible assets, as the result of new inventions or discoveries, or changes in popular demand for or upon the properties or equipment affected, or of legislation or other factors affecting the value of the same. A lessening or diminution in value due to the factors mentioned under (1) is here called a *physical depreciation*; and that brought about by the factors mentioned under (2), a *functional depreciation*. Physical depreciation, due to the gradual decay, wearing out, or obsolescence of physical properties, is here called *ordinary physical depreciation*, while that produced as the result of some unforeseen casualty is called *extraordinary physical depreciation*. The term *depreciation* when used without any qualifying word will, in the accompanying instructions, be understood as meaning "ordinary physical depreciation," and the phrase *depreciation by supersession* will be employed interchangeably with that of "functional depreciation." The latter is always to be classed as an *extraordinary depreciation*.

The losses suffered by depreciation, and thus the current expenses properly chargeable under that head, can seldom be ascertained and accurately stated at the time when they occur or are suffered, and hence can be expressed in accounts only by estimates. Some general rules for the preparation of these estimates are given in the instructions for expense accounts, which follow.

Some accountants, instead of using the word "depreciation" in accounts, as in the term "expenses for depreciation," use the term "amortization of fixed assets," or kindred terms involving the use of the word "amortization" in connection with the name of the asset affected by depreciation. In this scheme of accounts the word *amortization* is used in this sense only in connection with intangible assets such as franchise values, the value of patent rights, etc., and terminable rights in land.

*Fixed charges* is the generic designation of those current expenses which arise from contracts of preceding years and those over which the management has no substantial control. They include the cost of water purchased from other water-supply systems, rent of other water-supply systems leased and controlled by the enterprise, the interest and dividend charges on the stocks and bonds of leased systems, and the charges payable to state and local governments and bearing the designation of "taxes and franchise dues," and kindred names.

*Income and operating loss.*—The income of an individual is the wealth that comes to him or accrues to his benefit (1) as earnings, or compensation for services rendered; (2) as rent from land; (3) as gains from business, the investment of capital, etc.; or (4) as the result of all the factors here mentioned. The *income* of a corporation or enterprise is the gain that accrues to the capital invested therein as the result of the business conducted by it. The *income of a water-supply enterprise* is the excess of its revenues over its expenses, including its fixed charges. That portion of this income derived from its water services, or the excess of its water-service revenues over water-service expenses, is here called *water-service income*; and that derived from miscellaneous sources is called *miscellaneous income*. The corresponding excesses of expenses over revenues are here called, respectively, *operating loss*, *loss from water service*, and *miscellaneous loss*.

*Interest.*—Interest is the generic designation of all amounts that accrue or become payable from a person, firm, corporation, or government for the use of credit capital. In the case of an enterprise such as a water-supply system, it is that portion of its income which is payable for the use of credit capital.

*Profit and corporate loss.*—Profit is a generic term employed by economists and accountants in speaking of the advantage or gain that accrues to the stockholders of a corporation, or to the owners or proprietors of a noncorporate enterprise, as the result or outcome of the business transacted by such corporation or enterprise. In the case of a water-supply enterprise, it is the excess of "income" over "interest," or of revenue over expenses and interest. The corresponding excess of expenses and interest over revenue is called a *corporate loss*, to distinguish it from the *operating loss*, or loss from the operation of the enterprise.

*Dividends and assessments.*—Dividends is the generic designation of all amounts of profit appropriated or apportioned to the stockholders of corporations, and assessments is the corresponding designation of all amounts of losses apportioned or allotted among such stockholders. The profits and losses apportioned to or among firm members receive no specific designations corresponding to the terms "dividends" and "assessments;" and with the undivided ownership of enterprises owned and operated by an individual or a government, there can be no apportionment of profit or loss, and hence no use in the accounts of such enterprises for the terms mentioned above.

*Summary of business results.*—The summary statement of financial results that is periodically prepared for enterprises by closing into

it the revenue and expense accounts is given many different designations by accountants and business men and is also prepared in many forms—sometimes as a single account or statement, and sometimes as several separate but related statements—each receiving a characteristic designation, depending somewhat upon the nature of the business for which it is prepared. The statement or account here suggested for summing up the financial results of a water-supply enterprise is arranged in two general divisions, to which are given the names revenue and expense account or income account, and profit and loss account.

*Revenue and expense account, or income account.*—Revenue and expense account, or income account, is the designation here given to that portion of the summary of the financial results of a water-supply enterprise in which is shown the income realized, or operating loss suffered, during a given fiscal period. The summary may be prepared as a single statement or account, or in three subdivisions showing separately the income or operating loss from water service, from miscellaneous sources, and from all factors of operation and management. The income or operating loss shown by the revenue and expense account should always be closed into the second division of the summary of financial results, the profit and loss account.

*Profit and loss account.*—Profit and loss account is the designation here given to that portion of the summary of financial results of a water-supply enterprise in which is shown the profit realized or corporate loss suffered during a given fiscal period. It is the account into which are closed the revenue and expense, or income, account and all accounts with interest. It is also the account debited with all dividends declared and other apportionment of profit made, and credited with all assessments levied on stockholders, and with all other allocation of losses. The balance of the profit and loss account is either a *current surplus* or a *current deficit*; the former being the excess of income and of all assessments levied over interest and the dividends declared, and the latter being the excess of operating losses, interest, and dividends over income and assessments.

The balance of the profit and loss account of a corporate enterprise is always closed into the balance sheet account for *corporate* or *unreserved surplus*, or *corporate deficit*, the balance for which is always the algebraic sum of the current surplus or deficit and the corporate surplus or deficit of preceding years. The profit and loss account of an enterprise operated by a private individual or firm should be closed into the account with the individual owner or owners.

When a water-supply enterprise is operated by a city, it will have many transactions with the municipality, in some of which the enterprise receives services, materials, and money from the city, while in others the city receives them from the enterprise. For all such enterprises a balance sheet account should be credited with the services, materials, and money received from the city and debited with the services, materials, and money furnished or paid to the city. The balance of this account should be debited or credited to the profit and loss account before that account is closed into the account with unreserved revenue accumulations.

## SYSTEM OF UNIFORM ACCOUNTS

*Prerequisites for successful systems of uniform accounts.*—The annual revenues of the different water-supply enterprises of the United States vary from less than one thousand to over ten million dollars per annum, and their assets vary from less than ten thousand to over one hundred and fifty million dollars. The number of accounts that are required, or that can be used to advantage, for administrative purposes by any enterprise must vary with the volume of business and assets, and hence a uniform system of accounts must first of all be adjustable to the requirements of large and small enterprises, and to this end must have the following special characteristics:

(1) The financial data must be so classified and the accounts must be so arranged that the accounts will provide summaries of

results or conditions along the same fixed lines and upon the same bases, so that comparisons can be made between the summaries of different fiscal periods and between those for similar enterprises.

(2) The accounts must so divide and subdivide expenses as to disclose the three elements which make up the total cost of service—the demand cost, the customer cost, and the consumption cost; and in turn must separate these costs into those that are fixed and those that are variable, so that from the data it will be possible to determine the equity and wisdom of the existing rates for services, and also to make all proper revision of incorrect rates for such services.

(3) The accounts must be so designated as to make the system readily understood and thus easy of application.

*Groups and orders of accounts.*—To meet the requirements stated, the accounts of a uniform system must be arranged in different groups, subgroups, classes, subclasses, and minor divisions, and therefore must be of several orders, each order and each account bearing a definite relation to all the others. The system must also be devised in such a way that the number and kind of accounts employed may be adapted to the requirements of each enterprise, while at the same time providing accounting data of a uniform and comparable character.

In the introduction attention has been called to five principal groups of data to be recorded in the balance sheet accounts and four other groups to be recorded in the revenue and expense accounts. One order of accounts is provided for these nine principal groups of data, a second for the several subgroups of the same data, a third for the classes of data into which the several subgroups are divided, and fourth and fifth orders are for the subclasses and minor divisions of data to be entered of record in the accounts. To meet the requirements for success above set forth the financial data to be recorded in these orders of accounts must be classified along fixed lines, and a given account must always be used to record data of the same character. Further, the accounts must be given names and other designations that will locate each individual account as readily as the ordinary index indicates the proper page of a book. It is believed that these objects will be realized in the scheme of naming and numbering accounts presented herewith.

The nine principal accounts designed for recording the financial data of the smaller enterprises, and for summarizing such data for the larger enterprises, are assigned numbers as follows:

1. Fixed assets and outlays.
2. Current assets.
3. Assets of funds with investments.
4. Liabilities.
5. Proprietary interests.
6. Water-service revenues.
7. Miscellaneous revenues.
8. Water-service expenses.
9. Expenses other than for water service.

When the business of an enterprise is of such volume or character that its proper administration requires more than the nine accounts above mentioned, and use is made of accounts subordinate to them, as has already been explained, the accounts to be summed up in each of the nine accounts may be nine or fewer in number, as may be advantageous for administrative purposes. The accounts of this second order are indicated numerically by numbers containing two digits, the first or left-hand digit indicating the primary group to which the account belongs, or the number of the account into which it is summarized, and the second digit marking its position among the subaccounts of the principal account. Thus the number 16, as applied to an account, indicates that it constitutes the sixth subgroup (distribution system accounts) of the first group (fixed asset accounts). The accounts of the third order bear the same relation to those of the second that those of the second do to the first, and the same rule applies to the relation of accounts of the fourth order to those of the third, and of those of the fifth order to those of the fourth. The division and subdivision of data, and thus the use of different orders of accounts, may be extended as far as may be desired for any enterprise, however large; or it may be stopped at any point, only those accounts being employed that can be used to advantage. This feature of the system, which permits the use of a small number of accounts for a small enterprise is as much to be considered and commended as that which provides a large number of accounts for the use of an enterprise with a vast volume of business. The numerical index for each account indicates its order and its place in the system, and provides all other information required for locating the position of the account and the character of the data recorded therein. Thus 16458 is the index number of the eighth subdivision of the fifth subclass of the fourth class (main pipes and specials) of the sixth subgroup (distribution system properties) of

the first group of accounts (fixed assets). The number giving group, subgroup, class, subclass, etc., may be called the designation or account number, and is applied to every account employed by the enterprise.

The decimal system of designating accounts here presented was substantially suggested by Mr. Albert H. Wehr, vice-president and general manager of the Baltimore County Water and Electric Company. It takes the place in this report of the scheme of indexing accounts suggested by the Bureau of the Census in its 1906 report for cities containing over 30,000 inhabitants, which was adapted from the system of indexing employed by the Interstate Commerce Commission and the New York Public Service Commission, and consists of a combination of capital and small letters and of Roman and Arabic numerals.

For convenience in referring to the groups, subgroups, classes, subclasses, and minor divisions of accounts, use is made of the following terminology:

*Summary accounts* are the controlling accounts of all the general accounts and are assigned the numbers 1 to 9. Each summary account is the controlling account of all general accounts having as their first digit one that is identical with the number of the specified summary account.

*General accounts* are those for subgroups of data and are indicated by numbers with two digits, the first of which indicates the group to which they are assigned and the second their position in that group.

*Subgeneral accounts* are those indicated by three digits, and are controlling accounts for those with four digits.

*Primary accounts* are those indicated by four digits, and are controlling accounts of those with five digits.

*Subprimary accounts* are those with five digits, and are the controlling accounts of those having six digits if such accounts are employed.

*Clearing accounts* are accounts through which are adjusted the debits and credits that at the time of their original entry are incapable of proper distribution to their accounts of final entry. As their name indicates, the object of such accounts is to carry the items entered therein until it becomes possible to segregate them by months or other desired periods of time, or by the purpose for which they were used or consumed, or until they can be transferred to the proper branch of service or to the proper account of final entry.

In the accompanying scheme of accounts, clearing accounts are given account numbers either ending in or containing zero (0). The digits which precede the zero indicate the group, subgroup, or class to which a given clearing account belongs and of which its financial data form a part. Thus an account numbered 140 is one in which are recorded outlays for uncompleted purification system properties (recorded in account 14); and account numbered 1450 is one in which are recorded outlays for uncompleted roughing filters (recorded in account 145).

*Special designations of accounts.*—To avoid confusion in the use of designations of the character here described, it is important that the significance of the different account numbers shall not be changed without some clear indication of the fact. Such changes may be desired, for instance, in the case of several plants operated by one central organization where accounts are kept separately as to some features of the plant and collectively as to others, through the same books. This, or any similar requirement, can readily be met by using a character other than the ten digits, or by adding the letters of the alphabet to the account number, as, for instance, 221 a, 221 b, 221 c, etc. Each account will thus assume its place in the fixed order and retain its full meaning, and no confusion will arise as to the significance of the classification. This plan of introducing letters or other symbols whenever it is desired will give all needed freedom to the personal equation and afford scope for any desire for originality, and will meet all real wants for other classifications in peculiar cases.

*Use of the accounts.*—As stated before, any enterprise can adopt as few or as many of the general, subgeneral, primary, subprimary, and clearing accounts as it finds advantageous for administrative purposes, and its choice will not disturb the general results shown in the various divisions or centers of classification, since each division or center will show the revenue from certain sources and the expenses and outlays for the same objects or purposes, as the case may be. In order to secure the most comparable results and those possessing the greatest value for statistical purposes, however, enterprises of the same size should use accounts of the same order as their accounts of original record. In this connection it is suggested that the following schedule of classification may well be adopted by the several water-supply enterprises:

Enterprises having a gross annual revenue of less than \$2,500 should use summary accounts only.

Enterprises having a gross annual revenue of \$2,500 and less than \$25,000 should use summary and general accounts.

Enterprises having a gross annual revenue of \$25,000 and less than \$250,000 should use the summary, general, and subgeneral accounts.

Enterprises having a gross annual revenue of \$250,000 and less than \$2,500,000 should use the summary, general, subgeneral, and primary accounts.

Enterprises having an annual revenue of over \$2,500,000, and as many of those having a smaller income as desire, should use the summary, general, subgeneral, primary, and subprimary accounts.

*General rules and instructions.*—In employing the system of accounts here described, the following general rules and instructions suggested by Mr. Wehr, of the Baltimore County Water and Electric Company, should be carefully observed.

All items of expenditure should be carefully classified by the heads of departments responsible therefor.

The classification of account numbers should be noted on orders and requisitions as issued and corresponding notes made upon bills as received and upon the vouchers.

When bills and vouchers contain amounts chargeable to several accounts, the account to which each item is to be charged should be noted opposite the amount of the bill and also on the face of the voucher.

Supplies, materials, and tools, as issued from the storeroom, should be charged direct to the account benefited. Repairs of tools must follow the same course.

Salaries of clerks, foremen, and street foremen should be charged direct to the proper account in proportion to the time employed.

In classifying items, care should be taken to distinguish between expenses and outlays. This is especially necessary in the case of

construction work performed by the force employed in operation. When questions arise in this connection, it should be remembered that an outlay account should include all items of drafting and other preliminary work and supervision, whether the work is done by employees of the enterprise or by contract. But discretion must be exercised so as to preclude the charging of a single dollar of operating expense in an outlay account; and to be on the safe side, the tendency should be, when in doubt, to charge to expenses.

"Labor" should be understood to mean not only the manual work of laborers and mechanics, but also superintendence, supervision, clerical work, engineering, other than the preliminary engineering of a general character, and inspection, so far as they are chargeable directly to the account referred to.

"Materials" should be understood to mean not only finished and unfinished products, appliances, or parts, but such smaller articles as are usually termed "supplies," including in every case freight and drayage charges thereon, if any.

"Tools" should be understood to mean hand tools of mechanics and other tools used in the work chargeable to the account referred to.

"Miscellaneous expenses" should be understood to mean all expenses chargeable to the account referred to that are not for labor, materials, or tools.

The cost of experiments should be charged under operating expenses to the account most affected or benefited, unless such experiments are made in connection with and preliminary to some construction work, in which case this cost should be charged to the proper outlay account.

In closing the books, the balance of each account should be carried into the next higher account, i. e., subprimary account balances should be carried to the respective primary accounts, the primary account balances to the subgeneral accounts, the subgeneral account balances to the general accounts, and the general account balances to the summary accounts, except that in the case of accounts recording assets, liabilities, and proprietary interests the balances of these accounts, of whichever order, may be forwarded into the next fiscal year in such detail as may be desired.

The tentative list of balance sheet accounts which immediately follows, and the corresponding list of revenue and expense accounts to be found on later pages will fully illustrate the scheme of naming and numbering accounts recommended for the proposed system of uniform accounts. In these lists of accounts only the summary, general, and subgeneral accounts are mentioned. With these accounts, enterprises can use as few or as many of the subordinate accounts as they desire, but whatever number is employed they should be arranged in harmony with the system herewith presented.

#### TENTATIVE LIST OF BALANCE SHEET ACCOUNTS.

##### A. ACCOUNTS FOR FIXED ASSETS.

##### 1. Total fixed assets.

##### 10. Outlays for uncompleted properties.

##### DIVISION I.—ACCOUNTS FOR GENERAL FIXED ASSETS.

##### 11. Intangible general assets.

##### 110. Outlays for uncompleted intangible general properties.

##### 111. Corporate franchise, or corporation charter.

##### 112. Operating franchise, or highway easements.

##### 113. Preliminary operations.

##### 114. Unamortized discounts on outstanding stock.

##### 115. Miscellaneous intangible properties.

##### 12. Fixed assets for use of general management.

##### 120. Outlays for uncompleted tangible general properties.

##### Group 1.—Administrative, accounting, and commercial properties.

##### 121. General administrative office properties.

##### 122. Accounting and commercial office properties.

##### Group 2.—General operating properties.

##### 123. General operating office properties.

##### 124. Laboratory properties.

##### 125. Engineering office properties.

##### 126. Storeroom and yard properties.

##### 127. General operating tools and accessories.

##### 128. Proportion of general management properties of jointly operated enterprises.

##### 129. Miscellaneous general properties.

##### DIVISION II.—ACCOUNTS FOR DEPARTMENTAL FIXED ASSETS.

##### 13. Collection system properties.

##### 130. Outlays for uncompleted collection system properties.

##### Group 1.—Surface sources of water supply.

##### 131. Reservations.

##### 132. Impounding dams and reservoirs.

##### 133. River and lake cribs and dams.

*Group 2.—Ground sources of water supply.*

- 134. Springs and wells.
- 135. Infiltration galleries and tunnels.
- 136. Collecting conduits and reservoirs.

*Group 3.—Intakes and aqueducts.*

- 137. Gravity intakes and suction mains.
- 138. Aqueducts and supply mains.
- 14. Purification system properties.
  - 140. Outlays for uncompleted purification system properties.
  - 141. Settling basins.
  - 142. Coagulating basins.
  - 143. Softening and iron removal plant.
  - 144. Roughing filters.
  - 145. Slow sand filters.
  - 146. Mechanical filters.
  - 147. Ozonization and aeration plant.
  - 148. Copper sulphate and other chemical plant.
  - 149. Clear water basins.
- 15. Pumping system properties.
  - 150. Outlays for uncompleted pumping system properties.
  - 151. Pumping stations.
  - 152. Boilers and stacks.
  - 153. Steam engines and steam equipment.
  - 154. Pumping equipment.
  - 155. Waterpower equipment.
  - 156. Electric power equipment.
  - 157. Other power equipment.
  - 158. Miscellaneous station equipment.
  - 159. Proportion of property of jointly operated power stations.
- 16. Distribution system properties.
  - 160. Outlays for uncompleted distribution system properties.

*Group 4.—Transmission and distribution storage properties.*

- 161. Force mains.
- 162. Distribution reservoirs and fire cisterns.
- 163. Tanks and standpipes.

*Group 5.—Distribution properties.*

- 164. Main pipes and specials.
- 165. Main pipe valves, fixtures, and appliances.
- 166. Fire hydrants and connections.
- 167. Service pipes and stops owned by enterprise.
- 168. Meters, meter boxes, and meter vaults furnished rent free.
- 169. Fountains and troughs.

## DIVISION III.—ACCOUNTS FOR MISCELLANEOUS FIXED ASSETS.

- 17. Properties of accessory enterprises.
  - 170. Outlays for uncompleted miscellaneous properties.
  - 171. Plant for compensated plumbing work.
  - 172. Rented real properties.
  - 173. Rented meters, meter boxes, and meter vaults.
  - 174. Forest lands and service equipment.
  - 175. Properties of miscellaneous accessory enterprises.
- 18. Sundry accessory properties.
  - 180. Outlays for uncompleted sundry accessory properties.
  - 181. General shop properties.
  - 182. Stable and team properties.
  - 183. Other accessory properties.

## B. ACCOUNTS FOR CURRENT ASSETS.

## 2. Total current assets.

## DIVISION I.—ACCOUNTS FOR ACTUAL CURRENT ASSETS.

- 21. Current cash.
  - 211. General fund cash.
  - 212. Special and trust fund cash.
- 22. Materials and supplies.
  - 221. Materials and supplies in general storerooms.
  - 222. Materials and supplies for general management.
  - 223. Materials and supplies for collection system.
  - 224. Materials and supplies for purification system.
  - 225. Materials and supplies for pumping system.
  - 226. Materials and supplies for distribution system.
  - 227. Materials and supplies for repairs.
  - 228. Materials and supplies for accessory enterprises.
  - 229. Scrap, and scrap value of old fixtures and equipment.
- 23. Prepayments (advance payments of the expenses of future periods).
  - 231. Prepaid insurance.
  - 232. Prepaid rents.
  - 233. Prepaid cost of water.
  - 234. Prepaid taxes.
  - 235. Prepaid franchise dues.
  - 236 to 239. Other prepayments.
- 24. Revenue accounts of private customers within city.
  - 241. Debtors for metered residences.
  - 242. Debtors for metered commercial houses.
  - 243. Debtors for metered industrial enterprises.
  - 244. Debtors for metered churches and charities.
  - 245. Debtors for unmetered residences.
  - 246. Debtors for unmetered commercial houses.
  - 247. Debtors for unmetered industrial enterprises.
  - 248. Debtors for unmetered churches and charities.
  - 249. Debtors for unmetered miscellaneous water service.
- 25. Revenue accounts of private customers outside city (see instructions).
- 26. Revenue accounts of city and other water-supply enterprises.
  - 261. City as water customer.
  - 262. } Other municipalities as customers (see instructions).
  - 263. }
  - 264. Other water-supply enterprises as customers.
- 27. Miscellaneous revenue accounts.
  - 271. Accrued revenues of accessory enterprises.
  - 272. Accrued revenues of funds with investments.
  - 273. Accrued revenues from sundry sources.
- 28. Miscellaneous nonrevenue debtors.
  - 281. Stockholders for assessments.
  - 282. Firm members for allocation of losses.
  - 283. Current transactions with city.
  - 284. Unclassified nonrevenue debtors.

## DIVISION II.—ACCOUNTS FOR MISCELLANEOUS NOMINAL ASSETS.

- 29. Miscellaneous nominal assets.
  - 291. Unamortized discounts on outstanding debts.<sup>1</sup>
  - 292. Unamortized depreciation.<sup>1</sup>
  - 293. Unamortized losses by casualties to property and persons of others.<sup>1</sup>
  - 294. Unamortized extraordinary governmental requirements.<sup>1</sup>
  - 295. Unamortized losses by bad debts and investments.<sup>1</sup>
  - 296. Other unamortized costs and losses.<sup>1</sup>
  - 297. Contingent assets.
  - 298. Authorized provisions for contractual obligations.
  - 299. Authorized provisions for governmental appropriations.

<sup>1</sup> Accrued costs and losses to be charged as expenses of future periods.



## C. ACCOUNTS FOR FUNDS WITH INVESTMENTS.

3. Total assets of funds with investments.
  31. Sinking fund assets.
    311. Cash.
    312. Stocks of operating corporations.
    313. Bonds of operating corporations.
    314. Obligations of operating municipality.
    315. Other investments.
  32. } Other funds with investments (see instructions).
  33. }

## D. LIABILITY ACCOUNTS.

## 4. Total liabilities.

## DIVISION I.—ACCOUNTS WITH FIXED LIABILITIES.

41. Bonds, debentures, etc.

## DIVISION II.—ACCOUNTS WITH CURRENT LIABILITIES.

42. Notes and bills payable, revenue loans, etc.
43. Interest payable.
  431. Interest on funded debt.
  432. Interest on receivers' certificates.
  433. Interest on other current liabilities.
44. Dividends and other appropriations of profits.
  441. Dividends on debenture stock.
  442. Dividends on preferred stock.
  443. Dividends on common stock.
  444. Apportionments to individual owners and firm members.
45. Revenues of future periods levied in advance.
46. Deposits by customers.
47. Sundry creditors.
  471. Overdrafts.
  472. Miscellaneous adjusted claims and accounts.
  473. Unadjusted claims and accounts.

## DIVISION III.—ACCOUNTS WITH MISCELLANEOUS NOMINAL LIABILITIES.

48. Miscellaneous nominal liabilities.
  481. Contingent liabilities.
  482. Contractual obligations.
  483. Governmental appropriation liabilities.

## E. PROPRIETARY INTERESTS.

## 5. Total proprietary interests.

## DIVISION I.—ACCOUNTS FOR STOCK AND UNRESERVED PROPRIETARY INTERESTS.

51. Capital stock.
52. Unreserved corporate surplus.
53. Unreserved proprietary interests of noncorporate enterprises.

## DIVISION II.—RESERVED PROPRIETARY INTEREST ACCOUNTS.

54. Reserved proprietary interests.
  541. Unamortized premiums on stocks.
  542. Unamortized premiums on outstanding debts.
  543. Sinking fund reserves.
  544. Reserves for depreciation.
  545. Reserves for self-insurance.
  - 546 to 549. Other reserves.

## DIVISION III.—ACCOUNTS WITH MISCELLANEOUS NOMINAL PROPRIETARY INTERESTS.

55. Losses not recorded in asset accounts.
56. Revenue discounts for customers within city.
  561. Discounts on metered residence rates.
  562. Discounts on metered commercial rates.
  563. Discounts on metered industrial rates.
  564. Discounts on metered rates for churches, etc.
  565. Discounts on unmetered residence rates.
  566. Discounts on unmetered commercial rates.
  567. Discounts on unmetered industrial rates.
  568. Discounts on unmetered rates for churches, etc.
  569. Discounts on unmetered miscellaneous water rates.
57. Revenue discounts for customers outside city (see instructions).

## INSTRUCTIONS FOR ASSET ACCOUNTS.

*General.*—The list of accounts here suggested in a tentative way for the fixed assets of water-supply enterprises includes one summary, eight general, and fifty-seven subgeneral accounts for recording data relating to the permanent properties of those enterprises, and one general and eight subgeneral accounts for recording outlays for properties in process of construction. In using these accounts, the fixed assets and outlays should be so classified and arranged that the accounts will contain a description of every piece of land belonging to the enterprise, together with a statement of the purposes for which such land was acquired, used, or held, and a detailed exhibit of all improvements upon it. The same accounts should also contain a record in detail of all the fixtures, appliances, equipment, and other fixed assets used by the enterprise, so arranged as to exhibit for each asset its cost and the year of its construction or acquisition. The data last mentioned are necessary in order to provide the basis for an exhibit showing the effect of depreciation upon the value of the fixed assets, which should be contained in the accounts with fixed assets and which should be secured by recording (1) the original cost of each and every piece of property, (2) the amount of ordinary and extraordinary depreciation upon such property suffered during the current year, and (3) the total amount of such depreciation suffered from the time of the acquisition or construction of the property to the close of each fiscal year. The published reports of the water departments of Chicago and Cleveland give suggestions with reference to the method of keeping accounts such as are here outlined, and of presenting the data thus recorded in published reports.

*Depreciation.*—Accountants and business men have devised and made use of a number of different methods of treating, in their fixed asset and other accounts, the losses occasioned by depreciation, and the cost of replacements, renewals, and betterments. Before describing these methods it should first be noted that the losses by depreciation of a public service corporation operating a water-supply system or any other public service utility enterprise increase progressively with the passage of years for each structure, fixture, or appliance constituting a part of its nonlanded permanent properties. Expressed in mathematical terms, it is now a more or less accepted axiom of business management that the losses from depreciation for any given piece of property, or of a water-supply system as a whole, through a number of years constitute a geometrical series in which the loss for each year is a small percentage greater than that for the preceding year, while the aggregate loss at the expiration of the life of such piece of property, or system, is equal to its initial cost. The line which would represent this progressive increase of loss is sometimes called a "sinking fund curve," since it is used to represent graphically the progressive increase in the assets of a sinking fund all of whose resources are kept invested at interest and into which is annually paid a fixed sum, and also all the interest earnings of the fund. The different amounts of loss by depreciation in the earlier and later years of the life of a property or system may be indicated by the following illustration: If the life in service of a piece of apparatus costing a thousand dollars is sixty years, and the annual rate of increment of loss, or its increase one year over that which preceded it, is  $2\frac{1}{2}$  per cent, the deprecia-

tion for the first year would be \$7, and in the sixtieth year \$32, or 4.6 times as great. If the length of life in service is less than sixty years, the ratio between the loss for the first and last years will be much smaller, while if that life be more than sixty years, the ratio will be greater. Further, if it should be found by practical tests that the increment of loss is greater than 2½ per cent, the ratio would be greater than the one mentioned, while if the increment were less, the ratio would of course be correspondingly smaller.

A second fact of importance to be noted in a discussion of methods of accounting for losses by depreciation is that the length of life of the most costly portions of a water-supply system is much greater than that of the least costly. In the earlier years the only replacements and renewals to be made are those for comparatively inexpensive properties, while in the later years all properties, large and small, expensive and inexpensive, must be replaced or renewed. Depreciation is all the time lessening the value of the plant, either for use or for sale, and for many years only a part of that loss can be made good by replacement or renewal, and if ample provision is not made for this depreciation, the loss in value of the plant becomes a wastage of the investment of the proprietor.

The first method employed by business men and accountants to offset or provide for losses by depreciation took account of neither of the facts above referred to. It merely recognized that all losses by depreciation should be made good out of revenue. It sought to throw this burden upon revenue by charging as expenses all costs of replacements and renewals and such costs of betterments as were offset by the cost of the property displaced or improved by them. By this method, the average water-supply system adjusting rates to meet the current costs of operation, including repairs, renewals, replacements, and betterments, would find itself at the end of forty or fifty years with half of its capital impaired and no account showing how the property had been wasted or what was the present worth of the plant.

Perceiving this result, accountants and business men began to adopt other methods for meeting depreciation and to set aside from current revenues in one form or another amounts sufficient to offset and provide against any wastage of investments, and in this manner to make allowance for the two fundamental facts referred to. Many schemes for accomplishing this result have been devised, but they may all be arranged under one or the other of two heads. Those coming under the first head may be described as schemes which provide for the setting aside in one form or another of sufficient amounts from current revenues to guarantee against the wastage of capital through operation, but which make no provision for ascertaining or stating in accounts the exact effect or result of current operation upon proprietors' capital; while those coming under the second head may be described as schemes for making the provisions stated and, in addition, for keeping accounts in such a manner as to disclose at all times approximately the results of business operation upon proprietary interests and the amount of those interests.

Under either scheme, surplus reserves are accumulated either with or without the creation of reserve or invested funds, and the reserves and reserve funds so accumulated are used either for meeting the costs of replacements and renewals and such part of the costs of betterments as is offset by the costs of the properties displaced or improved, or for amortizing the fixed debts incurred in acquiring or constructing the more permanent properties. In the first case, the reserve funds, if such are maintained, are called depreciation, replacement, or renewal funds, or are given some kindred descriptive designation; and in the second case, they are called sinking funds. In both cases, the amounts of surplus set aside for the purposes mentioned are called reserves or surplus reserves.

In Great Britain, some municipalities make use of both depreciation funds and sinking funds in connection with the operation of their water-supply enterprises. In the United States, however, the cities as a rule maintain only sinking funds, and the private water-supply enterprises seldom have any reserve funds, but utilize

their undivided surplus in making additions as well as replacements, renewals, and betterments. Some cities also adopt this latter plan, although the accumulation of surplus as described is accompanied with the accumulation of sinking fund reserves.

Whenever the surplus accumulated by an enterprise maintaining a depreciation fund is sufficiently large to meet the costs of replacements, renewals, etc., or that accumulated by a city maintaining a sinking fund is sufficiently large to meet the municipal debt incurred for constructing or acquiring the waterworks, the method adopted for providing for such costs accomplishes the results for which it was primarily established. It prevents the impairment of capital through the wastes and losses included under the term "depreciation," and to that extent it is to be commended for both privately and municipally owned systems. If, however, the surplus accumulated is not sufficient for the one or the other of the purposes stated, the method referred to only partially obviates the evil to remedy which it was devised. On the other hand, if a privately owned enterprise is able—as above described—to create a surplus sufficiently large to meet the possible losses that may arise through depreciation, and also a large additional surplus not required by the operating exigencies of the company, the public is compelled to pay extortionate rates for water, and the accounts thus become an agent of the operating company in robbing the consumer under cover of preventing a waste of the investor's capital. This latter injury does not occur, however, in the case of a municipally operated enterprise, although the consumer may, under cover of the accounting, be compelled to pay for his water more than a good business policy requires. The method under discussion thus enables a shrewdly managed private company, by means of its accounts, to cover up and hide from the public the evidences of its extortion, permits the dishonest city official to cover up shortages that exist in municipally operated enterprises under the high-sounding but deceptive term "reserves," and provides no data on which to base any intelligent discussion of the adequacy or inadequacy of the existing rates of either publicly or privately owned systems.

To correct the imperfections and evils of this method of meeting losses from depreciation, the accumulation of reserves or reserve funds—one or both, as described above—must be combined with some method of measuring and recording, approximately, at least, the amount of depreciation that takes place each year and that has taken place from the inception of the enterprise to the close of each fiscal period. The accounts and summary statements will then exhibit correctly at all times the results of business operation upon and the amount of proprietors' interest in the enterprise. It is believed that the scheme of accounting herewith presented will open the way for such summaries.

Perfection can not, however, be attained at once along the lines mentioned, either by the accounts here submitted or by others, for the reason that depreciation takes place neither actually nor relatively at the same rate for any two establishments of any given industry. On this account, 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 the actual depreciation of the establishment differs from that of the average establishment of its class. For this reason a physical examination and appraisal of waterworks should be made every ten 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, laboratory fixtures, and meters, ten years; office furniture and general equipment, fifteen years; boilers, steam pipes, and filtration equipment, twenty years; engines, pumping machinery, and wood pipes, twenty-five years; masonry of filtration plant, cribs, iron water pipes, intake pipes, fire hydrants, stand-pipes, and buildings, fifty years; reservoirs, tunnels, and aqueducts, one hundred years; and for the water system as a whole, fifty years.

American tables of depreciation have been calculated on the basis, respectively, of 4, 3, 2½, and 2 per cent of annual increment, 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 these properties. The amount of that depreciation is a question of fact to be ultimately determined by physical inspection, and has no relation to the rate of interest which a depreciation fund can earn. 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 ten years, 8.008; of fifteen years, 4.802; twenty years, 3.229; twenty-five years, 2.309; fifty years, 0.630; one hundred 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 percentage 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 can be ascertained, provided the enterprise has a detailed statement of its property and equipment, as stated above in the opening paragraph of these general instructions; 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 in the value of a water-supply system in a given year, calculated as above, should be credited to the fixed asset accounts 111 to 183, and debited as depreciation or amortization to the expense accounts 817, 818, 871 to 876, and 911 to 915. When detailed information is wanting for computing depreciation, as outlined above, for each and every nonlanded property, it may be assumed that the aggregate depreciation for the system as a whole is approximately 2 per cent per annum of the present value of that system.

The correctness of all allowances for depreciation credited to the fixed asset accounts should be tested from time to time by physical examination of the properties. If such examination discloses the fact that the depreciation actually suffered is only slightly in excess of that charged in the accounts, the extra amount may be charged to expense, as is done in the case of ordinary depreciation in private mercantile or manufacturing business. If, however, the depreciation is found to be materially greater than that allowed for by preceding estimates, the excess may be charged to the nominal asset account (292), "unamortized depreciation," and later may be charged to expense in such amounts as may be deemed best by the administration of the enterprise. When the physical examination discloses the fact that the depreciation suffered is less than the amount previously charged as expense, the excess may be credited to the balancing balance sheet account. In this case of an enterprise operated by a corporation this is account 52, and in the case of all other enterprises, account 53. Further, when a physical examination discloses material variations between the amount of ordinary depreciation estimated for the past and that actually suffered, new tables for computing current depreciation should be substituted for the old ones, such tables being predicated upon the results of the physical examination mentioned. Only

by such a change of tables and rates can a repetition of the error in accounting just referred to be avoided.

When any fixed asset suffers a change by reason of a replacement, renewal, betterment, or addition, its account should be debited in full with the cost of such change, the same as with the cost of an original acquisition or construction. The same account should be credited by cash to the amount realized from the sale or other disposal of the displaced properties, or by the estimated value of such displaced properties; and the balance of the account, if such there be, should be charged as expense to one of the current depreciation accounts, or to account 292, according to its amount, as described in the preceding paragraph. If the amounts credited, as above, to cash and to "scrap, and scrap value of old fixtures, etc.," when added to the preceding credits in the fixed asset account, exceed the original costs of the displaced property or equipment, the excess should be debited to the balancing balance sheet account.

*Number of accounts.*—When the recording of data relating to the fixed assets, as above directed, can be more advantageously accomplished by a larger number of accounts than are presented in the accompanying outline, use may be made of such a number of primary, subprimary, and additional property and outlay accounts as may be found most convenient, provided the classification of assets is in harmony with the one here described and the additional accounts are arranged subordinate to the general and subgeneral accounts here suggested in outline.

*Fixed property accounts.*—The summary, general, subgeneral, and other fixed asset accounts which have account numbers that do not end in or contain a zero (0) are, for convenience of reference, here called *fixed property accounts*. They are the accounts in which are recorded financial data relating to fixed properties whose construction or acquisition has been completed and which are in use by the enterprise. They record the original cost, current and prior depreciation, and present value of the properties listed in them, and also the other data referred to in the opening paragraph of the instructions for fixed asset accounts.

Each general fixed property account is the controlling account of all subgeneral property accounts the first two digits of whose account number are identical with its own; and in turn, each subgeneral account is the summary or controlling account of all primary property accounts the first three digits of whose account number are identical with its own. The same statement, with minor changes in wording, expresses the character of the primary accounts and their relation to the subprimary accounts. The fixed asset account numbered 1 is the summary or controlling account of all fixed property accounts, as above described, and also of all accounts for outlays for properties in process of construction.

*Outlay accounts.*—The general, subgeneral, primary, and subprimary fixed asset accounts whose numbers end with or contain zero (0) are arranged primarily for keeping account of all outlays for fixed properties in process of construction, and are referred to as "outlay accounts." The proper outlay accounts of original record should be charged with the cost of all materials purchased and received for the fixed properties and all similar materials requisitioned from the storerooms, together with the cost of all work performed in the construction of these properties, whether by city employees or by contract. Amounts debited to outlay accounts should be credited to cash when they are liquidated by the payment of cash. They should be credited to some subdivision of account 32 when they are represented by audited bills, and to account 473 when they represent amount withheld on contracts awaiting settlement. All outlay accounts should be summarized by the outlay account of the next higher order, the same as all fixed property accounts are summarized by the fixed property accounts of the next higher order. The amounts recorded in the general clearing account 10, as well as those recorded in general property accounts, are to be included in the summary account numbered 1, which is the summary of the



value of all fixed assets, including the value of fixed properties and of undistributed outlays for such properties. When any specified property is completed, the outlay or fixed asset clearing account in which it is recorded should be closed into the appropriate fixed property account.

111. *Corporate franchise*.—In this account should be recorded the amount of all fees paid to the government for incorporation, and all costs of preparing and filing certificates and authorizations for increasing capital stock, and of preparing and filing papers in connection with the extension of the term of incorporation or reincorporation consequent upon reorganization. This account is for the use of privately but not of municipally operated systems.

112. *Operating franchise*.—In this account should be recorded all payments to the city, under any designation, which were made prior to commencement of operation, for the right of using the streets of the city for the objects of the water-supply enterprise, and all similar amounts paid for the extension or renewal of such rights, special requirements of law in the state in which the enterprise is operated with reference to accounting for such costs being observed in every instance. This account is primarily for the use of privately operated enterprises. When a city has purchased its water-supply system from a private corporation, or one private corporation has purchased its plant from another, and has included in the purchase price an allowance for the operating franchise, this account should be debited with the amount so allowed.

113. *Preliminary operations*.—In this account should be recorded all expenditures connected with the organization, preliminary survey, and kindred preliminary operations of the enterprise. These expenditures include (1) all costs incurred in organizing and financing the enterprise, other than those to be recorded in accounts 111 and 112; (2) all preliminary engineering expenses; (3) all preliminary legal expenses, including counsel fees; (4) all payments for damages to persons and property during preliminary operations; (5) all preliminary costs of insuring against casualties, or for other purposes; (6) all interest on bonds, all commissions or fees allowed agents or promoters, all other costs of soliciting subscriptions for stock (but not loans nor for the purchase of bonds or evidences of indebtedness), and the actual cash value at the time of organization of securities paid promoters for their services in organizing the enterprises; (7) taxes; and (8) other similar expenditures prior to the time when the enterprise began to supply water to consumers.

When the operating franchise is a perpetual one, none of the expenditures to be recorded in accounts 111, 112, and 113 are subject to depreciation or amortization. When the operating franchise is for a limited period, all of these preliminary expenditures for private corporations should be amortized in equal annual amounts during the years that elapse between the initial operation of the enterprise and the close of the franchise period. When a city has allowed any amount for the operating franchise purchased from a private company, that allowance should be charged in account 112, and should be amortized during the period that elapses between the time of purchase and that of the amortization of the bonds issued for securing the means of acquiring the system. In like manner, when a private corporation has made a similar allowance for its franchise and the franchise is a limited one, the allowance should be amortized prior to the expiration of the franchise period. No other amounts to be recorded in accounts 111, 112, and 113 are subject to depreciation nor should they be amortized.

114. *Unamortized discounts on outstanding stock*.—When stocks are sold by a private enterprise for less than their face value, the amount of discount allowed on such stocks should be charged to account 114, and the amount so charged should be systematically amortized and charged as expense to account 817. The period during which this amortization should be carried on should not exceed the period for which the operating franchise has been

obtained. The conditions under which and the rate at which discounts on stock issued should be amortized, if at all, are solely within the discretion of the corporation or that of the board of trustees or management.

12. *Fixed assets for use of general management*.—In the nine accounts of primary entry provided for account 12 should be recorded in detail the cost of (1) land, (2) buildings, (3) landed improvements other than buildings, and (4) fixtures and equipment utilized by the management for general administrative, accounting, commercial, and operating purposes, separating them as called for by the designations of accounts 121 to 129. By "accounting and commercial office properties" are meant those properties utilized for office purposes by the treasurer, auditor, and comptroller of the water-supply system, and by all other officers and employees who are engaged in computing rates, keeping account with revenues and expenditures, collecting bills, and performing similar fiscal and accounting duties, including those connected with extension of the business. By "general operating office properties" are meant all properties utilized for office purposes by those having general supervision of the laboratories, engineering work, storerooms, and store yards, and by those having general accounting control of the general operating tools and accessories. Properties used exclusively for the purposes of the laboratories and engineering are, however, to be listed in account 124. When a private enterprise is operated for the purpose of supplying water and one or more other public utilities, there should be recorded in account 128 such proportion of the value of the properties of the enterprise that are utilized for general management purposes as the total revenues derived from the business of supplying water represent of the total revenues of the combined enterprise. In the same account should be recorded that proportion of the value of the office equipment and office fixtures of such city boards as have joint control over the water-service enterprise and other municipal enterprises which the expenditures of the water-service enterprise represent of the total expenditures of all the enterprises under the control of these boards.

*Departmental fixed assets*.—Four general accounts are provided in which to summarize the costs of departmental fixed assets of water-supply systems, including the costs of land, buildings, and other structures, fixtures, and equipment used respectively for the collection, purification, pumping, and distribution of water.

13. *Collection system properties*.—Eight subgeneral accounts are provided for recording the costs of the land, structures, fixtures, and equipment of water-supply enterprises for collecting and conveying water, and these accounts are summed up in the general account "collection system properties."

In the case of enterprises obtaining water from points remote from the city, the collection system is to be considered as including all water-supply system fixtures, appliances, and structures utilized in collecting water and in conveying it from the place of its collection to the limits of the city, or to the point in or out of the city at which the enterprise begins to distribute water to customers, other than the public and private water-supply enterprises, with the exception of those fixtures, appliances, etc., utilized principally or wholly for purification purposes or as parts of the pumping system. In the case of enterprises obtaining water from a source located in or near the city, or near private consumers, the collection system is here considered as including all water-supply fixtures, appliances, and structures connecting the sources of supply with the purification works or pumping works, whichever may be situated nearest the source of supply. In both cases the collection system is here considered as including all land upon which the structures, appliances, and fixtures referred to are located, or easement in such land; the cost of all water rights, in perpetuity or for a term of years; and the cost of all buildings and landed improvements upon such land.

Of the eight subgeneral accounts mentioned, three are for recording data relating to the cost of properties utilized in connection with

surface sources of water supply, three for similar costs of the properties utilized in connection with ground sources of supply, and two for intakes and aqueducts. In these subgeneral accounts should be entered all information relating to the costs of depreciation, under subheads, as follows:

131. *Reservations*.—(1) Land, (2) buildings, (3) other landed improvements, (4) equipment.

132. *Impounding dams and reservoirs*.—(1) Land and water rights, (2) dams, (3) reservoirs, (4) buildings, (5) other landed improvements, (6) equipment.

133. *River and lake cribs and dams*.—(1) Land and water rights, (2) cribs, (3) buildings, (4) other landed improvements, (5) equipment.

134. *Springs and wells*.—(1) Land and water rights, (2) springs, (3) wells, (4) buildings, (5) other landed improvements, (6) equipment.

135. *Infiltration galleries and tunnels*.—(1) Land and rights of way, (2) galleries, (3) tunnels, (4) buildings, (5) other landed improvements, (6) equipment.

136. *Collecting conduits and reservoirs*.—(1) Land and rights of way, (2) conduits, (3) reservoirs, (4) buildings, (5) other landed improvements, (6) equipment.

137. *Gravity intakes and suction mains*.—(1) Land and rights of way, (2) gravity intakes, (3) suction mains, (4) buildings, (5) other landed improvements, (6) equipment.

138. *Aqueducts and supply mains*.—(1) Land and rights of way, (2) aqueducts, (3) supply mains, (4) wet wells, (5) buildings, (6) other landed improvements, (7) equipment.

In recording the financial data in the accounts mentioned above, all conduits which convey water from the place of primary collection in the river or lake to a collection reservoir or to the purification or pumping works, or from a collection reservoir to such purification or pumping works, should be considered as river and lake intakes. The costs of galleries and tunnels constructed at the bottom of deep wells are to be recorded in the account for springs and wells rather than in that for infiltration galleries and tunnels.

14. *Purification system properties*.—Nine subgeneral accounts are suggested for recording the financial data that good administration requires relating to the properties employed for water purification purposes. The amounts recorded in these nine subgeneral accounts should be summed up in account 14, and should further be recorded in subaccounts or under the following specific heads:

141. *Settling basins*.—(1) Land, (2) basins, (3) buildings, (4) other landed improvements, (5) equipment and fixtures.

142. *Coagulating basins*.—(1) Land, (2) basins, (3) buildings, (4) other landed improvements, (5) equipment and fixtures.

143. *Softening and iron removal plant*.—(1) Land, (2) basins and tanks, (3) general plant, (4) buildings, (5) other landed improvements, (6) minor equipment and fixtures.

144. *Roughing filters*.—(1) Land, (2) filters, (3) filter and sand washing equipment, (4) buildings, (5) other landed improvements, (6) minor equipment and fixtures.

145. *Slow sand filters*.—(1) Land, (2) filters, (3) scraping and sand washing equipment, (4) buildings, (5) other landed improvements, (6) minor equipment and fixtures.

146. *Mechanical filters*.—(1) Land, (2) filters, (3) washing and control equipment, (4) buildings, (5) other landed improvements, (6) minor equipment and fixtures.

147. *Ozonization and aeration plant*.—(1) Land, (2) ozone generators and equipment, (3) ozone sterilizers, (4) other ozone equipment, (5) aeration equipment, (6) minor equipment, (7) buildings, (8) other landed improvements.

148. *Copper sulphate and other chemical plant*.—(1) Land, (2) buildings, (3) other landed improvements, (4) equipment and fixtures.

149. *Clear water basins*.—(1) Land, (2) basins, (3) buildings, (4) other landed improvements, (5) equipment and fixtures.

15. *Pumping system properties*.—Nine subgeneral accounts are suggested for recording the needed financial data relating to pumping system properties. These data should be recorded in separate primary accounts or in the suggested subgeneral accounts in such a manner as to show the required data for each pumping station under the following specific subheads:

151. *Pumping station*.—(1) Land, (2) buildings, (3) other landed improvements, (4) fixtures. No apparatus of which mention is made under accounts 152 to 158 should be listed in this account.

152. *Boilers and stacks*.—(1) Boilers and settings, (2) stacks and foundations, (3) feed water equipment, (4) other equipment.

153. *Steam engines and steam equipment*.—(1) Steam engines, (2) steam and exhaust piping, (3) condensers and auxiliary equipment, (4) other steam equipment.

154. *Pumping equipment*.—(1) Steam pumping engines, (2) power pumping machinery, (3) other pumping machinery, (4) other pumping equipment.

155. *Waterpower equipment*.—(1) Land and waterpower rights, (2) dams, (3) canals, (4) buildings, (5) other landed improvements, (6) water wheels and connections, (7) governors and other control equipment, (8) other equipment.

156. *Electric power equipment*.—(1) Motors and dynamos, (2) switchboards and apparatus, (3) other equipment.

157. *Other power equipment*.—(1) Producers and engines, (2) gas and oil engine equipment, (3) other equipment.

158. *Miscellaneous station equipment*.—(1) Oil and waste apparatus, (2) station repair shop, (3) other equipment.

159. *Proportion of property of jointly operated power stations*.—(1) Land, (2) buildings, (3) boilers and stacks, (4) steam piping and equipment, (5) waterpower equipment, (6) electric power equipment, (7) other power equipment.

16. *Distribution system properties*.—Nine subgeneral accounts are presented for recording data relating to distribution system properties. Of these accounts, three are for recording specified data relating to property employed in connection with the transmission and storage of water, and six for data relating to property employed in the work of distribution. The data for these accounts should be recorded in primary accounts or in subaccounts, as indicated in the opening paragraph of the instructions for fixed asset accounts.

161. *Force mains*.—(1) Land and rights of way, (2) mains and specials, (3) valves and valve boxes, (4) other appliances, (5) buildings and other structures.

162. *Distribution reservoirs and fire cisterns*.—(1) Land, (2) reservoirs, (3) fire cisterns, (4) buildings, (5) equipment.

163. *Tanks and standpipes*.—(1) Land, (2) tanks and structures, (3) standpipes and structures, (4) buildings, (5) equipment.

164. *Main pipes and specials*.—This account should be so kept as to record the length of pipe of each diameter and the number of specials of each diameter in the system, and the date of their installation.

165. *Main pipe valves, fixtures, and appliances*.—(1) Regulating valves, (2) water chambers, relief valves, etc., (3) blow-off cocks, etc., (4) other appliances.

168. *Meters, meter boxes, and meter vaults furnished rent free*.—(1) Meters and connections, (2) meter boxes and vaults.

17. *Properties of accessory enterprises*.—This account is provided for summing up the costs of all lands, buildings, landed improvements, and equipment of the enterprise which are used by quasi-independent accessory enterprises, but which are not directly connected with the general management of the water-supply system. Few water-supply enterprises in the United States operate all the accessory enterprises referred to in the list of subgeneral accounts, and some undoubtedly operate others not mentioned. Those not operating the accessory enterprises mentioned will have no need for certain of the accounts, and those operating enterprises not

mentioned can employ additional subgeneral accounts and assign them names descriptive of their character other than those here set forth.

171. *Plant for compensated plumbing work.*—When a water-supply enterprise performs plumbing work for compensation, and uses one or more buildings exclusively for such work, there should be included in this account the cost of such buildings, of the fixtures of such buildings, and of the land upon which they are located, and the improvements thereon. In addition, the account should include the cost of all the equipment of the buildings, such as machinery, tools, and accessories employed in them or upon the work performed by or through their instrumentality. In the case of a plant operated as a part of the general shop, or in a rented building, this account should record only the cost of the machinery, tools, and accessories employed in plumbing work for compensation. The financial data called for by the account "plant for compensated plumbing work" should be recorded under the subheads (1) land, (2) buildings, (3) tools and appliances, (4) miscellaneous equipment. All of these may be recorded in primary accounts with the designations mentioned.

172. *Rented real properties.*—This account is designed for recording the cost of the lands and of the improvements thereupon which are held and utilized solely or principally for the rents to be obtained therefrom. In it should be included the costs of the land and of all buildings and other improvements thereupon, and of the equipment of the buildings belonging to the enterprise which are not used by it in such a manner that in accordance with the preceding instructions their cost should be recorded in accounts 120 to 129. The properties to be recorded in this account may be separately recorded in primary accounts or under the following specific subheads: (1) Land, (2) buildings, (3) fixtures, (4) other property.

173. *Rented meters, meter boxes, and meter vaults.*—In this account should be recorded the cost of all rented meters, meter boxes, vaults, and other accessories. The corresponding costs of such fixtures and appliances which are furnished rent free are to be recorded in the appropriate account of the distribution system of the water-supply system. The financial data to be recorded in the account here mentioned may be entered in primary accounts or under specific subheads, as follows: (1) Meters and connections, (2) meter boxes and vaults.

174. *Forest lands and service equipment.*—In this account should be recorded the cost of the equipment employed in connection with the forests on water-supply system reservations for the purpose of securing an income from such forest lands. The value of landed improvements is included in the account "reservations."

175. *Properties of miscellaneous accessory enterprises.*—In this account should be recorded the cost of the land and of the improvements thereon, and of all equipment of minor accessory enterprises. Such enterprises, where they are of importance, should be assigned specific names, and the costs of their assets should be recorded in special primary accounts, as described in the instructions for the account for "properties of accessory enterprises." The financial data to be recorded in the foregoing account may be entered in a number of primary accounts or under the following specified subheads: (1) Land, (2) buildings, (3) equipment.

18. *Sundry accessory properties.*—This account is provided for summing up the financial data recorded in accounts with accessory properties of the enterprise other than those which constitute the plants of quasi independent accessory enterprises, as above.

181. *General shop properties.*—The financial data relating to the general shop properties may be entered under the following specific subheads, or in primary accounts under the following designations: (1) Land, (2) buildings, (3) tools and appliances, (4) miscellaneous shop equipment.

182. *Stable and team properties.*—The properties included in this account may be recorded under the following specific subheads, or in primary accounts with the following designations: (1) Land, (2) buildings, (3) fixtures and equipment, (4) live stock, (5) wagons, (6) harness and team equipment, (7) automobiles and bicycles.

183. *Other accessory properties.*—In this account are to be recorded all properties for which no other specific provisions are made in this group of accounts. The properties so recorded may be entered in primary accounts or under the following subheads: (1) Land, (2) buildings, (3) equipment, (4) all other.

*Floating asset accounts.*—The accounts for floating assets are arranged in two divisions—one for current assets, including miscellaneous nominal assets, and the other for assets of funds with investments. The summary account 2 and the general accounts 21 to 29 are provided for the first division, and the summary account 3 and the general accounts 31 to 39, for the second. No special account is provided for summarizing actual current assets, but if such an account is needed, it may be given the designation number 2a.

*Current asset accounts.*—The form that should be given to most current asset accounts will depend largely upon the period of time for which summaries of condition and of results are regularly prepared. Such periods are here called *fiscal periods*, and usually cover one or three months of time. Whatever these fiscal periods may be, the accounts should be given such forms as will most readily permit of all needed summaries at the close of every such period.

21. *Current cash.*—Two subgeneral accounts (211 and 212) are provided for keeping account of all cash other than that belonging to funds with investments, which should be recorded in accounts 311, 321, and 331. Account 212 is provided for recording all cash reserved or set aside for special purposes. If cash is reserved by a given enterprise for a number of purposes, the cash so set aside, instead of being recorded in a single cash account numbered 212, should be recorded in a number of separate primary accounts, numbered 2121 to 2129, and given descriptive designations indicative of the purpose for which the cash was set aside or reserved.

22. *Materials and supplies.*—Nine subgeneral accounts (221 to 229) are provided for securing accounting control over materials and supplies other than such as are acquired by the enterprise for use in the construction of permanent properties and equipment, or for immediate consumption in operation. Materials and supplies acquired for the first of the purposes specified should be debited to the appropriate account for outlays for uncompleted properties, and those obtained for the second purpose should be charged to an appropriate expense account. When any material or supply is purchased or otherwise obtained other than for the two purposes specified, one of the accounts 221 to 229 should be debited with its cost, and the same account should at a later time be credited with the value of any quantity that is used or sold. Account 221 is provided for securing accounting control over materials and supplies passing through general storerooms or store yards; accounts 222 to 228, for securing similar control over materials and supplies that have been requisitioned or otherwise assigned to particular branches of the service for consumption in operation, but have not been immediately consumed; and account 229, for securing accounting control over the scrap value of all discarded equipment, the value of the scrap obtained from such equipment, and the value of all materials, however obtained, which are held for sale. Amounts debited to this account should be credited to the account with the fixed or other asset through which or from which the scrap, etc., is obtained.

23. *Prepayments.*—When payments for insurance, rents, cost of water, taxes, franchise dues, and other expenses are made before the expenses have actually accrued, the advance payments should be recorded in the appropriate expense accounts for the months and years covered by these payments. At the close of the month or

other period, when summaries of condition and results are prepared, the amounts recorded in the expense accounts for periods in the future should be carried into the balance sheet as assets, under the designation "prepayments." If desired, this can be done directly from the expense accounts, or through special asset accounts 23 and 231 to 239. If the amounts recorded in the expense accounts for future periods are carried directly into the balance sheet as above described, there will be no use for accounts 23 and 231 to 239.

24. *Revenue accounts of private customers within city.*—General account 24 and subgeneral accounts 241 to 249 are arranged for recording and summing up (1) the amounts of revenue that accrue or become due from private customers within the city; (2) the amounts of money collected and other credits allowed on the bills which have been rendered the specified customers; (3) amounts refunded to customers by reason of erroneous collections; and (4) amounts due from the specified customers at the close of the several fiscal periods for which summaries of accounts are prepared. In keeping accounts 241 to 249 the following general instructions should be observed:

(1) When revenue bills are regularly made out in advance of the service for which they are rendered, the appropriate account for any given class of such bills should be debited with the amount thereof. The debits in such accounts should be balanced by credit entries in other accounts, as follows: One of the accounts 561 to 569 should be credited by the discounts allowable for prompt payment of bills, and an appropriate revenue account (one of those connected with general account 61 or 62) should be credited with the net revenue due on the bills.

(2) When revenue bills are regularly made out at the close of fixed periods and after the service is rendered, and such bills are for a fiscal period which is equal to or less than that for which summaries of results are prepared, they should be entered substantially as described above under (1).

(3) When revenue bills are regularly rendered at the close of fixed periods which cover the whole or parts of more than one fiscal period for which summaries of results are prepared, accounts 241 to 249 should at the close of each fiscal period be debited and the corresponding revenue accounts credited with such amounts as it seems probable in the light of previous experience have accrued on the several branches of service as net revenue. At the close of the period for which the bills are rendered, accounts 241 to 249 should be debited or credited in the appropriate column by amounts which with the debit entries previously recorded will equal the amounts of the bills rendered. The discounts allowable on the bills rendered as above described, and entries in the revenue accounts, should be recorded by credit entries as described above under (1).

(4) When bills are rendered for new or additional assessments between the beginning and close of a billing period such as is referred to under (1), the amount of such bills rendered each fiscal period should be recorded by debit entries substantially as stated under (1) for bills made out at the beginning of billing periods.

(5) Among the additions that may be recorded in accounts 241 to 249 as set forth under (4) are those for interest, penalties, and forfeited discounts on delayed payment of bills, and fees for shutting off and turning on water. The accounts should be so kept as to segregate these additions from those specifically referred to under (4).

(6) When rebates are granted on bills rendered as described under (1), (2), (3), and (4), or the amount of such bills is otherwise decreased before their collection, the amount of such rebates and other decreases should be recorded by credit entries in accounts 241 to 249, and by debit entries in the revenue accounts.

(7) When revenue bills are collected, accounts 241 to 249 should be credited with the face of the bills, and cash debited with the amount of money received, and accounts 561 to 569 debited with all discounts allowed. When services are rendered gratuitously,

accounts 241 to 249 should be credited and account 831, "costs of gratuitous work," debited with the amounts.

(8) When revenue bills have been paid in error and later refunded, cash should be credited and accounts 241 to 249 debited with the amount of all such refunds.

25. *Revenue accounts with private customers outside city.*—For a water-supply enterprise furnishing water to private customers residing outside the city, use may be made of subgeneral accounts 251 to 259 and general account 25. When the enterprise furnishes water to the residents of a single municipality there will be no need for the accounts here mentioned. When employed, these accounts should have the same form and be kept in the same way as described above for accounts 24 and 241 to 249.

26. *Revenue accounts with city and with other water-supply enterprises.*—Account 261 will be required only by privately operated enterprises. In this account, such enterprises will record the amounts accruing as revenue from the city for water furnished and the amounts received in settlement. Privately operated enterprises furnishing water to more than one municipality will find use for accounts 262 and 263; and privately owned and municipally owned enterprises furnishing water to other enterprises will find use for account 264. Enterprises other than those above specified will find no use for any one of the accounts 261 to 264, municipally operated enterprises recording in account 283 accruing revenues for water furnished the city. When required by the exigencies of the business, the accounts here mentioned should be so arranged as to record on the one side all charges for water furnished, and on the other all receipts in settlement thereof. As the bills which will be recorded in such accounts are not generally subject to discounts, rebates, or other decreases, or to increases, the form of these accounts, when kept, may readily be made much simpler than the forms for accounts 241 to 249. When, under the terms of franchises or other contracts, the amounts receivable by private water-supply enterprises as compensation from cities for water service are less than the value of the service recorded in accounts 661 to 677 by credit entries and in accounts 261 to 263 by debit entries, the excess debits of the accounts last mentioned should be balanced by credit entries in account 961, such excess being in reality a portion of the current costs of franchise rights enjoyed by an enterprise.

27. *Miscellaneous revenue accounts.*—In the subgeneral accounts of general account 27 should be recorded the accrued revenues given the specific designation "miscellaneous." The form required for these accounts and the method for keeping them will necessarily approximate those employed for accounts 261 to 264, rather than those employed for accounts 241 to 249.

28. *Miscellaneous nonrevenue debtors.*—Account 28 is provided for summing up the collectible but uncollected balances of accounts receivable other than those with revenue. The accounts receivable that are possible for water-supply enterprises are (1) those which arise between the enterprise and its stockholders or firm members, or the city as owner; and (2) those which arise in connection with the fixed asset accounts from the sale of scrap and other material. Three subgeneral accounts are provided for recording the balances of the accounts referred to under (1), and one for the balances of the accounts mentioned under (2). No use will be found for account 281 or 282, excepting in the case of private enterprises which have suffered such losses as call for assessments upon stockholders or other owners. Account 283, "current transactions with city," will be required by municipally operated enterprises alone. It should be debited with the value of all services and payments made to the city and credited with all services, materials, and money received from the city. Its balances, whether debits or credits, should be closed into the profit and loss account.

29. *Miscellaneous nominal assets.*—This general account is provided for summing up the miscellaneous nominal assets which may be recorded in the ledger and which are recorded or summed up by the nine subgeneral accounts 291 to 299.

*Unamortized costs and losses.*—Accounts 291 and 296 are provided for recording the costs which have accrued and the losses which have been suffered by reason of the operation of the enterprise and which for any administrative reason are held in suspense or, in other words, are not charged to or met from current revenue. The amounts to be recorded in these accounts are to be distinguished from those recorded in ordinary expense accounts and summed up in account 23 as prepayments, or advance payments of future periods. Prepayments are the costs of unaccrued expenses that have been met in the present and which equity requires to be charged to the future to which they pertain. Unamortized costs and losses are costs and losses which have decreased the present assets or increased the present liabilities, but which from expediency rather than equity are to be distributed through future periods. The unamortized costs and losses, or expense, of water-supply enterprises that are most frequently recorded in these ledger accounts are those mentioned in the designations of accounts 291 to 295.

291. *Unamortized discounts on outstanding debts.*—When bonds are issued and disposed of by privately or municipally operated water-supply enterprises for less than their par value and the interest which has accrued on the same at the time when the sale takes place, the excess of such par value and accrued interest over the cash value of the consideration received should be charged to the nominal asset account 291, for "unamortized discounts on outstanding debts." At or before the close of each fiscal period thereafter a proportion of such discount, based upon the life of the security to maturity, should be credited to this account and charged to interest payable, or the whole of such discount may be charged to sundry expense account 932, "losses from bond transactions," in the discretion of the management.

292. *Unamortized depreciation.*—All ordinary depreciation should be met each year by a charge against revenue in a depreciation expense account, and should therefore never be entered in a suspense expense account under any title. Depreciation should, however, be charged to such an account when a water-supply enterprise loses one of its reservoirs by a physical disaster, or suffers any other great financial loss as the result of any physical calamity affecting the value of its property, when the plant of a water-supply enterprise becomes practically valueless or decreases greatly in value by reason of the rapid increase of the city's population, so that it becomes inadequate to meet the demands made upon it, or when losses suffered by the enterprise for other causes are greater than should or can be charged as expense in any one year. Such losses should be faithfully recorded in the fixed asset accounts so that those accounts may reflect the value of the plant for business purposes. The shrinkage in value thus reflected should not, however, be charged to expense, but should be recorded in the suspense account with unamortized costs and losses, entitled "unamortized depreciation."

In like manner, when a physical examination of the properties of a water-supply enterprise discloses the fact that the allowance for depreciation or the amounts charged to expense by reason of depreciation have been too small, and that as a result the actual value of the plant is much less than the value carried on the books, the proper correction should be made in the fixed asset accounts. If the depreciation thus ascertained to have taken place in excess of previous allowance is too large to be met from revenue in a single year, it may be charged as above to unamortized losses by depreciation, and may later be charged to current losses by depreciation in amounts and at times within the discretion of the management.

293. *Unamortized losses by casualties to property and persons of others.*—When an enterprise suffers loss as the result of great casualties which lead to damage to the property and persons of others, the amount of losses resulting from such damage should be charged to the account "unamortized losses by casualties to property and persons of others." The amount of the charge should be estimated if the loss can not be definitely ascertained. The

subsequent treatment of the losses recorded in this account is similar to that of other costs and losses held in suspense and of all debits and credits which represent estimates.

294. *Unamortized extraordinary governmental requirements.*—When the city, under the terms of its operating franchise, requires a private water-supply enterprise to make in any one year extraordinary expenditures that are in the nature of an expense, and such expenditures are so large that they can not wisely be charged against the revenue of a single year, they may be charged in part or wholly to the account "unamortized extraordinary governmental requirements." The amount so charged may later be charged as current expense in amounts at the discretion of the management.

295. *Unamortized losses by bad debts and investments.*—Water-supply enterprises seldom have any losses by bad debts or investments that can not be met from the revenues of the current year; hence there will seldom be any need for holding such losses in suspense. If any occasion arises which renders such action necessary, the losses mentioned may be charged to the account "unamortized losses by bad debts and investments." The amount so charged may later be charged to current expense in such amounts as may be deemed advisable by the general management.

296. *Other unamortized costs and losses.*—Accrued costs and losses held in suspense to be charged as expense for future periods other than the costs and losses mentioned above as to be recorded in accounts 291 to 295, should be recorded in account 296 under appropriate descriptive designations.

The foregoing instructions for accounts 291 to 296 are applicable only in the case of enterprises that have not accumulated a surplus reserve for the costs and losses mentioned, or whose unreserved surplus is not sufficient to meet such costs and losses without disturbing the orderly payment of dividends on the part of private corporations, or embarrassing in other ways a municipally conducted concern. For enterprises having sufficient surplus reserved for meeting the specified costs and losses, those costs and losses should be charged to the proper expense account the same as are all ordinary costs and losses of the same character, and the appropriate surplus reserve should be debited and the unreserved surplus credited by the amount of the specified costs and losses. For other enterprises having sufficient unreserved surplus but none reserved for the purpose, current losses will be balanced in the profit and loss account by a reduction in the corporate surplus.

297. *Contingent assets.*—To this account should be charged (1) the amount of any money or money's worth which is not now in the possession or control of the enterprise, but which might upon certain contingencies or under certain circumstances come into its possession or control; and (2) amounts to balance other amounts entered in the account for contingent liabilities. Amounts of the character described under (1) should always be balanced by corresponding amounts entered in the liability account "contingent liabilities" (account 481). When a contingent asset becomes an actual asset as the result of any transaction or contingency, this account should be credited and the contingent liability account debited to that amount, and the account "sundry gains" (account 738) credited by cash or other assets, as the case may be.

298. *Authorized provisions for contractual obligations.*—This nominal account and the counter account "contractual obligations" are provided for securing accounting control over the contractual obligations of private corporations operating water-supply enterprises, such as those which have been assumed to make specified expenditures or to accumulate stated surplus reserves for the amortization of outstanding indebtedness or for other purposes. Where such obligations exist, the account "contractual obligations" should be credited and the account "authorized provisions for contractual obligations" should be debited at the beginning of each year with the amount of the obligations



accruing during the year, the same as the contingent liability account is credited and the contingent asset account debited for any contingent liability that is assumed. Both accounts should contain itemized entries showing the amount of the obligations incurred for each purpose or object for which the good faith of the enterprise has been pledged. When the contractual obligations have been met, in whole or in part, the account "contractual obligations" should be debited and the account "authorized provisions for contractual obligations" credited by the amount of the obligation met. The debit balance of the account at any time will show the extent to which the obligation is still unmet.

299. *Authorized provisions for governmental appropriations.*—This account will be used or needed only by municipal water-supply enterprises which keep complete double-entry accounts with both revenues and appropriations. It is a counter or offset account to the credit balances of the appropriation liability account, so called. When the appropriations are made, account 483, "governmental appropriation liabilities," should be credited and the present account (299) should be debited by the amount of the appropriation, and when expenses are incurred or outlays are made, the appropriate expense or outlay accounts should be debited the same as are the corresponding accounts of a private enterprise, and in addition, account 483 should be debited and account 299 credited by the amount of the given expense or outlay.

#### INSTRUCTIONS FOR LIABILITY ACCOUNTS.

The Arabic numeral "4" is used in this outline scheme of accounts as the initial digit of the account numbers of all accounts with liabilities. It is also used as the account number of a summary account of all liabilities, actual and nominal. The general accounts suggested for liabilities are seven in number, and are arranged in three divisions: I. Fixed liabilities; II. Current liabilities; and III. Miscellaneous nominal liabilities.

41. *Bonds, debentures, etc.*—The general account with funded debts may be given as many subgeneral accounts as may be found most convenient to provide in detail the information called for by the specifications stated in the succeeding paragraph. The subgeneral accounts will naturally include the following among their most prominent heads: (1) First mortgage bonds, (2) second mortgage bonds, (3) third mortgage bonds, (4) debentures, and (5) municipal bonds. The obligations to be recorded in the accounts mentioned in (1), (2), and (3) are sufficiently explained by their titles. They include bonds which run for more than one year from the date of issue, and which have a mortgage or other lien as security to enforce their payment. The term "debentures," the designation for the fourth subgeneral account, is the designation here applied to all portions of the funded debt which rest only on the general credit of the corporation or individual issuing the same and are not specially secured or supported by liens of any character. Debentures thus include promissory notes not secured by mortgages or other liens; also those securities commonly known as plain bonds. The fifth account, municipal bonds, is provided for recording all long term bonds issued by municipalities for their enterprise.

The accounts with fixed liabilities should be so arranged as to disclose the following facts: (1) Character of mortgage or other lien, or security for a loan, as called for by the classification given above; (2) rate of interest; (3) interest dates; and (4) date of maturity. A separate subaccount should be arranged for each class of debt referred to under (2), (3), and (4). The title of each subaccount for fixed liabilities should indicate the four facts above stated.

To the appropriate subaccount for fixed liabilities should be credited when issued the amount of the par value of funded indebtedness issued. The entry should show not only the amount issued but the purpose for which issued, and should make intelligible reference to the book page and account wherein are shown any dis-

As many accounts subordinate to the two accounts "authorized provisions for governmental appropriations" and "governmental appropriation liabilities" should be kept as will coordinate these two accounts in proper manner with the accounts with expenses and outlays and with the budget. This may be done when the budget is prepared along lines which will permit of such coordination by carrying these accounts with liabilities in parallel columns with those of expenses and outlays. Among the separate accounts which should be so kept are those recording the contractual obligations assumed for municipally operated enterprises.

*Corporate deficit.*—A corporate deficit has been defined on page 517 as the absence or negation of corporate surplus. In the case of a corporation it is the debit balance of account 52, and in that of governments and private owners, of account 53. This debit balance is always shown on the same side of the balance sheet as the assets, and may be spoken of as a nominal asset, being—as are most amounts given that designation—the offset to proprietary interests or nominal liabilities.

31. *Sinking fund assets.*—This account and the subgeneral accounts 311 to 315 are provided for recording the assets set aside or reserved for the future amortization of the fixed debts.

32 and 33. *Other funds with investments.*—Accounts 32 and 33, with appropriate subgeneral accounts, such as those presented in connection with account 31, are provided for recording the assets of any funds with investments, or miscellaneous investments other than those of sinking funds.

counts or premiums realized on account of the amount issued. If the consideration received is anything else than money, the entry should further show the person to whom issued, and should describe with sufficient particularity to identify it the actual consideration received for the issue. If the issue is in any case to an agent of an individual principal, the name and business address of such agent and the fact of his agency should be shown in the entry.

42. *Notes and bills payable, revenue loans, etc.*—Under this head governmental enterprises should record either in separate subgeneral accounts or under separate subheads (1) all such short-term loans evidenced by an instrument called "bond," as are designated "revenue loans," "temporary loans," "anticipation tax loans," "anticipation tax warrants," or by any kindred designation; (2) all outstanding warrants or orders on the treasurer; and (3) all judgments payable. Private enterprises should record in the same account (1) all judgments payable, (2) all short-term loans payable from current revenue, (3) all receivers' certificates, and (4) all other short-term formal obligations in writing payable from revenue.

The accounts with these obligations should be kept substantially as directed above in the case of fixed liabilities, so far as the character of the obligation calls for this method.

43. *Interest payable.*—Subgeneral accounts 431 to 433 are provided for recording at the close of each fiscal period the amounts that have accrued as interest payable for the use of credit capital by the enterprise, and the amounts paid during such period on account of past accrued interest. The interest accrued and payments should be segregated as called for by the titles of the several accounts 431 to 433.

44. *Dividends and other appropriations of profits.*—Subgeneral accounts 441 to 444 are provided for recording the amounts of all dividends declared and other appropriations of profits made, and the payments made as called for by such apportionment. The accounts are arranged for enterprises operated by corporations, by individual owners, and by firms. Municipally operated enterprises will have no use for similar accounts, since all purposes served by them will be secured by account 283, "current transactions with city."

45. *Revenues of future periods levied in advance.*—When bills for water rates, or other revenue, are rendered and collected in advance of the performing of the services, the revenue accounts should be so kept as to show the amount of such revenue that appertains to future periods. The amount thus appertaining to future periods constitutes a liability, and should be so shown in the balance sheet. In the preparation of that sheet the amounts of revenue recorded in revenue accounts as for future periods may be summed up directly from the revenue accounts or through special liability account 45. When the balance sheet entries of revenues of future periods levied in advance are prepared directly from the revenue accounts, there will be no use for account 45 or any subgeneral accounts subordinate thereto.

46. *Deposits by customers.*—This account should be credited with all amounts deposited in advance by customers to guarantee payment of the water bills or other bills, and should be debited with all amounts paid to consumers, or with all bills for water or other services met from the deposits. Separate subaccounts, classified according to the purpose of the deposit, should be kept with each individual depositor, and such accounts should show the date of the deposit, and its amount, purpose, etc., and at the end of each fiscal period the amount of interest accruing thereon if such interest accrues.

47. *Sundry creditors.*—Three subgeneral accounts are provided to accompany the general account here entitled "sundry creditors." In the first of these (471) should be recorded the amount of all overdrafts. In the second (472), "miscellaneous adjusted claims and accounts," private enterprises should sum up or record all audited or adjusted but unpaid bills or claims of creditors other than overdrafts, and governmental enterprises should record all similar claims and bills for which no formal warrant has been issued. Claims and bills for which formal warrants have been issued should, however, be recorded in account 42. Exceptions to the foregoing rule are to be noted in the case of interest and dividends to be recorded in accounts 43 and 44.

In account 473, "unadjusted claims and accounts," water-supply enterprises should record under separate subheads the accrued but unpaid taxes, franchise dues, and kindred claims, and all unsettled damages to the persons and property of others that result from extraordinary casualties, provided that the amounts of such damages are considerable and can be stated in accounts only by estimates. The claims last mentioned are sometimes called reserves, but should be recorded under some designation which will disclose their real character. All other unadjusted pending claims should, if accrued and due, be recorded in the same account. Claims not accrued and due, however, should have no place in the account.

48. *Miscellaneous nominal liabilities.*—This account is provided for the purpose of summing up the miscellaneous nominal liabilities of a water-supply enterprise operated by a municipality or a private corporation. The nominal liabilities are of three general classes, here designated as contingent liabilities, contractual obligations, and governmental appropriation liabilities. The first is a debt liability, and the other two are trust liabilities.

481. *Contingent liabilities.*—This account should be credited with all contested taxes, judgments, claims for damages, and kindred claims which the management believe can be successfully resisted. Claims of this character which it is believed will be enforced against the enterprise should be recorded in the account for current liabilities awaiting final determination or adjustment (account 473). All credits to the account of contingent liabilities should be balanced by corresponding debits in the account for contingent assets, and in like manner the latter account should have credits balancing all debit entries in the account "contingent liabilities."

482. *Contractual obligations.*—This account is provided for those enterprises controlled by private corporations which have contracted to maintain sinking funds or sinking fund reserves, or other funds or reserves, for specified purposes. The entries in the account are always counter to those in the account with "authorized provisions for contractual obligations," already mentioned, for which see instructions. The credit entries in this account should give in detail the amounts of the several contractual obligations existing in the case of any enterprise, and show to what extent those obligations of the current and past years have been met by transfers from unreserved surplus to the account with surplus reserves for the purposes stated in the contractual obligations.

483. *Governmental appropriation liabilities.*—This is an account provided for securing accounting control on the part of municipally operated enterprises over the provisions of governmental appropriation acts. It should be credited and the account with "authorized provisions for governmental appropriations" should be debited with the amounts of all appropriations. It should be provided with a sufficient number of subordinate accounts, each with a specific designation, to keep record of the expenditures under the specific provisions of the appropriation acts. This may be done by recording the appropriation liabilities in parallel columns with those for expenses and outlays. Among the subdivisions that should be maintained in this account are those showing the amount of contractual obligations for which the appropriation act made provision. This account should be kept exactly as stated above for the account with contractual obligations of private enterprises.

#### INSTRUCTIONS FOR PROPRIETARY INTEREST ACCOUNTS.

In the outline scheme of accounts here presented the number "5" is employed as the initial digit of the account number of all accounts with proprietary interests, and also as the account number of the summary account of all general proprietary interest accounts, whether actual or nominal. These accounts are divided into three divisions, for unreserved proprietary interests, reserved proprietary interests, and miscellaneous nominal proprietary interests, respectively. The first and third of these divisions have three general accounts; and the second, one.

51. *Capital stock.*—The account with capital stock is for the purpose of summing up the various subgeneral accounts with the several classes of stocks issued by private water-supply enterprises. In the accounts of stocks outstanding, a separate account should be kept for each class of stock issued. All stocks included in a given class should have the same status in respect to their interest or dividend rights, their voting rights, and the conditions under which they may be retired; and the characteristics of any class of stocks in these three respects should be indicated in the title of the account kept with such stocks, and should be clearly expressed by the first

entry in such account. The account for any class of stocks should be credited at the time of issue with the amount of the par value of stock of that class issued. If such issue is for a monetary consideration, that fact should be stated; and if for any other consideration than money, the person to whom the stocks are issued should be designated, and the consideration for which they are issued should be described with sufficient particularity to identify it. If the stocks are issued to the treasurer or other agent of the corporation, to be by him disposed of for the benefit of the corporation, that fact and the name of such agent should be shown; and such agent should, in his account of the disposition of the stock, record the same details concerning the consideration realized thereon as is recorded for other sales of stock, and that account when accepted by the corporation should be preserved as a corporate record. If the cash value of the consideration realized upon the issue of any amount of stock is greater than the par value of such stock, the excess should be credited to the account "unamortized premiums on stocks" (account 541), and a corresponding reference thereto should be contained in the entry relating to such stock in the stock account;



and if the consideration stated is less than the par value, the deficiency should be charged to the account entitled "unamortized discounts on stocks." In observing the foregoing general instructions, the account with "stocks" may be arranged in four subgeneral groups, as suggested in the outline scheme of accounts, and each of these accounts may be subdivided so as to comply with all the conditions set forth above. For definitions of debenture, first and second preferred, and common stock, see page 514.

52. *Unreserved corporate surplus.*—This is the balancing account for corporations, and should include all surplus that is not set aside for specified purposes and thus to be included in some subdivision of account 54. A debit balance in this account constitutes a corporate deficit, and appears on the debit side of the balance sheet. If an enterprise having either large or small amounts credited to reserved proprietary interests or reserved surplus has a debit balance in account 52, such a balance constitutes what is here called a *nominal deficit*, or an offset to the reserved surplus, or the non-existence of surplus other than that recorded.

53. *Unreserved proprietary interests of noncorporate stock and surplus.*—This account is provided for the purpose of summing up the unreserved proprietary interests of all water-supply enterprises other than those operated by private corporations. For an enterprise operated by a municipality only one account is needed—the balancing account, which shows the total proprietary interests of the city in the enterprise other than those set aside for specified purposes. If desired, this account may be so arranged as to show to what extent these interests of the city are the result of contributions from general city revenues, and how far they represent the earnings of the enterprise itself. In the case of an enterprise operated by a single private person, the account is of the same character as that of a municipally operated enterprise and should be kept in the same manner. The account may, if desired, be so kept as to disclose the amount of proprietary interests contributed directly by the owner, and the amount representing the earnings of the enterprise. For an enterprise operated by a firm the accounts should be subdivided so as to account separately for the proprietary interests of each individual member of the firm, and each of such subaccounts should be kept in the same way as the proprietary interest account of a single private owner.

54. *Reserved proprietary interests.*—This account is provided for the purpose of summing up all accounts of private corporations with surplus reserves for specified purposes, and for the purpose of summing up all similar accounts of governmental enterprises and enterprises owned by private individuals or firms. The average American water-supply enterprise has reserves of this character for sinking funds. It also has accounts with a number of so-called "reserves," some of which are current liabilities awaiting final determination or adjustment, while others are such nominal proprietary interests as may with propriety be called "uncanceled losses." No amount should be credited to a surplus or a proprietary reserve account unless the same is debited to an account with actual surplus or proprietary interests. The reserves here mentioned may or may not be associated with reserved assets in reserve funds.

541. *Unamortized premiums on stocks.*—This account should be credited with all amounts received from the sale of stock in excess of its nominal or par value. It is to be carried as a permanent reserve, except in cases where unsuccessful business management wipes out all surplus of the private corporation issuing the same.

542. *Unamortized premiums on outstanding debts.*—This account should be credited with the amounts received from the sale of funded and unfunded debt obligations in excess of the par value plus the interest accrued thereon at the date of issue. Each year a part of the amount credited to this account which is proportionate to the length of the debt obligation issued should be debited to this account and credited to the account of unmatured interest accrued, until all the amount recorded in the account has been amortized or written off.

543. *Sinking fund reserves.*—This account should be credited with all amounts set aside from corporate surplus and with all increases in the assets of governmental sinking funds for meeting the costs of future amortization of bonds issued by the corporation or by the government operating the water-supply enterprise. When bonds or other debt obligations for whose redemption the sinking fund reserves are provided are purchased for cancellation, or otherwise redeemed, the account with the debt obligations redeemed should be debited and the appropriate asset account credited with the par value of the obligation redeemed. Premiums paid on such bonds or discounts secured at their purchase should be debited to the account of "unamortized premiums on outstanding debts," or credited to the account of "unamortized discounts on outstanding debts," and accrued interest paid charged to the account of interest payable. When the entries mentioned have been made, sinking fund reserves should be debited and unreserved surplus or unreserved proprietary interests credited by the par value of the amount of debt amortized.

544. *Reserves for depreciation.*—This account should be credited and unreserved surplus or unreserved proprietary interests debited by all amounts set aside from surplus or proprietary interests for meeting future depreciation. When losses are suffered by ordinary or extraordinary depreciation in excess of the amount that may wisely be charged to current revenue, the amount of such excess may be charged directly to this account, or indirectly through the expense account.

545. *Reserves for self-insurance.*—This account should be credited and the expense accounts debited by the current costs of insurance by those enterprises which assume their own risks by fire, casualty, etc. When losses are suffered by fire or by casualties to the assets of an enterprise, or to the property or person of others, this account should be debited with all amounts credited to it, or so much thereof as may be needed to meet the losses mentioned, and the same credited to the asset account affected by the fire or casualty. When, however, the loss by fire or casualty exceeds the self-insurance reserve, the excess loss may be debited to an appropriate account for unamortized costs and losses, or to an appropriate operating expense account, and other entries made as described at length under the accounts mentioned.

*Other reserves.*—Accounts 546 to 549 are provided for keeping account with any surplus reserves other than those mentioned in connection with accounts 541 to 545. One account should be utilized for a single purpose, and each account should be credited and unreserved surplus debited with all amounts set aside from surplus or proprietary interests for the purpose or object for which a particular account is kept. When the reserves are needed for purposes for which they were created, the accounts affected by the transactions, whether with assets, liabilities, proprietary interests, or expenses, should be credited or debited according to the exigencies of the case.

55. *Losses not recorded in asset accounts.*—If a water-supply system keeps its accounts as elsewhere directed and credits fixed asset accounts with all depreciation and amortization before the same are debited to expense accounts, and in like manner credits floating asset accounts with all losses of such assets before the losses themselves are charged as expense, there will be no need for the nominal proprietary interest account 55, with the designation "losses not recorded in asset accounts." Such an enterprise will never have any unliquidated credit balances of expense accounts, which represent losses of assets, or shrinkage of asset values, not recorded in asset accounts. Account 55 is provided, however, for those enterprises, publicly or privately operated, which desire to carry accounts with "bad debts" and "bad investments," so long as there is any possibility of realizing anything from them, and in like manner, to carry a nominal account—"losses by depreciation"—so long as there is a possibility that the allowance charged to depreciation is excessive. These uncanceled charges are always offsets to actual

or nominal assets. Four classes of such charges may be met with in the accounts of water-supply systems—terminable water rights, terminable franchise rights, depreciation, and bad debts, which have been charged as expense but not recorded by credit entries in asset accounts.

56. *Revenue discounts for customers within city.*—Accounts 561 to 569 are provided for enterprises which prepare their bills for water service with an allowance for discounts for prompt payment. Enterprises having regulations for collecting additional amounts called penalties, or interest on bills not paid promptly, will have no use for these accounts. The accounts should be credited each

month with all amounts that are allowable as discounts on bills rendered and credited (1) with all amounts allowed as discounts and (2) all discounts forfeited. The credits and debits here mentioned should be balanced by credits and debits in accounts 241 to 249.

57. *Revenue discounts for customers outside city.*—Neither this account nor any subgeneral account thereunder will be required by enterprises furnishing no water to customers outside the limits of a single municipality. Enterprises furnishing water to private customers outside city may use general account 57 and subgeneral accounts 571 to 579, to be kept substantially the same as accounts 56 and 561 to 569.

### BALANCE SHEETS AND THEIR PREPARATION.

The principal object of a balance sheet is to exhibit the condition of business at a given time. In its simplest terms it should show the assets on the one side, and the liabilities and proprietary interests on the other, substantially as follows:

Assets..... \$.....	Liabilities..... \$.....
	Proprietary interests.....

Any exaggeration or omission in the amounts reported under any one of these heads gives rise to a counter error under one of the other two. Thus, if the amount of the liabilities be correctly stated, an exaggerated or defective statement of the value of the assets gives rise to a correspondingly exaggerated or defective statement of the proprietary interests, and hence vitiates the summary as a statement of financial condition. The same is true of any other error affecting the amounts reported under any two or all three of the heads included in the balance sheet. This is true whether a balance sheet is presented in the most condensed form, as above, or is extended to either of the two forms following, or is given in great detail as is done by the largest corporations.

A condensed balance sheet with a few details may be presented for the smaller enterprises under corporate management by the use of the following form:

Assets.		Liabilities.	
Fixed assets..... \$.....		Fixed liabilities..... \$.....	
Current assets.....		Current liabilities.....	
Assets of funds with investments.....		Corporate capital.....	
(Deficit).....		Capital stock.....	
		Reserved surplus.....	
		Unreserved surplus.....	

In the case of a municipal enterprise the term "proprietary interests" should be substituted for the phrase "corporate capital," and the subheads under the designation mentioned should be "reserved proprietary interests" and "unreserved proprietary interests." The governmental account for "unreserved proprietary interests," like that for "unreserved surplus" in the case of the private corporation, is the balancing account whose credit balance calls for the record of an amount on the right-hand side of the balance sheet after the subhead mentioned, and whose debit balance calls for the record of an amount on the left-hand side of the balance sheet after the subhead "deficit."

A balance sheet prepared in accordance with either form presented above is an accurate statement of financial condition, provided the amounts to be entered under each head have been correctly reported. It will not, however, be a correct statement if it includes nominal as well as actual assets, liabilities, and proprietary interests, or confounds any of the liabilities with or includes them among the proprietary interests under the designation "liabilities." If, however, such nominal assets, liabilities, and proprietary interests are stocks and bonds issued by the corporation or the city operating the enterprise, and such stocks or bonds are held by the enterprise as investments, or if other nominal assets, liabilities,

and proprietary interests are recorded on the books of the concern and it is desirable to state the amount and character of the items included under the heads mentioned, the balance sheet may be prepared as a double section sheet, the first containing an exhibit of the actual and the second of the nominal assets, liabilities, and proprietary interests. This method is adopted by the following suggested form for a balance sheet, which calls for more details than either of the two previously given, but which—as compared with the more elaborate sheets of large corporations—must be called a condensed form. The form presented is arranged for a private corporate enterprise. To adapt this form to the requirements of a municipally operated enterprise, the headings should be changed as already indicated in the case of the second form above presented. In addition, a governmental enterprise must include in the second section, that for nominal assets, etc., spaces for "authorized provisions for governmental appropriations" and "governmental appropriation liabilities." A balance sheet such as is here outlined will show at a glance, and without the need of any computation, the amount of actual wealth, tangible and intangible, invested in the enterprise, and the amount of the wealth that represents the capital of creditors, and that belonging to the stockholders or other proprietors—knowledge which is greatly desired by the average business man, but which he can secure from most balance sheet statements only after considerable computation and with much labor.

### TENTATIVE CONDENSED BALANCE SHEET FOR WATER-SUPPLY ENTERPRISES.

#### I. ACTUAL ASSETS, LIABILITIES, AND PROPRIETARY INTERESTS.

Assets.		Liabilities.	
Fixed assets..... \$.....		Fixed liabilities..... \$.....	
Current assets:		Current liabilities:	
Current cash.....		Notes and bills payable....	
Materials and supplies....		Interest payable.....	
Prepayments.....		Dividends accrued or declared.....	
Revenue debtors.....		Revenues of future periods levied in advance.....	
Miscellaneous nonrevenue debtors.....		Deposits by customers....	
Assets of funds with investments.....		Sundry creditors.....	
Deficit.....		Corporate capital.....	
Total.....		Stocks.....	
		Reserved surplus.....	
		Unreserved surplus.....	
		Total.....	

#### II. NOMINAL ASSETS, LIABILITIES, AND PROPRIETARY INTERESTS.

Nominal assets.		Nominal liabilities.	
Stocks held as investments... \$.....		Bonds, held as investments.... \$.....	
Bonds held as investments....		Contingent liabilities.....	
Unamortized costs and losses.....		Contractual obligations.....	
Contingent assets.....		Nominal corporate capital:	
Authorized provisions for contractual obligations.....		Stocks held as investments....	
Discounted debits of water bills.....		Uncanceled losses.....	
		Discounts allowable.....	
Total.....		Total.....	

## TENTATIVE LIST OF REVENUE AND EXPENSE ACCOUNTS.

## A. ACCOUNTS FOR WATER-SERVICE REVENUES.

## 6. Water-service revenues.

- 61. Metered rates for private customers within city.
  - 611. Metered residence rates.
  - 612. Metered commercial rates.
  - 613. Metered industrial rates.
  - 614. Metered rates for churches and charities.
- 62. Unmetered rates for private customers within city.
  - 621. Unmetered residence rates.
  - 622. Unmetered commercial rates.
  - 623. Unmetered industrial rates.
  - 624. Unmetered rates for churches and charities.
  - 625. Unmetered rates for miscellaneous water service.
- 63. Metered rates for private customers outside city (see instructions).
- 64. Unmetered rates for private customers outside city (see instructions).
- 65. Rates for municipal and private water-supply enterprises.
- 66. Revenues for municipal water service.
  - 661. Rates for fire departments.
  - 662. Rates for sewer flushing.
  - 663. Rates for street sprinkling and washing.
  - 664. Rates for public schools.
  - 665. Rates for all other public buildings.
  - 666. Rates for public parks, fountains, and troughs.
  - 667. Rates for miscellaneous municipal water service.
- 67. Rates for sundry municipalities (see instructions).
- 68. Water for purposes of enterprise.
  - 681. Water for purification purposes.
  - 682. Water for pumping purposes.
  - 683. Water for plant fire protection.
  - 684. Water for miscellaneous uses and purposes.

## B. ACCOUNTS FOR MISCELLANEOUS REVENUES.

## 7. Miscellaneous revenues.

- 71. Revenues from accessory enterprises.
  - 711. Revenues from compensated plumbing work.
  - 712. Rents from rental property.
  - 713. Rents from meters, meter boxes, and vaults.
  - 714. Revenues from forest lands.
  - 715. Revenues from sundry accessory enterprises.
- 72. Revenues of funds with investments.
  - 721. Revenues from sinking funds.
  - 722 to 724. Revenues of other funds with investments.
- 73. Sundry revenues.
  - 731. Interest on cash balances in bank.
  - 732. Sundry interest receivable.
  - 733. Sundry rents receivable.
  - 734. Charges for sundry services.
  - 735. Sales of sundry objects.
  - 736. Receipts from permits.
  - 737. Gains from bond transactions.
  - 738. Sundry gains.

## C. ACCOUNTS FOR WATER-SERVICE EXPENSES.

## 8. Water-service expenses.

## DIVISION I.—ACCOUNTS FOR GENERAL EXPENSES.

## 81. General expenses.

- 811. Expenses of general administrative offices.
- 812. Accounting and commercial expenses.
- 813. Expenses for new business.
- 814. Expenses of operating management.
- 815. Expenses of insurance.
- 816. General repairs.
- 817. Amortization of intangible general assets.
- 818. Depreciation of assets of general management.

## DIVISION II.—ACCOUNTS FOR DEPARTMENTAL EXPENSES.

- 82. Operating expenses of collection system.
  - 821. Expenses of sources of water.
  - 822. Expenses of intakes and aqueducts.
- 83. Operating expenses of purification system.
  - 831. Sedimentation.
  - 832. Coagulation.
  - 833. Softening and iron removal.
  - 834. Roughing filtration.
  - 835. Slow sand filtration.
  - 836. Mechanical filtration.
  - 837. Ozonization and aeration.
  - 838. Copper sulphate and other chemical treatment.
  - 839. Clear water basins.
- 84. Operating expenses of pumping system.
  - 841. Operating expenses for steam pumping.
  - 842. Operating expenses for hydraulic pumping.
  - 843. Operating expenses for electric power pumping.
  - 844. Operating expenses for other power pumping.
- 85. Operating expenses of distribution system.
  - 851. Expenses for operating transmission and distribution storage properties.
  - 852. Expenses for operating distribution properties.
- 86. Departmental expenses for repairs.
  - 861. Expenses for repairs at sources of water supply.
  - 862. Expenses for repairs at intakes and aqueducts.
  - 863. Expenses for repairs of purification system.
  - 864. Expenses for repairs of pumping system.
  - 865. Expenses for repairs of transmission and distribution storage properties.
  - 866. Expenses for repairs of distribution properties.
- 87. Departmental expenses for amortization and depreciation.
  - 871. Expenses for amortization and depreciation at sources of water supply.
  - 872. Expenses for amortization and depreciation of intakes and aqueducts.
  - 873. Expenses for amortization and depreciation of purification system.
  - 874. Expenses for amortization and depreciation of pumping system.
  - 875. Expenses for amortization and depreciation of transmission and distribution storage properties.
  - 876. Expenses for amortization and depreciation of distribution properties.

## DIVISION III.—CLEARING ACCOUNTS FOR SPECIFIED EXPENSES.

- 80. Undistributed expenses of water service.
  - 801. Shop expenses.
  - 802. Stable and team expenses.
  - 803 to 809. Other clearing accounts for expenses.

## D. ACCOUNTS FOR EXPENSES OTHER THAN WATER SERVICE.

## 9. Expenses other than for water service.

## DIVISION I.—ACCOUNTS FOR MISCELLANEOUS EXPENSES.

- 91. Expenses of accessory enterprises.
  - 911. Expenses for compensated plumbing work.
  - 912. Expenses for rental property.
  - 913. Expenses for meters, meter boxes, and vaults rented to consumers.
  - 914. Expenses of forest lands.
  - 915. Expenses of miscellaneous accessory enterprises.
- 92. Expenses of funds with investments.
  - 921. Expenses of sinking funds.
  - 922 to 924. Expenses of other funds with investments.

- 93. Sundry expenses.
  - 931. Costs of gratuitous work.
  - 932. Losses by bond transactions.
  - 933. Sundry costs.
  - 934. Sundry losses.

DIVISION II.—ACCOUNTS FOR FIXED CHARGES.

- 94. Costs of water.
  - 941. Annual payments for water rights.
  - 942. Annual dues to other water-supply systems.

- 95. Taxes.
  - 951. General property taxes.
  - 952. Taxes on capital stock.
  - 953. Taxes on earnings and receipts.
  - 954. Other taxes.
- 96. Franchise charges.
  - 961. Annual franchise dues.
  - 962. Extraordinary governmental requirements.

INSTRUCTIONS FOR REVENUE ACCOUNTS.

*General instructions.*—Public service and kindred enterprises employing a double-entry system of accounts of several orders, such as is here presented in outline, should credit revenues in the lowest order of revenue accounts and balance such credits by debits in the asset accounts of the same order (general accounts 24 to 27, or the subgeneral, primary, or subprimary accounts subordinate to the general accounts referred to). Thus, if an enterprise employs all of the five orders of accounts of which specific mention is made, the credits and debits referred to will be recorded in subprimary accounts. When only four orders of accounts are utilized, the primary accounts will be used as the accounts of original credit and debit entries; and when only three orders of accounts are employed, the subgeneral accounts will be the accounts of original credit and debit entries. The instructions here given presuppose the use of three orders of accounts. If a larger or smaller number is utilized the instructions should be modified in such a way as to take account of the change in the number of orders. All of the instructions here presented for revenue accounts should be considered in connection with the instructions previously given on page 527 for subgeneral asset accounts subordinate to the general accounts 24 to 27.

The accounts for revenues are arranged in two divisions—those for water-service revenues and those for miscellaneous revenues. The subgeneral accounts whose account or designation numbers have 6 as their initial digit are provided for original credit entries for water-service revenues, and those having 7 for their initial digit are designed for similarly recording miscellaneous revenues.

6. *Water-service revenues.*—For accounting purposes, explained on a later page under "rules for computing water rates," the revenues from water service are divided into nine principal groups, to each of which is assigned a general account.

61 and 62. *Rates for private consumers within city.*—In entering the amount of revenue credits for water furnished private consumers within the city in subgeneral accounts 611 to 614 and 621 to 625, those credits should be arranged in two principal classes and nine subclasses or groups. The two principal classes are those for metered and unmetered rates, and the subclasses or groups are those designated by the titles to the accounts referred to. In entering the revenue credits in these nine accounts, the following general instructions should be observed:

Include under residence rates all revenues from water furnished to private dwelling houses containing either one or two families, for household purposes and for barns and lawns.

Under commercial rates include all revenues from water furnished to houses occupied by three or more private families, whether such houses are designated as apartment houses or tenement houses, or are referred to under other names, and whether the water is charged to the separate families or to the house as a whole. Include in the same group all revenues on account of water furnished hotels, boarding houses, office buildings, stores, saloons, combination of stores or saloons with residences (flats), livery barns, warehouses, and buildings housing a private family and utilized also for any of the purposes here referred to.

Include under industrial rates all revenues derived from water furnished to breweries, bottling works, laundries, and manufacturing establishments of every class.

Include under rates for churches and private charities the value of water furnished free and for compensation to the institutions mentioned, and also the value of that furnished to schools and colleges under such corporate management as places their property on the same basis with respect to taxation as is the property of churches, private charities, hospitals, etc. The value of water for hospitals and schools under the control of the city should be recorded in the general and subgeneral accounts "rates for municipal water service." When water is furnished to a church and parsonage, and no separation of the service is made in the bill, the whole amount should be recorded in the account "rates for churches and charities."

Include under rates for miscellaneous water service all revenues accruing from water furnished to builders or street-paving contractors, to circuses, and to others using water for limited periods of time without permanent service connections.

63 and 64. *Rates for private consumers outside city.*—Water-supply enterprises furnishing water to customers residing outside the city limits should credit the subgeneral accounts 631 to 634 and 641 to 645 with the amount of water bills for private consumers outside the city, observing for such bills the general instructions given above for the bills of private consumers residing within the city. Enterprises which furnish water only to customers residing within the city will have no use for general accounts 63 and 64 and the subgeneral accounts subordinate thereto.

65. *Rates for municipal and private water-supply enterprises.*—The subgeneral accounts subordinate to account 65 should be credited and account 264 debited with the amount of revenues accruing to the enterprise during the fiscal year for water furnished other water-supply enterprises, whether operated by a municipality or by a private corporation.

66. *Revenues for municipal water service.*—Subgeneral accounts 661 to 667 should be credited with the value of water furnished by the enterprise to the municipality which operates it, or from which—if a private enterprise—it holds its franchise to do business. The water here referred to is that furnished the city, or its quasi independent divisions, for the various purposes specified in accounts 661 to 667. If a private enterprise furnishes water to two cities or municipalities, separate and additional accounts should be kept for the second city, and for that purpose general account 67 and subgeneral accounts 671 to 677 may be used. For a third city or municipality accounts 69 and 691 to 697 may be used. In all the cases mentioned the accounts for the several municipalities should be designated with the names of the cities or towns.

68. *Water for purposes of enterprise.*—Accounts 681 to 684 should be credited with the value of water consumed for purification and other purposes. The amounts credited to the various accounts referred to should be debited to the accounts recording expenses for the purposes for which the water was used.

*Rules for computing water rates.*—All water-supply enterprises have rules for computing the rates for water furnished to private consumers, while but few privately owned and proportionately fewer municipally operated enterprises have rules for computing the

rates for water furnished the city. The rules followed by the great majority of enterprises in computing their rates for private consumers are more or less arbitrary, and the rates of private companies for water furnished the city are generally established by a contract between the company and the city which confounds and combines in an inextricable manner the payment of money by the city to the companies for water services with the grant of an operating franchise to the company and the consideration to be paid by the company for such grant. The situation here referred to arose in large part from the fact that when the first water-supply enterprises began operation, no one connected with city governments or with the companies was in possession of the data on which to base equitable rates for private or municipal water service. With the passage of years and the growth in experience on the part of the enterprises this situation is changing; the different water-supply enterprises are collecting data, and the subject of rate making is each year receiving greater attention on the part of all concerned. The basis of rates and the method of computing them are now under discussion at nearly every convention of waterworks associations in the United States, and as a result it is hoped, as well as believed, that before many years the whole subject will be lifted out of the field of arbitrary and unintelligent action and proper consideration given to the three factors of equitable and profitable rates—those which accountants and rate makers speak of as “demand cost,” “customers’ cost,” and “consumption cost.” Without a knowledge of these different factors many enterprises provide water to certain customers for less than the cost of the same, and charge others much more than is required or can be justified by any code of fair and equitable dealing. In framing rates for water service, recognition should be taken of the fact that the proper charge for water can not be uniform for all cities, but must vary with the conditions under which the water is obtained and furnished.

*Water rates for private consumers.*—Before a municipally operated enterprise can frame an equitable system of rates for private consumers or for the municipality, it must arrange its revenue and other accounts on a basis which recognizes the three cost factors mentioned. This fact has been kept in mind in arranging the revenue accounts herewith submitted, which are for residence, commercial, and industrial rates, rates for churches and private charities, and miscellaneous rates. If the charges for water service can be separated into other classes that will more fully take account of the three cost factors to be included in the framing of rates, this classification should be made the basis of the system of uniform accounts to be used by all water-supply enterprises.

*Water rates for municipal services.*—Taking account of the three factors of cost to be considered in establishing water rates, the Bureau of the Census suggests the following specific rules for computing the value of the water furnished to the city by private and public enterprises:

The charge for water utilized 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-supply enterprise provides water for watering troughs, fountains, and other kindred fixtures, and the fixtures do not belong to the enterprise, the rate for the service should be computed on the same basis as for water provided private customers. Where the fixtures mentioned constitute parts of the assets of the enterprise, the rate for the service should include in addition to the foregoing an allowance for interest, depreciation, and repairs, such allowance to be computed on the same basis as that described in the last paragraph. The same general principle should be followed in framing rates such as those included under the titles of the accounts 662 to 665 and 667.

When privately owned water-supply enterprises, operating under franchise or other contract, receive from cities as compensation for municipal water service amounts less than called for by the rates computed upon an equitable basis as described above, the difference between the equitable and actual rates is a part of the current costs of franchise privileges, and should be so charged in accounts as directed in the instructions for accounts 261 to 263. On the other hand, when cities pay the specified enterprises more for the water service than is called for by the same rules, the excess payment is an extortion, and good business management on the part of the city calls for a readjustment of rates. Until such readjustment, the enterprise must treat the contract rates as the only amount to be recorded in accounts 661 to 674, or in the corresponding asset accounts 261 to 263.

In this connection attention is called to the fact that the average city pays for the water service secured by it from private corporations an amount which approximates 40 cents per capita of population. Under such circumstances, when the amount recorded by municipal accounts as the value of services rendered to the city exceeds 50 cents per capita of the city’s population, such recorded value will probably be found excessive when tested by the principles above set forth, and when the amount is much less than 30 cents per capita, the payment and allowance are probably too small, conditions which in the one case call for a readjustment, and in the other for a credit to account 961, as the annual cost of franchise privileges.

The value of water used by the enterprise for purification, pumping, and other purposes should be charged as expenses in accounts 831 to 844, and credited as revenue in accounts 681 to 684. The charges should be made on the basis of the cost of water per 1,000 gallons, ascertained by dividing the total operating expenses of the enterprise by the number of gallons of water whose consumption is accounted for.

7. *Miscellaneous revenues.*—The general accounts 71 to 73 are provided for summing up the miscellaneous revenues which are debited to the subgeneral accounts included under the accounts mentioned. The revenues to be recorded in these accounts are those described in the paragraphs which follow:

71. *Revenues from accessory enterprises.*—This account is provided for summing up the subgeneral accounts 711 to 715.

711. *Revenues from compensated plumbing work.*—This account should be credited with the value of all plumbing work performed by the enterprise either for the municipality or for private individuals and corporations, including the value of materials furnished, such as meters, meter boxes and vaults, service pipes, etc.

712. *Rents from rental property.*—This account should be credited with all amounts accruing as rents receivable from real property held and used mainly for the revenues to be derived therefrom. Amounts accruing from rents of real property incidental to its use for the general purposes of the enterprise are to be recorded in account 733, “sundry rents receivable.”

713. *Rents from meters, meter boxes, and vaults.*—This account should be credited with all revenues accruing from the use, by private parties and by municipalities, of the appliances mentioned in the title of the account which are owned by the enterprise and for the use of which a rental charge is collected.

714. *Revenues from forest lands.*—This account should be credited with the amount received from the sales of forest products and from the right to cut such products from the land belonging to the enterprise.

715. *Revenues from sundry accessory enterprises.*—This account should be credited with all amounts accruing from the sale of products or as charges for services by accessory enterprises other than those specifically mentioned in accounts 711 to 714. If the revenues of only one such enterprise are recorded in this account, the name of the account should be changed and the



account should be given a designation descriptive of its character. If, however, the revenues of more than one such enterprise are to be thus recorded, a subordinate or primary account should be assigned to each accessory enterprise, which should be given a name descriptive of its character.

72. *Revenues of funds with investments.*—This general account is provided for summing up all subgeneral revenue accounts of funds with investments, of which the most important are those of sinking and depreciation funds. A separate subgeneral account should be kept with each fund with investments, and each account given a specific number and designation.

73. *Sundry revenues.*—In account 731 should be entered all amounts placed to the credit of the enterprise and to that of the water fund on account of interest on the cash balance of the enterprise and of the water fund. In the case of municipally operated enterprises, if a city includes the interest on deposits to the credit of the water-supply enterprise with the revenue receipts of the general treasury, there should be recorded in the same account an amount equal to that proportion of the total city receipts from interest on deposits which the average deposit to the credit of the enterprise constitutes of the total city deposits. The amount last described should be balanced by a debit entry in the account 283, "current transactions with city." Care should be taken not to include under account 731 any interest on sinking or other reserved fund deposits, nor under accounts 721 to 724 any interest on deposits other than those belonging to the funds specifically mentioned.

Account 732 is provided for recording the interest charged against the accessory enterprises for the use of the capital of the water-supply enterprises (see instructions for accounts 911 to 915 for methods of computing these interest charges). In the account for "sundry rents receivable" should be recorded all rents accruing incidental to the use of the property of the enterprise which is used principally for purposes of the enterprise.

Similar rents from property acquired or held principally for rental purposes are to be recorded in account 712.

Revenues accruing in the form of charges for sundry services or from the sale of sundry objects incidental to the operation of the water-supply enterprise are to be recorded in accounts 734 and 735, respectively. In account 746, "receipts from permits," are to be recorded all amounts charged to plumbers and customers for permits issued for making connections with the water system. The account "gains from bond transactions" in the case of private water-supply enterprises should each year be credited and the account "unamortized premiums on debt outstanding" should be debited with an amount proportionate to the life of the securities issued on which the premiums were received. In the case of municipally operated enterprises, premiums on bond issues may be treated the same as described above for private enterprises, or all the premiums received may be charged to this account in the year when received.

Account 737, "sundry gains," should be credited with all gains other than those which by instructions here given should be credited to other accounts. All credits in this account should be accompanied with memoranda fully descriptive of the source from which derived. Among the amounts which should thus be credited to "sundry gains" are the following:

(1) *Inventory adjustments.*—At least once a year an inventory of materials and supplies should be taken and the difference between the ledger and inventory balances should be credited to account 737 if the same is a gain, and debited to account 934, "sundry losses," if the same is a loss, provided the gain or loss can not be assigned to other accounts.

(2) *Discounts on materials and supplies.*—When discounts on materials and supplies consumed in operation are received by reason of prompt payment of bills, account 737 should be credited with the gain unless such discounts can be apportioned to particular bills.

#### INSTRUCTIONS FOR EXPENSE ACCOUNTS.

*General instructions.*—The accounts with expenses are arranged in two principal divisions—those with "water-service expenses" and those with "expenses other than for water service." Accounts of the first division are indicated by account numbers whose first digit is 8, and those of the second division by account numbers whose first digit is 9.

For enterprises employing three orders of expense accounts—those here called summary, general, and subgeneral—all costs and losses constituting expenses should be recorded by debit entries in the appropriate subgeneral expense accounts.

When the expenses represent the costs of services or materials utilized or consumed in operation, the debit entries of the expense accounts should be balanced with credit entries in some current asset account such as cash, or by similar entries in a liability account such as that with notes and bills payable. When the expenses entered by debit entries as above described represent a loss, the debit entries in the expense account should be balanced by credit entries in the subgeneral account with the asset whose shrinkage in value gives rise to loss. Thus, when cash is lost by a bank failure or official defalcation, "cash" (account 211 or 212) should be credited by "sundry losses" (account 934). In like manner, when an impounding dam or reservoir is destroyed, the asset account 132 should be credited with the loss recorded in the expense account 871. In both cases the logical order of accounting is to ascertain the losses suffered and record the same in the asset account by a credit entry and debit this amount to the appropriate expense account.

When the credit entries for losses in subgeneral asset accounts are not balanced by debit entries in expense account, they are balanced by debit entries in the nominal asset account 292. In like manner, when losses have been debited to expense but not

credited by the asset account affected, they must be credited to the nominal proprietary interest account 55, or to some subgeneral account subordinate thereto.

An apparent exception in accounting to the rules set forth in the preceding paragraph is to be noted in what are generally called "losses"—those which represent the results of casualties to the property or person of others for which the enterprise is responsible. These "losses" are not losses of the assets of the enterprise, but are "costs" chargeable against revenues, and hence follow the rule given above for "costs" in recording expenses in accounts.

The costs last mentioned, and the current losses by depreciation and other causes, can seldom be exactly stated at the time when, or during the fiscal year in which, they occur. Their amounts can be charged as expenses as here directed only in the form of estimates. Such estimates should be made with the greatest care, and the losses actually suffered through any cause, as depreciation, should never be confounded with or mixed up with provisions for future losses. The first is an expense, and should be made a deduction from revenue to ascertain the income and profit of a fiscal year; the other is an "appropriation of surplus" and is never a "charge" or "deduction" from revenue. The failure to recognize this fact leads, as may be witnessed by the account of many enterprises, to credit balances called "reserves" or "surplus reserves," which are in part credit offsets to the debit balances of asset accounts and in part actual reserves of surplus.

81. *General expenses.*—This general account is provided for summing up the accounts which record the water-service expenses that relate to the business as a whole. The expenses mentioned are recorded in eight subgeneral accounts for which specific instructions are given, as follows:

811. *Expenses of general administrative offices.*—This account should be debited with the costs mentioned under the following heads:

(1) *Compensation and expenses of administrative officials and administrative office clerks.*—Under this head should be included the salaries, fees, and other compensation, and the traveling and incidental expenses of the members of the board of managers or directors of the enterprise, of the superintendent or other general officer, however designated, in charge of the enterprise, and of all other officers whose jurisdiction extends over the entire system, and the cost of whose services can not be satisfactorily assigned to the two accounts "accounting and commercial expenses" and "expenses of operating management," or to the several departments of the water-supply system. Under the same head should also be included the salaries and wages of clerks, stenographers, and other assistants to the officials here mentioned. Among the incidental expenses to be included under this head are the membership dues of the enterprise in waterworks associations and kindred organizations. If the enterprise is in the hands of a receiver, there should be recorded in this account the salaries, fees, and incidental expenses of that officer.

(2) *General office supplies and expenses.*—Under this head should be included the cost of office supplies, wages of janitors, porters, and messengers, rent of offices, repairs of such rented offices, and all miscellaneous expenses connected with such general administrative offices. Office expenses of departmental offices must be charged to the proper departmental account. Rents charged to this account should always be itemized and charged separately.

(3) *General law expenses.*—Under this head should be included all law expenses except those incurred in the defense and settlement of damage claims, including salaries, fees, and expenses of counsel, solicitors, and attorneys, and their clerks and attendants, and expenses of their offices; the cost of law books, printed briefs, legal forms, testimony, reports, etc.; fees and retainers for services of those not regularly employed, court costs, and payments of special notarial and other fees not provided for elsewhere; expenses connected with taking depositions; and all law and court expenses not provided for elsewhere.

(4) *Injuries to persons and property.*—Under this head should be included all costs and losses resulting from accidents and damages, including expenses on account of persons killed or injured and properties damaged in connection with the operation of the plant. These costs and losses include (a) amounts paid in settlement of claims of employees for injuries arising in the course of their employment, also wages paid to such employees while off duty; (b) amounts paid in settlement of claims of persons other than employees for personal injuries sustained in connection with the operation of the plant, also amounts paid in settlement of the claims for damages to property not owned by the enterprise; (c) salaries, fees, and expenses of surgeons, doctors, and nurses, and fees and expenses for hospital attention, medical and surgical; supplies, fees, and expenses of coroners and undertakers, and contributions to hospitals; (d) all other accident expenses, including those arising from the maintenance of a claim agent, if such an employee is found necessary; (e) salaries and expenses of attorneys, including a proper proportion of the salaries and expenses of the general counsel of the enterprise, and the salaries, fees, and expenses of attorneys engaged in this work; (f) current costs and expenses, including fees of court stenographers, expenses of the city attorney, and other court expenses; and (g) costs of law books, and cost of printing briefs, court records, and other such papers.

(5) *General stationery and printing.*—Under this head should be included all expenses for stationery and printing, stationery supplies, and postage, except as hereinafter specifically provided. The cost of printing briefs and other legal papers should be charged as general law expenses under (3), or in other accounts, in accordance with the purpose of the printing. The cost of printing signs, posters, and other advertising matter should be charged to expenses for new business, under "advertising."

(6) *Relief and pensions.*—Under this head should be included all salaries and wages and expenses incurred in connection with a relief department, and all pensions allowed to retired employees and expenses in connection therewith.

(7) *Miscellaneous expenses of general administrative offices.*—Under this head should be included the costs of telephone and telegraph service, and other unclassified miscellaneous expenses connected with the administrative offices not otherwise provided for.

(8) *Adjustment of general administrative expenses of city.*—Under this head should be included the value of office facilities in the city hall or any other building owned or rented by the city which is furnished without charge to the municipal enterprise and is used by it for the officials and employees whose salaries are recorded in account 811. A proportionate share of the expenses for lighting, heating, janitor, and other service which accompanies the use of buildings and rooms should be included as a part of the office facilities mentioned. Under the same head should be included a proportionate share of the compensation and expenses of municipal boards of public works, city engineers, and other bodies of officials exercising joint administrative authority over the water-supply enterprise, and the public highways, sewers, etc.

(9) *Adjustment of general administrative expenses of jointly operated public utility enterprises.*—Under this head are to be included such portion of those general administrative expenses included under the heads (1) to (7) as are properly apportioned to the water-supply enterprise.

812. *Accounting and commercial expenses.*—This account should be debited with the costs included under the following heads:

(1) *Compensation and expenses of fiscal and accounting employees.*—Under this head should be included the compensation or salaries of treasurers, auditors, comptrollers, and other officials who have the custody of and are responsible for the receipt or the collection and disbursement of the money of the enterprise, including the compensation of all employees engaged in computing rates, keeping general accounts, and making out or collecting bills, or in the discharge of other duties which directly or indirectly involve financial and accounting work of the enterprise; together with all the personal and incidental expenses of such officials and employees.

(2) *Accounting and commercial supplies and expenses.*—Under this head should be included the cost of indexing meters, including meter boxes and vaults, the cost of collection badges and car fare, and of delivering bills, the cost of janitor service, porters, and messengers for accounting and fiscal offices, rent of rooms used by such offices, repairs of such rented rooms, and all other miscellaneous expenses of the fiscal and accounting offices.

(3) *Fiscal and accounting stationery and printing.*—Under this head are to be included the cost of printing and stationery used in the making out and rendering of all bills, of financial records and books purchased, and of other stationery and printing used in fiscal and accounting offices.

(4) *Miscellaneous fiscal and accounting expenses.*—Under this head should be included the cost of telephone service, exclu-



sively for the fiscal and accounting offices, and other expenses connected with these offices not specifically assigned to any other head; also the cost of typewriters, adding machines, and kindred appliances used by the accounting and fiscal officers, when such appliances are not charged as fixed assets.

(5) *Adjustment of fiscal and accounting expenses of city.*—When the water-supply enterprise is operated by a city and a part or the whole of the accounting and fiscal work which is performed by the fiscal and accounting officers and employees of a private enterprise is performed by the accounting and fiscal officers of the city in connection with other governmental duties, there should be included under the above head a proportionate share of the compensation and expense of such city employees, of the value of the office facilities utilized by them, and of all the expenses incident to the operation of the offices, such as those mentioned under the preceding heads. In the adjustment here mentioned the salaries and expenses of all employees wholly engaged upon the work of the enterprise should be included under this head. The expenses of all others should be apportioned according to the relative amount of work performed by the city for the enterprise. In the case of a city treasurer or city comptroller, the adjustment may be made proportionate to the relative volume of the fiscal operations of the city and the enterprise.

(6) *Adjustment of fiscal and accounting expenses of jointly operated public utility enterprises.*—Under this head should be included such a proportion of those expenses of jointly operated public utility enterprises which are included under heads (1) and (4) as are properly apportioned to the water-supply enterprise.

813. *Expenses for new business.*—This account should be debited with the costs of (1) advertising and soliciting; (2) stationery and printing; (3) postage, and telephone and telegraph service; (4) salaries, wages, and personal expenses; and (5) other expenses incurred in securing new business.

814. *Expenses of operating management.*—This account should be debited with the costs included under the following heads:

(1) *Compensation and expenses of laboratory employees.*—Under this head should be included the salaries and other compensation of all persons employed in chemical, bacteriological, and other laboratories, as chemists or bacteriologists, or as clerks or assistants, and other personal and incidental expenses. All compensation for services performed by chemists, bacteriologists, and other scientific experts not on pay roll of the enterprise should also be included in this account.

(2) *Laboratory supplies and expenses.*—Under this head are to be included the cost of chemicals and other supplies used exclusively for laboratories, the cost of janitor and messenger service for the laboratories, rent of rooms used for laboratories, the cost of repairing rented rooms, and all other miscellaneous expenses of such laboratories.

(3) *Engineering expenses.*—Under this head should be included all salaries of engineers, rodmen, and their assistants, which are not properly chargeable to repairs or outlays, and all the expenses of supplies and materials used by such engineers other than those chargeable to repairs or outlays.

(4) *Store expenses.*—Under this head should be included all salaries and expenses in connection with storerooms, including the cost of sending materials and supplies from general storerooms to branch storerooms, and all costs for the collection of scrap materials.

(5) *Miscellaneous operating management expenses.*—Under this head are to be included the expenses that relate to the business as a whole but which are not chargeable to repairs or outlays, nor to account 811, 812, or 813. These expenses include only those of the practical branches of the fieldwork of

the enterprise, as compared with the office accounting and fiscal expenses to be charged to the accounts just referred to.

(6) *Adjustment of operating management expenses of city.*—Under this head are to be included the rental value of the rooms of city buildings not belonging to the enterprise, which have been utilized without charge for laboratories, storerooms, shops, or stables, or for other purposes, together with the value of all lighting, heating, and janitor service that has accompanied the use of such rooms, and the proportionate share of the enterprise in the salaries and general expenses of jointly operated laboratories, shops, storerooms, stables, etc.

(7) *Adjustment of operating management expenses of jointly operated enterprises.*—Under this head should be included a proper proportion of such expenses as those mentioned above under heads (1) to (5), which are for the common interest of the water-supply enterprise and of other public service enterprises jointly operated with it.

815. *Expenses for insurance.*—This account should be debited with premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and other insurance; and also all amounts set aside as a reserve for self-insurance. The account should show specifically the amount paid or set aside for each of the purposes mentioned.

816. *General repairs.*—This account should be debited with all amounts expended in repairs for the buildings and equipment employed by the general administrative officers, fiscal and accounting officers, and operating management.

817. *Amortization of intangible general assets.*—When a private water-supply enterprise is operating under a franchise for a limited number of years or under a franchise that may be terminated at the option of the city, this account should be debited each year with some proportion of the amounts recorded in asset accounts 111 to 115. The amount to be debited should be fixed with a view to completely amortizing the value of the intangible general assets before the expiration of the franchise or the exercise of the city's option.

In the case of municipally operated enterprises taken over from private ownership under circumstances that require the city to compensate the owners for the value of their operating franchise, account 817 should be debited as above, with such proportion of the cost of the operating franchise as will permit of its complete amortization prior to the amortization of the debt incurred for the purchase of the establishment.

818. *Depreciation of the assets of the general management.*—This account should be debited with the amount estimated to be necessary to cover such wear, tear, and obsolescence as has occurred during the fiscal period in the property and equipment employed by the general administrative officers, the fiscal and accounting officers, and the operating management.

*Departmental operating expenses.*—General accounts 82, 83, 84, and 85 are provided for summing up the departmental operating expenses which are recorded in their accompanying subgeneral accounts. These latter accounts should be so kept as to record separately the costs for (1) salaries and wages, (2) rents, (3) materials and supplies, and (4) all other expenses.

82. *Operating expenses of the collection system.*—The subgeneral accounts subordinate to the general account 82 should be debited with all costs of the collection system excepting those of repairing structures, fixtures, and equipment, but including the costs incurred in guarding and inspecting the system, in care taking, etc., and the salaries and the traveling and other incidental expenses of those employed in such guarding, inspecting, etc.

83. *Operating expenses of purification system.*—This account is arranged for summing up the expenses recorded in subgeneral accounts 831 to 839. These expenses are the costs of the water-supply enterprise incident to the purification of water, other than the cost of repairs and the lessening of values by depreciation.

They include the salaries and wages of persons employed wholly, and a proportionate share of the salaries and wages of those employed part of their time at the purification works, their personal and incidental expenses, and the expenses of operating the works, including the cost of water consumed, chemicals, and labor for cleaning basins and works, removing ice, etc. These expenses should be classified and recorded in different subgeneral and primary accounts so as to show the cost of each and every distinct process of water purification, whether that method be plain sedimentation, sedimentation with coagulation, treatment for softening, removal of iron, algae, etc., or purification by slow or rapid sand filtration, or other means are employed. Further, if various establishments employing the same method of purification are maintained at different places, the cost of operation of each establishment should be recorded in an individual account which then becomes a primary account subordinate to the subgeneral accounts presented in the accompanying scheme.

84. *Operating expenses of pumping system.*—In addition to the general account with the foregoing title, the outline scheme of accounts here presented contemplates the use of four subgeneral accounts. For all the larger enterprises a sufficient number of pumping accounts should be provided in which to record separately the operating expenses of each and every pumping station, whether for high or low service pumping, including any pumping stations for the exclusive use of the purification works.

These operating expenses of the pumping system should be arranged so as to show the costs of pumping at each station under the heads mentioned in accounts 841 to 844, and distributed under subheads, so far as these subheads are applicable to the stations and methods employed, as follows: (1) Salaries and wages, (2) fuel, (3) waterpower, (4) electric power, (5) other power, (6) proportion of steam and other power plant expenses, (7) oil and waste, (8) supplies, (9) all other pumping expenses. The amounts to be recorded under (6) will occur only in the accounts of publicly and privately owned water-supply enterprises which are operated jointly in connection with some other enterprises. The value of the power received from such jointly operated enterprises should be equitably apportioned among the individual enterprises.

85. *Operating expenses of distribution system.*—In the subgeneral accounts subordinate to this account should be recorded the salaries and wages of those engaged in inspecting, supervising, guarding, and caring for the various parts of the distribution system, including all traveling and incidental expenses. The salaries and wages and expenses of persons employed in reading meters are, however, to be included among the general expenses charged to expenses of accounting and fiscal officers. The costs of caring for rented meters are to be recorded in the miscellaneous expense account 913.

86. *Departmental expenses for repairs.*—The subgeneral accounts subordinate to account 86 should be debited with the cost of repairing the various properties constituting the water-supply system. These costs should be carefully distinguished from the costs of operating the various branches of the water-supply system, on the one side, and from the costs of replacements, renewals, betterments, and additions, on the other. The costs first mentioned give rise to no physical changes in the properties of the enterprise. Repairs, replacements, renewals, betterments, and additions all give rise to such changes. In recording these latter classes of costs mentioned, the distinction as to the significance of these terms already given under the definitions on pages 512 and 516 should be observed.

In applying the instructions contained in the definitions mentioned, it may be noted in this connection that the substitution of a new engine, boiler, pumping machine, or other apparatus for an old one is to be treated as a replacement or a betterment; while the substitution of only a portion of such equipment—as a wheel or a grate—is a repair.

In the case of aqueducts, water mains, and pipes, the substitution of a new aqueduct, or of a new main or pipe, for an old one for the distance of one or more city blocks or squares is to be treated as a replacement; while a similar substitution for a shorter distance is to be treated as a repair. When aqueducts, water mains, and water pipes have been thoroughly cleaned or freed from tubercular deposits, the expenditure for such work should be considered as an operating expense and not as a repair, or a replacement or renewal.

The costs of repairs should be separated into those of the six departments or branches of the system—as indicated in the titles to accounts 861 to 866. They may, if deemed desirable, be further classified according to the parts of the system mentioned in the instructions for asset accounts, and in the list of those assets. It should be noted, however, that repairs to property employed wholly or principally by the accessory enterprises should be reported among the expenses of those accessory enterprises.

When an enterprise maintains a surplus reserve for meeting the costs of repairs, "repair" accounts 861 to 866 should be debited and this debit balanced by a credit entry to be recorded in cash or other appropriate account, and in addition, the account with surplus or proprietary reserve for repairs should be debited and unreserved surplus credited with the same amounts.

87. *Departmental expenses for depreciation.*—In the six subgeneral accounts 871 to 876 are to be recorded by debit entries the estimated amount of current depreciation which has occurred to the fixtures, appliances, buildings, and other structures and equipment of the water-supply system. The amount of the depreciation recorded by the debit entries in the accounts mentioned should be credited to the accounts with the fixed assets affected by the depreciation. The amounts recorded in the asset accounts as directed above should always reflect as accurately as can be estimated the actual depreciation, ordinary and extraordinary, that has been suffered by the enterprise during the year. These asset accounts should be so kept as to record separately the amount of ordinary and extraordinary physical and functional depreciation; and in the case of extraordinary depreciation, the entries should fully describe the factors or causes giving rise to the depreciation. So much of the extraordinary depreciation recorded by credit entries in the asset accounts as may be deemed advisable may be debited to accounts 871 to 876. All other amounts so recorded may be debited to the nominal asset account 292, "unamortized depreciation." The amounts recorded in the account last mentioned may in subsequent years be credited to that account and debited to the expense accounts 871 to 876 in such amounts as the management may deem advisable.

The amounts debited to depreciation in accounts 871 to 874 or to account 292, as above directed, must not be confounded with the amounts set aside from surplus for depreciation. The amounts recorded in the accounts 871 to 876 or in account 292 by debit entries are the amounts of losses actually suffered by depreciation during the current year. The amounts set aside from surplus for depreciation are provisions for future depreciation. When there is such a depreciation reserve and the enterprise meets with any extraordinary physical or functional depreciation, the amounts of such depreciation recorded by credit entries in the fixed asset accounts should be debited to accounts 871 to 876 and to account 544 in such proportions as the management finds to be consistent with good business policy.

In like manner, if the management, recognizing the fact that the losses by ordinary depreciation are progressive in amount with the passage of years, provides in the early years of its existence for a depreciation reserve, a portion of the current ordinary depreciation in the latter years of the enterprise may be debited to the account 544 in the manner described above for extraordinary physical and functional depreciation.

80. *Undistributed expenses of water services.*—General account 80 is provided for summing up at the close of each fiscal period the amounts which during preceding periods have been recorded in expense clearing accounts and which have not been distributed or assigned to their account of final record. The amounts thus summed up in account 80 are included at the same time in the summary account 8, "water-service expense." The clearing accounts thus summed up through general account 80 are given the numbers 801 to 809.

801. *Clearing accounts for shop expenses.*—This account is provided for clearing the expenses of the general operating shops. The account or its subaccounts should be so arranged as to record separately the following expenses: (1) Salaries and wages; (2) personal and incidental expenses of the employees of the shop; (3) materials and supplies; (4) insurance on buildings, tools, and appliances; (5) repairs of buildings, tools, and appliances; and (6) depreciation of buildings, tools, and appliances.

The amounts debited under the foregoing heads to account 801 should later be credited to the same account and debited to appropriate expense or outlay accounts for the branches of service or construction work benefited by the work of the shop. To this end the shop account should be kept in such a manner as to show the costs of the services rendered by it, including those which arise from insurance, repairs, and depreciation of the shop.

802. *Stable and team expenses.*—This account, like account 801, is a clearing account, and the methods to be pursued in making entries therein and debiting the costs to other accounts are the same. The records should be so kept, either by means of subdivisions of the principal account or by means of separate primary accounts, as to record stable and team expenses under the following subheads: (1) Salaries and wages, (2) personal and incidental expenses of the employees of the stable, (3) feed and supplies, (4) rents, (5) shoeing and wagon and harness repairs, (6) insurance of buildings and equipment, (7) repairs of buildings and equipment, and (8) depreciation of buildings and equipment.

803 to 809. *Other clearing accounts for expenses.*—For enterprises requiring the use of expense clearing accounts other than those referred to under 801 and 802 use may be made of the accounts numbered 803 to 809, which may be given designations descriptive of the functions or the classes of data to be recorded therein. The method of keeping such accounts should be identical with that stated in the case of accounts 801 and 802.

9. *Expenses other than for water service.*—The digit "9" is used as the initial figure of the account number for all accounts with expenses other than those for water service. This is used also as the account number of the summary account for all expenses here referred to which are recorded in the six general accounts numbered from 91 to 96.

91. *Expenses of accessory enterprises.*—This general account is provided for summarizing the subgeneral accounts 911 to 915, in which should be recorded the costs and losses that arise from the operation of the accessory enterprises of the water-supply system. These costs include in each case the following items, which may, if found advisable, be recorded in separate primary accounts: (1) Salaries and wages; (2) materials and supplies; (3) rents and other miscellaneous expenses of the accessory enterprises; (4) repairs of buildings, tools, and appliances; (5) insurance of buildings, tools, and appliances; (6) depreciation of buildings, tools, and appliances; (7) interest on capital employed by the enterprise; and (8) proportion of the general property tax. Under (7), "interest," there should be recorded interest upon the value of the plant of the enterprise as recorded in the asset accounts 171 to 175, computed at the average rate of interest paid by the enterprise upon its fixed debt. The amounts mentioned should be debited to the sundry revenue account 732, "sundry interest receivable."

Under "proportion of the general property tax" accounts 911 to 915 should be debited with that portion of the tax recorded in account 951 which the value of the property of the several accessory enterprises represents of the total value of all the fixed assets of the water-supply enterprise. The amounts debited, as stated in accounts 911 to 915, should be credited to account 951, or, if an expense clearing account is kept, they should be credited to such account, and the balance of the amounts recorded in the clearing accounts should be credited to account 951.

92. *Expenses of funds with investments.*—This account is provided for summarizing the amounts debited as revenue charges in accounts 921 to 924, which are the expenses and other charges incidental to the operation and management of the reserve funds and investments whose revenues are recorded in accounts 721 to 724.

93. *Sundry expenses.*—This account is provided for summing up the sundry expenses which are recorded by debit entries in accounts 930 to 934.

931. *Costs of gratuitous work.*—This account should be debited by private and municipal enterprises with the value of water supplied and other services rendered to churches and other private charities, private schools, and private individuals, without compensation. The value of water thus furnished free to any department or branch of municipal government should, in the case of private enterprises, be debited to the fixed-charge account 961, "annual franchise dues;" and in the case of a municipally operated enterprise, to account 283, "current transactions with city."

932. *Losses from bond transactions.*—This account should be debited each year, by private enterprises, with a portion of the discounts on bonds issued at a discount, and the amounts so debited should be credited to the nominal-asset account 291, "unamortized discounts on outstanding debts." The amount charged each year should be proportional to the time elapsing from the issue to the guaranteed redemption of the bond. In the case of enterprises operated by municipalities this account should, at the time when the bonds are issued, be credited with the full amount of the discount.

933 and 934. *Sundry costs and sundry losses.*—In these accounts should be recorded all costs incurred and losses suffered by the enterprise which can be assigned under the foregoing instructions to no other account.

94. *Costs of water.*—This account is provided for summing up the amounts recorded in accounts 941 and 942. Those amounts are (1) annual payments by private and public enterprises for water rights, and (2) annual dues to other water-supply systems. The amounts included under (2) are to be recorded in account 942. In the case of Massachusetts water-supply enterprises there should be entered in the same account all amounts chargeable against the enterprise on account of the maintenance of the metropolitan water-supply system. Other amounts chargeable against the enterprises mentioned, on account of the metropolitan water system, should be debited as payments of interest and transfer payments to the sinking fund.

95. *Taxes.*—Privately operated enterprises should record in accounts 950 to 954 all the taxes for state and local purposes that accrue during a given fiscal period, separating the taxes as called for by the titles of the several accounts, and observing further that the general property taxes accruing on the real property and equipment of the accessory enterprises first recorded in an expense clearing account for taxes, or in accounts 951 to 954, are later to be debited in accounts 911 to 915.

So far as municipally operated enterprises pay taxes to the state or other civil divisions similar to those to be recorded by private enterprises in accounts 951 to 954, those taxes should be recorded as they accrue in the same accounts. The amounts represented by the taxes already mentioned in this paragraph are, however, not comparable with those recorded in the accounts of privately operated water-supply enterprises. To secure such

comparability it is necessary for municipal enterprises to enter in the accounts specified such amounts in addition to the taxes actually accruing as they would have to pay were they under private management. All such additional amounts debited to accounts 951 to 954 should be credited to account 283, "current transactions with city."

In computing the amount of additional general property taxes to be recorded in the specified accounts, as above directed, the following rules should be observed: If in the city operating the enterprise the assessor, in practice, aims to appraise the real and personal property at a given percentage of its true value—as, for example, 50 or 75 per cent—the amount to be considered as the assessable valuation of the enterprise is a corresponding percentage of the value of that portion of the water-supply system which is situated within the city limits. This assessable valuation should be multiplied by the tax rate for state, county, and local purposes.

96. *Franchise charges.*—Two subgeneral accounts subordinate to general account 96 are provided for recording the payments by water-supply enterprises to the state or municipality by reason of the special privileges enjoyed by them as the result of exclusive or monopolistic grants to the enterprise to conduct the business of collecting and supplying water within specified territory. No amounts should be recorded in either of the subaccounts that would be an expense of a private corporation engaged in manufacturing or mercantile undertakings.

861. *Franchise dues.*—This account should be debited with the amount of annual dues under various designations and computed on numerous bases which a private enterprise is called

upon to pay or contribute to the government as compensation for the special and exclusive privileges which it enjoys in connection with its business of supplying water to consumers. Among the amounts to be recorded in this account should be included the value of all water furnished free by a private enterprise to municipalities, and the amount by which the compensation received by such an enterprise for the water furnished municipalities falls short of a fair and equitable compensation for the services rendered. Amounts paid in cash to the state or municipality on account of annual franchise dues should be debited to this account and credited to cash, and the value of the water furnished free should be debited to this account and credited to the revenue accounts 661 to 667. The value of other free services to the city should be debited to this account in like manner, and credited to the account through which the free service is rendered.

962. *Extraordinary governmental requirements.*—Occasionally a government may require a public service enterprise to make large and extraordinary expenditures under the provisions of its charter; in such an event, account 962, "extraordinary governmental requirements," should be debited and cash, or some liability account, credited to the amount of the requirements.

When the amount required is larger than the management deems advisable to charge against revenue in any one year, this account should be debited with whatever amount it may be found expedient to treat as the expenses of future periods, and this amount credited to account 294, "unamortized extraordinary governmental requirements."



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