## DEPARTMENT OF COMMERCE AND LABOR Bureau of THE CENSUS

E. DANA DURAND, DIRECTOR

SPECIAL REPORTS

## STATISTICS OF CITIES HAVING

A POPULATION OF OVER 30,000: 1908


WASHINGTON

Federal Reserve Bank of St. Louis

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Federal Reserve Bank of St. Louis

## LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,<br>Bureau of the Census,<br>Washington, D. C., December 20, 1910.

## SIR:

I have the honor to transmit herewith the annual report on statistics of cities having a population of over 30,000 in 1908, this being the seventh annual report on this subject prepared by the Bureau of the Census.

The statistical tables contaned 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, both for the whole city and for its important departments, the costs of conducting the city's business, together with the revenue collected and the debt incurred for meeting these costs. The rapid increase in the cost of city government and the great interest now taken in city affairs by the general public make these statistics of great importance at the present time. In connection with the financial statistics, the report presents a 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 accounting terms. In order to present more accurate estimates of the population of the cities in 1908, an appendix has been added to the report showing revised estimates of population for that year based upon the census of 1910, together with revised per capita averages for the principal classes of financial data.

The report was prepared by Mr. Le Grand Powers, chief statistician in charge of the compilation of the statistics of cities, and Mr. E. H. Maling, chief of division of finance, whose efficient work in the preparation of the report it is desired to acknowledge.

Very respectfully,


Hon. Charles Nagel, Secretary of Commerce and Labor.

Federal Reserve Bank of St. Louis

# STATISTICS OF CITIES: 1908 <br> FINANCIAL STATISTICS 

Federal Reserve Bank of St. Louis

# STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1908. 

## FINANCIAL STATISTICS.

## INTRODUCTION.

Scope of present report.-The census report on statistics of cities for 1908 is limited to the presentation and discussion of data relating to the financial affairs of municipal governments, while the report for 1907 presented data on municipal finance and on the number of employees, equipment, and work of many city departments, together with statistics on municipal properties and improvements, as sewers, streets, and parks. In the future it is the intention to publish annually a report on municipal finance and a separate report containing statistics on a limited number of city departments, properties, and improvements. The special reports on departments, properties, and improvements will be arranged in a series so that all important lines of city work will be covered by the reports in the course of five or six years.

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 condition of municipalities: The total and per capitn 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.; 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 selfgovernment. In some cities all municipal activities are administered by a single municipal corporation, while in other cities the administration of municipal functions is distributed among a number of independent governmental bodies, of which the one perform-
ing 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 municipal corporations, commissions, and boards 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 governmental units mentioned.

Differences in municipal accounts.-In many instances the accounts of American cities vary greatly in character, in methods, and in the bookkecping devices employed. In some cities the only books of account are those of the treasurer; in others additional accounts are kept by the comptroller or other officer exercising the duties of a comptroller or auditor. In most cities of the latter class the books of the comptroller are in some respects similar to those of the treasurer and serve as a check upon his transactions as well as upon those of departmental officers responsible for the expenditure of governmental moneys.

The treasurer's accounts record the flow of cash into and out from the treasury. In many cities, especially where the treasurer is the only official keeping general
accounts for the city government, the payments recorded by the treasurer are classified according to the appropriations against which they are chargeable. The comptroller's or auditor's accounts are usually based upon actual receipts and upon the warrants or orders drawn upon the trensurer in settlement of bills or claims for services, materials, etc: The treasurer's and the comptroller's statements of payments will agree if the warrants or orders are paid promptly upon their issue, but the two statements will disagree if any warrants are paid in a year subsequent to that of issue. A further cause for differences between the treasurer's and the comptroller's statements of payments is found in a few cities where certain payments are made without the issue of warrants. In some cities the comptroller's accounts are based upon the accrued amount of revenues, expenses, etc., rather than upon actual receipts and warrant expenditures.

It is thus seen that the general or principal accounts of a city may record (a) cash transactions only, (b) cash receipts and warrant expenditures which will differ from cash payments by the amount of warrants issued but not paid, or (c) amounts accruing as revenues, expenses, outlays, interest, etc., regardless of whether received or paid. As very few cities, however, keep their accounts on the last-mentioned basis, the Bureau of the Census is unable to adopt this basis for its reports, and its statistics are therefore based, as far as possible, upon actual, or cash, receipts, and warrant expenditures, as shown in the accounts of the comptroller or auditor. The reason for basing the statistics upon the accounts of the comptroller or auditor, rather than upon those of the treasurer which present cash receipts and payments, is twofold: (1) In some cities large numbers of warrants, or orders having the authority of warrants, are paid in a year subsequent to that of issue, so that in these cities the aggregate of warrants drawn more nearly represents the cost of governmental operation and maintenance and the expenditures for permanent properties for a given year than does the aggregate of warrants paid; (2) in some cities the treasurer's books do not classify the payments by object in the same detail as do the accounts of the comptroller. In order to make a more nearly complete exhibit of the financial transactions of a given year, however, it is also necessary for the Bureau of the Census to include in its report, in addition to a statement of the warrants drawn during the current year, a statement of those drawn in previous years but liquidated during the current year.

In some cities with a single municipal corporation all financial transactions are centralized and recorded in the comptroller's or auditor's office, so that a complete statement may be compiled from his records. In other cities with a similar governmental organization the comptroller or auditor has authority over and records only a part of the financial transactions, the
final accounting responsibility being divided among several officers or boards. In the cities of the latter class the Burenu of the Census is compelled to prepare statements from the records of each officer or board exercising independent auditing or accounting powers.

Differences in accounting terminology.-During the past several years the Bureau of the Census has sought, in cooperation with state bureaus and accountants' associations, to procure the adoption of a standard accounting terminology by the financial oflicers of cities. Some progress has been made in this direction, but the lack of uniformity in the use of accounting terms is yet very apparent. In many instances terms with such distinct significations as "payments," "expenses," "outlays," and "expenditures" are used interchangeably. It is also common to find the same meaning given to "revenues" and to "receipts." This lack of accuracy in the use of words is due partly to a lack of clear thinking and correct amalysis and partly to mere carelessness in speech.

Need for uniformity in city accounts and reports.Until the cities keep their accounts and publish their reports in a uniform manner it will be impossible to compare, from the cities' printed reports, the financial experience of one city with that of other cities. Such comparisons are valuable, and the demand for comparable statistics was largely responsible for the present census reports. The compilation of comparable financial statisties 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 has been given great impetus by the publication of the census reports presenting the financial statisties of cities, but the publication of these reports will not alone suffice to render casy 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 commercina accounting. That result can be secured only as the outcome of study and intelligent discussion of these principles.
Standard city accounts and reports are desirable not only as prerequisites to significant comparisons of one city's finances with those of other cities, but also to enable the oflicials and citizens of a given city to compare its expenditures, outlays, and revenues for a given year with those for other years. If a standard system is in use, the transactions must be analyzed and recorded according to their character; in the case of payments they will be classified according to their object, as for expenses of a given department or for outlays for a specified improvement;
in the case of receipts they will be classified according to their source, as from a given class of revenue or from some nonrevenue source. If a standard system is not in use, the transactions will, in all probability, not be analyzed, but will be recorded in the easiest possible manner or possibly in a mannor determined by political expediency. Such methods, or rather lack of methods, result in a different treatment of similar items in succeeding years, thus precluding comparisons of any value.

In connection with this discussion of the need of uniform city accounts attention may be called to the need for a prompt audit of bills as soon as rendered. In some cities a considerable period of time elapses between the presentation and the audit of claims. In such a case the warrants or audited bills for a given period are not true exhibits of the costs of government for that period, so that when 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 audit their bills promptly. This condition of affairs will continue until cities are compelled by state law, if they will not do so on thoir 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 in that 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 standard terminology in accounting.The subjects of correct and uniform accounting and of improved business methods for cities and their industries 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 in governmental business, 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, 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 the governmental world are not uniform. The publication and discussion of such definitions and explanations will open the way for final selection of those terms which are best adapted for securing improved and uniform governmental accounts and reports.
The Bureau of the Census undertook a study of accounting terms some years ago and has presented definitions of the more important terms in several of its reports. These definitions have been discussed by accountants and city officials, and have been revised from time to time. Believing that a standard terminology must precede uniform accounts and reports, and, further, that such a terminology will be adopted only after continued agitation, it has seemed desirable once more to present definitions of some of the more important terms. It is hoped that further discussion of these definitions will result, and that the number of cities adopting these terms will be increased. For more complete discussion of accounting terminology and for definitions of terms omitted from this report, reference should be made to the 1906 and 1907 reports on Statistics of Cities.

## 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.

In the pages immediately following, the financial data that must be included in a correct and complete summary of governmental conditions are indicated and the terms commonly employed by the Bureau of the Census in speaking of those data are defined.

## ASSETS, LIABILITIES, AND REVENUE ACCUMULATIONS.

Assets.-The assets of a government are the properties or wealth in its possession or control or at its disposal. It should be noted, however, that the relation between governmental assets and liabilities is very different from that between the assets and liabilities of private business undertakings. A very large part of the assets of governments, as most governmental properties, highway improvements, and sewers, are in
no sense available for meeting debts. Or, to state this fact in other words, the greater portion of municipal debts are, in the last analysis, a burden upon the privately owned property subject to taxation and not upon the governmentally owned properties of the municipality.

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 governments represent wealth actually in their possession or control or at their disposal; and others represent the claims of one department or division of the government upon another, or are in other ways offsets to the credit balances of liability or revenue accumulation accounts. 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 the 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 governments are given the specific designations of current, invested, and fixed assets.

The current assets of a government are the resources or wealth which have been acquired or provided for meeting 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 a 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 which represent actual wealth in the possession or control of the governments constitute their "current assets."
The terms "cash," "materials and supplies," "prepayments," "advances to fiscal agents," "bills receivable," and "accounts receivable" appear to convey well-defined ideas and to be used with sufficient uniformity to render it unnecessary to repeat the definitions of these terms in this report.

Invested assets, or investments, are those resources or forms of wealth which have been acquired or are held 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 advantages that may seem possible through their acquisition and possession.

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 special purposes.

Fixed assets are those resources or forms of wealth employed in the accomplishment of the principal purposes of governments which have an expectation of life in service of more than one year. Fixed assets include those forms of wealth used for governmental purposes which are generally called properties and public improvements.
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 and nonproductive. Productive properties include lands, buildings, structures, furniture, tools, and apparatus and other equipment of governments that are used in connection with the operation of public service enterprises. All other properties of governments are spoken of as nonproductive.

Public improvements is the term employed by the Bureau of the Census in referring to those fixed assets of governments which have a value in use but not in exchange, as opposed to properties which have both species of value. There are two principal classes of public. improvements, "highways" and "sewers," although these classes do not include all fixed assets of governments which come under this general head. Highways is a designation used by the Bureau of the Census in speaking of the land belonging to governments which is employed for highway purposes, and the structures and improvements upon such land, including 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. Among the fixed assets of governments which constitute public improvements but which do not come under the head of "highways" or "sewers" are such improvements as levees, retaining walls, unproductive docks and wharves, etc.
When the accounts of governments with "properties," "highways," and "sewers" are properly kept, those accounts always record "actual assets." When, however, through imperfect accounting procedure, the accounts assign to the properties, highways, sewers, etc., values greater than the actual cost of reproducing
them in as good condition as that existing, the excess values recorded are "nominal assets."

Asset accounts.-Few cities have any trustworthy records 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 "highways" 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. It should be noted, however, that some 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, highways, 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 report statistics of uncollected revenues, since it has not deemed the data obtained with reference to this subject sufficiently trustworthy to warrant publication. A correct statement of cash and investments can be made without any exhibit of properties and public improvements or of uncollected revenues, 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.-Liabilities are primarily the obligations and responsibilities of 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 moncy's worth in the form of land, goods, or services which governments are under obligations to pay, deliver, or render, or for whose use, payment, or expenditure they are responsible.

Classification of liabitities.-In accounts, liabilities are represented by credit entries and balances. The greater number of such entries and balances in the liability accounts 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.-Debts or debt liabilities are primarily the obligations of governments to pay or deliver money, goods, or other wealth to specified parties, or their heirs or assigns, or to perform or render specified services having a monetary 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.

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 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 orfixed debt liabilities, 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 a government are those debts not coming under the head of funded or fixed debts as defined above 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.-Trusts or trust liabilities are primarily the obligations of governments to hold, use, or expend money or other wealth in the interest of specified persons or for specified purposes or objects.

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, 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.

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.

Governmental trust liabilities.-These are 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 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 moner 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.

Revenue accumulations of governments. - The amounts recorded by entries on the right-hand side of governmental balance-sheet accounts and summaries represent in part claims of creditors and the beneficiaries of private trusts and of public trusts for nongovernmental uses upon the governmental assets, and in part the interests of the citizens and general public in these assets. To distinguish the interests last referred to they should be given some specific designation, as revenue accumulations, a term which calls attention to the fact that the interests 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 of creditors and those of the beneficiaries of private trusts and of public trusts for nongorernmental uses sloould be recorded in one group of accounts, recciving the name "liability accounts," and the interests or equities of the citizens, classified according to character, in a second group, called "revenue accumulation accounts," or otherwise.

## EXPENSES, INTEREST, OUTLAYS, AND REVENUE.

Expenses.-In governmental accounting, expenses are (1) the accrued costs, paid or payable, exclusive of those arising in connection with the construction or acquisition of permanent properties or improvements, which are incurred by nations, states, and municipalities on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of their governments and with the conduct of the business undertakings for which
they have constitutional or statutory authority; and (2) the losses occasioned 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.
Governmental expenses may be separated into two principal groups, here called general expenses and commercial 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.

The commercial expenses of the governments of nations, states, and municipalities are those incurred by them in connection with commercial functions. Such expenses for municipalities are divided into four groups, 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) Investment expenses are the total costs of the administration of sinking, investment, and public trust funds.
(3) Special service expenses are the expenses incurred by 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.
(4) Expenses of public service enterprises are the total costs of operation and maintenance of the public service enterprises of a 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.

The commerciad expenses described under (1), (2), and (3) are in practice closely associnted with "general expenses," and it is frequently impossible or inadvisable to muke the theoretical divisions here enumernted. For example, the expenses of a municipal service enterprise, as an asphalt repair plant, may be so merged with the general expenses for similar objects that a segregation is impossible. Similarly, the expenses of administering invested funds, as the sinking funds, may be combined with the general expenses incurred in the administration of the city comptroller's, auditor's, or treasurer's office; or the expenses incurred in performing special services for individuals or corporations may be merged with the general expenses incurred in sewer, highway, or park maintenance. The Bureau of the Census has found it impracticable to prepare a separate statement of payments for
special service expenses, and such payments are included with those for general expenses. Moreover, the census figures on payments for expenses of municipal service enterprises and for investment expenses are incomplete.

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 their public service enterprises.

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.

Classified with reference to their character, the revenues 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.

The general revenues of a nation, state, or municipality are the amounts of wealth unconditioned upon the performance of any specific service to the individual contributor which are 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 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 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, hy 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 privilegcs 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 governments; 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 amounts to be charged 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 employed in connection therewith are identical with those employed in connection with the revenues from similar sources of private productive enterprises, investments, and properties.

## 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 oflicials 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 which ultimately go to meet 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.
Payments of nations, states, and municipalities for meeting costs of government are readily separable according to their objects 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 sometimes spoken of as the net payments for expenses, interest, and outlays, and for the liquidation of indebtedness. These payments can readily be separated into the same classes and given the same designations as are expenses, interest, outlays, etc., as already described.
The receipts of nations, states, and municipalities for meeting costs of government are from two sourcesrevenue and public creditors. The receipts from revenue here mentioned are the net amounts obtained from revenue, as above defined, after deducting all amounts which on account of having been received in error, or for other reasons, have been returned or are to be returned. 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.

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, or for other reasons determined to be returnable, balanced by refund receipts and payments; (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. For the sake of brevity, the refund receipts and payments referred to under (1) are frequently 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 trustec for private individuals, or for public trusts for nongovernmental uses.

Nominal payments and reccipts.-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 of govermments, when elassified according to the character of the transactions involved in a transfer, are designated as "peneral transfer payments and receipts," "service transfer payments and receipts," "interest transfor payments and receipts," "investment transfer payments and receipts," and "accounting transfer payments and receipts;" and when chassified with reference to the divisions, departments, or offiers betwern which the transfer is made, as "major" and "minor" transfer payments and receipts.
General transfer payments and recipts are amounts of money, materials, or credits set over ly accounts or delivered from one independently administered division, fund, enterprise, office, class of assets or liabilities, object of expenditure, or source of revenue to another, where the transfer is not associated with the performance of services, the purchase of securities, or the payment of interest thereon.

Service transfer paymonts and reccipts are the payments and reccipts shown on the books of a government on account of 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 reccived by it from a division of a government as interest on governmental securities or debt obligations held by the fund.

Investment transfer payments and reccipts 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 from a fund, and the receipt or delivery of cash in return therefor.
Accounting transfer payments and reccipts 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 linbility 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.

## 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 Bureau 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 made prior to June 30,1908 , is shown in the table. The date of the first organization as a city corporation is more casily ascertained, and in most instances is correctly given.

Population and arca.-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 1906, 1907, and 1908. 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 statistics of 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 Federal censuses for 1890 and 1900 . The population returns of the census of 1910 were not available at a sufliciently early date to use in computing the estimated population for 1908, on which the per capita averages in this report are based. Revised estimates of population, based on the census of 1910 and the next preceding state or Federal census, are given in an appendix to this report. 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 since 1900, 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 figures for the state census with those for the Federal census of 1900. The table calls attention, by appropriate footnotes, to all estimates thus based partly on Federal and partly on state censuses. The figures given for Oklahoma City in 1907 are those obtained by a special Federal census for Oklahoma taken in that year, which are also used as a basis in making the estimates for the other years for which estimates are shown.

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., it is impossible to make a satisfactory estimate of the population because of the unusual conditions resulting from the earthquake in 1906. For these seven cities no estimates are shown separately and no per capita figures are computed, but an estimate is included in the grand and group totals of the table so that per capita averages may be computed for the groups of cities.

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, 1908, subdivided wherever possible into land and water areas.

## Tabie 2.

Payments and receipts, classified by divisions of governments and funds.-As stated in the introduction to this report, ${ }^{1}$ the organization of cities for local selfgovernment 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

[^0]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 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 this 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 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.
For eight of the cities of over 300,000 population a percentage of the receipts, payments, and cash balances of the counties in which the respective cities are located-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 eight 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 can be obtained otherwise. A percentage of county receipts, payments, and cash balances has been added to the city figures for Chicago, Pittsburg, Cleveland, Buffalo, Detroit, Cincinnati, Milwaukee, and Newark. County figures have been similarly added to the city figures in the case of Denver, since the county is coextensive with the city and the two governments were formerly combined.

Of the independent local governments reported, the school districts are the most important and numerous, being reported in 72 cities; park districts are found in five cities; sanitary districts in two cities; poor districts in one city; a port improvement district in one city; a bridge district in one city; a water district in one city; and a district for police and fire protection and for street improvements in one city. Independent local governments reported for the first time are a park district for Kansas City, Kans., a water district for Portland, Me., and a police, fire, and street improvement district for New Haven, Conn. The number of cities reporting school districts shows an increase of three over the number for 1907, the school district reported for San Antonio, Tex., having become independent in 1908, those for Waterbury, Conn., and that for Rockford, Ill., representing a change in the
method of reporting rather than a change in the governmental organization.

When there were several independent school districts within the limits of one city corporation a report was procured from cach 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, bridge construction, or water supply 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 are consolidated in Division VI of Table 4, and all payments for school outlays will appear under that head in Table 8.

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 records or 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 the various 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 dates when the fiscal years of the various cities 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 a few states the statutes fix a uniform date for the close of the fiscal years of all city corporations, and the enactment of similar laws is being urged in Massachusetts and several other states. 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 1908 differs from that shown in the report for 1907 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 re-
ports, or (3) errors on the part of city officials or census agents.

Payments and receipts, classified as real or actual and nominal.-The aggregate payments and receipts are segregated in Table 2 into those to or from the public, which have been defined in the introductory text as "real or actual," and those between city departments, enterprises, or funds, which have been defined as "nominal." The payments to and receipts from the public include those for meeting governmental costs, and in addition 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 20.) 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. (For a summary of payments and receipts for meeting governmental costs, see Table 29.)
table I.-SUMMLARy of Payments to and receipts from the public other than those for meeting GOVERNNENTAL COSTS: 1908.


Payments to and receipts from divisions, funds, enterprises, offices, and accounts are transactions between two divisions, departments, offices, or funds of the city government. (For full discussion, see page 20.) 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) genera? transfers, which include all transactions between independently administered 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: 190s.


I Includes anallowance of $\$ 13,003$ for depreciation of municipal service enterptises.
Table III.-Summary of interest transfers: 1903.


Table IV.-Summary of investment transfers: 1908.

| CLASS Of PAYMENTS. | Table in which shown. | Amount. | CLASS Of RECEIPTS. | Table in which shown. | Amount. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total |  | 357, 8556,804 | Total. |  | \$507, 804, \$94 |
| Purchase of land for city department from sinking funds. | 8 | 60,067 | Sale of securities to funds. Redemption or sale of securities held | 9 | 33,567,034 |
| Redemption of city securities held by funds $\qquad$ | 9 | 17,260,571 | $\begin{aligned} & \text { Public trust } \\ & \text { funds........ } \end{aligned}$ | 10 | 560,863 |
| Purchase of securities byPublio |  |  | Investment funds Sinking funds | 20 | 123.8 |
| Public trust funds.......... | 19 | 709,305 | Sinking funds.. | 21 | 123,619,35\% |
| Investment funds. | 20 | 83,098 |  |  |  |
| Sinking funds... | 21 | 39,737,023 |  |  |  |

1 Including $\$ 60,067$ for real estate sold to city department:
Of the $\$ 40,530,256$ paid by the various funds as investment transfers, $\$ 33,567,034$ represents the price of bonds or other securities purchased at the time of their original issue by the city, while the balance represents the price of investments transferred between the sinking, investment, or public trust funds.

Table 3.
Total payments and receipts.-In Table 3 the total payments and receipts are subdivided into municipal and agener, and the muncipal transactions are chassified by object of payment and source of recrijt, the headings showing the specific chases into which the Bureau of the Census subdivides payments fur expenses and receipts from revenue. This form of table is here presented for the first time in a census report and is designed togive a summary of all payments and receipts, both those which represent transactions of the city on its own account and are termed "municipal ${ }^{\circ}$ and those in which the city acts merely as fiscal agent in collecting revenue for the state or county or as truste for private individuals. The Census Burean applies the term "agener" to the latter class of operations, the statistics for which are presented in Table 3 in the last column of payments and of receipts, so that they are thus separated from the statistics for those transactions which are purely municipal in their character. Agency transactions are large in volume for cities which collect state and comnty revenues; for other eities they are usually small, four cities reporting only receipts, one city only payments, and twenty-eight cities neither payments nor receipts for agency accounts. Of the total payments and receipts, agency transactions constituted 3.7 per cent and 3.6 per cent, respectively.

The amounts included in the last two columns under "municipal payments" and "municipal receipts," respectively, show merely the amounts of certain assets that have been converted into other forms of property not constituting a part of the city's permunent improvements or equipment-as when cash has been exchauged for securities or securities for cash-and the amounts of cash the location of which has been changed by transfer. Such transactions do not constitute a part of the costs of the government nor add to the resources of a municipality. Of the total payments, 4.1 per cent were for investments purchased by public trust, investment, and sinking funds, while 7.8 per cent represented transfers between departments; and of the total receipts, 2.3 per cent were from investments disposed of by public trust, investment, and sinking funds, while 7.4 per cent represented transfers between departments.

Of the municipal payments other than those for the purchase of investments and general transfers, 40.2 per cent were for expenses of government, 7.6 per cent for interest, 25.4 per cent for outlays for permanent improvements, 26.6 per cent for liquidation of debt, and 0.2 per cent for refunds; of those for expenses of government, 92.8 per cent were for general expenses and special service expenses, 0.1 per cent for expenses of invested funds, and 7.1 per cent for expenses of public service enterprises.

Of the municipal receipts other than from the sale of investments and from general transfers, 56.3 per cent were from revenues, 0.1 per cent from insurance and sales of real property, 43.2 per cent from issue of debt obligations, and 0.3 per cent from refunds; of those from revenues, 73.6 per cent were from taxes and general revenue, 7.9 per cent from special assessments, 1.1 per cent from privileges, 3 per cent from departmental services; 10.6 per cent from public service enterprises, and 2.9 per cent from interest.

An analysis of the various classes of payments and receipts shown separately in Table 3, with the exception of general transfers, will be found in the table, or tables, referred to in the heading of the columns showing the figures for the individual classes, and the census definitions of the terms used in the headings appear or are referred to in the text discussion of the various tables indicated.

Table 4.
Payments for general expenses and special service expenses.-In Table 4 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 4, 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 51.1 per cent of the total (as shown in Table 31 ), they are given in Table 4 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. Though the Bureau of the Census has been striving to perfect its classification of municipal expenses, it realizes that imperfections 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 cost of the service furnished by a municipal service enterprise, as it appears from the city's booksbased 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 tabulated under the appropriate head of Table 4; thus the cost of the service furnished by a municipal street lighting plant is tabulated under the head "street lighting." In Table 5 a detailed presentation is given, in which the actual payments for operating a municipal service enterprise are shown separately.

Classification by division of city government pay-ing.-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 eight cities of Group I. a portion of the payments of the counties in which the cities are situated, these payments being included in order to put the 16 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., Newark, N. J., and Denver, Colo., county governments; New Haven, Conn., Borough of Fair Haven East; Portland, Oreg., Port of Portland; Kansas City, Kans., park district; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure, driveway, and park districts; Tacoma, Wash., park board; and Portland, Me., bridge district and water 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 4 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 6 as expenses of a public service enterprise.

This classification of payments for expenses by division of government paying has been presented for four years. During this period the percentage of total expenses paid by independent school districts has increased from 8.8 per cent in $1905,9.5$ per cent in 1906, and 9.7 per cent in 1907 to 9.9 per cent in 1908. The number of cities reporting independent school dis-
tricts was 65 in 1905, 67 in 1906, 69 in 1907, and 72 in 1908. The percentages paid by other divisions of the government for the four years can not be accurately ascertained, since the 1905 figures erroneously include many accounts and funds belonging to the city corporation, and, further, the 1907 and 1908 figures include county payments not reported for the former years.

Classification by payee.-Under the head of "payments to 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 and subsequently refunded 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 other purposes under the head "miscellaneous objects." The percentages of all payments to the public for general expenses formed by payments for salaries and wages were remarkably uniform during the five years from 1904 to 1908, being 68.4 per cent in 1904, 68.8 per cent in 1905 and 1906, and 68.5 per cent in 1907 and 1908.

Classification by departments, offices, and accounts.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, sidewalks, or bridges 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. In some cities the streets are cleaned by an independent street cleaning department, but in most cities this work is performed by the health or street department. Where it is done by a department having other functions, the segregation of items of expense for the different functions is often difficult. So far as the objects of expenditure here mentioned are concerned, it must not be inferred that a blank in Table 4 necessarily indicates no expenses for the purposes indicated by the column head.

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 32 and 33. 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 ownens, sometimes in the form of special assessments and sometimes through bills for services. Payments for forestry departments, whose activities are not confined to the care of trees in parks or streets, are reported, for lack of a more appropriate place, under the head "miscellaneous," in Division II, "protection of life and property." Payments for drinking fountains and city clocks, which are reported by many cities, do not come under any specific head of Table 4, and are therefore tabulated in Division VIII, "miscellaneous." These accommodations 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 "miscellancous sanitation." The census classification of these items and of hospitals is tentative and will be modified as their functions become well established or their cost becomes of sufficient importance to justify separate divisions.

Payments for the maintenance of courts are tabulated under three heads: (1) "General police or municipal courts," (2) "special municipal courts," and (3) "superior courts." Under (1) are presented the payments for the expenses of separate or independent courts, however designated, which have jurisdiction over the enforcement of city ordinances; these courts are known by various names in the different cities, the most common being police court, municipal court, city court, recorder's court, and children's court. Under (2) are reported the expenses of separate and independent courts which do not have power to enforce city ordinances, but whose jurisdiction is limited to minor civil actions, probating estates, and conducting coroner's inquests; the principal names applied to these are city court, municipal court, surrogate court, probate court, orphans' court, and coroner's court. Under (3) are given the costs of maintaining courts having jurisdiction more extensive than those reported under (1) and (2). These are found principally in those cities which have combined city and county functions, and in certain cities of Group I with whose payments a portion of the county expenses are consolidated, while in some cases the amounts
represent payments to counties for a portion of the expenses of county courts. The courts reported under (3) include principally those known as supreme, general sessions, common pleas, circuit, criminal, district, law and equity, and superior courts, and court of appeals.

A large number of cities made payments in 1908 for checking the spread of tuberculosis, and for the care of patients suffering from that disease. The larger part of such payments are included in the expenses of the health departments, though considerable amounts were paid in support of city hospitals devoted to that purpose, to hospitals of other civil divisions, and to private hospitals. The total of such payments, so far as reported separately, was as follows:

| CITY. | Amount. | CITY. | Amount. |
| :---: | :---: | :---: | :---: |
| New York, N. Y | \$103,03s | Duluth, Minn. | \$140 |
| St. Louls, Afo.... | 8,462 | Norfolk, Va. | 1,000 |
| Boston, Mass. | 71,005 | Yonkers, N. | 3,000 |
| Baltimore, Md | 1,830 | Schenectsdy $\mathbf{N}$. | 87 |
| Bufialo, N. Y . | 8,730 | Manchester, N. H. | 200 |
| Detroit, Mich. | 1,609 | Erie, Pa. | 100 |
| Washington, D | 41,719 | Houston, Tex. | 200 |
| Newark, N. ${ }^{\text {J }}$ | 35, 226 | Youngstown, Ohio | 50 |
| Minneapolis, Min | 672 | Brockton, Moss | 856 |
| Loulsville, Ky.. | 22,459 | Birmingham, Ala. | 162 |
| St. Paul, Minn. | 626 | Passaic, N. J.-... | 281 |
| Los Angeles, Ca | 675 | Montgomery, Ala. | 185 |
| Richmond, V a | 2,936 | Wheeling, W. Va. | 50 |
| Fall River, Mass | 10,256 | Malden, Mass. . | 824 |
| Nashville, Tenn. | $5{ }^{5}$ | Chelsea, Mass.. | 138 |
| Grand Rapids, M | 16,076 | Salem, Mass.. | 1,909 |
| Cambrjdge, Mass. | 10,956 | Elmira, N. Y .... | 324 |
| Lowell, Mass... | 543 | Kalamazoo, Mich. | 939 |
| Bridgeport, Conn | 868 | Chattanooga, Tean | 42 |
| Troy, N. Y..... | 1,176 | Fitchburg, Mass.. | 172 |
| Lawrence, Mass. | 392 | La Crosse, Wis. ... | 80 |
| Somerville, Mass. | 76 |  |  |

Among the payments for sanitation in the column "miscellaneous" are included the payments for expenses of public comfort stations, reported by fourteen cities and aggregating $\$ 48,140$, of which $\$ 32,551$ was for salaries and wages and $\$ 15,589$ for supplies and other miscellancous expenses. The citics reporting such stations were Boston, Worcester, Cambridge, Lawrence, Brockton, and Taunton, Mass.; Baltimore, Md.; Cleveland and Cincinnati, Ohio; Detroit, Mich.; Washington, D. C.; Denver, Colo.; Duluth, Minn.; and Galveston, Tex. Three other cities, though reporting no expenses for maintenance of public comfort stations, were constructing such stations in 1908 and made outlay payments for this purpose, as shown in the text for Table 8. These cities were Toledo, Ohio; Pittsburg, Pa.; and Seattle, Wash. In 1908, therefore, this form of convenience, though more or less of an innovation in the United States, was either provided or about to be provided in seventeen of the one hundred and fifty-eight cities of over 30,000 population.

Under the head "miscellaneous" under "highways" are shown, for thirty-four cities, payments of $\$ 346,562$
for salaries and wages and $\$ 479,868$ for all other expenses, making a total of $\$ 826,430$. Of this amount, $\$ 496,352$ was included with the payments of eight cities of Group I as part of the payments of the counties in which those cities are located, for the maintenance of roads and bridges outside the cities, as follows: Chicago, Ill., $\$ 37,709$; Pittsburg, Pa., \$219,100; Cleveland, Ohio, $\$ 55,876$; Buffalo, N. Y., \$38,208; Detroit, Mich., $\$ 4,865$; Cincinnati, Ohio, $\$ 20,983$; Milwaukee, Wis., $\$ 427$; and Newark, N. J., $\$ 119,184$. Other payments included under the head "miscellaneous" were $\$ 201,791$ for maintenance of rivers, harbors, and landings, reported by twentythree cities; $\$ 119,132$ for structures eliminating grade crossings, reported by ten cities; $\$ 3,970$ for steps to hilltops, reported by one city; $\$ 3,745$ for bicycle paths, reported by two cities; and $\$ 1,440$ for a free ferry, reported by one city.

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 V.-Payments to other civil divisions and to private associations on account of the insane: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | city. | Total. | To other <br> civil <br> divisions. | To prirate asso ciations. |
| :---: | :---: | :---: | :---: | :---: |
|  | Total. | \$895,091 | 8821,008 | 874,053 |
| 2 | Chicago, Ill | 42, 497 | 42,497 |  |
| 3 | Philadelphla, Pa | 16, 404 | 166,404 |  |
| 4 | St. Louis, Mo. | 42,627 1,404 | 42,627 |  |
| 6 | Battimore, Md | 159,477 | 122,143 | 37,334 |
| 8 | Pittsburg, Pa.... | 2,210 | 2,210 16,500 |  |
| 8 8 | Sleveland, Ohio. | 16,500 1,053 | 16,500 1,653 |  |
| 11 | Detroit, Mich. | 17, 5 S6 | 17, 586 |  |
| 12 | Cincinnatl, Ohio. |  | 17 |  |
| 14 | New Orleans, La | $32,277$ |  | 32,277 |
| 15 | Washington, D. C | $\begin{array}{r} 300,1+0 \\ 8,100 \end{array}$ | 300,140 8,103 |  |
| 21 | St. Paul, Minn |  | ${ }^{8,193}$ |  |
| 33 | New Haren, Conn | 28,696 | 28,204 | 432 |
| 42 | Fall River, Mass |  |  |  |
| 45 | Hartiord, Conn. | 30,177 11,283 | 20,297 11,283 | 3,880 |
| 66 | Yonkers, $\mathrm{N}^{\text {\% }} \mathrm{Y}$ | 604 | 604 |  |
| 74 | Ellzabeth, N. J. | 238 | ${ }^{238}$ |  |
| 75 | Waterbury, Conn | 11,139 | 11,139 |  |
| 82 83 | Portland, Ne- | 11,843 919 | 11,843 |  |
| 80 | Brockton, Ilass. | 30 | ${ }_{30}$ |  |
| 106 | Binghamton, N . | 374 | 374 |  |
| 126 134 | Newcastle, Pa | 2,335 | 2,335 |  |
| 140 | New Britain, Conn. | 5,341 | 5,181 | 160 |

The school expenses for the city of New York include under "day high schools, normal schools, and colleges" the payments for the maintenance of the College of the City of New York, amounting to $\$ 482,519$; the same column includes for Cincinnati payments for the maintenance of the University of Cincinnati, amounting to $\$ 214,908$.

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. The amounts expended by the county in maintaining schools for these cities have, however, been estimated as follows:
table Vi.-Estmated payments for expenses of schoold in specified cities: l90s.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | . CITY. | Total. | for expenses of- |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General supervision. |  | Ficmentary schools. |  |  | High subiouk. |  |  |
|  |  |  | Salaries and wages. | All other. | Salaries and wates. |  | All other. | Salarles and wapes. <br> Of teachers. Of others. |  | All other. |
|  |  |  |  |  | Of teachers. | Ot others. |  |  |  |  |
| 64 | Savannah, Ga. | \$124.880 | \$4.300 | 81,980 | \$01, 70 | \$3, 334 | 54.943 | Slib. 149 | s7\%ix | 81.101 |
| 107 | Mobile, Ala... | 80.813 | ${ }_{3}^{4.312}$ | ${ }_{0}^{313}$ | Sti, 10 cos | 1, 34, | 17. ${ }^{\text {\% }}$ | 9,3;1 | (ix) | 3.17 |
| 108 | Augusta, Ga. ${ }^{\text {Jacksonville, }}$ | 101.358 | 3.000 | $\underline{1,259}$ | - | 9.i2t | 1\%, 10.9 | 13,12\% | 3 | 3.1414 |
| 149 | Macon, Ga....... | 100, 35 | 3,400 | 1,041: | 62, 5073 | 3. 200 | 16,140 | 10, $\times 10$ | 315 | 1.x.m: |

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 those for 1906 and 1907, payments for the maintenance of the metropolitan sewer and park systems are included in Table 4,
with other sewer and park expenses, and payments for the maintenance of the metropolitan water system in Table 6. All payments to the state for interest are tabulated in Table 7, and all payments on account of sinking funds are tabulated in Table 9, "Payments and receipts on account of delt." The following table shows amounts of these special payments to the state, except those on account of the metropolitan waterworks, which are presented in the text for Table 6:

Table VII.-Payments by massachusetts cities to the state on specified accounts: 190 s .


Table 5.
Payments for expenses of municipal service enter-prises.-In census reports prior to that for 1907 these payments were included with those for departmental expenses in Table 4. 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 presented in

the report for 1007 separate tables showing the transactions of such enterprises, and this course is followed in the report for 1908.

No exact statement of the actual 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 5 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 5 which would be included in a complete report.

## Table 6.

Payments for expenses of invested funds.-Under this head the Bureau of the Census tabulates the cost of the administration of sinking and investment funds and public trust funds for municipal uses where such cost is reported separately. These costs include the cost of maintenance of real estate belonging to the funcls. These expenses appear to have been much less for Philadelphia, Pa., in 1908 than in 1907, though the decrease reported for that city in the miscellaneous expenses of funds is due partly to the fact that real estate taxes, which were formerly included under this head, are excluded from this table for 1908; this item, which for 1908 amounted to $\$ 163,445$, is in the present report treated as a general transfer. The report for 1908 includes payments for expenses of invested funds of counties for Detroit, Mich., S44, and for Newark, N. J., S67. 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 5. The report for 1908 includes for Pittsburg, Pa., \$32,722, and for Milwaukee, Wis., $\$ 35,746$, which represent payments for the expenses of public service enterprises of counties.

Of the Massachusetts cities of over 30,000 population, six are in the metropolitan water district and obtain the supply of water for their several systems from the metropolitan waterworks. The metropolitan system is operated by the state for the benefit of the cities and towns included within the metropolitan water district, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually assessed
against the various cities and towns in three parts: (a) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system; (b) for interest on such bonds; and (c) for expense of maintenance. The maintenance charges are reported in Table 6 under the head of "all other" expenses of water-supply systems, the interest is tabulated in Table 7 with the payments for interest on debt obligations, and the payments for sinking funds in Table 9 with the payments on account of debt. An exhibit of the amount of the metropoli$\tan$ water debt chargeable to each city, together with the annual increase or decrease in such debt for each city, has not been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of the obligation to the state on this account. (For the amount of this debt, see column 4 of Table 6, page 166.) The three classes of payments above referred to are shown separately in Table VIII. The six cities for which statistics are presented in this table paid all of these state charges from the earnings of their watersupply systems.

Table VIII.-Payments by Massachusetts cities to the state on account of metropolitan waterworks: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num } \\ & \text { ber. } \end{aligned}$ | CITY. | Total. | For staking fund. | For interest. | $\begin{gathered} \text { For } \\ \text { main. } \\ \text { tenance. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total.... | \$2,043.033 | 8467,393 | \$1,2S9, 533 | \$286, 107 |
| 5 | Boston. | 1,789,316 | 409,350 | 1,129,390 | 250,576 |
| 62 | Somerville. | 105, 691 | 24, 866 | 68, 604 | 15,221 |
| 121 | Malden.. | 38, 049 | 8,704 | 24,017 | 5,328 |
| 131 | Chelsea. | 53,288 | 13,335 | 36,790 | 8,163 |
| 133 | Newton. | 6, 260 | 1,432 | 3.951 | 877 |
| 151 | Everett. | 42,429 | 9,706 | 26, 781 | 5,942 |

The payments for expenses for the different classes of enterprises included in Table 6 under the head "all other enterprises" are shown separately in Table IX.
The toll bridges of the city of New York, which were maintained at a cost of $\$ 619,035$, yielded a revenue of $\$ 692,192$ in tolls, as shown in the text for Table 14.
The payments shown under the head "miscella--neous" were for the following enterprises: New York, N. Y., rapid transit; Boston, Mass., ferries, with the exception of $\$ 18,325$ 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; Seattle, Wash., asphalt plant; Portland, Oreg., dredges; Richmond, Va., tobacco warehouse; Portland, Me., liquor agency; Chärleston, S. C., powder magazine; Augusta, Ga., canal; and Racine, Wis., artesian well.

Table IX.-Payments for expenses of specified public service enterprises included under tiie HEAD "ALI, OTHER ENTERPRISES," IN TABLE 6: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | cITY. | total. |  | public hails. |  | subways for PIPES AND wires. |  | TOLL BRIDGEs. |  | irpigation works. |  | School lewen roosis. | mscellaneous. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { other. } \end{gathered}$ | $\begin{aligned} & \text { Salaries } \\ & \text { and } \\ & \text { mages. } \end{aligned}$ | other. | Salaries and wages. | other. | Salarips wages. | other. | Salaries and wages. | $\underset{\text { other. }}{\text { Ill }}$ | $\begin{aligned} & \text { salaries } \\ & \begin{array}{l} \text { nates. } \\ \text { wather } \end{array} \\ & \text { other } \end{aligned}$ | Salarides wat wakes | olther. |
|  | Total | 51,127,704 | \$551,557 | \$22,790 | \$42,704 | \$9,959 | 810,33n | \$4S4,3is | \$145, 44 | 83, 1230 | \$21,835 | \$14,304 536,830 | 8534, 813 | 13,702 |
| 1 | New York, N. Y | 751,037 11,013 | $\underset{27,786}{154}$ |  |  |  |  | 475.804 | 143,231 |  |  |  | 273,233 | 11,111 |
| 5 | Boston, Mass | 173,114 | 94, 279 |  |  |  |  |  |  |  |  |  | ī3, ii | 94,99 |
| 6 | Baltimore, Md | 8,696 | 8,332 |  |  | 8,696 | 8,332 |  |  |  |  |  |  |  |
| 9 | Buffalo, N. Y . | 4,611 | 7,307 | 4,611 | 7,307 |  |  |  |  |  |  |  |  |  |
| 12 | Cincinnati, Ohio. |  | 16,383 |  |  |  |  |  |  |  |  |  |  | 16,303 |
| 14 | New Orleans, La | 49,000 2,877 | 15,212 |  |  |  |  |  |  |  |  |  | 4,000 | 13,212 |
| 19 | Indianapolis, Ind | 2,847 7,002 | 13,430 | 2,847 | 13,430 |  |  |  |  |  |  |  |  |  |
| 23 | Rochester, $\mathbf{N}$. $\mathbf{Y}$ | 7,097 | 12,821 | 3,906 | 3,671 |  |  |  |  |  |  | 3,191 |  |  |
| 20 | Denver, Colo | 4,475 | 256 |  |  |  |  |  |  | 4,475 | 250 |  |  |  |
| 30 37 | Seattle, Wash. | $\begin{array}{r}\text { \% } \\ 4281 \\ 42,752 \\ \hline\end{array}$ | $\begin{array}{r}\text { 4,602 } \\ \hline 88,025 \\ \hline 1021\end{array}$ |  |  |  |  |  |  |  |  |  | 42, 6 6is | 9,6025 |
| 40 | Richmond, Va. | ${ }_{1} 113$ | 1,361 | 133 | 1,3i7 |  |  |  |  |  |  |  |  |  |
| 69 | Peoria, Ill. | 1,239 | 2,468 | 1,239 | 2,468 |  |  |  |  |  |  |  |  |  |
| 73 | San Antonio, Tex | 2,951 | 120 |  |  |  |  |  |  | 2.951 |  |  |  |  |
| 76 | Salt Lake City, Utah | 30,204 | 21.479 |  |  |  |  |  |  | 30,204 | 21,499 |  |  |  |
| 82 | Portland, Me. | 1,997 | 18,079 |  |  |  |  |  |  |  |  |  | 1,987 | 18,009 |
| 91 | Covington, Ky | 2,129 | 025 |  |  |  |  | 2,129 | 625 |  |  |  |  | 32 |
| 93 | Saginaw, Mich . | 720 | 6,705 | 720 | 6,705 |  |  |  |  |  |  |  |  |  |
| 108 | Augusta, Na . | 16,001 | 36,055 |  |  |  |  |  |  |  |  |  | if,ooi | 30,035 |
| 128 | Nercastle, Pa | 2,172 |  | 2,172 | 5,580 | 961 | 916 |  |  |  |  |  |  |  |
| 140 | New Britain, Conn |  | 546 |  |  | 2 | 546 |  |  |  |  |  |  |  |
| 144 | Chattanooga, Tenn | 180 | 590 | 180 | 590 |  |  |  |  |  |  |  |  |  |
| 145 | Racine, Wis. | 75 300 |  |  |  |  |  |  |  |  |  |  |  | ...... |
| 155 |  | 2,129 | ${ }_{625}$ |  |  |  | 542 | 2,129 |  |  |  |  |  |  |
| 157 | La Crosse, Wis | 4,200 | 1,363 |  |  |  |  | 4,200 | 1,313 |  |  |  |  |  |
|  | San Juan, P. R . | 1,873 | 1,511 | 531 | 843 |  |  |  |  |  |  | ........... | 1,342 | CRS |

Table 7.
Payments for interest on debt obligations.-The payments for interest included in Table 7 are exclusive of those charged to outlays. Payments for interest charged in the city accounts to outlays are included in Table 8, and are reported separately in the text for that table. Included in this table for certain cities of Group I are payments of the counties containing these cities, as follows: Chicago, Ill., $\$ 349,013$; Pittsburg, Pa., $\$ 252,036$; Cleveland, Ohio, $\$ 69,739$; Buffalo, N. Y., \$37,080; Detroit, Mich., \$77,193; Cincinnati, Ohio, $\$ 91,182$; Milwaukee, Wis., $\mathbf{~} 20,176$; and Newark, N. J., \$280,068.

Of the total amount of interest payments, 94.2 per cent was reported for the city corporations, 2.3 per cent for school districts, and 3.5 per cent for other independent divisions.
The aggregate of all interest payments, other than those charged to outlays, was $\$ 82,272,249$. Of this amount, $\$ 11,380,286$, or 13.8 per cent, represents 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 funds devoted to municipal purposes and constitutes municipal assets. The total amount paid to the public was $\$ 70,891,963$, an
increase over the corresponding amount reported for 1907 of $\$ 10,425,421$, or 17.2 per cent, of which increase $\$ 6,074,061$, or $5 S .3$ per cent, was contributed by New York City. There was received during the year as accrued interest on city bonds sold and as refunds in correction of interest payments in error $\$ 1,231,620$, leaving $\$ 60,660,343$ as the net payments for interest, all paid to outside holders of city securities, and including no duplication of payments and receipts. The payments in error later corrected by refunds aggregated $\$ 13,308$, as follows: Philadelphia, Pa., \$2,463; Minneapolis, Minn., \$7,905; Brilgeport, Conn., s22; Hoboken, N. J., S396; Lincoln, Nebr., S36; Mobile, Ala., \$2,362; Newcastle, Pa., S100; and Knoxville, Tenn., \$24.
From the classification of interest according to the loans on which it was paid it appears that 68.6 per cent of the total gross payments represented interest on loans for general purposes; 5.5 per cent interest on special assessment loans; and 25.9 per cent interest 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 the revenues from the enterprises on account of which the debt was incurred.

Table 8 for 1907 presented certain data pertaining to interest rates. Such data are not included in Table 7 for 1908, but a study of these rates on specified classes of debt will be found in Table 36 and the text discussion pertaining thereto.

## Table 8.

Payments for outlays.-Under "outlays" the Bureau of the Census includes all costs, paid or payable, incurred by cities in the purchase of land and in the purchase or construction of buildings and other structures, equipment, improvements, and additions that are more or less permanent in character. In this table are included for certain cities of Group I, outlays of the counties containing these cities, as follows: Chicago, Ill., S899,226; Pittsburg, Pa., \$1,028,470; Cleveland, Ohio, $\$ 1,009,085$; Buffalo, N.Y., $\$ 359,131$; Detroit, Mich., $\$ 85,764$; Cincinnati, Ohio, $\$ 638,442$; Milwaukee, Wis., $\$ 136,261$; and Newark, N. J., \$806,209.

The payments reported in the column headed "other divisions of the government of the city" for Chicago, Ill., were made by the following divisions: Park districts, $\$ 2,474,391$; sanitary district, $\$ 1,527,607$; Cook County, $\$ 890,226$. The payments shown in this column for other cities were made by the following divisions of goverment: 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; Newark, N. J., by Essex County; Denver, Colo., by Denver County; Portland, Oreg., by Port of Portland; Kansas City, Kans., by Park Board; Peoria and Springfield, Ill., by pleasure, driveway, and park districts; Tacoma, Wash. by Metropolitan Park Board; and Portland, Me., $\$ 4,057,050$ by Portland water district and $\$ 75,211$ by Portland bridge district.

In 1904, 25.2 per cent of the total outlays were paid or payable from special assassments; in 1905, 21.4 per cent; in 1906, 23.5 per cent; in 1907, 24.5 per cent; and in 1908, 21.4 per cent. The purposes of those outlays of this class that were reported in the column headed "for all other purposes" are shown in Table X .

The classification of payments to the public by object is designed to show, approximately, to what extent outluys for permanent improvements and additions are made by contract work, and to what extent by day labor under the direction of city officials.

The payments reported in the column headed "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 lakes or rivers, and lifeboats.

Table X.-Payments for outlays, paid or payable from special assessments included in column headed "for all other purposes," in Table 8: 1908.

| City num | cITY. | Total. | Watersupply systems. | Parks. | Trees in parks and streets. | Lake shore protection. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | \$1,873,451 | \$920,442 | 2828, 881 | \$10,328 | \$113,700 |
| 2 | Cbicago, Ill | 240,026 | 158, 676 | 81,350 |  |  |
| 17 | Minaukee, | 20,438 408,33 | 196,513 | 206,723 | 5,097 |  |
| 21 | St. Paul, Mnn..... | 49,209 | 33,605 | 15,604 |  |  |
| 23 | Rochester, N. Y....- | 3,125 363,615 |  | 3,125 362,849 | 760 |  |
| 26 | Denver, Colo.. | 143,217 |  | 143,217 |  |  |
| 30 | Seattle, Wash...... | 342,359 | 342,359 |  |  |  |
| 32 | Omaha, Nebr-- ${ }^{\text {ario. }}$ | 16,113 |  | 16,113 |  |  |
| ${ }_{6}^{44}$ | Grand Rapids, Mich. | $\begin{array}{r} 113,700 \\ 1,582 \end{array}$ |  |  | 1,582 | 113,700 |
| 80 | Tacoma, Wash....... | 14t, 64 | 144,00. |  | 1,022 |  |
| 127 | Superior, Wis...... | 2,883 |  |  | 2,883 |  |
| 148 | Joliet, 111............ | 21,127 | 21,127 |  |  |  |

Those reported in the column headed "all other" under "health conservation and sanitation" were for equipment for street cleaning and refuse disposal, public comfort stations, drainage of low-lying lands, and construction of creek walls as sanitary measures. The cities reporting outlays for public comfort stations were Baltimore, Md., Pittsburg, Pa., Cincinnati and Toledo, Ohio, Seattle, Wash., and Duluth, Minn.
The outlays reported in the column headed "all other" under "highways" were made for the improvement of bays, rivers, and harbors, boulevard, viaduct, steps to hilltops, and stone crusher.
The payments reported in the column headed "miscellaneous" under the heading "departments, offices, and accounts" were for the following purposes: Unclassified real estate in Chicago, Ill., Seattle, Wash., Norfolk, Va., Waterbury, Conn., and Birmingham, Ala.; memorial halls in Pittsburg, Pa., and Cincinnati, Ohio ( $\$ 20,565$ ); fair grounds in Cincinnati, Ohio ( $\$ 4,206$ ), and Richmond, Va.; property yards in Washington, D. C., and Providence, R. I.; drinking fountain in Omaha, Nebr.; soldiers' monuments in Somerville and Malden, Mass.; wells in Saginaw, Mich., and Superior, Wis.; and city stables in Newton, Mass.

The municipal service enterprises for which the outlays are reported in the column headed "all other." are as follows: High-pressure water system in New York, N. Y. ( $\$ 737,513$ ); asphalt repair plants in New York, N. Y. ( $\$ 3,457$ ), Pittsburg, Pa., San Francisco, Cal., Cincinnati and Columbus, Ohio, and Indianapolis, Ind.; municipal waterworks shop in Chicago, Ill.; industrial school bakery in St. Louis, Mo.; printing department in Boston, Mass.; pipe line
system for fire purposes in Baltimore, Md.; city shops in Denver, Colo.; quarry and stone crusher in Auburn, N. Y.; and paving plant in Fort Worth, Tex.

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

Table XI.-Payments for outlays for public service enterprises included in the columi heanei) "ALL OTHER," IN TABLE 8: 190 S.

| $\begin{gathered} \text { Cuty } \\ \substack{\text { num. } \\ \text { ber. }} \end{gathered}$ | ciry. | Total. |  | Subways for pipes wires. | Pullice halls. | Rapid transit sub nays and tunnels. | $\underset{\text { Trideses. }}{\substack{\text { Toll } \\ \text { bit }}}$ | Itrig:a$\xrightarrow{\text { tiont }}$ | Miscel- Iancous. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tot | 30,957,339 | 311,723.534 | \$210,991 | \$130.47\% | 56,446.262 | 311,337,378 | \$4.790 | 8127,44 |
|  | New York, Philadelpha, Nat | $23,029,+193$ | 11, 191,305 |  |  | 5,501.533 | 11.334i.591 |  |  |
| 5 | Boston, Mass.... | 1.94\%, 339 |  |  |  | 1,944,39 |  |  |  |
|  | Battimore, Md. | -6i99,638 | \$33.406 | 190,230 |  |  |  |  | 89, 740 |
|  | Newark, N. J. |  | 10,091 |  |  |  |  |  |  |
| ${ }_{23}^{21}$ | St. Paul Min | 14,854 |  |  | it. |  |  |  |  |
| ${ }_{26}$ | Rochester, N. Y | 29,236 |  | 1,2ss | 27,871 |  | .... | 2,300 | 6 |
| 30 | Seattle, Wash. | 14,195 | 1,600 |  |  |  |  |  | 12.35 |
|  | Portland, Oreg. | 23,216 | 1,497 |  |  |  |  |  | 2. 419 |
| 40 | Rlchmond, ${ }^{\text {Rew }}$ Nedord, Mass... | 4,104 |  |  | 4,104 |  |  |  |  |
| 63 | Duluth, Mina........ | 5,409 | 5.409 | ....... |  |  |  |  |  |
| 69 | Peoria, III........... | 1,423 | 1,423 |  |  |  |  |  |  |
| 74 | Elizabeth, $\mathrm{N} . \mathrm{J}$. | 18,977 | 18,977 |  |  |  |  |  |  |
| 78 | 既 | 2, 3 3,900 |  | 3.945 |  |  | .......... | 2.10 |  |
| 80 | Taccoma, Wash. | 3, | 950 | 3.95 |  |  |  |  |  |
|  | Saginaw, Mick.. | 90,010 | 362 |  | 8, 9 , 48 |  |  |  |  |
| 116 | Davenport. Iowa. | 1,503 | 1,803 |  |  |  |  |  |  |
| 115 |  | ${ }_{6,500}^{9,531}$ |  | 9,531 |  |  |  |  |  |
| 157 | La Crosse, Wis......................... | ${ }^{6} \mathbf{8 8 7}$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

The outlays shown in the above table in the column headed "miscellaneous" were for the following purposes: Philadelphia, Pa., institutional industries; New Orleans, La., public belt railroad; Rochester, N. Y., school lunch rooms; Seattle, Wash., asphalt plant; Portland, Oreg., dredges.

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 8 includes interest payments charged to outlays for the following cities: Boston, Mass., \$257,018; Detroit, Mich., \$5,327; Newark, N. J. \$5,850; and Troy, N. Y., \$919.

## Table 9.

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 the counties containing those cities. The amounts thus included are as follows: Chicago, Ill., payments, $\$ 2,374,-$ 828, and receipts. \$2,434,556; Pittsburg, Pa., payments, $\$ 215,890$, and receipts, $\$ 1,328,656$; Cleveland, Ohio, payments, $\$ 182,525$, and receipts, $\$ 893,473$; Buffalo, N. Y., payments, $\$ 98,168$, and receipts, $\$ 301,679$; Cincinnati, Ohio, payments, $\$ 58,659$, and receipts, \$842; Milwaukee, Wis., payments, \$18,909; and Newark, N. J., payments, \$416,985, and receipts, \$1,441,761.

Of the total payments for the redemption or cancellation of debt, $\$ 10,632,073$ was paid by independent
school districts, $85,567,742$ being paid by cities of Group I, \$2,170,756 by those of Group II, $\$ 1,143,445$ by those of Group III, and $\$ 1,750,130$ by those of Group IV. The receipts of independent school districts on account of debt obligations issued aggregnted $\$ 14,135,042$, of which $\$ 6,008,817$ was reported by cities of Group I, $\$ 3,564,556$ by those of Group II, $\$ 1,724,931$ by those of Group III, and $\$ 2,776,738$ 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 $\$ 17,266,571$, or 6 per cent of the total debt payments, as compared with a corresponding percentage of 13.3 for 1907 . These funds purchased 6.7 per cent of the debt obligations issued by the several cities, the total of such purchases, $\$ 33,567,034$, being shown in the table as investment transfer receipts. This percentage shows a decrease from that for 1907, which was 12.9 .

The column headed "to public" includes payments by Massachusetts cities to the state on account of sinking funds for redeeming metropolitan sewer, park, and water loans, and grade-crossing loans. The corresponding column in the 1907 report included, also, the payments by these cities to the state on account of armory loans, which no longer constitute city debt, as the armories have been purchased by the state.
Of the 158 cities, 121 increased and 37 decreased their indebtedness during the fiscal year 1908. The amount received from the issue of debt obligations was
greater than the amount expended in their redemption and cancellation by $\$ 212,407,753$, this amount representing the net increase of debt for the cities reported in 1908.

## Table 10.

Receipts from general revenues.-General revenues 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. In the report of 1908 the Bureau of the Census includes for certain cities of Group I receipts of the counties containing these cities, as follows: Chicago, Ill., $\$ 3,832,996$; Pittsburg, Pa., \$1,793,371; Cleveland, Ohio, \$1,187,488; Buffalo, N. Y., $\$ 938,884$; Detroit, Mich., $\$ 649,272$; Cincinnati, Ohio, $\$ 1,759,026$; Milwaukee, Wis., $\$ 791,331$; and Newark, N. J., $\$ 1,098,400$. In Table 10 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 ( 86 per cent) of the general revenue receipts of the cities included in this report was received by the city corporations, while 9.9 per cent was received by school districts, and 4.1 per cent by other divisions of the government. The local governments included in the last-named group are as follows: Chicago, Ill., park districts, sanitary district, and Cook County, for which receipts of $\$ 4,056,021, \$ 2,422,684$, and $\$ 3,832,995$, respectively, were reported; 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; Newark, N. J., Essex County; Den-
ver, Colo., Denver County; New Haven, Conn., Borough of Fair Haven East; Portland, Oreg., Port of Portland; Kansas City, Kans., park district; Oakland, Cal., sanitary districts; Peoria and Springfield, Ill., pleasure driveway and park districts; Tacoma, Wash., Metropolitan Park Board; and Portland, Me., Portland bridge district.

Classification 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. Receipts from business licenses constitute a much larger proportion of the total revenue of southern cities than of the northern. Table XII shows the per cent distribution of receipts from general revenues for the cities reported in five Northern states, three Southern states, and one Western state, as follows:

Table XII.-Per cent distribution of receipts from general revenues in cities of specified states: 1908.


To illustrate the variation in the per cent distribution of receipts from these sources, as shown by the individual cities of the nine states for which statistics are given in Table XII, the highest and lowest percentages for the cities of those states are presented in Table XIII, as follows:
table dili.-Variation in Per cent distribution of receipts from general revenues for the cities OF SPECIFIED STATES: 1908.

| state. | taxes. |  |  |  |  | nses and Permits. |  |  |  |  |  | fines and |  | subventions, grants, and gifts. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General property. |  | $\begin{aligned} & \text { Speedal prop- } \\ & \text { erty and } \\ & \text { business. } \end{aligned}$ | Poll. |  | Liquor Ilcenses and taxes. |  | Other business licenses. |  | Dog Itcenses, general licenses, and permits. |  |  |  | From other ciril divisions. |  | From private indiriduals. |  |
|  | $\begin{aligned} & \text { migh- } \\ & \text { est. } \end{aligned}$ | Lowest. | $\begin{array}{c:c} \text { High- } & \text { Low- } \\ \text { est. } & \text { est. } \end{array}$ | Highest. | Lowest. | $\underset{~ H i g h-~}{~}$ | Low:est. | $\underset{\text { est. }}{\text { High- }}$ | Lowest. | $\underset{\text { est. }}{\text { High- }}$ | Lowest. | $\begin{aligned} & \text { High- } \\ & \text { est. } \end{aligned}$ | Lowest. | $\begin{array}{\|c} \text { High- } \\ \text { est. } \end{array}$ | Lowest. | Highest. | Lowest. |
| Massachusetis | 90.1 | 73.7 | 16.0 3.5 <br> 6.3 1.4 | 4.3 | 0.5 | 15.1 14.9 |  | 0.4 0.9 | 0.1 0.2 | 0.4 0.5 | (1) 0.3 | 0.7 | ${ }_{\text {(i) }}{ }^{2}$ | 0.6 5.7 | (1) 1.5 | 9.6 1.3 | .. |
| New York... | 8888.1 | 75.3 68.0 | 6.3 1.4 <br> 0.6 0.1 | 4.2 |  | 18.9 18.2 | 2.2 | 0.9 5.0 | 0.2 | 0.5 | 0.1 | 0.9 2.7 | (1) | 11.9 | 6.2 | 2.0 |  |
| Ohlo........ | 84.4 | 7 in 2 | (1) ....... |  | - | 16.8 | 10.6 | 1.0 | 0.1 | 1.2 | (1) | 1.1 | 0.1 | 5.0 | 1.5 | 1.4 |  |
| Iowa.. | 90.0 | 80.7 |  |  |  | 9.1 | 6.5 | 1.1 | 0.4 | 0.4 | 0.1 | 3.0 | (1) | 2.6 | 2.2 |  | ..... |
| Virginia. | 86.3 | 62.4 | 7.6 | 0.2 | 0.2 | 9.8 | 4.6 | 16.0 | 4.4 | 0.4 | 0.2 | 0.8 | 0.1 | 3.4 | 3.0 |  |  |
| Georgia. | 84.4 | 74.8 | 1.9 \|....... |  |  |  |  | 19.5 30.2 | 11.9 23.0 | 0.3 1.5 1.5 | 0.2 | 4.5 5.0 | 1.0 | ${ }_{12.0}^{4.0}$ |  | 0.5 |  |
| California. | ${ }^{675} 4$ | 45.0 62.6 |  | (b) |  | 12.2 | 7.6 | 4.8 |  | 1.3 | 0.4 | 3.0 2.8 | 0.4 | 21.1 | 3.2 |  | 0.i |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

${ }^{1}$ 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." Receipts from general and specific levies of general property taxes are not presented separately in this table, but the specific or special levies are shown in the discussion of Table 28. Under the head "penalties" 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 11 as receipts from public service privileges.

Of the 158 cities covered by this investigation, 97 reported receipts from special property and business taxes amounting to $\$ 12,686,929$. Of this amount, the 12 cities of New York received $\$ 5,322,109$, or 41.9 per cent, and the 20 cities of Massachusetts $\$ 3,533,712$, or 2.8 per cent, the remaining 65 cities reporting only 30.2 per cent of the total.

A brief statement of the character of the tax receipts reported under this head is given below. The states are arranged alphabetically, and the cities in each state are referred to in the order of theirsize.
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 aggregate amount of the 1 per cent tax as computed, and the remainder is collected from the corporation by the state treasurer and is distributed among the various taxing districts according to the amount of stock held in each. The amounts received by the cities, for which reports were secured, are as follows: New Haven, $\$ 49,671$; Hartiord, $\$ 305,319$; Bridgeport, $\$ 17,439$; Waterbury, $\$ 9,854$; New Britain, $\$ 9,310$.
Delaware.-Wilmington levies a special property tax of $\$ 1$ on each horse and each mule in the city, the amount received being $\$ 1,110$.
District of Columbia.-In the city of Washington business taxes were collected to the amount of $\$ 618,035$, as follows: From a 4 per cent tax on gross earnings of street railway companies, $\$ 166,167$; of savings banks, $\$ 7,444$; of telephone companies, $\$ 42,775$; and of electric light companies, $\$ 50,470$; from a 5 per cent tax on gross earnings of gas companies, $\$ 106,016$; from a 2 per cent tax on gross earnings of building and loan associations, $\$ 17,184$; from a 6 per cent tax on gross earnings of national banks, $\$ 91,482 \cdot$ and of trust
companies, $\$ 74,037$; and from a $1 \frac{1}{2}$ per cent tax on net premiums of life insurance companies, $\$ 62,460$.

Georgia.-Business taxes on net premiums of insurance companies were received by Georgia cities as iollows: Atlanta, $\$ 26,797$, representing a rate of 1 per cent, except in the cave of health insurance, the rate for which was one-fourth of 1 per cent; Augusta, $\$ 0,762$, representing a rate of $1 \neq$ per cent; Macon, $\$ 4, \leqslant 49$, repreventing a rate of 14 per cent.

Illinois.-A 2 per cent tax on gross premium receipts of foreign insurance companies yielded $\$ 193,990$ in Chicaso, $\$ \$, 012$ in Peoria, $\$ 4,263$ in East St. Louis, $\$ 1,729$ in Springfield, $\$ 2,339$ in Rockford, and $\$ 1,984$ in Joliet.

Kansas.-The 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 $\$ \mathbf{1}, 14$; Topeka, $\$ 2,577$; and Wichita, $\$ 2,780$.

Maine.-Portland received through the state $\$ 533,559$ as its share of the state excise tax upon the gross receipts of milroad, telegraph, and telephone companies. This is a graduated tax, rumging for railroads from one-half of 1 to 4 per cent and for telegraph and telephone companies from $1+$ 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 $\$ 566,749$ from special proper! and business taxes. The state levies taxes at threctenths of 1 per cent on the assessed valuation of securities and one-fourth of 1 per cent on savings bank deposite, 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 $\$ 425,765$; from the latter, $\$ 140,904$. 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-fourthe to the counties and the city of Baltimore in proportion to the amount collected in each, the latter receiving in 1908 the sum of $\$ 89$ as its share of receipts from back taxes of this character.

Massachusetts.-The taxes on the capital stock of national banks are levied upon a fair cash value of such stock after deducting therefrom the value of real estate owned by the bank; the taxes on the capital stock of street railway and other corporations are levied upon the market value of such stock after deducting therefrom the value of real estate and machinery locally taxed, and in the case of railroad, telegraph, and street railway companies, so much of the capital stock as is proportionate to the length of lines outside the state. Street railway companies also pay a special tax upon all dividends above 8 per cent on their capital stock. Table XIV shows for the several cities of Massachusetts the special property and business taxes received as city revenues in 1908. 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 ehare 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 XIV the taxes on national bank stock are divided into two classes: (1) Those amounts collected and retained for its orn 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 railway 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 XIV.--Specified classes of special property and business taxes in Massachusetts cities: 1908.

| $\begin{gathered} \text { City } \\ \text { nuin. } \\ \text { ber. } \end{gathered}$ | cITY. | Total. | taxes on capital stock of- |  |  |  | Taxesonshipsin for-elgntrade. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | National banks. |  | Street railways. | Other tions. |  |
|  |  |  | Located in city. | Located in other cities. |  |  |  |
|  | All cities. | 33,533, 712 | 8369,806 | 8140, 145 | 2016,592 | \$2,406,928 | 3141 |
| 5 | Boston.. | 1, cos, CH | 183, 107 | 19,283 | 349,770 | 1,135,988 |  |
| 29 | Worcester..... | 220, 6 f88 | 5,889 |  | 20,246 | 195.993 |  |
| 4 | Fall River..... | 100, 128 | 27,002 | 2, 502 | 6, ${ }^{6005}$ | 64, 019 |  |
| 49 | Lowell........ | 1512 92.305 | 14,957 |  | 9,754 | 64,021 |  |
| 55 | L,ynn.......... | 89, 939 | 19,892 | 2,998 | 9, 606 | 57,433 |  |
| 56 | New Bediord. | 122,327 | 27,024 | 3,595 | 14,356 | T7, 334 | 18 |
| 53 | Springfield. ... | 185,913 | 11,505 | 5, 731 | 26,158 | 142,519 |  |
| 61 | Lawrence..... | 38,159 81,310 | 7, 1,218 | 867 4,012 | 3,949 40,400 | 26,255 35,605 |  |
| 89 | Ifolyoke....... | 70 ,085 | 8, 623 | 3,248 | 6, 818 | 51, 399 |  |
| 90 | Brockion.. | 63, 642 | 6,850 | 1,126 | 4,315 | 51,321 |  |
| ${ }_{131}^{121}$ | Malden........ | 107,919 | 2,079 | 13,744 | 21,517 | 70,579 |  |
| 133 | Chewton......... | 223, 549 | 2,458 | 4, | ¢,741 | 9,643 179,425 | 123 |
| 134 | Salem-...- | 60,516 | 10,064 | $\stackrel{4}{4}, 525$ | 5,248 | 40,679 |  |
| 135 | Haverhill...... | 50, 404 | 14,514 | 3,356 | 6,0,99 | 20,445 |  |
| 146 | Fitchburg..... | 58,419 | 6,233 | $\xrightarrow{2,059}$ | $\begin{array}{r}5,910 \\ \hline 17,065\end{array}$ | 44,197 |  |
| 151 | Everett....... | 30,623 62,537 | 16,879 | $\mathbf{2}, 473$ $\mathbf{2} .967$ | 17,065 4,415 | 11,085 38,276 |  |

Minncsota.-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 the 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 $\$ 43,014$ and St. Paul $\$ 19,060$. Duluth received nothing from this source during 1908, as the county made no distribution of the mortgage taxes until 1909, pending a decision as to the constitutionality of the law. Minneapolis received from the state, for the benefit of the firemen's relicf and pension fund, the 2 per cent tax on premium receipts of insurance companies in that city, amounting to $\$ 34,757$. Duluth received $\$ 4,251$ from vessel tonnage taxes collected by the state at 3 cents per net ton of registered tonnage, one-half of such receipts being turned over to the county for apportionment to its, taxing districts.
Missouri.-St. Louis reported receipts from special property and business taxes, as follows:


189
Forelign insurance tax:
47, 070
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 between the first Monday in March and the first Monday in June of each 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 the cities situated within the respective counties, on the same basis, retaining for the county such part of the total receipts as corresponds to the proportion which the school population outside of the cities represents of that of the entire county. Kansas City received $\$ 44,904$ from special property and business taxes, of which $\$ 18,413$ was from the foreign insurance tax, and $\$ 26,491$ from the railroad school tax. The railroad school tax is based upon railroad valuations, as determined by the state board of equalization, and is levied at the average rate for school pur-
poses of all school districts within the county. St. Joseph received $\$ 22,125$ from the foreign insurance tax, and $\$ 11,758$ from the railroad tax for schools; and Joplin, $\$ 4,319$ from the foreign insurance tax, and $\$ 5,431$ from the railroad school tax.
Nebraska.-Omaha received $\$ 1,820$, as revenue of the school district, from taxes at the local rate upon the amount of gross premium receipts of foreign fire insurance companies. Such premium receipts are classed as property by the statutes, section 10957.
New Hampshire.-Manchester received \$140,792 as the city's share of special property and business taxes collected by the state. These receipts were from the following sources: Insurance tax, $\$ 3,612$, 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, $\$ 57,867$, at the average rate of levy on property throughout the state, of which one-fourth is distributed to the cities and towns in which the railroads are located in proportion to the railroad capital expended in each city or town on buildings and roads, and the remainder to the various cities and towns in proportion to the amount of railroad stock held therein, except that the proportion represented by stock held outside the state is reserved for the state; and tax on savings banks, trust companies, and building and loan associations, $\$ 79,313$, 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 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 five cities received $\$ 155,507$; the amounts apportioned to other cities were not received during the fiscal year 1908. There is also a state tax of 2 per cent on the gross premium receipts of foreign fire insurance companies for the beuefit 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 XV shows for the several cities the amounts received from these two kinds of taxes.
Table XV.-Specified classes of special property and business taxes in New Jersey citics: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | CITY. | Total. | $\begin{gathered} \text { Railroad } \\ \text { andcanal } \\ \text { taxes. } \end{gathered}$ | Taxes on foreign fire insurance panles. |
| :---: | :---: | :---: | :---: | :---: |
|  | All cities. | \$191,509 | \$155,507 | 836,002 |
| 16 | Newark. | 13,650 |  | 13,650 |
| 18 | Paterson... | 112,511 | i08, 875 | 8,636 |
| 50 | Trenton..... | 10,883 | 8,205 | 2,678 |
| 52 | Camden. | 30,875 | 26,425 | 4,450 |
| 68 | Hoboken. | 11,853 | 10,471 | 1,382 |
| $1{ }^{74}$ | Elizabeth.. | 1,699 $\mathbf{1}, 51$ | 1,53i | 1,699 |
| 110 |  |  |  |  |

New York.-Table XVI shows for the cities of New York the revenue derived in 1908 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 XVI.-Specified classes of special property and business taxes in New Fork cities: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | city. | Total. | Taxes on bank stock. | Taxes on fire insur-ancecompanies. | Mortgage taxes. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All citles. | 85,322,109 | \$3,483,847 | 8387,814 | 81,450,448 |
|  | New York | 4,772,104 | 3,129,204 | 311,428 | 1,331,472 |
| 23 | Buffalo.. | 152,705 87,952 | 51,677 | 27,770 | 33,258 |
| 35 | Syracuse. | 53,518 | 40,497 | 7,815 | 5,206 |
| 47 | Albany. | 76,707 | 64,831 | 6,005 | 5,871 |
| 59 | Troy... | 37, 242 | 27,485 | 5,486 | 4,771 |
| 66 | Yonkers.... | 18,633 | 2,393 | 2.312 | 13,928 |
| 67 | Schenectady | 21,246 | 5,262 | 3,486 | 12,498 |
| 106 | Bloch | 66,002 | - 52,351 | 4,164 | 9,487 |
| 139 | Elmira..... | 7,949 | -620 | 2,517 | 4,812 |
| 147 | Auburn. | 11,594 | 6,333 | 1,429 | 3,832 |

Ohio.-The statutes provide for a tax of 5 per cent on collateral inheritances in excess of $\$ 200$, to be collected by county treasurens, 75 per cent of which is to be paid over to the state, the remaining 25 per cent to be retained as county revenue. From this source Cleveland received $\$ 1,448$, and Cincinnati $\$ 2,048$. These items are shown as municipal receipts because of the inclusion of parts of the transactions of Cuyuhoga 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 \$96, Pawtucket \$6, and Woonsocket $\$ 4$ from an auctioneers' tax of one-eightieth of 1 per cent on the amount of sales. This tax, which is termed in the statutes "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 $\$ 29,575$ from a tax, at the municipal rate, on the gross earnings of insurance companies; of this amount, $\$ 27,209$ was for the city corporation, at the rate of $\$ 28.75$ per $\$ 1,000$, and $\$ 2,366$ for the school district, at the rate of $\$ 2.50$ per $\$ 1,000$.

Virginia.-Norfolk received $\$ 83,802$ from special property and business taxes. Of this amount, $\$ 14,474$ was derived from a tax of $\$ 1.40$ per $\$ 100$ of income in excess of $\$ 600 ; \$ 27,999$ from a tax of 80 cents per $\$ 100$ valuation of intangible personal property; and $\$ 41,329$ from a tax of 80 cents per $\$ 100$ on the valuation of bank stock, assessed against the shareholders.

Test Virginia.-Wheeling received $\$ 3,548$ from a tax of one-half of 1 per cent on the gross amount of premiums received by foreign insurance companies. This tax is collected under authority of an act of the state legislature empowering the city of Wheeling to levy such a tax, and an ordinance of the city council providing therefor and fixing the rate. In addition to this tax, which is paid to the city by local agents, foreign insurance companies pay to the state a tax of 2 per cent on gross premium receipts.

Wisconsin.-Milwaukee received $\$ 48,311$ from special property and business taxes, of which $\$ 10,205$ represented inheritance taxes received by Milwaukee County, while $\$ 38,106$ was from a tax on fire insurance companies. County treasurers collect the inheritance tax, which is both direct and collateral, and which ranges in rate from 1 per cent to 15 per cent, depending upon the degree of consanguinity; exemptions range from $\$ 100$ to $\$ 10,000$. This is a state tax, but the counties 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 \$6,728; Racine, \$4,192; Oshkosh, \$4,110; and La Crosse, \$2,875.

Poll taxes.-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 $\mathfrak{a}$ 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 headed "poll taxes." Poll taxes amounting to $\$ 1,268,904$ were reported for 1908 by 71 of the 158 cities. Of this amount, the 20 cities of Massachusetts received $\$ 669,479$, or 52.8 per cent; 10 cities in Pennsylvania, $\$ 232,590$, or 18.3 per cent; and 10 cities in New Jersey, $\$ 76,080$, or 6 per cent.

Liquor licenses and taxes.- Under the head of "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 under this head 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. The number of licensed places and the license rates for the several cities are shown in Table 40.

Other .business licenses.-Under this head are reported all receipts from business licenses other than those derived from the liquor traffic. Receipts of this class include license fees collected from strect railway, telegraph, telephone, and other corporations, the amounts of which are shown by cities in Table 37.
General licenses.-Receipts from "general licenses" were reported for 88 of the 158 cities. For some cities similar receipts are doubtless included in the column headed "other business licenses;" while in others it is probable that such receipts are retained as fees by the official making the collection. The total amount of general license receipts reported was $\$ 1,055,184$, of which $\$ 817,263$, or 77.5 per cent, was for vehicle licenses, reported for 17 cities. The remainder consisted of $\$ 103,012$ for marriage licenses, reported by 44 cities; $\$ 30,164$ for automobiles and motorcycles, reported by 24 cities; $\$ 9,262$ for bicycles, reported by 6 , cities; $\$ 2,425$ for hunters, reported by 6 cities; $\$ 485$ for boats, reported by 1 city; $\$ 402$ for carrying deadly weapons, reported by 3 cities; $\$ 170$ for stables, reported by 1 city; $\$ 5$ for keeping chickens, reported by 1 city; and $\$ 91,096$ for unreported purposes, reported by 9 cities.

Permits.-The permits, the receipts for which are given in Table 10, do not include permits issued by public service enterprises; receipts of the latter class are reported in Table 14 . Of the 158 cities, 110 reported receipts amounting to $\$ 1,365,147$ from permits other than those issued by public service enterprises. The purposes for which these permits are granted, so far as reported, were as follows:

Cuts in streets, $\$ 523,049$, reported by 23 cities; building, $\$ 239,289$, reported by 46 cities; sewer connections, $\$ 159,928$, reported by 21 cities; gas, water, and sewer connections, $\$ 18,593$, reported by 5 cities; plumbing, $\$ 16,719$, reported by 11 cities; electrical, $\$ 16,388$, reported by 5 cities; use of sidewalks, $\$ 11,416$, reported by 7 cities; plumbers, building, electrical, and strect opening, $\$ 10,859$, reported by 2 cities; poles for electric wires, $\$ 9,047$, reported by 4 cities; fireworks and combustibles, $\$ 6,799$, reported by 3 cities; board of health, $\mathbf{\$ 5 , 5 1 3}$, reported by 1 city; cesspools and vaults, $\$ 5,264$, reported by 8 cities; house moving, $\$ 2,065$, reported by 11 cities; burial and disinterment, $\$ 1,195$, reported by 4 cities; carrying pistols, $\$ 1,043$, reported by 2 cities; removing dead animals, \$957, reported by 1 city; curbing, $\$ 493$, reported by 1 city; electric signs, $\mathbf{~ S 3 6 7}$, reported by 1 city; laundries, $\$ 275$, reported by 2 cities; handbill distribution, $\$ 36$, reported by 1 city; parades, S20, reported by 1 city; keeping cows, $\$ 21$, reported by 1 city; stables, $\$ 10$, reported by 1 city; venders, $\$ 2$, reported by 1 city; and for unreported purposes, $\$ 335,790$, reported by 43 cities. Besides these items, San Juan, P. R., reported \$3,144 received from permits for unreported purposes.

Fines and forfeits.-Receipts from fines and forfeits were reported by all of the 158 cities included in this report except Woonsocket, R. I., and Joliet, Ill.; in the latter 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 this class of receipts, there are included under this head 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.

Forfeits of bonds and deposits for the fulfillment of contracts, the good faith of bids, and the performance of specified acts were reported by 31 cities, and aggregated $\$ 46,500$. Classified according to the purpose of the bonds or deposits, these forfeits were as follows:

67.8 per cent, was for education. In comparing the amounts shown in the column headed "for education," it is essential that the character of the municipal organizations in the several cities be taken into account. For example, Los Angeles,' Cal., received 52.7 per cent more for this purpose than San Francisco, though the latter city is much larger than the former. The figures for Los Angeles included $\$ 508,243$, received from the state, and $\$ 521,299$, received from the county, while all of the receipts shown under this head for San Francisco, $\mathbf{S 6 7 4 , 1 9 4}$, were received from the state-an amount corresponding to the receipts from the county in the case of Los Angeles being received in San Francisco as original taxes, because in the latter city the city and county governments are combined.
Of the 158 cities reported, there were only 8 which did not receive grants for education. . Of the grant of $\mathbf{\$ 6}, 226,219$ made by the United States Government to the District of Columbia, and reported for the city of Washington in the column headed "for other purposes," $\$ 1,418,869$ was, however, 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, from which subventions for education are derived in Massachusetts, is retained directly by the cities instead of being paid over to the county as in the case of other cities.
Of the 158 cities covered by this report, 104 reported gifts received from individuals and corporations to be applied to expenses, aggregating $\$ 1,646,854$. These consisted of (a) assessments, percentages of salaries, dues, etc., for police pension funds, $\$ 567,001$, reported by 43 cities; for firemen's relief funds, $\$ 22,073$, reported by 47 cities; for teachers' retirement funds, $\$ 559,066$, reported by 16 cities; for library funds, $\$ 992$, reported by 1 city; for museum membership fees, $\$ 31,659$; reported by 1 city; and for other purposes, $\$ 13,240$, reported by 2 cities; and (b) donations, awards, and bequests for police pension funds, $\$ 33,587$, reported by 25 cities; for firemen's relief funds, $\$ 46,874$, reported by 39 cities; for hospitals, $\$ 8,700$, reported by 2 cities; for teachers' retirement funds, $\$ 7,115$, reported by 5 cities; for schools, $\$ 11,936$, reported by 23 cities; for libraries and museums, $\$ 86,293$, reported by 28 cities; for rewards and prizes, $\$ 114$, reported by 2 cities; for parks, $\$ 29,746$, reported by 14 cities; and for miscellaneous and unreported purposes, $\$ 28,458$, reported by 25 cities. Gifts from individuals and corporations to be applied to outlays were reported by 38 cities and amounted to $\$ 1,270,614$. They were received for the following purposes: Hospitals, $\$ 17,002$, reported by 2 cities; schools, $\$ 285,691$, reported by 6 cities; libraries, $\$ 530,606$, reported by 18 cities; parks,
$\$ 346,074$, reported by 14 cities; auditorium, $\$ 63,060$, reported by 1 city; playgrounds, $\$ 7,000$, reported by 1 city; cemeteries, $\$ 10,675$, reported by 2 cities; and for miscellaneous and unreported purposes, $\$ 10,506$, reported by 11 cities.

## Table 11.

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 the head of "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 15.

Included in the special assessments shown in Table 11 for certain cities of Group I are certain receipts of the counties containing these cities, as follows: Cleveland, Ohio, $\$ 65,860$ from special assessments for paved roads; Detroit, Mich., $\$ 18,310$ from special assessments for county draining ditches; and Newark, N. J., $\$ 21,885$ from special assessments for street improvements.

Of the total amount received from special assessments, 97.5 per cent was for outlays and 2.5 per cent for expenses, the corresponding percentages for 1907 being 97.2 and 2.8. Among such receipts for expenses are possibly included some items derived from "charges" for specific services locally, included with special assessments.

The following statement shows the receipts from special assessments for meeting expenses, and the number of cities and the purpose for which the assessment was levied:

| OF ASSPRSSMENT. | Number of citles reporting. | Amount. | PURPOSE OF ASSESSMENT. | Number of citles reportins | Amount. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total |  | \$1,200,816 | Snow removal. |  | 313,226 |
| Health purposes.. | 1 | 4,113 | Sireet sprinklig.. | 32 | 63,827 779,637 |
| Stret cleaning... | 5 | 110,218 | Street sprinkling |  |  |
| Garbage and ref- | 1 | 77,569 | Moth extermina. | 3 | 127,852 |
| Grass and weed |  |  | tion............ | 14 | 43,701 |
| cutting......... | 2 |  | Trimming trees... | 1 | 451 |
| Cleaning vanit.... | 1 | 1,207 | Unreported pur- |  |  |
| Street repairs..... |  | 1,207 | poses............. | 5 | 37,429 |
| walks and curbing. | 7 | 28,243 |  |  |  |

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 specinl 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 by the city are included in the various columns of Table 12 as receipts from charges. Those receipts from the same corporations which are in the nature of taxes, as defined by the Census Bureau, are included in Table 10 as "general property taxes," as "special property and business taxes," or as "other business licenses," according to the method by which they were levied and collected. With the exception of receipts from steam railroads, a detailed exhibit of public service privilege receipts is shown, in connection with other classes of receipts from public service corporations, in Table 37.

Receipts from minor privileges.-Under this head are included those receipts of cities which are collected for such privileges as placing lunch stands or other property on the sidewalks; vending produce from streets and sidewalk spaces; maintaining private sewers, drains, or vaults under the streets or walks; maintaining railroad sidings and switches in strcets; 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:

[^1]Yowa.-Des Moines received $\$ 150$ for space on sidewalks. Dubuque received $\$ 428$ for the use of space on sidewalks and $\$ 168$ for curb space.
Kentucky.-Louisville received $\$ 250$ for street space for waste boxes and $\$ 245$ for pipes in streets.
Louisiana.-New Orleans received $\$ 3,005$ for privileges not reported.

Maryland.-Baltimore received $\$ 34,326$, as follows: For drains, $\$ 25,209$; for area ways, $\$ 1,612$; for windows, bay and show, $\$ 1,603$; for tracks in streets, $\$ 187$; for closets, $\$ 1,506$; for superstructures, $\$ 396$; for use of sidewalks, $\$ 972$; for awnings, $\$ 848$; for vaults, $\$ 606$; for electric franchise, $\$ 250$; for news association franchise, $\$ 1561$ for signs, $\$ 507$; for conduits, $\$ 10$; for electric lamps, lights, etc., $\$ 28$; for 22 other classes of minor privileges, $\$ 436$.

Massachuselts.-Boston received $\$ 20,131$ for the privilege to store and sell produce on sidewalk spaces. Fall River received $\$ 50$ for the privilege of taking oysters in city waters.

Minncsota.-Minneapolis received $\$ 168$ 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, and St. Paul received $\$ 1,465$ for the same purpose, the basis of compensation being 5 per cent.

Missouri.-St. Louis received $\$ 550$ as annual payments for pipe lines to conduct oil and water for distribution, and $\$ 5,483$ as a 5 per cent tax on the gross carnings of refrigerating and cold storage and pneumatic-tube companies for the privilege of laying pipes or conduits in streets. St. Joseph received $\$ 00$ for the privilege given to a rendering plant to collect dead animals in the streets.

Nebraska.-Omaha received $\$ 103$ for advertisements on wastepaper boxes. Lincoln received $\$ 50$ for the privilege of maintaining heating pipes under streets and $\$ 90$ for temporary use of pavements.

New Jersey.-Jersey City received $\$ 2,000$ from rental of street for a lumber yard, $\$ 1,504$ from steam railroads for use of streets, and $\$ 674$ for erection of signs. Camden received $\$ 300$ from a railroad company for right of way over city property and $\$ 19$ for space over sidewalks for erection of awnings.

New York.-New York City received $\$ 290,341$, as follows: For vaults and tunnels, $\$ 243,969$; for bay windows, $\$ 27,041$; for ornamental projections, $\$ 1,936$; for temporary sheds, $\$ 2,125$; for drinking fountains, $\$ 300$; for bridges over street, $\$ 14,920$. Buffalo received $\$ 485$ for the privilege of connecting sewers belonging to private individuals and other civil divisions with the city sewers, and $\$ 320$ for permission to construct and maintain buildings on the sea wall and Ohio basin strips. Rochester received $\$ 50$ for the privilege of erecting signs over sidewalks. Albany received $\$ 2$ for the privilege of constructing a conduit. Yonkers received $\$ 617$ for use of streets for storage of building materials.

Ohio.-Cleveland received $\$ 3,690$ from market gardeners for curb privileges and $\$ 611$ for advertisements on waste-paper boxes. Toledo received $\$ 1,000$ from steam railroad companics for the privilege of crossing the streets. Columbus received $\$ 726$ from curb market rents. Dayton received $\$ 9,061$ for rent of sidewalk spaces for market purposes. Akron received $\$ 461$ from curb rentala for market purposes.

Oregon.-Portland received $\$ 15$ for permits to crect signs on sidewalks.

Pennsylvania.-Philadelphia received $\$ 509$ from permits to construct vaults under sidewalks and $\$ 1,221$ for so-called licenses for awnings. Pittsburg received $\$ 17,201$ for switches, sidings, and scales, and $\$ 369$ for streets vacated by city. Wilkes-Barre received $\$ 1,018$ from gardeners and hucksters for curb stand privileges, and $\$ 48$ for spaces in strects. Johnstown received $\$ 324$ and York $\$ 492$ for street spaces on market days.

Rhode Island.-Providence received $\$ 2,788$ for privileges to erect
buildings on piles in the river. Pawtucket received $\$ 1$ for the privilege of stringing wires in the streets.

Texas.-San Antonio received $\$ 1,000$ for use of streets. Houston received $\$ 580$ for privileges not reported. Dallas received $\$ 368$ for the use of streets for switches and $\$ 117$ for the use of streets for scales. Fort Worth received $\$ 425$ for the privilege of placing scales in the streets.
Tennessee.-Knoxville received $\$ 363$ for street sprinkling priviege. Chattanooga received $\$ 225$ for various uses of streets.

Virginia.-Richmond received $\$ 4,020$ for spaces on sidewalls and street encroachment. Norfolk received $\$ 2,448$ from curb rentals.
Porto Rico.-San Juan received $\$ 1,638$ for privilege of placing chairs on public squares and for the use thereof.

## Table 12.

Receipts from departmental services.-With the exception of special assessments, all receipts for services or commodities furnished by departments and offices other than municipal service enterprises and public service enterprises are tabulated in Table 12. In the report for 1908 are included for certain cities of Group I receipts of the counties containing these cities as follows: Chicago, Ill., $\$ 1,354,692$; Pittsburg, Pa., $\$ 361,554$; Cleveland, Ohio, $\$ 234,537$; Buffalo, N. Y., \$77,494; Detroit, Mich., $\$ 131,840$; Cincinnati, Ohio, $\$ 216,072$; Milwaukee, Wis., $\$ 59,630$; and Newark, N. J., \$147,150.

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. Such services are mainly clerical in character, and the amounts charged therefor, which are often only nominal, are usually fixed by a 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.

Under rents are reported all receipts of cities corresponding to those commonly so designated in private business, and under sales are tabulated receipts from the sale of discarded equipment and materials.

Included in the receipts from charges and sales are certain receipts in reimbursement for outlays. The table following shows the departments reporting such receipts, together with the number of cities.

Table XVII.-Departmental receipts from charges and sales for meeting outlays: 1908.

| DEPARTMENT RECEIVING. | Number of cities reporting. | Amount. |
| :---: | :---: | :---: |
| Total. |  | 53,066, 414 |
| Law oflices. | 1 | 3,741 |
| Miscellaneous executive offices. | 4 | 5,106 |
| Municipal buildings. | 3 | 2,424 |
| Police department.. | 3 | 8,436 |
| Fire department. | 3 | 6,079 |
| Other protection of life and property | 4 | 10, 496 |
| Health department.................. | 2 | 1222 |
| Sewers.............. | 26 | 219,947 |
| Refuse disposal... | 4 | 104,432 |
| General street services.. | 45 | 994,476 |
| Sidewalks.............i. | 9 | 58,716 |
| Bridges other than toll. ...... | 7 | 35,365 |
| A bolition of grade crossings... | 14 | 1,570,792 |
| Miscellaneous highways...... | 3 | 32,580 |
| Prisons and reformatories .... | 1 | 1,150 |
| Schools. ........... | 3 | 1,422 |
| Parks, gardens, ete... | 6 | 1,880 |
| miscellaneous services......... | 2 | 10 |

Of the amount included in the column headed "all other" under the division "protection of life and property," $\$ 1,211,578$, or 93.5 per cent, was from fees of public administrators, registrars, and recorders in cities exercising combined city and county functions, or situated in states in which the functions exercised by these officials are regarded as municipal rather than as county functions, and in those cities of Group I for which county receipts are included. The distribution was as follows:

| CITY. | Amount. | CITY. | Amount. |
| :---: | :---: | :---: | :---: |
| New York, N. Y | 8323,982 | Detrolt, Mich. | 818,000 |
| Chicago, Ill..... | 211,027 | Claclnanti, Ohio | 22,627 |
| Philadelphia, Pa | 192,314 | Milwaukee, Wis. | 20,827 |
| St. Louls, Mo. | 66,079 | New Orleans, La. | 53,723 |
| Boston, Mass. | 35,891 | Washington, D. C | 39,733 |
| Pittsburg, Pa. | 46,650 | Newark, N. J. | 32,651 |
| Cleveland, Ohlo | -36,066 | Providence, R. I | 9,772 |

The remaining amount under this head, $\$ 83,793$, was from the following sources: Fees (other than those described in the preceding paragraph) $\$ 1,768$, reported by 1 city; charges, \$55,966, reported by 27 cities; rents, $\$ 6,294$, reported by 8 cities; and sales, $\$ 19,765$, reported by 16 cities.

Of the total amount shown in the column headed " all other" under "highways," $\$ 1,579,712$, or 94.3 per cent, represents departmental receipts for the abolition of grade crossings by the following cities:

| CITY. | Amount. | CITY. | Amount. |
| :---: | :---: | :---: | :---: |
| Philadelphla, Pa. | \$253,637 | Atlanta, Ga. | \$5,592 |
| Boston, Mrass. ... | 78,833 | New Bedford, Mass............ | 49,731 |
| Cleveland, Ohio | 664, 079 | Springield, Mass............... |  |
| Buffalo, N. Y | 309,302 | East St. Louis, Ilt............. | 28,525 |
| Washington, D. C | 69,903 | Allentown, Pa.................. | 38,200 |
| Newark, N.J.-- | 18,975 | Newton, Mass.................. | 13,207 |
| Indianapolis, Ind | 18, 24, | Haverhill, Mass................ | 18,437 |
| Louisville, Ky. | 5,333 | Everett, Mass................... | 7,706 |

The remainder of the amount reported under this head included receipts for street lighting, amounting to $\$ 52,541$, reported by 34 cities; receipts from charges for country roads and bridges, amounting to $\$ 31,423$, reported by 3 cities; receipts from miscellaneous sources, amounting to $\$ 439$, reported by 7 cities; and
receipts from the following sources, reported by 1 city each: Drains, $\$ 4,974$; resurfacing roads, $\$ 3,426$; rent of river bank, $\$ 1,529$; bridge repairs, $\$ 774$; nnd harbor master, $\$ 520$.

Of the total amount reported in the column headed "VIII., Miscellaneous," $\$ 372,600$, or 81.7 per cent, was received by 41 cities from rents of city properties which had been acquired incidentally to the city's business, and were neither in charge of departments nor held for the definite object of producing an income. Of the remainder reported in this column, $\$ 59,932$ was received by 22 cities as charges for various services, and $\$ 23,470$ was reported as received by 16 citics for sales of materials not belonging to departments.

Table 13.
Receipts by municipal service enterprises.-In census reports prior to that for 1907 any receipts by municipal service enterprises were included with departmental receipts. But, as stated in the text for Table 5, the Census Bureau wishes to emphasize the need for more data on the cost of operating such enterprises, and additional tables on this subject have therefore been presented in the reports for 1907 and 1908.
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 the value of the 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. The cities in which the officials furnished estimates for both depreciation and interest were: Pittsburg (for the asphalt repair plant), Indianapolis, Omaha, Grand Rapids, and Lincoln. $\Lambda$ few other cities, as Nashville, include the interest on outstanding bonds among the expenses of their municipal service enterprises.

## Table 14.

Receipts from revenues of pullic service enterprises.The report for 1908 includes, for two cities of Group I, receipts of public service enterprises of counties, as follows: Pittsburg, Pa., \$41,026, and Milwaukee, Wis., \$46,405.

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 various departments and to other public utility enterprises of the city government; 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. 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 of the city government. Those cities which in 1908 gave credit to their enterprises for such utilities are indicated in Table 14 by entries in the column for "service transfers."

Service transfers formed 1.9 per cent of all receipts of public service enterprises reported in Table 14 for 1908, as compared with 1.6 per cent as shown in the corresponding table for 1907 . In some cities service transfer receipts formed a large percentage of the total reported. In Bay City, Mich., they formed 22.6 per cent; in Woonsocket, R. I., 21.7 per cent; in Tacoma, Wash., 18.2 per cent; in Pueblo, Colo., 17.1 per cent; and in Yonkers, N. Y., 16.9 per cent. In eight other cities more than 10 per cent of the total revenues of public service enterprises represented 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 12. 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 artis cles 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.

Of all the public service enterprises, the watersupply systems are the most important. The total payments for expenses and receipts from revenues of these systems in the 147 cities reported for the years 1902 to 1908 were as follows:

| year. | Payments for expenses. | Receipts from revenues. |
| :---: | :---: | :---: |
| 1903. | \$23,395,699 | 854, 422, 470 |
| 1807. | 20,827,844 | 52,712, 870 |
| 1906. | 19,707, 584 | 50, 406,039 |
| 1904. | 18,677,311 | 47,396, 604 |
| 1903. | 17,488,701 | 44,974,037 |
| 1902. | 14,850,566 | 41,210,322 |

From 1902 to 1908 the payments for expenses of water-supply systems increased $\$ 8,545,133$, or 57.5 per cent, while the receipts from revenues increased $\$ 13,212,148$, or 32.1 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 43 per cent in 1908.

The receipts of the different classes of enterprises included in Table 14 under the head "all other enterprises" are shown in Table XVIII.

Table XVill.-RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE head "all other enterprises," IN TABLE 14: 1908.


The receipts from revenue of the toll bridges in New York comprised $\$ 70,063$ from charges for work performed by the bridge employees; $\mathbf{\$ 8 5 , 6 8 8}$ from rent of piers and abutments; $\$ 463,548$ from tolls; and $\$ 72,893$ from sales of materials. The tolls were collected as follows: Brooklyn Bridge, total, $\$ 294,843$-elerated trains, $\$ 129,672$; surface cars, $\$ 75,233$; roadways, $\$ 89,938$. Williamsburg Bridge, total, $\$ 168,705-$ elevated trains, $\$ 5,240$; surface cars, $\$ 72,606$; roadways, $\$ 90,859$.
In Boston, Mass., the tolls from ferries amounted to \$103,186 and from the East Boston Tunnel to \$128,418. In the latter case each passenger on cars in the tunnel pays a 1 -cent toll, which is collected for the city by the railway company.
The amounts shown in Table XVIII in the column headed "miscellaneous" were received from the following enterprises: Cincinnati, Ohio, leasehold rents; New Orleans, La., sugar sheds, \$6,075, and Public Belt Railroad, $\$ 61,063$; Portland, Oreg., dredges; Richmond Va., tobacco warehouse; San Antonio, Tex., stone quarry, \$600, and sewer farm, \$512; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well.

## Table 15.

Receipts from interest.-This table includes all interest received by the general treasury and the separate funds and accounts of the cities covered by this report, whether received on investments, on cash balances in banks, on taxes and special assessments, or as accrued interest on city securities sold. Where the amounts shown in city reports as receipts from interest on taxes or special assessments appear to be receipts for the use of city money or credit, they are included in this table as receipts from interest; where the amounts so reported appear to be in the nature of penalties and fees for nonpayment of taxes or special assessments at the time prescribed by law, they are tabulated in Tables 10 and 11 as penalties and fees. Of the total interest receipts, certain amounts included for some of the cities of Group I represent receipts of the counties containing these cities. These amounts were as follows: Chicago, Ill., \$119,687; Pittsburg, Pa., \$72,995; Cleveland, Ohio, $\$ 36,167$; Buffalo, N. Y., $\$ 16,193$; Detroit, Mich., \$18,734; Cincinnati, Ohio, \$39,699; Milwaukee, Wis., $\$ 20,717$; and Newark, N. J., $\$ 56,701$.
The amounts tabulated in the column headed "accrued interest and receipts in error" are of three distinct classes, as follows:

[^2]The interest receipts in error which were sulsequently corrected by refund payments aggregated - $\$ 7, S 64$, as follows: New York, N. Y., $\$ 104$; Newark, N. J., S4; Denver, Colo., \$364; Cambridge, Mass., S37; Albany, N. Y., $\$ 300$; Akron, Ohio, $\$ 6,904$; and Atlantic City, N. J., \$151.

The column for interest transfers between the municipality and the sinking, investment, and public trust funds includes $\$ 40,109$ received by St. Louis, Baltimore, and Providence from service transfers, which closely resemble interest transfers, in that they consist of rents paid by a department for the use of real estate held by one of the invested funds. In St. Louis the school public trust funds received from the library $\$ 12,865$ in rents; in Baltimore the sinking funds received $\$ 26,954$ for rent of buildings and "ground rents" of lands used for school and other municipal purposes; and in Providence a public trust fund received $\$ 290$ for rent of real estate occupied ly the fire and school departments.
Of the aggregate receipts from the income of sinking, investment, and public trust funds, shown in column $6, \$ 11,521,721$, or 63 per cent, was 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 37 per cent was derived from investments in securities other than those of the municipality in which the funds were held, and from cash balances of these funds deposited in banks. The interest upon general city cash deposited in banks is reported in column 7.

## Table 16.

Miscellaneous payments and receipts.-Table 16 presents an exhibit of certain payments and receipts of cities which are incidental to payments and receipts on account of municipal expenditures and revenues. As 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. Receipts on account of depreciation which were shown in the last column of the corresponding table for 1907 are for 1908 included in the column of Table 12 headed "miscellaneous."

Included in this table for certain cities of Group I are certain payments and receipts of the counties containing these cities as follows: (a) Refunds: Chicago, Ill., payments, $\$ 69,850$, receipts $\$ 1,973$; Pittsburg, Pa., payments $\$ 370$, receipts $\$ 563$; Cleveland, Ohio, payments $\$ 8,549$, receipts $\$ 2,022$; Buffalo, N. Y., payments $\$ 283$, receipts $\$ 38,535$; Detroit, Mich., payments $\$ 66,757$, receipts $\$ 9,320$; Cincinnati, Ohio, receipts $\$ 466$; Milwaukee, Wis., payments $\$ 1,816$, receipts $\$ 22$; and Newark, N. J., payments S86; (b) receipts from insurance: Pittsburg, Pa., \$2,137; and (c) sales of real property: Buffalo, N. Y., $\$ 4,286$.

Included in the column headed "receipts from sales of land and buildings" are the receipts of 15 of the cities of Massachusetts from the state for armories purchased in accordance with chapter 526 of the acts of 1907 and chapter 373 of the acts of 1908 , the conveyance price being, in the case of each city, the total amount previously paid to the state as assessments for the armory loan sinking fund, plus a 3 per cent accumulation, less the rentals previously received from the state. The amounts thus received were as follows: Boston, $\$ 182,203$; Worcester, $\$ 22,765$; Fall River, \$38,405; Cambridge, $\$ 24,645$; Lowell, $\$ 25,868$; Lynn, \$27,039; New Bedford, $\$ 18,239$; Springfield, $\$ 23,632$; Lawrence, $\$ 20,963$; Somerville, $\$ 6,100$; Holyoke, \$1,645; Brockton, \$1,150; Chelsea, $\$ 1,002$; Haverhill, \$2,742; and Fitchburg, \$14,725.

## Table 17.

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 a private trust fund is deposited subject to order in the name of the particular trust, while that of a trust account is covered into the city treasury, and an individual account is opened therefor. 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 trustee, leads not only to confusion and irregularity, but sometimes even to defalcation.

Besides the cities shown in Table 17, numerous others, in fact, had incurred private trust liabilities, but, owing to lack of a proper method of accounting, no record thereof was available. An improvement in the methods of accounting for such funds and accounts is indicated by the increased number reported from year to year. For the fiscal year 1906 private trust funds and accounts were reported by 99 cities and involved at the close of the year an aggregate amount of $\$ 12,382,258$; for 1907 such funds and accounts were reported by 105 cities and involved an aggregate amount at the close of the year of $\$ 11,572,226$; while for 1908 such funds and accounts were reported by 113 cities, the liabilities represented
by them at the close of the year aggregating $\$ 12,-$ 282,104. Included in the cash, cash credits, and investments at the close of 1908 for certain cities of Group I are certain amounts in care of the counties containing these cities, as follows: Chicago, Ill., \$107,587; Pittsburg, Pa., \$27; Cleveland, Ohio, \$431; Buffalo, N. Y., $\$ 8,162$; and Cincinnati, Ohio, $\$ 6,142$.
In Table 17 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 18 and 19.

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 appropriations.
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 intrusted to municipalities as constituting convenient agencies for accomplishing the desired object. 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 are designated trust funds for nonmunicipal uses, and those designed for city uses are 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 are created. In the case of a few 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 17. In some cities 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 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 18 are received and held for the application of their proceeds to purposes that are not mu-
nicipal, 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 moneys 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 35 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 each in Maine, New Hampshire, New Jersey, Pennsylvania, Indiana, Illinois; and Utah. All of the 35 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 19 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 1908, 112 reported 574 public trust funds for municipal uses. While the census report for 1907 shows that in that year 106 cities reported but 379 such funds, the difference in the number of funds reported is due to the fact that in 1907 and former years funds for one purpose were grouped together as a single fund, while for 1908 the attempt was made to show the number of individual funds. Of the 574 trust funds 141 were for pensions, 123 for libraries, 109 for charities, 106 for education, 39 for hospitals, 7 for parks, 5 for cemeteries, 6 for monuments, and the remaining 38 for miscellaneous and unreported objects.
Of the pension and relief funds 63 were for firemen, 53 for police, and 4 for both firemen and police. In most instances a city having a pension fund for firemen has one for policemen also. Of the teachers' retirement funds, 18 in number, 10 were in cities of New York, Chicago and Philadelphia reported 2 each, and Boston, Cleveland, Detroit, and Cincinnati 1 each. Cleveland had, also, 2 pension funds for sanitary police, and New York City had 1 fund for employees of the health department.

The public trust funds for the use of libraries are usually for the purchase of books; in some instances, however, the funds were for constructing, improving, or maintaining buildings. Of the 123 funds for libraries, 34 were in Boston, Mass.
Trust funds for charitable uses are most numerous in 'Philadelphia, Pa., and Boston and Salem, Mass. The greater number are for outdoor poor relief, some for general and some for specific application. Trusts for assistance of almshouses are numerous. Among the specific charitable uses to which the trusts are applied are the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, aid to the Society for Prevention of Cruelty to Animals, loans, excursions for poor children, and purchase of shoes for indigent school children.
The public trust funds which may be classified as for education were found in greatest number in Boston, Chicago, Philadelphia, and Cambridge, and were usually for books, medals, prizes, or scholarships. Four of these trusts were for trade schools.

All of the 34 hospital funds are in Massachusetts, Boston reporting 17 and Worcester 17.

Of the 5 cemetery trusts for municipal uses, 1 is devoted to a cemetery entrance, while the other 4 are for perpetual care of lots, although for most cities funds of this latter class are shown in Table 18 as for nonmunicipal uses.

The diverse objects to which public trust funds for municipal uses are applied may be judged from the following unusual uses, found among the 38 miscellaneous objects for which such funds are held: Immigrant relief; medals for inventors; medals for firemen; loans to artificers; street cleaning, lighting, and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; building funds; and observatories.

Of the total assets of these various public trust funds for municipal uses reported by the different cities at the close of the fiscal year, $\$ 15,179,867$ consisted of investments in securities of the city by which the funds were held and $\$ 45,663,752$ represented investments in other securities and real estate, while $\$ 3,444,467$ was in cash. At the close of the year 1908 44 cities reported for public trust funds for municipal uses no investments in city securities, 27 no investments other than in city securities, and 14 no investments of any kind. The receipts from interest or other earnings derived from investments and cash balances were $\$ 3,417,017-$ an average of 5.45 per cent on the nominal or par value of the assets at the beginning of the year, of 5.32 per cent on the assets at the close of the year, and of 5.38 per cent on the average amount of assets held during the year.
The miscellaneous receipts from the public credited to the public trust funds for municipal uses are of many classes. Donations, contributions, and assessments make up the greater part of the total. Contributions or assessments from firemen and policemen are credited to these miscellaneous receipts. Considerable amounts are derived from taxes. In cities in New York the 2 per cent tax on foreign fire insurance premiums is for the use of the public trust funds for firemen's pensions; and in cities in New Jersey and in Minneapolis, Minn., and Indianapolis, Ind., similar receipts were reported as revenues of firemen's relief funds. Among other receipts of these trust funds are fines and salary deductions, refunds, rewards, receipts from sales and permits, deposits for perpetual care of lots in cemeteries, license fees (dog, liquor, and business), and loans.
Of the 574 public trust funds for municipal uses reported for the year 1908, all but 23 reported payments to the public for objects of the trust.

Table 20.
Investment funds.-Under this designation the Bureau of the Census reports all interest-bearing securities and other productive investments of cities, with the exception of public service enterprises and the assets of sinking and trust funds. Although the term "investment fund" is seldom, if ever, employed by city officials, it see ms 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 4 and 12, while the values of such properties are shown in Table 26. 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 corpc. rations; in a few instances they consist of real estate held for the purpose of securing profit from rents or from an increase in value; in Philadelphia the gas works and in Cincinnati the Cincinnati and Southern Railroad are here included, since the cities own these properties but lease them to private corporations; 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 20 the investment funds are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, after which the proceeds are to be 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 therefore can properly be classed 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 covered by the investigation for 1908, 52 reported 74 investment funds with assets aggregating $\$ 71,611,053$, an increase of $\$ 1,340,447$ over the amount reported for 1907. This increase is more or less uniformly distributed among the different groups of cities. For 1908 investment funds were reported for 7 cities for which none were shown in the 1907 report, the total assets of these funds amounting to $\$ 865,865$. Of those cities reporting such funds for 1907, 2 did not report them for 1908; that for Albany, N. Y., was closed during. 1907, and the assets of that shown for Chelsea, Mass., were for 1908 reported as miscellaneous real estate instead of as assets of an investment fund.

## Table 21.

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 held by the 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 137 of the 158 cities covered by the investigation for 1908 reported such funds. Of the 21 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.

Of the 137 cities reporting sinking funds, 32 reported cash transfers from these funds to the general city treasury for payment of debt; 36, cash transfers for other purposes; 79, payments to public for redemption of debts; and 49, payment of interest. Among the assets of the sinking funds 91 cities reported city securities, and 46, other securities and investments.

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 21 includes for certain cities of Group I certain statistics of sinking funds of the counties containing those cities. The assets at the close of the fiscal year 1908 thus included were as follows: Pittsburg, Pa., $\$ \$ 47,651$; Detroit, Mich., $\$ 315,667$; Cincinnati, Ohio, $\$ 933,193$; Milwaukee, Wis., $\$ 48,344$; and Newark, N. J., \$1,112,686.

At the close of the fiscal year 1908 the aggregate assets of the sinking funds reported in Table 21 equaled 18.5 per cent of the total indebtedness of the 158 cities
covered by this investigation as shown in Table 22 as compared with 19.2 per cent in 1907 and 20 per cent in 1906. The percentage which the value of the sinking fund assets represented of the aggregate amount of funded debt was 21.2 in 1903 as compared with 21.8 in 1907 and 22.6 in 1906. The decrease in the ratio of sinking fund assets to the debt, both total and funded, is perhaps due to the fact that in later years a larger percentage of the bonds issued were serial and required no sinking fund accumulation.

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

Table 22.
Debts classified by authority incurring.-Of the total debt at the close of the fiscal year 1908 of the 15 S cities covered by this report, 94.5 per cent was incurred by the city corporation, 2.2 per cent by independent school districts, and 3.3 per cent by other authorities having power to incur local debt independently in a territory which is in most instances included within the city limits, 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, \$8,636,316 in Chicago, and the total amount reported for Pittsburg, Pa., Cleveland, Ohio, Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, Milwaukee, Wis., Newark, N. J., and Denver, Colo.; park or park and driveway districts, $\$ 12,056,144$ in Chicago, Ill., and the total amount reported for Kansas City, Kans., Peoria, Ill., Tacoma, Wash., and Springfield, Ill.; sanitary districts, $\$ 20,453,871$ in Chicago, Ill., and the total amount reported for Oakland, Cal.; poor district, the total amount reported for Philadelphia, Pa.; Port of Portland, the total amount reported for Portland, Oreg.; bridge district, $\$ 375,000$ in Portland, Me.; and water district, $\$ 4,039,000$ in Portland, Me.

Debts classified by provisions made for their pay-ment.-Classified by the provisions made for their payment, the outstanding city debts are shown separately in Table 22, 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 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 obligntions 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 taxable property within the city.

Special debt obligations to public trust funds, aggregating $\$ 842,241$, were reported from 16 cities, as follows:

| Fall River, Mass | \$120, 161 | La | \$84,915 |
| :---: | :---: | :---: | :---: |
| Nashville, Tenn | 3,700 |  | 301,721 |
| Grand Rapids, Mich | 2,000 | York, Pa | 7,710 |
| Hartiord, Conn | 23,481 | Malden, Mass. | 300 |
| Cambridge, Mass | 25,000 | Bay City, Mich. | 1,219 |
| Lowell, Mass. | 36,200 | Newton, Mass. | 3,500 |
| Bridgeport, Conn. | 6,000 | Fitchburg, Ma | 52,67 |
| New Bediord, Mass | 43,835 | Taunton, Mas | 29,8 |

(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 at a specified time.
(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, vouchers, and audits due and unpaid at the close of the year, except so-called warrants to be paid from special assessments which are included in the column preceding. Warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, but are tabulated together with other outstanding warrants.

Outstanding warrants were reported by more than two-thirds of the 158 cities, including 11 out of 16
cities in Group I; 23 out of 30 cities in Group II; 35 out of 47 cities in Group III; and 43 out of 65 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: (a) "unclaimed audits," for which orders have not been given by the auditor because not yet called for, and (b) "unpaid rouchers," 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 preceding columns, also obligations on mortgage security, and a few others to be described below. Of the total amount of $\$ 8,035,630$ reported under this head, a single item- $\$ 5,387,805$ reported for New Orleans, La., as "interest on premium bonds"-represents 67 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 the date of issue would be added to the principal. The principal now outstanding is $\$ 3,234,900$ ( $\$ 1,765,100$ having matured and been paid) on which the $55,387,805$ 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., Scranton, Pa., San Antonio, Tex., Youngstown, Ohio, Lancaster and McKeesport, Pa., Birmingham, Ala., Springfield, Ill., Jacksonville, Fla., Joplin, Mo., and Fitchburg, Mass. Obligations of this character were also reported for the following cities: New Orleans, La., \$129,707; Denver, Colo., \$93,258; Syracuse, N. Y., \$13,341; Bridgeport, Conn., \$2,700, Des Moines, Iowa, \$707; York; Pa., \$20,792; Rockford, Ill., \$3,000; Knoxville, Tenn., $\$ 45$; and Elmira, N. Y., \$100.

For the following cities the obligations represented by the amounts reported in this column represent exclusively loans on mortgage security: Louisville, Ky., New Haven, Conn., Atlanta, Ga., Wilmington, Del., Waterbury, Conn., Wilkes-Barre, Pa., Houston, Tex., Altoona, Pa., Sioux City, Iowa, Allentown, Pa., Atlantic City, N. J., and New Britain, Conn. Such loans were also reported by other cities as follows:

Philadelphia, Pa., $\$ 10,000$; Pittsburg, Pa., $\$ 88,040$; Denver, Colo., $\$ 6,500$; Syracuse, N. Y., $\$ 6,000$; Bridgeport, Conn., $\$ 35,500$; and Elmira, N. Y., $\$ 6,000$.

The amount shown under this head for St. Louis, Mo.; represents a deed of trust on lands purchased for park purposes; that for Grand Rapids, Mich., cemetery certificates; and that for Salt Lake City, Utah, water scrip. The other items included in this column are debt scrip amounting to $\$ 17$, for Pittsburg, Pa.; debt on land amounting to $\$ 37,500$ and a water company's claim amounting to $\$ 23,487$, for Des Moines, Iowa; $\$ 230$ representing "dower" in land taken for streets, for York, Pa.; and a $\$ 5,000$ note for land taken for streets, for Knoxville, Tenn.

Actual and net debts.-Of the total amount of debt obligations of the 158 cities, 16.2 per cent represented obligations held in the sinking funds of the cities which incurred them, and 0.7 per cent obligations held in the public trust funds and other funds with investments belonging to the same cities; while 83.1 per cent represented the amount of the obligations held by the public. This last amount is here spoken of as actual debt of the city, as distinguished from the amount of city 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 21, which included, besides securities of the cities, other investments and cash amounting to 2.3 per cent of the gross aggregate debt. The net debt of the 158 cities was $\$ 1,718,183,824$, or 81.5 per cent of the gross debt. 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 to an amount more than sufficient for meeting all outstanding warrants.

The report for 1907 shows that 18 per cent of the gross debt was nominal, i. e., debt held by city invested funds, while the corresponding percentage for 1908 was 16.9. The ratio of sinking fund assets to gross debt fell in the same time from 19.2 to 18.5 per cent.

Per capita debts.-Preceding and following the column in Table 22 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. For 13 cities the gross debt per capita was in excess of $\$ 100$; while for four of them, New York, Boston, Newton, and Cincinnati, it was more than $\$ 150$. For eight cities the net debt per capita was in excess of $\$ 100$, the largest being for New York, with Cincinnati, Boston, and Galveston following in order. At the other extreme in respect to gross debt per capita are Newcastle, Pa., and Joplin, Mo., while. Erie, Pa., and Joplin, Mo., show the lowest net debt per capita.

Increase in gross debt.-Of the 158 cities, 126 increased and 32 decreased their gross debt during the fiscal year 1008. The increase or decrease in outstanding debt, as given in Table 22, is not in every case the difference between the gross debt reported in this table and the corresponding total in Table 24 for 1907, as in computing these changes the addition on account of county debt included with that for Newark, N. J., amounting to $\$ 7,274,674$, and differences in the methods of reporting certain special debt obligations, as a result of which an item omitted as a debt from the accounts for one year is included in those of the other, were excluded from consideration.

The difference between the increase or decrease in outstanding debt, shown in Table 22, and the excess of receipts or payments on account of principal, shown in Table 9, usually represents the premiums secured and discounts allowed on debt obligntions sold and purchased. In Massachusetts cities there is a further difference, due to the inclusion in Table 9 of payments to the state on account of sinking funds for state loans for metropolitan sewers, parks, and waterworks, and abolition of grade crossings. These are part payments of a principal, the amount of which is not shown on the city books, and which is therefore omitted from the reported debt of the respective cities. The following table, which is taken from page 40 of the report of the statistical department of the city of Boston for January-March, 1909, sets forth the amount of the indebtedness of Massachusetts cities on account of metropolitan parks, sewers, and watersupply systems, as of December 1, 1908.
Table XIX.-Metropolitan debt of Massachusetts cities, Decenber 1, 1908.

| City num | CITY. | Total. | Park debt. | Sewer debt | Water debt. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total. | 846,757,622 | \$7,607, 529 | \$8,415,890 | 830,674,203 |
| 5 | Boston | 36,782,871 | 5,723,060 | 4,194,926 | 26,864,885 |
| 55 | Lymn.. | $1,883,13$ 233,768 | 253, 768 |  | -.......... |
| 62 | Somerrille | 2,635, 603 | 305,845 | 607,864 | 1,631.894 |
| 121 | Mratden | 1,149,398 | 185,249 | 302,871 | 671.278 |
| 131 | Chelses | 1,312,657 | 144,414 | 293,103 | 875.140 |
| 151 | - | 1,686,896 | 324,689 164.007 | $1,268,225$ 252,265 | $\begin{array}{r}\text { 93, } \\ 638 \\ \hline 68.024\end{array}$ |
|  |  |  |  |  |  |

## Table 23.

Funded and special assessment debt, classified by purpose of issue.-Table 23 is an exhibit of those portions of the total city indebtedness above defined as "funded debt" and "special assessment loans," classified according to purpose of issue, as stated in the local oflicial records.

The debt most satisfactorily classified by purpose of issue is that incurred 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, and 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 as issued for "combined or unreported purposes" forms 13.5 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," and "general improvement," employed in the designations of large bond issues in many cities, have not been employed in Table 23, 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 purposes of issue of the debt they replaced, where these purposes could be discovered without too elaborate a search of the earlier records; and the amount given under this head in Table 23 , representing 4.5 per cent of the grand total of funded and special assessment debt, shows only what could not be so classified. This amount is $\$ 2,752,858$ less than that shown in the corresponding column of Table 25 of the report for 1907.

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 be 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 purposes amounts in all to 8.5 per cent of the grand total, or $\$ 25,984,424$ more than appeared in the corresponding column of Table 25 for 1907. The greater part of this difference is due to difference in classification for the cities of Group I.

In the exhibit below (Table XX) that portion of the debt issued for general purposes which is included in the column headed "miscellaneous purposes" is further classified by purpose. 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 shown separately in Table 23.

Table XX.-Debt reported in Table 23 as issufd for miscellaneous purposes: 1908.

| purposr of inste. | Number of cities reporting. | Amount. |
| :---: | :---: | :---: |
| Total |  | \$96,779.353 |
| Voting machines. | 5 | 62.408 |
| Armories and other military purposes | $14!$ | 8,340,965 |
| Flood protection and repalrs. | 8 | 955,000 |
| Bounty. | 3 | 70,500 |
| Underground electric system. | 1 | 10,000 |
| Leree and levee improvement | 1 | 95,500 |
| Refuse disposal, street cleaning, morgues, and quarantine.. | 17 | 2,042,757 |
| IIealth and sanitation. | 7 | 2,993,264 |
| Ferries. | 1 | 115,000 |
| Canals. | 2 | 199, 760 |
| IIarbor improvement. | 2 | 701, 500 |
| River dam and river improvement | 3 | 371,000 |
| Hospitals and almshouses. | 45 | 23, 573,400 |
| Prisons and reformatories... | 12 ; | 4, 478,820 |
| Aid in distress and beneficences generally | 3 | 104,300 |
| Old burial grounds and cemeteries. | 2 | 26,000 |
| University bonds.............. | 2 | 200,000 |
| Ald to fairs and celebrations. | 4 | 8,421,000 |
| Bathing facllities. | 10 | 2,881,618 |
| Moth destruction. | 3 | 51,050 |
| Aid to railroads. | $\stackrel{29}{16}$ | . 34,051,481 |
| Buildings not for municipal purposes. | 16 | 2, 574,000 |
| Sundry departmental expenses and minor fmprovements... | 6 | 1,055,482 |
| Land, not for municipal purposes, or for purposes not explained. | 3 | 1,225,000 |
| Monuments............................. | 2 | 459,422 |
| Damage settlements and judgments. | 4 | 1,564,500 |
| Interest. | 2 | 93,500 |
| Tax refunding... | 3 1 | 54.926 7,200 |
| Insurance bonds. | 1 | 7,200 |

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 as shown in Table 22, $\$ 95,827,012$, no less than $\$ 81,155,013$, or 84.7 per cent, has to be classed as issued for "combined or unreported purposes." It 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, and it is to be hoped that their example may be generally followed.

Table 24.
Funded and special assessment debt, classified by year of maturity.-Table 24 shows the debt obligations for which statistics are given in Table 23, classified according to year of maturity for twenty years next following 1908. For $\$ 909,436,502$, or 46.9 per cent of the total, the year of maturity was later than 1928; and for $\$ 25,410,201$, or 1.3 per cent, it was not reported. Of this latter amount $\$ 3,234,900$ represented the principal of "premium bonds" in New Orleans, mentioned in the discussion of Table 22, 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 25.
Funded and special assessment debt and revenue loans, classified by rate of interest.-The debt included in Table 25 is that reported in the two 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 22. The larger part of the debt shown in the last two columns under the classification referred to in Table 22 is debt bearing no interest. For $\$ 6,740,927$ out of $\$ 2,068,440,634$, or only 0.3 per cent of the total amount reported in Table 25, the rate was not reported. The amounts included under the head "other reported rates," arranged according to rate, are as follows:
Table XXI.-Amount of loans reported at exceptional rates of interest: 1908.


The debt reported as bearing no interest consisted of bonds or other obligations due but not yet presented for redemption. The debt bearing interest at the rate of 1.75 per cent was reported by New York City; of that bearing interest at the rate of 2 per cent $\$ 3,992,515$ was reported by Washington, D. C., and $\$ 3,000$ by Albany, N. Y.; and of that bearing interest at the rate of 2.5 per cent $\$ 11,918,200$ was reported by New York City, $\$ 467,077$ by Providence, R. I., and $\$ 10,579$ by Birmingham, Ala. The debt referred to for Providence was incurred to provide current funds to replace moneys deposited in a suspended bank; that for Albany and Birmingham was incurred for parks; and that for New York and Washington, for various purposes.

The total interest-bearing debt for which the rates were reported was $\$ 2,061,699,707$; this is exclusive of $\$ 6,740,927$ that was reported as bearing no interest. The average rate of interest on this debt was 3.91 per cent as compared with 3.88 per cent for 1907 and 3.85 per cent for 1906.

Table 26.
Character of principal permanent properties of cities.The adequate discharge of what, in most civilized communities, have come to be considered governmental functions requires the accumulation of many kinds of property of a more or less permanent character. Of such property there are two classes, distinguished as (1) salable property, which may be either productive
or unproductive, and (2) unsalable and unproductive property, the second class also having the designation "improvements," while the term "properties" is applied distinctively to the first. An "improvement" has a value in use but not in exchange, while a "property" has both species of value. Of the permanent "properties" owned by cities, investments belonging to the assets of "invested funds" are shown in Tables 19 to 21. The value of all other public properties is shown in Table 26, in which for convenience in treatment they are classified into land, buildings, and equipment of departments, miscellaneous real property, land, buildings, and equipment of municipal service enterprises, and land, buildings, and equipment of public service enterprises. Most of the properties included under the first and third headings are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental, and forms no factor in bringing about a decision whether to hold the property or not. The miscellaneous real property reported was acquired incidentally to the conduct of governmental business and with no definite purpose of procuring an income. The properties of public service enterprises are productive, meaning thereby that they furnish an income approximately equaling, or exceeding, the cost of operating and maintaining them.

Valuation of municipal properties.-The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. In some cities lands and buildings are valued at their original cost, even though they may have been purchased many years ago, while in others the valuation given for the current year may be that placed upon the same buildings several years before. The result is that the valuations of public possessions in one city are often incomparable with those of another.

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, yet the need of still 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. Further, 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.

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, which for 1908 are given in Table 8. Inasmuch as the increase in the value of
municipal properties from the beginning to the end of a year should, in theory, correspond approximately to the outlays during the same year-unless the method of valuation has changed-a comparative presentation based on the data for 1908 is of interest.

Table XXII.-OUTLAYS IN 1908 COMPARED WITH INCREASE IN VALUATION OF PROPERTIES DURING 1908.

| aroup. | Number of citles. | Outlays in 1908 exclusive of outlays for sewers and highways. | total value of hunctipal PBOPERTIES. |  | mCrease in valuation derina 1908. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1908 | 1907 | Total. | Excess over outlays. |
| Grand total. | 158 | 8159, 730,499 | \$2, 738, 199,396 | \$2,572,987,673 | 8165,211,723 | 85, 481,224 |
| Group I | 16 | 114, 867,809 | 2,026,775, 685 | 1,911,382,339 | 115, 393, 346 | 525,537 |
| Group Iİ | 30 47 | $23,852,730$ <br> $13,852,628$ |  | $317,455,667$ $202,126,223$ | 20, 192,783 | $13,658,947$ $\mathbf{7}, 751,382$ |
| Group IV. | 65 | 7,157,332 | 150,045,028 | 1+2,023,444 | 8,021,584 | '864, 52 |

1 Decrease.

From the above table it appears that the increase in the valuation of all properties from 1907 to 1908 exceeds the outlays reported in Table 8, exclusive of those for sewers and highways, by $\$ 5,481,224$. There is, however, a much closer correspondence between the increase in valuation and the outlays during the year than was the case for 1907 , when a similar exhibit showed that 157 out of 158 cities reported a net excess of increase in valuation over outlays amounting to $\$ 42,870,536$.

From an examination of the group totals it will be seen that the figures for 1908 for each group, except Group II, show an increase in valuation greater than the payments for outlays. For Group I the increase in valuation was less than the outlays for the majority of cities; Cleveland, Ohio, for example, shows a large decrease, which is accounted for by a revaluation of the waterworks. This excess of outlays over increase in valuation for most of the cities in this group is offset by an excess on the other side of nearly $\$ 9,000,000$ shown for Newark, N. J., which is occasioned by the inclusion for the first time in the valuation for this city, for reasons explained elsewhere in this report, of a proportion of the value of the properties owned by the county in which the city is situated. As county figures are included only for cities of Group I, the valuation of properties reported for Newark in 1907, when it was one of the cities of Group II, includes the value of no county properties.

For Group II payments for outlays were in excess of the increase in valuation by $\$ 3,659,947$. Nearly all of this difference is attributable to $\mathfrak{a}$ difference in the method of reporting the valuation of the watersupply enterprise of Cambridge, Mass., the construction costs being reported for 1907, while for 1908 the valuation placed upon the property by the city assessors, which was nearly $\$ 3,000,000$ less than the construction costs, was reported.
Partial explanation for the large excess of increase in valuation over outlays for Group III is found in the inclusion in the properties for Oakland, Cal., of tide
lands valued at $\$ 5,000,000$. These lands were not listed among the city's assets for 1907, because the title to them was in litigation.

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 23 gives a basis for comparison between outstanding municipal debts and the value of the properties for which they were incurred. Unfortunately, the purposes for which debt was issued are often not stated clearly, so that the ratio between the value of the lands, buildings, and equipment of departments and the debt upon such properties can not be accurately determined. All of the debt on the properties of departments is included under the heading of debt "issued for general purposes" or in the columns headed "issued for refunding" and "issued for funding" in Table 23. Excluding the amount of funded debt reported as issued for "combined or unreported purposes". from the total debt issued for general purposes the remainder, $\$ 1,048,037,694$, may be divided into two parts. One part, the total debt for sewers and highways plus the special assessment loans for "combined or unreported purposes" (amounting in 1908 to $\$ 500,225,774$ ), may be said to have been issued for public improvements. The other part, amounting to $\$ 547,811,920$, or 52.3 per cent of the total, may be considered as having been incurred for the properties of departments. But this is not the entire debt upon such properties as a portion of the funded debt issued for "combined or unreported purposes," and also a portion of that shown as issued for refunding or for funding purposes also doubtless represents debt incurred for properties of departments. If it be assumed that the same proportion of the debt issued for unknown purposes as of that issued for known purposes was for the properties of departments, or 52.3 per cent, the total debt issued for the properties of departments was $\$ 716,844,644$. The total valuation of such properties was $\$ 1,713,305,976$,
and the ratio of debt to valuation was, therefore, 41.8 per cent. From this reasoning the inference may be safely drawn that somewhat more than one-half of the reported valuation of the properties of departments has already been paid for by the cities from revenues received.
For municipal service enterprises the ratio of debt to valuation ( 40.7 per cent) is slightly lower than it was for 1907 ( 41.2 per cent). Since some of the debt incurred in the acquisition or construction of these enterprises may have been reported as having been issued for general purposes, or for refunding or funding, the ratio would probably be slightly increased if complete statistics were available. Considerably more than one-third of the total valuation of municipal service enterprises was reported by New York City, while the same city reported more than one-half of the total debt issued for such enterprises, the ratio of debt to valuation in that city being 63.4 per cent. In two cities, Milwaukee, Wis., and Columbus, Ohio, the debt incurred for municipal service enterprises remains, as in 1907, greater than the valuation of the properties held by the enterprises.
The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of especial interest. The valuation of water-supply systems reported for 1908 (as shown by Table 26) was $\$ 690,184,199$. Against these properties Table 23 shows a debt of $\$ 312,216,444$, or 45.2 per cent of the valuation, which is an increase over the ratio for 1907, 43.6 per cent. The ratio between the debt of the watersupply system of New York City and the valuation of the system is 60.7 per cent. Over one-fourth, or 26.9 per cent, of the total debt incurred for this class of public service enterprises is shown by the same city. In three cities-San Francisco, Cambridge, and Atlantic City-the debt incurred for the water-supply systems was in excess of their valuation.
Properties of departments.-The properties included under the general heading "land, buildings, and equipment of departments" are grouped in 12 subdivisions, of which one, "refuse disposal plants and properties of health departments," did not appear in the report for 1907.

Of the valuation reported for departmental properties, amounting to $\$ 1,713,305,976$, the greatest part, $\$ 799,668,231$, or 46.7 per cent, represented the valuation of parks, gardens, and playgrounds, of which over one-half was reported for New York City. Next in order of value come schools, with a valuation of $\$ 445,997,086$, general government buildings, with a valuation of $\$ 154,603,872$, and properties of the fire departments, with a valuation of $\$ 74,614,143$. Nearly one-fourth, or 23.2 per cent, of the total valuation for schools was reported by New York City.

Over one-half of the total valuation, $\$ 21,169,353$, of the departmental properties reported under the head "all other" is shown by New York City. Classified by
character, over one-half of this total represents the valuation of armories and rifle runges. Sixteen cities reported armories as follows: New York, Philadelphia, Boston, Baltimore, Cleveland, Cincinnati, Minneapolis, St. Paul, Richmond, Duluth, Elizabeth, Portland, Me., Augusta, Newton, Everett, and Taunton. The decrease from 1907 to 1908 in the number of cities in Massachusetts reporting armories is due to the sale of armories to the commonwealth. (Acts 1907, ch. 526; 1908, ch. 373.)
The valuation of armories reported for Boston, $\$ 93,000$, is lower than that given for 1907, partly on account of the sale above mentioned; and partly because of an overvaluation for that year. Riffe ranges are shown for nine cities in Massachusetts.
Electrical department properties and combined police and fire-alarm systems rank next to armories and rifle ranges among the departmental properties included under the head "all other," with a total value of $\$ 2,184,032$, reported by 22 cities-Pittsburg and Washington together contributing over one-half of the total. Nearly as great is the value of municipal baths, $\$ 2,146,785$, which were reported by 36 cities, an increase of four cities over 1907. The greatest valuation for this class of properties was reported by Chicago $(\$ 408,408)$ and Boston ( $\$ 394,900$ ). The remaining items included under this head were as follows: Other public buildings, $\$ 1,252,134$; election booths and voting machines, $\$ 683,320$; potter's fields and unproductive cemeteries, $\$ 663,870$; street lights, $\$ 476,081$; city engineers' equipment, $\$ 319,435$; morgues, $\$ 115,838$; public comfort stations, $\$ 61,322$; pounds, $\$ 15,103$; and miscellaneous, $\$ 528,472$. Under the latter head are included the values reported for various inspection department properties, law libraries, gymnasiums, fair grounds and outing camps, dispensary pumps and wells, harbor master's department, harbor dredging properties, life boats, forestry department properties, drinking fountains, clocks and bells, a city store, an ambulance house, moth department properties, and a greenhouse.

Real property hell 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 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.-Of the total valuation reported for properties of municipal service enterprises, $\$ 13,413,887$, the greatest amount, $\$ 8,271,820$, represents the value of electric light systems, followed by high-pressure water systems and service pipes, asphalt repair and paving plants, water-
works repair shops, printing department, city shops, and quarry and stone crusher. Electric light systems were reported by 18 cities, with Chicago reporting over one-half of the total value for this class of properties, while in New York, Pittsburg, and Columbus, Ohio, the valuation given was between $\$ 600,000$ and $\$ 700,000$, and Nashville, Tenn., reported a valuation of $\$ 400,000$. The other municipalities operating electric light systems as municipal service enterprises were Milwaukee, Newark, St. Joseph, Grand Rapids, Fort Wayne, Lincoln, Topeka, Little Rock, Wheeling, Springfield, Ill., Galveston, Kalamazoo, and Fort Worth.

The high-pressure water system in New York City was valued at $\$ 4,855,371$, while service pipes in Baltimore were valued at $\$ 11,651$.

Eight cities, New York, Pittsburg, Cincinnati, New Orleans, Indianapolis, Columbus, Omaha, and Topeka, reported asphalt repair and paving plants valued at $\$ 175,374$. The values of the properties held by the other municipal service enterprises reported were as follows: Waterworks repair shop, in Chicago, $\$ 124,994$; printing department, in Boston, $\$ 36,590$; city shops, in Denver, $\$ 16,800$; and quarry and stone crusher, in Auburn, $\$ 6,000$.

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 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 public service enterprises.-From 1907 to 1908 the properties held by public service enterprises increased in value from $\$ 918,852,315$ to $\$ 989,927,123$, or 7.7 per cent. This increase, however, is considerably less than that from 1906 to 1907 , which amounted to 10.3 per cent. Of the total value of this class of properties, 69.7 per cent represented the value of water-supply systems, 15.1 per cent that of "all other" enterprises, and 10.1 per cent that of docks, wharves, and landings. Over 35 per cent of the total value of public service enterprises was reported from New York City.

Under the heading "electric light and power systems and gas-supply systems," for which a total value of $\$ 14,511,497$ is reported, is included the value of 10 electric light systems, reported by Chicago, Cleveland, Detroit, Seattle, Tacoma, Holyoke, Bay City, Jacksonville, Joplin, and Taunton, and four gassupply systems, reported by Richmond, Duluth, Holyoke, and Wheeling. In Holyoke, which reports both systems, the plant and equipment for gas lighting was valued at $\mathbf{\$ 5 7 6 , 4 0 4}$ and that for electric lighting at $\$ 690,583$.

Under the head '"all other" under public service enterprise properties are included the following items:

| Toll bridges. | \$73, 042, 815 |
| :---: | :---: |
| New York. | 72, 765, 607 |
| La Crosse. | 185, 208 |
| Covington. | 46,000 |
| Newport. | 46,000 |
| Rapid transit subways. | 69,715,770 |
| New York. | 54, 515,770 |
| Boston. | 15,200, 000 |
| Canal. | 2,100,797 |
| Augusta.. | 2, 100, 797 |
| Subways for pipes and wires. | 1,811,873 |
| Baltimore. | 1, 615,816 |
| Auburn. | 58, 639 |
| Newcastle. | 58,000 |
| New Britain | 35,273 |
| Erie. | 25,650 |
| Utica. | 18,495 |
| Public halls. | 1,136,051 |
| St. Paul. | 425,000 |
| Canton. | 200,000 |
| Saginaw. | 189, 647 |
| Buffalo. | 128, 625 |
| Rochester. | 72,129 |
| Peoria. | 70,650 |
| Chattanooga | 30,000 |
| Richnond. | 20,000 |
| Ferries. | 699,065 |
| Boston. | 606,400 |
| Portland, Oreg | 92, 665 |
| Irrigation works | 448,050 |
| Denver.. | 275,000 |
| Salt Lake City. | 172,992 |
| San Antonio. | 58 |
| Dredges-Portland, Oreg. | 362,000 |
| Public belt railroad-New Orleans. | 351, 081 |
| Tobaccostorage warehouse-Richmond. | 27, 000 |
| Asphalt plant-Seattle. | 21,000 |
| Powder magazine-Charleston., | 8,500 |

The total value of public halls shows a decrease from 1907 on account of various omissions from the public service enterprise columns. The auditoriums and halls at Denver, Toledo, and Charleston, classified in 1907 as public service enterprises, have been included in 1908 among the properties of departments; while no report was made in 1908 for a public service enterprise in Atlanta, valued in 1907 at $\$ 75,000$ In Richmond, however, a public hall, valued at $\$ 20,000$, is for 1908 reported for the first time.

## Table 27.

Value of public improvements.-Public improvements, as distinguished from public properties, have a value in use but not in exchange whereas public
properties have both species of value. 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. In theory such values may be ascertained within a reasonable degree of accuracy, but in practice the officials of many cities have not as yet directed their attention to estimating them. The valuation of improvements in the new cities of the West is a comparatively easy problem, and that fact undoubtedly accounts for much more complete figures for those cities than for the older cities in the Eastern states. The Bureau of the Census fully appreciates the difficulties of securing information on this subject, but more care on the part of city engineers to furnish estimates would be highly appreciated.
This table is presented in a somewhat more summarized form than the corresponding table in the report for 1907, and on account of the incompleteness of the data at hand no totals are shown. Nearly all public improvements fall naturally under the broad headings of "sewer systems" and "highways," and these are the only headings shown in the table. A few cities, however, reported a valuation, of a small amount in the aggregate, for such improvements as levees, unproductive docks and wharves, retaining walls, etc., which can not logically be classed under either of the above headings, yet which are, for convenience in tabulation, included with other items in the last column of the table, headed "other highway improvements." The amounts so included under the head of "highways" are shown in footnotes to the table. The valuations of street gutters, curbing, and sidewalks, which were shown separately for 1907, are included with those of street pavements.
From an inspection of the table it is apparent that there is little comparability between the figures of the different cities reporting, except in the case of sewer systems. The mileage and present cost of construction of each type of sewer is known by every well informed city engineer, and there would seem to be little reason why the estimated values shown should not correspond closely with the actual values. In reporting values of sewers some engineers have reported construction costs and have allowed little or nothing for depreciation. This is especially the case in cities which have had a modern sewer system for only a few years. For such cities the estimated value is perhaps greater than the actual value, but the difference is not great enough seriously to affect the comparability of the figures. Chicago, Ill., reported a greater valuation for its sewer system than any other city, but included in the figures is the valuation of a drainage canal, amounting to $\$ 31,937,836$. The sewer system
of Atlantic City, N. J., is owned by a private corporation, and hence its value is not reported here.

The valuations of highway improvements are incomplete and very inaccurate, yet it is gratifying to note that for several cities they are more satisfactory than similar figures for 1907. The valuation of street parements and bridges has received more careful consideration from city officials than that of other highway improvements, and for many cities the values of these items are all that were reported under this heading. There are, however, other valuations that are entitled to be listed in a complete inventory of highway improvements. Nearly every city has in years past made large outlays for the purchase of land for street purposes and for grading, etc., and such outlays represent wealth of the city inrested in such improvements. It is true that a large part of the payments for land may reflect a shortsighted policy on the part of a city in not laying out streets in suburban districts before the land has been built upon or become valuable for building purposes, and hence represent outlays which should have been avoided, but a comparison of statistics on outlays for such purposes in different cities would in itself be interesting. Many cities have also made large outlays for grading, but so far as reported, Senttle, Tacoma, and Spokane, Wash., are the only cities that have inventoried such improvements.

The larger part of the value reported in the column headed "street pavements, gutters, curbing, and sidewalks" represent the value of parements only. The value of curbs and gutters is included with that of pavements for many cities, and for only a few was it reported separately. Only about a third of the cities reported any value for sidewalks, and some of these reported only the value of sidewalks adjoining land owned by the city. Many cities, of course, have no municipally owned sidewalks, the sidewalks in such cities being paid for and owned by the abutting property owner.
The column in Table 27 headed "other highway improvements" included a few items not logically belonging under the head of "highways," mention of which fact has been made in a preceding paragraph. Among other improvements the value of which is included in this column, are some items reported under the head of "other highway improvements" on the census schedules, the specific character of which was not reported, and also the following: For Seattle, Tacoma, and Spokane, Wash., certain amounts for grading; for Pittsburg, Pa., Cincinnati, Ohio, and Newark, N. J., valuations of county roads (in some instances these amounts include payments for the purchase of turnpike roads from private corporations); and for Atlantic City, N. J., the valuation of the board walk.

## Table 28.

Assessed valuation.-The valuations given in Table 28 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. This results largely from the fact that certain classes of property, notably that of corporations, are in some states reserved for state taxation only, so that in cities in these states the valuation of such property is wholly omitted from the report. In some instances the assessed valuation of an independent division of the government of in city, such as a school or park district, differs from that of the city corporation. These differences may be due to (1) differences in the areas of the city corporation and the independent division, for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside the city limits, while some school districts include only a portion of the territory within the city; (2) a different basis of assessment, as in Dubuque, Iowa, where the city makes its own assessments of property while the school district uses a totally different assessment for the same properts, which is made by the county; and (3) differences in the classes of property subject to taxation, as in St. Louis, where the school district taxes certain corporation franchises which are not subject to city taxation. In those cases where the area of an independent division exceeds that of the city corporation, it has been found difficult to prepare a report which would show accurately the data to be considered as pertaining to the city in distinction from those pertaining to the portion of the district outside the city. Under these circumstances, the Bureau of the Census has laid down the rule that in making up the report for the government of a city as a whole the aggregate figures for the various independent divisions should be included, unless the assessed valuation of the independent division exceeds that of the city corporation, when computed on a common basis, by 10 per cent or more. In the latter case the same percentage of the aggregate figures for the independent division is to be included as the city valuation forms of the valuation of the independent division. Under this rule the total valuation and levies of all school districts have been used with the exception of those in Joliet, Ill., and Pueblo, Colo. In certain of the cities of Group I the county taxes levied within the city are included in Table 28 for reasons stated in the text for Table 2.

The table gives separately the valuations subject to general property taxes and those subject to special property taxes for the city corporation and for each independent division. The definitions of general
property taxes and special property taxes are given in the introductory text on page 18.

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, and in others as both real and personal. The reported valuation of the cities follows the classification of the states in which they are located. In the cities of New York the real estate valuation, therefore, includes the valuations of telegraph lines, wires, poles, and appurtenances, and all surface, underground, or elevatod railroads; while for Ohio cities the personal property valuations include the valuations of the roadbed, water and wood stations, and such other realty as is necessary for the daily operation of railroads. A detailed report on the methods of classification and the valuations of such properties would be of interest.

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 received 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 and per $\$ 1,000$ of reported true value are given in detail for the several taxing bodies. In some instances the rates shown in the table are average rates, and for this reason the specific rates of levy for divisions of the government in which property is taxed at two or more ratos 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 municipal governments. 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 the 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 government having two or more rates of levy, together with the specific levies in the diferent districts of the cities, are given in Table XXIII. Table XXIV similarly shows the assessed valuation subject to special property taxes and the specific levies for cities levying such taxes at two or more rates. These tables thus show for each city the assessed valuations subject to different rates of taxation, together with the local rates and the amount of taxes levied.

Table XXIII.-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 LEVIES FOR EACH TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY: 1908.
[Nore.-Under the head "city corporation proper" in Table XXIII are shown the assessed valuation for the city as a whole, together with the rates 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.]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | CTIY, DIVISION OF GOVERNMENT, and taxing district, levy, or CLASS OF PROPERTY. | Assessed valuation. | Rate per $\$ 1,000$ of valuation. | Levies. | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | CITY, Division of government, and taxing district, levy, of class of property. | Assessed raluation. | Rate per 51.000 of raluation. | Levips. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | New York, N. Y.: City corporation- |  |  |  | 8 | Cleveland, Ohio: City corporation- |  |  |  |
|  | . City corporation proper-... | \$7,158,100,400 | \$15. 31 | \$111, 019,458 |  | City corporation proper. | \$348.983, 100 | \$13.40 | 23,3361,508 |
|  | County of New York....... | 5,385,115,461 | 0.63 | 3,387,009 |  | Sewer districts.............. | 212,348, 140 | 2.42 | 514.601 |
|  | County of kings............. | $1,418,312,907$ $306,367,810$ | 1.19 1.09 | 1,691, ${ }_{3}$ | 13 | SIlwaukee, Wis.: City corporation- |  |  |  |
|  | Chicapo Counts of Richmond........ | (8,394, 222 | 1.c0 | 109,577 |  | City corporation proper.. | 223,040,800 | 10.31 | 4,307,593 |
| 2 | aggo, 111. <br> IIncoln Park district - |  |  |  |  | Bewer districts- |  |  |  |
|  | North town ........ | 36,812,940 | 9.00 | 331,435 |  | West. | 107,083,965 | 0.46 0.01 | -28,715 |
| 3 | Lakeview town | 28,828,717 | 12.60 | 363,430 |  | South | 51,057,240 | 1.05 | 49, ${ }^{463}$ |
|  | Philadelphia, Pa.: City corporation- |  |  |  | 17 | Mlnneapolis, May view. | 25, 757,230 | 0.50 | 3,225 |
|  | City property. | 1,225, 014, 858 | 10.00 | 18,375, 223 |  | Clty corporation- |  |  |  |
|  | Suburban property | 67,818,365 | 10.00 | 678, 1844 |  | City corporation proper | 175,912,389 | 10.61 | 3, 449, 612 |
|  | Farm property... <br> Poor districts- | 24, 458,830 | 7.50 | 183,441 | 21 | Ward. <br> 8t. Paul, Minn.: | 175,912,389 | 11.65 | 292,194 |
|  | City property. | 74,415,578 | 0.50 | 37,208 |  | City corporation- |  |  |  |
|  | Suburban prope | $48,182,215$ $15,593,065$ | 0.33 | 16,061 3,898 |  | City corporation | 105,985,805 | 19.51 | 2,067,783 |
| 4 | St. Louis, Mo.: | 5 | 0.3 |  |  | 6,8........ | (3) |  |  |
|  | school districtCurrent levy | 524,317,900 |  |  | 23 | Interest districts 7, 9, 10.... |  | 2.46 | 1307,000 |
| 6 | Omissions of previous year. | 15,780 | 3.50 | 3, 45,88 |  | Rochester, $\mathbf{C l t y}$ corporation |  |  |  |
|  | Baltimore, Md.: City corporation- |  |  |  |  | Clity corporation proper.... Real estate purchased with | 149,357, 120 | 18.90 | 2,823,125 |
|  |  | $\begin{gathered} \text { 419, 758, } 408 \\ 13.584 \\ \hline 774 \end{gathered}$ | 20.00 | 8, 395,168 |  | pension money .... ${ }^{\text {a }}$.... | 405,115 | 7.10 | 2,875 |
|  | Pittsburg, Pa.: <br> Annexed teritory........... | 13,584, 774 | 6. 00 | 81,509 |  | Railroad sinking fund levy. | 148,771,270 | 0.01 | 13,981 |
| 7 | City corporation- <br> City corporation proper- - |  |  |  | 24 | Kansas Clity, Mo.: city corporation- | 148,771,270 | 0.80 | 135,117 |
|  | City property.... | 454,298,943 | 9. 50 | 4,315,840 |  | City corporation proper | 142, 147,315 | 12.50 | 1,776.830 |
|  | Farm property | 7,888,619 | 6.75 4.75 | 37, 371 | 26 | Denver, Park........ | 52,870,410 | 3.00 | 158,610 |
|  | Former city of Pittsburg- Wardsito 37 (special) |  |  |  |  | School districtGeneral lesy |  |  |  |
|  | City property. | 374,957,423 | 5.05 | 1,803,535 |  | General levy District No. 2 ( speciai)... | $122,356,680$ $12,736,130$ | 7.50 3.00 | 917,675 38,208 |
|  | Suburban property | 204,517,259 | 3.37 | 1688,541 |  | District No. 7 (special).: | 1,948,005 | 4.80 | 8.571 |
|  | Farm property... <br> Ward 38 (special) | 7,021,719 | 2.52 | 17,730 |  | District No. 17 (speclal). | 8,639,930 | 3.00 | 25,920 |
|  | City property.. | 2,110 | 6.05 |  | 28 | Los Angeles, Cal.: | 1,784,010 | 4.00 | 7,136 |
|  | Suburban propert Ward 39 (special) | 1,947,853 | 4.04 | 7,869 |  | City corporation- |  |  |  |
|  | City property | 1,390 | 8.25 |  |  | Old city.......17. | 225, 158,528 | 12.50 | 2,814,292 |
|  | Ward 40 (special) ${ }^{\text {S }}$ - | 1,637,001 | 5.50 | 9,004 |  | Annexation of 1899. | $32,821,598$ $3,402,454$ | 12.10 | 396,948 40,824 |
|  | Ward 40 (special)City property. |  |  |  |  | Sentle Annexation of 1800. | 3,807,450 | 11.50 | 43, 704 |
|  | Suburban property. | 1,005, 1170 | 3. 75 3.84 | 3,862 | 30 | Seattle, Wash.: City corporation-- |  |  |  |
|  | Ward 41 (special)City property. | 1,03,70 |  | 3,802 |  |  |  |  |  |
|  | Suburban propert | 5,840 60837 | 7.25 |  |  | Property taxed at first |  |  |  |
|  | Farm property... | 106,825 | 4.63 | 2,948 |  | Property taxed ait | 137,795,682 | 14.80 | 2,039,376 |
|  | Ward 42 (special)- |  |  |  |  | ond rate............. |  | 14.30 |  |
|  | City property...- Suburban propert | 2,000 493,650 | 11.75 | 24 |  | Columbla and South | 20,30,320 |  |  |
|  | Ward 43 (special)- |  |  | 870 |  | Pavk............i. | 1,230,882 | 12.75 | 15,623 |
|  | City property.....- | 3,876,305 | 15. 25 |  |  | and Southeast Scatio |  |  |  |
|  | Suburbana property. <br> Former | 3,876,057 | 10.16 | 39,381 |  | West Seattle. | 7, 330.273 | 12.71 | 85,786 |
|  | (special)- |  |  |  | 33 | New Haven, Conn.: ${ }^{\text {a }}$. ${ }^{\text {c. }}$. | 4,901,097 | 14.05 | 68,810 |
|  | City property.......... | 79, 326, 730 |  |  |  |  |  |  |  |
|  | Suburban property... Farm property...... | 24,331,575 | 3.50 | $\begin{aligned} & 26,620 \\ & 8,60 \end{aligned}$ |  | Wards 1 to 12- |  |  |  |
|  | School districts- | ,075 | 2.60 | 2,02 |  | Property taxed at first |  |  |  |
|  | Former clty of Pittsburg- |  |  |  |  | Property taxed at sec- | 112,793,885 | 14.38 | 1,622,315 |
|  | 45 subschool districts. | 392,307, 316 | 11.50 | 885,680 |  | Wand rate.......... | 300,84 | 8.78 | 2,642 |
|  | Former city on Alegheny- |  |  |  |  | Wards 13 to 15- |  |  | 2,0 |
|  | 15 subschool districts. | $\begin{aligned} & 101,418,400 \\ & 104,418,400 \end{aligned}$ | $\begin{array}{r} 4.00 \\ { }_{2}^{2.78} \end{array}$ | $\begin{aligned} & 411,335 \\ & 284,471 \end{aligned}$ |  | Property taxed at inrst rate. | 4,394,060 | 7.78 | 34,20 |

Table XXIII.-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 levies for each TAXING DISTRICT, LEVY, OR CLASS OF PROPERTY: 1908-Continued.


Table XXIV.-Assessed valuations of property subject to special properly taxes in cities having two or more rates of levy, with rates and amounts of levies for each class of property: 1908. ${ }^{1}$

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { buer. } \end{gathered}$ | CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY. | Assessed valuation. | Rate per S1,000 of valus ton. | Levies. |
| :---: | :---: | :---: | :---: | :---: |
| 4 | St. Louis, Mo.: City corporation- |  |  |  |
|  | Steamboats.... | 8189,000 | \$1.00 | \$189 |
|  | Merchants' and manulacturers' property | 75,506,800 | 2.00 | 151,014 |
| 6 | Baltimore, Md.: |  |  |  |
|  | Securities......................... | $146,688,857$ $80,000,000$ | 3,00 1,875 | $\begin{aligned} & 440,067 \\ & 1.50,000 \end{aligned}$ |
| 56 | New Bedford, Mass.: Bank stock Ships in forefgn trade................ | $1,422,310$ 5,400 | 19.00 3.331 | 27,024 |
| 65 | Norfolk, Va.: |  |  |  |
|  | Bank stock.................... | 5,168,327 | 8.00 | 41,347 |
|  | Old city... | $\begin{array}{r} 3,812,470 \\ 64,040 \end{array}$ | $\begin{array}{r} 8.00 \\ 17.00 \end{array}$ | 30,500 $1,089$ |
| 68 | Hoboken, N. J.: second-class railroad property- |  |  |  |
|  | old city. Weehawken addition. | $3,576,156$ 794,048 | $\begin{aligned} & 8.89 \\ & 8.19 \end{aligned}$ | $31,792$ |

${ }^{1}$ Exclusive of statistics as to assessed valuation of mortgages and bank stock, and the amount of levies on these classes of property in New Yors cities, shown in Table $\mathbf{X X V}$.

Table XXV shows the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1908. The tax on bank stock is levied at the rate of 1 per cent; that on mortgages is levied at the rate of one-half of 1 per cent, and is collected by the county, which, 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 XXV.-Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num } \\ & \text { ber. } \end{aligned}$ | CITY. | ASSESSED Valuation. |  | LEviEs. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Bank stock. | Mortgages. | Bank stock. | Mortgages. |
| 1 | New York.. | 8309, 140,660 | 8528, 319,310 | 83,091,407 | 51,315,798 |
| 9 | Buffalo.... | 10,710,380 | 13,553,515 | ${ }^{1} 107,104$ | 1,33,684 |
| 23 | Rochester.. | 5,158,752 | 9,235,096 | 51,588 | 23,090 |
| 35 | Syracuse.... | 3,792,644 | 2, 52, 292 | 37,926 | 5,206 |
| 47 | Albany. | 6,562, 257 | 3,178,002 | 65, 623 | 7,845 |
| 59 | Troy..... | 2,747,413 | 1,708,284 | 27, 474 | 4,271 |
| 66 | Yonkers....... | 239,351 | 5,571,136 | 2,393 | 13,928 |
| 67 | Schenectady. | 550,018 | 1,557,800 | 5,500 | 3,895 |
| 70 | Utica......... | 5,353,689 | 3, 794,692 | 53,537 | 9,487 |
| 106 | Binghamton. | 1,190,731 | 1,161,368 | 11,907 | 2,904 |
| 139 | Ebmira........ | 1,778,482 | 1,924,780 | 11,085 | 4,812 |
| 147 | Auburn.. | 642,962 | 917,188 | 6, 430 | 2,283 |

1 Of this amount, 88,540 is county levy.
Table 29.
Paymentsand receipts formeeting governmental costs. In the preceding tables of this report dealing with payments and receipts, a classified presentation has been made of the total payments and receipts of governments, the only exceptions to this rule being that certain transfers between accounts and divisions of the city government and certain accounting transactions
have been excluded. It is apparent, however, that there may be, and usually are, some payments by a city government to the public which are made in error and which are refunded; likewise there are often receipts by a city government which may or may not be in error and which are refunded. Such refunded payments and receipts must be excluded before the receipts and payments of one city will be strictly comparable with those of another. It might seem that these payments should be excluded from the detailed payments and receipts as shown in Tables 4 to 15, but as a matter of practical accounting it is impossible to do so, partly because such exclusion would entail a great amount of work for the accomplishment of a small result, and partly because the amount paid or received in refunds may not be paid or received in the same fiscal year as the original receipt or payment corrected by the refund. There are also other payments and receipts by governments mentioned in the text below which must be eliminated before the payments and receipts of one city can be compared on a net basis with those of another.

In Table 29 the refunded payments spoken of above and all other payments and receipts which do not enter into the costs of government have been excluded. The object of the table 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 (see text to Table 3). In other words, the transactions of the diferent cities are placed upon a net basis, and as thus presented are referred to as transactions for meeting governmental costs.

As defined on page 10, payments for meeting governmental costs are the net amounts of money which cities pay or expend for meeting those costs which are essential to the conduct of their business, and are subdivided into expenses, interest, outlays, and payments on account of 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.

The several classes of payments and receipts shown in Table 20 are fully defined on pages 19 and 20 , 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 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 29 are the excess of payments to, over receipts
from, the public on account of debt-or vice versaand 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 performance 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 classes 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.
As the per capita payments and receipts for meeting governmental costs are given in Table 30, and the per cent distribution in Table 31, reference should be made to the text discussion of these tables for an analysis of the figures on these bases.
In the construction of this table the figures for the payments for expenses and interest have been obtained by deducting from the total payments reported in Tables 4 to 7 , which show the gross payments for expenses and interest, the amount of payments refunded, and of service transfers between the departments of the government. In computing the payments for "outlays" deductions have been 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 and from insurance. 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 the gross payments for outlays in order to ascertain the net addition, during a given period, to the value of the city's permanent properties, the cost of which net addition must be met either from revenues or from loans.
The column showing payments on account of debt indicates that 38 of the 158 cities reported payments for reduction of debt in excess of receipts from new debt obligations incurred. In 1907, 30 out of 158 cities covered by the investigation, and in 1906, 53 out of 158 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 properties and improvements, for which the payments, as shown in the column "outlays," are greatly in excess of the net receipts from debt. Thus, for the 158 cities considered, the excess of receipts on account of debt over payments on account of debt amounted to $\$ 196,107,290$, or 72 per cent of the amount paid for
outlays, while the corresponding percentage for 1907 was 50 per cent. A partial explanation of the larger percentage for 1908 is that that year was a more favorable one for making lonns than 1907, on account of the lower rate of interest that prevailed for money. Many cities took advantage of these low rates and issued bonds, the proceeds from which were not spent on outlays until the fiscal year 1909. For 1907 only 9 cities, all included in Groups III and IV, showed larger receipts on account of debt than payments for outlays, while for 1908 the number of cities showing such an excess was 21, of which 4 were in Group I.

Excess of payments or of receipts.-The last four columns of Table 29 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 expendituresthat is, expenses, interest, and outlays-over receipts from revenues, or the reverse; (2) the excess of receipts from revenue over payments for expenses and interest; 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 $\mathfrak{n}$. number of cities keep their accounts on the basis of accrued revenues and expenses to justify the Bureau of the Census in adopting that basis for its statistics. Table 29 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 ofiset 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 1908 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 government business in referring to the excess of expenses, interest, and outlays over revenues, since all such costs must eventually be met from revenues, while in private finnnce 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.
In both 1908 and 1907, out of the 158 cities covered by this report, 119 , or 75.3 per cent, showed an excess of payments for revenue expenditures over revenue receipts; 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 1908 include 14 of the 16 in Group I, 25 of the 30 in Group II, 37 of the 47 in Group III, and 43 of the 65 in Group IV. With the exception of Jerser City, N. J., Yonkers, N. Y., and Montgomery, Ala., each of the 119 cities with a revenue deficit in 1908 had sufficient revenues to meet its expenses and interest, so that 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 22.2 for the cities of Group I, 14.9 for those of Group II, 17.4 for those of Group III, and 19.2 for those of Group IV. The percentages are exceptionally large for New York City (31.1), and New Orleans, La. (41.9) in Group I; for Jersey City, N. J. (25.1), Columbus, Ohio (28.9), and Los Angeles, Cal. (31.7), in Group II; for Yonkers, N. Y. (36.4), Schenectady, N. Y. (29.9), and Portland, Me. (73.5), in Group III; and for Springfield, Ohio (33.7), Wichita, Kans. (36.7), South Omaha, Nebr. (39.5), Knoxville, Tenn. (35), New Britain, Conn. (37.6), and Chattanooga, Tenn. (44.7), 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 receipts from revenues is much less than the excess of receipts on account of indebtedness over payments on this account. For many individual cities, however, there is not a corresponding difference between the two items. Fourteen cities report net receipts from debt, yet do not show revenue deficits. On the other hand, 12 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, for certain cities, that during 1908 receipts from revenues exceeded payments
for the costs of government. This excess-frequently referred to in governmental finance as "revenue sur-plus"-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 1907, 39 out of 158 cities, and in 1906, 67 out of the same number of cities, reported a similar revenue surplus.

While the columns of Table 29 indicating the relation between payments for expenditures and receipts from revenues show the outcome of the financial transactions of each city during the year 1908, they do not disclose whether the policy of the city is (1) to pay for the largest possible proportion of properties and public improvements from current revenues, or (2) to incur debt for such properties and improvements. and thus leave the largest portion of their costs for future payments. This information would be disclosed, however, by $\cdot a$ 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 155 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 representing that portion of revenue receipts available for outlay payments 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 1908.-Appended to Table 29 is a summary of payments and receipts from 1902 to 1908 for those 147 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 preceding reports the number of cities has been given as 148 , but since 1907 the number should have been given as 147, owing to the consolidation of Pittsburg and Allegheny, Pa., in that year. The payments and receipts from 1902 to 1907 are adjusted to the classification employed for 1908, 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 1908 , 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, 1907, and 1908 are due principally to debt incurred in those years by New York City.

Table XXVI shows the payments for expenses and interest and outlays and the receipts from revenues for each year from 1902 to 1908, 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 XXVI.-Summary of payments for revenuc expenditures and of receipts from recenucs, 1902 to 1908, with per cent of increase over 1902.


Each year from 1903 to 1908 shows an increase over the preceding year in every item presented in the table, the largest annual increase in expenses and outlays being from 1906 to 1907 , while the largest annual increase in receipts from revenues is that from 1907 to 1908 . 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 between the two is the same at the end of the period as at the beginning. The percentage of increase in outlays is slightly more than two and one-quarter times as great as that for revenues, showing that a rapidly increasing amount of municipal improvements and extensions is being met from loans. As shown in Table XXVI, the excess of revenues over expenses and interest in 1902 was sufficient to pay for 66.6 per cent of all outlays, while in 1908 it would pay for only 49.2 per cent of the outlays. Receipts from revenues are, of course, available for payments on account of debt, but-in studying the relation between expenses and interest and revenues, the payments for the reduction of debt may be ignored, since the amounts appearing in the column showing payments in reduction of debt form such a small proportion of the total payments as to be almost negligible. Assuming, therefore, that all of the excess of receipts from revenues over payments for expenses and interest was available for meeting outlays, it is found by totaling the columns in the above table that the excess of revenues over expenses and interest for the seven years considered was sufficient to pay for 56.3 per cent of all outlays, the remaining 43.7 per cent being paid from loans. The percentage of the total outlays paid from revenues and from loans for each year from 1902 to 1908 was as follows:


Table 30.
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 29 the receipts from sales of real estate and from insurance are eliminated from the 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 esti-
mates for seven 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 seven 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 158 cities as a whole and for 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 the per capita payments and receipts of the cities covered by the census reports:

Table XXVII.-Comparative statement of per capita payments and receipts for meeting governmental costs: 1905 to 1908.

| $\therefore$ | PAYMENTS. |  |  |  | RECEIPTS. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| grouf and yeaz. | Total. | For ex- penses and inter- est. | For outlays. | On account of debt. | Total. | From general resenues. | From com. mercial revenues. | Onaccount of debt. |
| Grand total: 1908. | 832.14 | 520.70 | \$11.32 | 30.11 | \$34.54 | 319.89 | 36.39 | 88.26 |
| 1907. | 29.94 | 19.45 | 10.28 | 0.20 | 29.85 | 18.43 | 6.07 | 5.35 |
| 1906. | 29.54 | 17.94 | 8.35 | 0.26 | 26.88 | 17.60 | 5.53 | 3.69 |
| 1905. | 25.80 | 17.18 | 8.20 | 0.33 | 25.83 | 17.25 | 5.36 | 3.32 |
| Group I: |  |  |  |  |  |  |  |  |
| 1908 | 37.92 | 24.73 | 13.17 | 0.02 | 41.32 | 23.34 | 6.85 | 11.13 |
| 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 |
| 1903. | 30.58 | 19.96 | 10.38 | 0.24 | 30.49 | 20.08 | 5.81 | 4.60 |
| Group II: |  |  |  |  |  |  |  |  |
| 1908.. | 27.51 | 16.65 15.68 | 10.69 9.79 | 0.17 0.13 | 28.90 26.40 | 16.93 | 6.99 | 4.98 |
| 1906 | 22.46 | 15.04 | 6.95 | 0.47 | 22.77 | 15.53 | 6.00 6.19 | 3.25 1.06 |
| 1905 | 21.11 | 14.68 | 6.16 | 0.27 | 21.42 | 14.53 | 5.60 | 1.28 |
| Group III: |  |  |  |  |  |  |  |  |
| 1908. | 23.17 | 14.93 14.70 | 7.99 | 0.25 | 24.13 | 14.74 | 4.94 | 4.44 |
| 1907. | 22.24 | 14.70 13.77 | 7.31 5.52 | 0.23 0.29 | 22.08 | 14.50 | 4.85 | 2. 67 |
| 1906 | 19.87 19.70 | 13.77 13.65 | 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 |
|  | 21.06 | 13.81 | 6.89 | 0.35 | 21.85 | 13. 41 | 4.75 | 3.70 |
| 1907. | 19.51 | 13.02 | 6.25 | 0.24 | 20.26 | 12.79 | 4.51 | 2.90 |
| 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 increases in the per capita averages for both payments and receipts for the year 1908 over those for 1907 are due principally to the fact that the costs of municipal administration and improvements are increasing more rapidly than the population of the cities reported.

The figures included in the columns headed "on account of debt" are based not on the total payments and receipts for this purpose, but on the excess of one of these over the other. During the fiscal year 1908, only 36 of the 151 cities whose debt is reported in

Table 30 decreased the amount of their debt. For these 36 cities, payments on account of debt are shown; for the remaining 115, receipts. The great decrease in the per capita payments on account of debt, both for the grand total and for Group I, is due to the fact that in 1908, of the 16 cities of Group I, Washington alone decreased its delt, and that by only 67 cents per capita; while in 1907 Washington decreased its debt by 69 cents per capita, and St. Louis by $\$ 3.88$ per capita. The continued increase in the per capita receipts on account of debt, as shown in the last column of the above table, shows that in proportion to population the burden of debt is rapidly increasing.

## Table 31.

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 29, 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 represented by outlays is somewhat larger than for the other groups, while that for expenses and interest is correspondingly smaller. Among the individual cities the variations in the percentages of the total payments represented by payments for outlays are very great, ranging from 3 in Macon, Ga., to 78.4 in Portland, Me., the average being 35.2. In 2 cities this percentage was less than 10, in 14 cities it was between 10 and 15 , in 20 cities it was between 40 and 50 , and in 12 cities it was over 50.

Under the head of reccipts "on account of debt," Table 31 shows for several cities of Group I exceptionally large percentages, corresponding to the high per capita averages shown in Table 30.

The percentages for the individual cities indicate several cases of comparatively large revenue from interest and other income on investments. Cincinnati, Ohio, derived 11.1 per cent of its total revenue from this source, principally from an investment in the Cincinnati and Southern Railway, and Philadelphia, $\mathrm{Pa} ., 5.8$ per cent, this representing largely interest on Girard trusts. Other cities showing a relatively large proportion of their receipts for meeting governmental costs as derived from interest, are Holyoke and Malden, Mass., each with 5.6 per cent; Galveston, Tex., 4.3 per cent; Chattanooga, Tenn., 4.2 per cent; and Fall River, Mass., 4 per cent, these figures 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 was only 1.5 , the same as in 1907.

## Table 32.

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 4, 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 for all general and special service expenses, those of Groups II, III, and IV following in order. The same order appears in all per capita figures for groups of cities in Table 32, except that in the column headed "all other" under "protection of life and property" the per capitas for Groups III and IV are the same, while in the column headed "miscellaneous" the per capita payments for Group IV are larger than those for Group III. But the figures for individual cities in Table 32, like those in Table 30, 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.

Comparative statistics, 1902 to 1908.-In the comparative summary presented in connection with Table 32 the figures for the years from 1902 to 1907 have been adjusted to the classification used for 1908, thus securing approximately comparable statistics for the whole period.

In the seven years from 1902 to 1908 the per capita payments for all general and special service expenses by the 147 cities included in the summary increased $\$ 3.47$, or 26 per cent. The highest per capita increase, amounting to $\$ 4.35$, is shown by the cities of Group I, while the smallest, $\$ 1.85$, 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 147 cities are those for protection of life and property, sanitation, charities, hospitals, and corrections, and education, and those included under the head of "miscellaneous." The per capita payments for health conservation and for highways fluctuated during the earlier years, but later show a tendency to increase, while 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 147 cities included in the summary.

## Table 33.

Per cent distribution of payments for general and special service expenses.-Table 33 shows the distribution, by object of payment, of general and special

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51151^{\circ}-10 — 5
$$

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.

The expenses for general government were relatively greatest for the cities of Group I, constituting 13.7 per cent of the total expenses for the group, while they constituted 8.9 per cent of the totals for Groups II and III, and 8.4 per cent of the total for Group IV. Among individual cities the highest percentage of expenses for general government, 20.7, was reported for Denver, Colo., for which the highest percentage was reported for 1907 and 1906 also; and the lowest, 4.7, for Terre Haute, Ind.

The percentages for police department expenses decrease in like manner from Group I to Group IV, being 14.5, 11.5, 11, and 10.2, respectively, for the different groups; for this class of expenses Savannah, Ga., shows the largest percentage, 23.3, and Racine, Wis., the smallest, 5.3. For fire department expenses the proportion was largest for the cities of Group IV, 13 per cent, and decreased progressively as the size of the cities increased, being 12.8 for Group III, 12.5 for Group II, and 9.1 for Group I; the highest percentage for any city was 28.1, reported for Macon, Ga., and the lowest 5, reported for Harrisburg, Pa .

The percentages represented by expenses for health conservation, and by those for libraries, art galleries, and museums, vary but little for the different groups. Among individual cities the largest percentage for health conservation, 6, was reported for Augusta, Ga., and the smallest, three-tenths of 1 per cent, forPawtucket, R. I. For libraries, art galleries, and museums the largest percentage, 4.7, was reported for Rockford, Ill, while for thirteen cities no such expenses were reported.

The percentages of expenses for sanitation, for charities, hospitals, and corrections, and for recreation were all largest for Group I and smallest for Group IV, decreasing regularly for charities, hospitals, and corrections and for recreation, while for sanitation the percentage for Group III exceeded that for Group II. The largest percentage for sanitation, 21.6, was reported for Jacksonville, Fla., and the lowest, 1.8, for South Omaha, Nebr., and Joplin, Mo. The largest percentage for charities, hospitals, and corrections, 16.2, was reported for Haverhill, Mass., while thirteen cities reported no expenses for such purposes. For recreation the largest percentage, 7.3, was reported for Atlantic City, N. J., while Wheeling, W. Va., reported no expense for that purpose.

On the other hand, the percentages of expenses for highways and for schools were all smallest for Group I and largest for Group IV, increasing regularly from Groups I to IV, the percentages for the different groups being, respectively, for highways, $9.9,12.5,13.2$, and 14.3; and for schools, 25.3, 33.2, 34.4, and 35.7. Lancaster, Pa ., shows the largest percentage of expenses for highways, 27, and Hoboken, N.J., the lowest, 2.9. The
largest percentage of expenses for schools, 52.8 , was reported for Topekn, Kans., while four cities, Mobile, Ala., Augusta and Macon, Gu., and Jacksonville, Fla., reported no expenses for such purposes. In these cities and Savannah, Ga., for which the expenses for schools reported consisted merely of a small payment to a private college, the schools were managed directly by the counties. For all cities except the five just mentioned and the cities of Manchester, N. H., and Charleston, S. C., a larger percentage of the total expenses was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, shown in Table 32, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by school expenses, given in Table 33, are relatively greater for the cities of Group IV than for those of Group I.

## Table 34.

Payments for outlays, total and per capita.-In this table per capita payments for outlays are presented separately for those groups of departments and offices reporting the largest outlays in Table 8, and for all public service enterprises. The groups of departments included under the head "all other" are those included in previous tables under the heads "general government," "protection of life and property," "charities, hospitals, and corrections," and "miscellaneous."

Tio a limited extent these per capita figures are a measure of the relative progressiveness of cities with approximately the same population. In making comparisons between individual cities, however, these figures must be used with caution, because they record 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 1908 was $\$ 11.43$ as compared with $\$ 10.38$ for 1907 and $\$ 8.56$ for 1906. The average for Group I was $\$ 13.25$, 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 made by 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 32.
For each group of cities the total payments for outlay's per capita in 190S were larger than in 1907, the percentages of increase being as follows: Group I, 9.5; Group II, 9; Group III, 9 ; and Group IV, 11.9.

## Table 35.

Receipts from general revenues, total and per capita.In this table are presented the total and per capita receipts from general revenues under the most important of the heads shown in Table 10. These receipts include amounts received by the city which were subsequently refunded, and also, for a few cities, small receipts from service transfers; but the exaggeration of the group totals resulting from the inclusion of such receipts is 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 XXVIII, which is based upon the data given in Table 35, the relative importance of the several classes of receipts from general revenues is shown by groups of cities.

Table XXVIII.-Per cent distribution of receipts from general revenucs: 1908.

| GROUP. | taxes. |  |  | LCENSES AND PERMITS. |  | All other general revenues. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General property taxes. | Special property and business taxes. | Poll taxes. | Lifitior <br> licenses and taxes. | All other Hicenses and permits. |  |
| Grand total. | 79.2 | 2.6 | 0.3 | 8.5 | 2.0 | 7.4 |
| Group I | 80.0 | 2.9 | 0.1 | 8.7 | 1.7 | 6.6 |
| Group II.. | 78.6 | 1.6 | 0.4 | 8.6 | 2.5 | 8.3 |
| Group IIV... | 77.0 | 2.8 | 1.0 | 7.6 | 2.1 | 9.5 |
| Group IV....... | 76.4 | 2.1 | 0.7 | 7.6 | 4.2 | 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 76.4 per cent for Group IV to 80 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 four 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 1908, while for the two groups of smaller cities they decreased from 1905
to 1906 and increased from 1906 to 1907 ; while from 1907 to 1908 the percentage remained the same for Group III and decreased for Group IV. The percentages shown for "all other licenses and permits" and for "all other general revenues" are smallest for Group I, the former being largest for Group IV and the latter being largest for Group III. The revenues included under the latter head consist, to a considerable extent, 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 1908.-The comparative summary appended to Table 35 shows that from 1902 to 1903 there was but little change in the per capita receipts from general revenues for the 147 cities covered by the summary, but that from 1903 to 1907 there was an increase, at a rate approaching uniformity, from $\$ 16.11$ in 1903 , by successive steps of $62,63,45$, and 77 cents, to $\$ 18.58$ in 1907; while from 1907 to 1908 the increase was $\$ 1.46$, or nearly twice that of any one of the preceding years, bringing the total up to $\$ 20.04$. For the years 1903 to 1905 much the larger part 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 from other forms of general revenue; while from 1907 to 1908 there was an increase of $\$ 1.26$ in per capita receipts from general property taxes, with a slight increase in those from the other forms of revenue, except special property and business taxes, which showed a decrease per capita, and poll taxes, for which the per capita remained the same as for 1907.

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 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.

Table 36.
Interest rates.-The first part of Table 36 is confined to an analysis of the rates of interest paid by the cities on the interest-bearing general bonds, special assessment bonds, and revenue loans, so far as the interest rates were reported. For most cities, nearly all of the outstanding debt has been included; in fact, out of a total outstanding debt at the close of the year of $\$ 2,109,220,215$, as shown by Table 22 , $\$ 2,054,718,834$, or 97.4 per cent, has been included. Outstanding warrants have been excluded despite the fact that in several western cities-notably, Butte, Mont., Spokane, Wash., and Pueblo, Colo.-they bear interest at the rate of 6 per cent per annum and form a considerable proportion of the total outstanding debt. Other items of debt that have been excluded are past-due bonds on which interest payments have ceased and certain noninter-est-bearing revenue loans. The reason for the exclusion of many revenue loans was that certain cities have arrangements with their depository whereby they receive no interest on their deposits, and in return pay no interest on such temporary loans as they may require. Discounted loans have been included wherever the rate of interest was obtainable.

The total interest-bearing debt for which the rates of interest were reported was, as above stated, $\$ 2,054$,718,834 , and the total interest charge on this debt was $\$ 80,457,905$. The average rate, therefore, was 3.916 per cent. The following table gives an interesting exhibit of the corresponding average rates for all cities combined and for each group of cities at the close of the years 1908, 1907, and 1906:
Table XXIX.-Average rates of interest on debt outstanding at close of year for all cities combined and for each group of cities: 1908, 1907, and 1906.

| Year. | AVERAGE RATE OF INTEREST ON OUTSTANDING dEbT. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Grand total. | Group 1. | Group II. | Group III. | Group IV. |
| 1908. | 3.916 | $3.785+$ | 4.209 | 4. 284 | 4.43 |
| 1907. | 3.885 | 3.75 | 4.11 | 4.26 | 4.45 |
| 1906.. | 3.853 | 3.68 | 4.21 | 4.25 | 4.41 |

As the four groups of cities were not identical for the three years, a slight irregularity is perhaps not surprising, but each series of rates plainly indicates a tendency toward lower interest rates in the larger than in the smaller cities, and a tendency for interest rates to advance with each succeeding year.

The following statement shows the cities of the first group reporting for both 1908 and 1905 whose average interest rates have changed in the interval onetenth of 1 per cent or more:

Table XXX.-Average rates of interest on debt outstanding at close of year for specified cities: 1908 and 1905.

| city. | average bate of naterest on out standin gdebt. |  |
| :---: | :---: | :---: |
|  | 1908. | 1805. |
| New York, N. Y | 3.7 | 3.6 |
| Philadelphtar Pa. | 3.5 | 3.4 |
| San Francisco, Cai | 4.1 | 4.0 |
| Washingtor, D. C. | 4.2 | 3.6 |

Of the cities of over 300,000 population, Washington, D. C., is the only one with a lower interest rate in 1908 than it had in 1905. San Francisco shows the maximum increase of 1 per cent in the rate, while the other cities show a nominal increase of only one-tenth of 1 per cent.

The highest average rates of interest for the different groups of cities for 1908 were as follows:
Group I.-San Francisco, Cal., 4.5 per cent.
Group II.-Denver, Colo., 5.5 per cent.
Group III.-Tacoma, Wash., 5.6 per cent.
Group IV.-Birmingham, Ala., 5.6 per cent.
The corresponding lowest rates were:
Group I.-Washington, D. C., 3.2 per cent.
Group II.-Providence, R. I., Rochester, N. Y., and Hartford, Conn., 3.6 per cent.
Group III.--Springfield, Mass., Harrisburg, Pa., and Holyoke, Mass., 3.8 per cent.
Group IV.-Elmira, N. Y., 3.6 per cent.
The interest rates on special assessment loans and revenue loans are unimportant factors in determining the average rate for the total debt, since of the total interest charge at the close of the year 87.7 per cent was on the funded debt alone.

Net interest rates.-The second part of Table 36 is presented for the first time in this report, and is an attempt to show the net or actual interest rates that different cities have to pay on that portion of their funded debt which was issued during the year. The first part of the table shows the average interest rates borne by the debt outstanding at the close of the year, but it is evident that these are not the same as the actual interest rates paid, since the price at which bonds are sold, whether at a premium or at a discount, is not taken into consideration. Furthermore, the average rates reported in the first part of the table are a poor index to the credit rating of a city or the actual rate of interest that it has to pay for the use of money at the present time, since a large part of the outstanding debt of most cities was issued a number of years ago when rates of interest on municipal securities were not the same as those now prevailing. The credit of cities changes in much the same way as does that of a private corporation, and it is in consideration of this fact that the second part of Table 36 is presented.
The statistics as to the net rate of interest paid by cities on their bonds are confined to the funded debt issued during the year. In many cities a portion of
this debt was sold to city funds, where the debt outstanding and other items affecting the credit of a city are not taken into account, and in order to obtain an approximate credit rating for a city it is necessary to separate these transactions from transactions with the public, where the credit of the city is taken into account. Hence in the first two columns of the second division of Table 36 are shown the amounts of funded debt sold respectively to the public and to the city funds. In the third column is shown the amount of premiums received, which were all on bonds sold to the public, except in the case of Baltimore, Md., Detroit, Mich., and Fall River, Mass., as indicated in footnotes. The fourth and fifth columns show the average number of years the bonds have to run and the average rates of interest borne by the bonds, respectively, without distinguishing between bonds sold to the public and those sold to the sinking funds. The last two columns show the net rate of interest the city had to pay on its bonds sold, respectively, to the public and to the city funds.
The net rate of interest hias been computed from bond tables constructed upon the theory that a portion of the interest paid by the city at each interest period represents a portion of the premium received on each bond, calculated on such a basis that with the maturity of the bond, the premium will be completely written off.

The net rates shown in the table have been obtained by averaging the net rates of the different issues for each city. For most cities the exhibit signifies that the city borrowed the amounts of money reported in the first and second columns for the number of years shown in the fourth column, at the net rates shown in the last two columns; thus Philadelphia, Pa., borrowed from the public $\$ 19,375,000$ for thirty years at a net interest rate of 3.79 per cent. For a few cities the length of time that the city will continue to pay interest at the net rate shown in the table is not the same as the average term of the bonds, for the reason that an issue of bonds for which the net rate is much higher or lower than the average shown in the table may run for a shorter term than the average term as shown in the fourth column. Upon the redemption of such an issue the average net rate of the remaining debt outstanding ehanges. Strictly speaking, therefore, the net rate shown is actually paid only until the maturity of the issue running for the shortest term, provided the net rate on this issue differs from that shown in the table. The net rates, however, have been carefully checked and it is found that they apply in nearly every case for the full number of years shown in the tenth column of Table 36.
Keeping in mind this explanation of what the net rate of interest really is, it is interesting to compare the rates of interest that cities have to pay for the use of money, as indicated by the twelfth column of the
table. The highest and lowest rates paid by the cities of the different groups are as follows, the figure following the name of each city representing the average net interest rate paid on the funded debt issued to the public during the fiscal year 1908:

> Group I.-San Francisco, Cal., 4.30; Detroit, Mich., 3.37 . Group II.-Ios Angeles, Cal., 4.49; Indianapolis, Ind., 3.49.
> Group III.-San Antonio, Tex., 5 ; Somerville, Mass., 3.59.
> Group IV.-Little Rock, Ark., 5.29; Taunton, Mass., 3.62.

A discussion of the many factors that determine the rates of interest that cities have to pay for the use of money is not attempted in this report, but it should perhaps be stated that they depend largely upon the condition of the money market at the time when money is borrowed, and that a city with a high credit rating on the issues of one year may have a considerably lower rating in a succeeding year. Most of the larger cities, however, issued bonds at different times during the year, so that the net rates obtained by averaging the net rates for the several issues arein the case of such cities a good measure of their credit rating.
A comparison between the average rates borne by the funded debt outstanding at the close of the year, as shown by column 2, and the net rate on the issues of the year, as shown by column 12, brings out some interesting facts. Most cities are forbidden by statute to issue bonds at a discount, so that the rates shown in the second column represent for most cities a rate higher than the average net rate that the city is paying on its entire outstanding debt. Significant changes in the rates of interest that cities of over 100,000 population have to pay for the use of money as indicated by these two columns are brought out in the following comparative statement:
Table XXXI.-Avefage rate of interest borne by funded debt outstanding at close of year contrasted with net rate paid on funded debt issued to the public during the year, for specified cities: 1908.

| cisy. | A verage rate on debt outstanding at close of ycar 1908. | Net rate on debt issued to the public during 190s. | Difference between net rate on debt issued and average rate on deht outstanding- |
| :---: | :---: | :---: | :---: |
| New York, N. Y | 3.6 | 4.19 | +0.59 |
| Detroit, Mich. | 3.8 | 3.37 | -0.43 |
| New Orieans, Ia | 4.2 | 3.87 | -0.32 |
| Jersey City, | 4.8 | 4.27 <br> 3.49 | ${ }_{-0.31}$ |
| St. Paul, Minn. | 4.4 | 3.93 | -0. 42 |
| Rochester, N. Y | 3.5 | 3.98 | +0.48 |
| Senttle, Wash | 4.5 | 3.87 | -0.63 |
| Syracuse, $\mathbf{N} . \mathbf{Y}$ | 3.6 | 4.14 | +0.54 |
| Portland, Oreg | 4.8 | 4.00 | -0.80 |
| Hartford, Conn. | 3.6 | 4.00 | +0.40 |

If the rates shown in the first column of the above statement were averages of the net rates paid, and were, therefore, entircly comparable with the figures of the second column, the figures in the "difference" column would be increased in the case of amounts preceded by the plus sign, but decreased in the case of amounts preceded by the minus sign.

The average rate of interest borne by the bonds issued during 1908 is for all cities, except New York, N. Y., and Galveston, Tex., as high as or higher than the net interest rate on bonds sold to the public where the bonds were sold at a premium, and lower than that rate where bonds were sold at a discount. In the case of New York, the average rate borne by the bonds is lower than the net rate on bonds sold to the public because it is strongly affected by the large issues of 3 per cent bonds that went to the city funds. The average rate on the bonds sold to the public was higher than the net rate on such bonds. Similarly, in the case of Galveston, Tex., the fact that the average rate of interest on the bonds issued during the year was slightly lower than the net interest rate on bonds sold to the public was caused by the low interest rate carried by the bonds that went to the sinking fund.

The final column of the table shows the net interest rate that cities pay on the funded debt issued and sold to the sinking and other funds of the city during the year, and furnishes the basis for an interesting study of the way city funds are handled by different cities. A lower rate in this column than in the preceding one tends to indicate that a city sold to its funds during the year bonds that could not be floated at par, and consequently that such securities in those funds are not worth their face value. The amount of bonds sold to the city funds, on which the net rate has been computed, is shown in column 8 of the table.

For most cities showing sales of bonds to city funds transactions were at par. The only exceptions, as indicated in footnotes to the table, were in the case of Baltimore, Md., Detroit, Mich., and Fall River, Mass. Hence for all cities, except the three just named, the net rates shown in the final column represent also the average rates of interest borne by the bonds.

## Table 37.

Receipts from public service corporations.-The receipts shown in Table 37 comprise such of the receipts shown in Tables 10, 11, 12, and 14 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, subways for the transportation of passengers and merchandise, and ways 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 furnished 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 second column of Table 37 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 corporations:

| Boston. | \$529, 948 | Holyoke. | \$6,818 |
| :---: | :---: | :---: | :---: |
| Worcester | 20,246 | Brockton. | 4,315 |
| Fall River. | 6,005 | Malden. | 21,517 |
| Cambridge | 52,363 | Chelsea | 6,741 |
| Lowell | 9,754 | Newton | 5,867 |
| Lynn. | 9,606 | Salem. | 5,248 |
| New Bedford. | 14,356 | Haverhill | 6,089 |
| Springfield. | 26, 158 | Fitchburg | 5,910 |
| Lawrence. | 3,949 | Everett. | 17,063 |
| Somerville | 40,400 | Taunton. | 4.415 |

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, $\$ 349,770$; light, $\$ 117,964$; and telephone and telegraph, 862,214 . The amounts shown for three cities include receipts on account of previous years, as follows: Lynn, \$12; Newton, \$1,237; and Fitchburg, \$2,579.

For Washington, D. C., there are included in the first column of this table percentage taxes amounting to $\$ 365,428$, considered as business taxes, as follows: Street railway, $\$ 166,167$; light, $\$ 156,486$; and telephone, $\$ 42,775$. 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, Texis, Missouri, and California is given in the following table:

Table XXXII.-Franchise taxes included under the head of "taxcs," in Table s7: 1908.


Licenses.-The term "licenses," as used in Table 37, includes payments for the ordinary business licenses and also, in some cases, payments based on the number of cars, milage 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 business. In the cities of Wisconsin licenses include percentage taxes on earnings of public service corporations, as shown in the following table:

Table XXXIII.-Taxes on carnings of public service corporations in Wisconsin cities, included under the head of "licenses, " in Table s7.

| CITY, AND Class of CORPORATION. | Amount of tax. | CITY, AND CLASS OF CORPORATION. | Amount of tax. |
| :---: | :---: | :---: | :---: |
| State total......................Minwaukec................Street ralway, light,heat, and power....Telephone............Superior. .................. | \$418,202 | Racine <br> Street railway and light................. <br> Telephone | \$15,268 |
|  | 381,176 |  | 13,2801,988 |
|  |  |  |  |
|  | 351,99529,181 | Oshkosh. ................... | 3,944 |
|  |  | Street rallway and light. | $\mathbf{2 , 2 4 5}$$\mathbf{1}, 699$ |
|  | 6,607 |  |  |
|  | $\begin{array}{r} 5,025 \\ 56 \\ 1,526 \end{array}$ | La Crosse.... |  |
|  |  |  | 11,207 |
|  |  |  | 6,282 |
|  |  |  | 3,002 |
|  |  |  | 1,923 |

Public service privileges.-Under this head are included those amounts collected from corporations for the special privilege of using the highways in pro-
viding 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 at a fixed amount per annum; or (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. Table XXXIV presents an analysis of all items in the column headed "public service privileges," which include receipts from sources other than percentage taxes on gross earnings or receipts, or upon dividends.

Table XXXIV.-ANALYSIS OF RECEIPTS FROM PÚBLIC SERVICE PRIVILEGES FOR SPECIFIED CITIES: 1908.

| City | CITY. | Total. | Percentage of earn- | Annual rental of | Sale of |  | FIXED CHARGE. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ber. |  |  | ings. | privilege. | privilege. | Amount. | Basis. |
|  | Total. | \$4, 240,297 | 33,790,783 | \$267,250 | \$60,333 | 8121,926 | - |
|  | north atlantic division. |  |  |  |  |  |  |
| 22 | Providence, R. 1......................... | 175, 656 | 174,806 | 850 |  |  |  |
| 135 | Martford, Conn............................. | 25, 303 | 17,003 | 7,500 | 200 |  |  |
| 139 |  | ${ }^{2} 250$ |  | , 250 |  |  | , |
| 18 | Jersey Cits N. J.............................. | 74,747 46975 | 70,810 44,296 | 3,037 1,979 |  |  |  |
| 38 |  | 46,275 21,860 | 44,296 18,991 | 1,979 |  | 308 | 25 cents per pole erected. 5 cents per foot of conduit laid. |
| 74 | Elizabeth, N. J............................. | 25, 897 | 22, 897 | 3,000 |  |  | 20 cents per polo eracted. 5 cents per toot of condult laid. |
| 7 | Pittshurg, P'a. | 34,342 | 22,142 | 12,200 |  |  |  |
| 77 | Wilkes-13arre, Fa. | 278 |  | 278 |  |  | - |
| 96 104 | Lancaster, 12a..................... . . . . . . . | 3,000 |  | 3,000 |  |  |  |
| 104 | Johnstown, l'a. soltit atlantic division. | 1,000 | ....... | 1,000 |  |  |  |
| 53 | Wilmington, Del.......................... | 25,693 |  |  | . | 25,698 | $\$ 270$ per mile of track; $\$ 60$ per mile of pipe; $\$ 100$ per mile of wire |
| 15 | Washington D. C....................... | 11,738 |  |  |  | 11,778 | One-half cent per passenger carried across bridge. |
| 40 | Richmond, Va............................ | 66, 182 | 47,024 |  |  | 19,158 | One-hall cent per mile of wire; $\$ 2$ per pole; 6 cents per square foot of yaults. |
| 118 | Wheeling, w. Va. | 4,731 |  | 1,000 |  | 3,731 | Charge (not reported) per mile of track. |
| 39 | Atlanta, Ga...... | 21,851 | 20,751 | 1,100 |  |  |  |
| 103 | Augusta, Ga............................. | 2,408 | 741 | 1,067 |  |  |  |
|  | NORTH CENTRAL DIVISLOR. |  |  |  |  |  |  |
| 8 | Cleveland, Ohio. . . . . . . . . . . . . . . . . . . | 62,876 | 61,300 | 1.576 |  |  |  |
| 12 | Cincinnath, Ohio.......................... | 280,994 | 278,090 | 2,750 | ...- | 154 | Charge (not reported) per mile of wire. |
| 27 | Columbus, Ohio........................... | 4,484 | 3,734 | 1750 | ....... |  |  |
| 84 | Dayton, Ohio............................ | 14,780 |  | 14,780 | ......... |  |  |
| 84 | Youngstown, Ohio........................ | 560 | 70.907 |  |  | 560 | \$10 per car in service. |
| 19 | Indianapolis, Ind. . . . . . . . . . . . . . . . . . . | 92,518 | 40,507 | 17,049 | ......... | 34,962 | 4 cents and 1 cent per car round trip. |
| 72 | Evansville, Ind ............................... | 12,013 | 11,613 | 5400 |  | .......... |  |
| 99 | South Bend, Ind............................... | 500 |  | 500 |  |  |  |
| 2 | Chicago III.................................. | 2,222,780 | 2,211,483 | 11,297 | - |  |  |
| 69 | 1'eoria, ill . . . . . . . . . . . . . . . . . . . . . . . . | 1,000 | ..........7- | 1,000 |  |  |  |
| 125 | Quincs, Ill................................ | 1,237 | 917 | ${ }^{1}, 320$ | .......... |  |  |
| 148 | Joliet, Ill............................... | 28,317 | ............ | 24,000 | ........ | 1,317 | \$1 per telephone. |
| 44 | Grand IRapids, Mich..................... | 814 |  | 814 |  |  |  |
| 93 13 | Saginaw, Mich . . . . . . . . . . . . . . . . . . . . . | ${ }^{5} 12$ |  |  | 51. | ......... |  |
| 13 152 | Milwaukee, Wis. . . . . . . . . . . . . . . . . . . . . | 54,127 1,000 |  | 1,000 | 54, 127 | - |  |
| 15 | Oshkosh, | 380,704 | $\cdots{ }^{-971,440}$ | 109, 264 | ........ |  |  |
| 24 | Kansas City, Mio............................ | 186, 446 | 155,246 | 1,200 | ............. |  |  |
| 36 | St. Joseph, Mo. . . . . . . . . . . . . . . . . . . . . . | 1500 |  | 500 | - | .......... |  |
| 92 124 | Lincoin, Nebr. ${ }^{\text {Soub }}$, ..................... | 11,212 | 10,783 | 489 | .......... |  |  |
| 124 57 | South Omaha, Nebr...................... | 3,686 | 1,267 | 340 1000 | .......... | 2,079 | 5 cents per cubic foot of gas. |
| 57 111 | Kansas City, Kans......................... | 26,991 | 25,991 | 1,000 | ......... |  |  |
| 111 | lopeka, kans. SOUTII CENTRAL DIVISION. |  |  | 12 |  |  |  |
| 30 | L,ouisville, Ky............................ | 3,681 |  |  | 1,500 | 2,181 | \$1 for each telephone line in excess of 6,000. |
| 91 | Corington, Kr............................ | 4,500 |  | 4,500 | ......... |  |  |
| 43 | Nashville, Tenn...... | 48, 445 | 46,894 |  |  | 1,551 | S1 per telephone. |
| 144 | Chattanooga, Tenn . . . . . . . . . . . . . . . . . | 1,150 | 41,10s | 1,130 | .......... | - 7 - 46 |  |
| 85 | New Orleans, La . . . . . . . . . . . . . . . . . . . . | 16,526 7,423 | 41,16S | 4,423 |  | 146 | One-halr cent per barret of of piped. |
| 138 | Galveston, Tex | 1,225 |  | 1,235 |  |  |  |
| 117 | Little Itock, Ark. | 5,45S | 4.208 | 1,250 | - |  |  |
|  | WESTERN DIVISION. |  |  |  |  |  |  |
| 100 | Butte, Mont............................. | 12,461 | 10,010 |  |  | 2,461 | 1 cent per ton of ore carried. |
| 76 | Salt Lake CitF, U'ah. | 1,705 | 1,305 | 400 | ........... | . ${ }^{-1}$ |  |
| 30 | Seattle, Wash..... | 50,163 | 49.688 | \% 000 |  | 475 | \$25 per car in use. |
| 95 | Spokane, Wash. | 6, 681 | 1,768 | 4,000 | - | ${ }^{9} 903$ | 2 mills per car mile. |
| 37 | Portland, Oreg. | 22, 804 |  | 8,940 | ......... | 13,804 | 3 cents per car crossing bridge. |
| 10 | San Francisco, Cal. | 75,782 | 75,682 | 100 |  | ........... |  |
| 158 | L/os Angeles, Cal. | 18,072 | 17, 422 | 650 | 4.500 | ...t...... |  |
| 153 | Sacramento, Cal. | 4,720 | 226 |  | 4,500 | ......... |  |

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 recorded separately; compensation for the work of inspectors, charged to the corporations inspected; receipts from corporations by sewer or park departments; 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, 728 | Evansville, Ind | \$1,038 |
| :---: | :---: | :---: | :---: |
| Cambridge, Mass | 233 | Terre Haute, Ind. | 227 |
| Brockton, Mass. | 988 | St. Louis, Mo. | 15,437 |
| Malden, Mass. | 123 | Kansas City, Mo. | 1,438 |
| New Britain, Conn | 16 | Denver, Colo. | 1,020 |
| Syracuse, N.Y. | 43 | Pueblo, Colo. | 5,206 |

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 1908 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 corpo-rations.-The grouping adopted in Table 37 indicates the degree of uniformity that exists among cities of
the same state, and the differences between cities of different states due to the varying provisions of the statutes governing public service corporations. As a general rule, the same types of service are rendered by corporations throughout the country, and the question whether any particular service, as the furnishing of the water supply, shall be provided 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 Now Jersey, which are recently formed combinations of soveral 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 due largely 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 failure to exact license fees from public service corporations in cities of the New England states, and in 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 38.

Costs of school maintenance.-In Table 4 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, therefore, 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, calculated at the average rates paid by the respective cities on city debt obligations. These values are given in Table 26, while the average rates of interest paid by the several cities are presented in Table 36.
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. Of these cities, Savannah alone made payments for schools, and that only in small amount, to-a private college. Estimates for the expenses of schools in these five cities are, however, presented in connection with the text for Table 4.
The total cost per capita of school maintenance was $\$ 5.44$ for the 158 cities as a whole, and increased progressively for the different groups from \$4.67 in Group IV to $\$ 5.82$ in Group I. Among the different cities, exclusive of the five mentioned in the preceding paragraph, the per capita costs ranged from $\$ 2.09$ in Montgomery, Ala., and $\$ 2.11$ in Charleston, S. C., to $\$ 8.44$ in Sacramento, Cal., \$8.68 in Denver, Colo., \$9.46 in Salt Lake City, Utah, and $\$ 9.57$ 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, except the five whose schools are under county administration, the range is from 29 cents in Louisville, Ky., to $\$ 1.62$ in Oklahoma City, Okla.; in Group I, from 30 cents in Baltimore, Md., to
$\$ 1.17$ in Boston, Mass.; in Group II, from 29 cents in Louisville, Ky., to $\$ 1.57$ in Denver, Colo.; in Group III, from 30 cents in Charleston, S. C., to $\$ 1.37$ in Springfield, Mass.; and in Group IV, from 34 cents in Knoxville, Tenn., to $\$ 1.62$ in Oklahoma City, Okla. 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 86 cents $\operatorname{in} 1908$ as compared with 77 cents in 1907 and 70 cents in 1906. The averages for 1908 vary considerably for the different groups, being $\$ 1.21$ for the cities of Group III and only 68 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 being but 76 cents, while for all other cities the average was $\$ 1$. In the 1908 report a New Jersey city is for the first time included in Group I. As that state makes liberal grants for schools, the inclusion of its 11 cities materially helps to raise the per capita receipts for all cities of states having one city or more in Group I from 55 cents in 1907 to 76 cents, as stated, for 1908. 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 existing in some cities; thus 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., receives no special subvention for schools, but the Federal Government meets half of the costs of the school department as well as half of the costs of all other municipal departments in the District of Columbia. The total contribution from the Federal Government is reported in Table 10 as a subvention "for other purposes," no attempt being made to analyze the total so as to show a part for education and the balance for other purposes.

## Table 39.

In connection with the preparation of the report on statistics of cities for 1908 a special schedule for reporting school payments in detail was prepared. The object in using this special schedule was to secure, if possible, financial statistics in respect to schocls in such detail as would enable the United States Bureau of Education and school officials in general to make
such studies of the school problem as they deemed important. The classification presented in Table 39 was adopted after conferences with officials of the United States Bureau of Education. As the work for 1908 was in the nature of an experiment, these detailed statistics were collected for only 96 out of the 158 cities included in the census report. The Census Bureau realizes that the figures presented in Table 39 are imperfect, as it is impossible in many cities to obtain an accurate classification. It is believed, however, that the use of this special schedule has materially assisted in arousing the interest of school authorities in the subject of accurate analysis of school payments, and it is hoped that the presentation of these statistics will show the necessity of cooperation on the part of local officials in any endeavor to obtain a presentation of comparable school statistics.
The Bureau of the Census is at the present time studying the question of a proper classification of school payments and receipts. As a result of this study the classification presented in Table 39 will doubtless be somewhat modified in, the next report issued by this bureau. In the case of "administration expenses," for example, it is important to show definitely the cost of administration apart from all other expenses. The present classification includes with administration expenses, payments from school funds to teachers' pension funds or payments in the form of pensions directly to the beneficiaries, and it further includes under the head "miscellaneous" under "administration expenses" certain payments, such as those for rent of school buildings and insurance on the same, which are items not connected with administration. An endeavor will be made to present accurate data on this class of school expenses in the next census report. There is also a question whether it is advisable to show expenses for kindergarten schools separately from those for elementary schools, since there seems to be a tendency in many cities to consider the kindergarten grade as a part of the elementary schools.
For some cities the figures presented in Table 39 were obtained from the records of the school department, whereas the payments for school expenses reported for the same cities in Table 4 of this report were obtained from the books of the city comptroller or auditor. In the case of Table 4 it was necessary in all instances to use the figures as recorded in the accounts of the comptroller or auditor, since the figures presented in that table form only a part of a complete statement of city payments and receipts as prepared from the books of the chief accounting officer. In the case of Table 39, however, it was possible to take the figures from departmental books, since this table is a special study on schools and is not prepared as an integral part of a complete financial statement for the several cities. Some of the differences between the figures shown in Table 4 and Table 39 are explained by the facts stated
above. Other differences are due to the different classification employed in Table 39. As stated in footnotes to that table, payments for the expenses of finance offices and for medical inspection and nurses are recorded in Table 4 under other hends than those for education. It should also be stated that Table 4 shows the total payments for pensions, whether paid from general school funds or from school teachers' pension funds, whereas Table 39 records only those payments which are made from the general school funds. The items of "rent" and "insurance," which have been previously mentioned as included under the head "miscellaneous" under "administration expenses," are included in Table 4 with the expenses of that grade of schools for which the respective costs were incurred, as elementary, high, or night. It should also be noted that Table 39 presents separately in the classification by grades and classes of schools the payments for the expenses of kindergarten, normal, and vacation schools, which in Table 4 are merged with elementary or high.
In 27 of the 34 cities reporting expenses for "finance offices," the schools were administered by an independent organization not forming a department of the city corporation. In most other cities where the school department is a subordinate branch of the city corporation, the corresponding expenses of finance offices would not show as separate items of school expense, but would be merged in the total expenses of the chief fiscal officers of the city, as the comptroller, auditor, assessors, or treasurer. In a few cities where the schools are administered by a department of the city corporation, the school officials must employ their own auditing and accounting officers, as the school authorities exercise accounting responsibility for such moneys as have been appropriated for them.

For most cities included in this table it is believed that the statistics are sufficiently accurate to justify their analysis with a view to ascertaining the following details:
(a) The percentage of total payments for school expenses incurred in administration work. In making this computation it should be borne in mind that schools administered by independent school districts must incur certain administration expenses which will not be shown separately for those schools administered by city departments. (The reader interested in ascertaining those cities in which schools are administered through the medium of independent districts is referred to Table 2, in the first column of which this information is presented.)
(b) The relative amount paid for teachers and supervisors of instruction, which is shown under the head "instruction," and the relative amounts paid for apparatus and supplies, for janitors, and for the maintenance of school buildings.
(c) The relative amounts expended for the several
groups of schools, as elementary (for accuracy it will be best to combine the figures for "kindergarten" and "elementary" schools), high, and night schools. In this case it should be noted that normal, vacation, and special schools are reported for only a limited number of cities.
(d) The extent to which the several cities are furnishing free text-books and supplies for pupils (see column headed "apparatus and supplies").

The Census Bureau has not collected statistics on the enrollment or attendance of pupils or of the number of teachers employed, which might be used as a basis for preparing valuable figures on unit costs. It is hoped that such statistics may be collected in the future, as the comparisons based on carefully computed unit costs are more significant than comparisons based on absolute payments, since the latter comparisons disregard the very important factor of the number of teachers employed and the number of pupils to be instructed.

## Table 40.

Places licensed for the sale of intoxicating liquors.Table 40 presents data concerning the licensed traffic in intoxicating liquors (with the exception of the sale of alcohol for mechanical purposes only) in cities of 30,000 inhabitants and over in 1908. The first column shows the date to which the statistics for each city refer. In the collection of data for this table field agents were instructed to report the number of licenses in force at the close of the license year ending between July 1, 1908, and June 30, 1909. Changes in the license law and the practice in some cities of issuing licenses at any time to continue in force for one year rendered this instruction difficult of application to sevcral cities, and in order to make it entirely clear to just what date the figures refer, this column is shown.
The statistics presented in this table are given in a somewhat more summarized form than in similar tables in preceding reports. In the report for 1907 an attempt was made to show separately the number, respectively, of saloons, hotels, and clubs licensed for the sale of intoxicating liquors by the drink, but the results obtained were not entirely satisfactory, because of the fact that in a large number of cities only one type of license is issued, applying indiscriminately to all places selling liquors by the drink. The second column of the present table, therefore, has been made to comprehend all places licensed for the sale of intoxicating liquor by the drink, or, what amounts to the same thing, to be drunk on the premises.
The fourth column includes all other places licensed for the sale or manufacture of intoxicating liquors, with the exception of pharmacies selling liquors for medicinal, sacramental, manufacturing, and chemical purposes only, which are shown in the sixth column. For some cities this column does not include all establishments of the character indicated by the column
heading, but only such places as are licensed. In a great majority of the cities a license is required for all establishments trafficking in or manufacturing intoxicating liquors, but in a few cities wholesalers and manufacturers are not required to take out any form of license and in others a state license only is required. Where the latter condition obtains it is possible that some licensed places have been omitted, for the reason that agents were not specifically instructed to make inquiries concerning state licenses.

The sixth column shows the number of pharmacies licensed for the sale of liquors for medicinal, sacramental, manufacturing, and chemical purposes only. In some cities pharmacies are not licensed and in a few they are licensed to sell in the same manner as other establishments dealing in intoxicating liquors. Pharmacies belonging to the latter class have been tabulated in columns 2 and 4 according as they did or did not sell by the drink.

From a sociological point of view a study based upon the number of places selling by the drink is the most important one that can be made in connection with this table. The Bureau of the Census has gathered statistics on the number of such places in cities of over 30,000 inhabitants for 1908, 1907, and 1905, but for purposes of comparison only the data for the 151 cities reporting for each year are available.

The cities of over 30,000 inhabitants in 1908 excluded from this comparison are Salem, Mass., Oklahoma City, Okla., Kalamazoo, Mich., West Hoboken, N. J., Everett, Mass., Newport, Ky., and Fort Worth, Tex. Of the 151 cities reporting, the number of nolicense or prohibition cities for the different years was 10 for 1905, 12 for 1907, and 21 for 1908. The figures for 1905 are not strictly comparable with those for 1907 and 1908, since they refer to the number of licenses issued during the license year, while those for the two later years refer to the number in force at the close of the year. The figures in each case, however, convey practically the same information.

Table XXXV.-Comparative statement of the number of places licensed for the sale of intoxicating liquors by the drink, by groups of cities: 1908, 1907, and 1905.
[Only the 151 cities reporting for all years are included.]

| grour of cities. | places licensed for the sale of intoxicating liquors by the drine. |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number. |  |  | Decrease from- |  |  |  |
|  |  |  |  | 190\% to 1908 |  | 1905 to 1907 |  |
|  | 1903 |  | 1805 | Number. | Per cent. | Number. | Per cent. |
| United States. | 63,874 | 67;079 | 71,360 | 3,205 | 4.8 | 4,287 | 6.0 |
| Group 1 <br> Group II <br> Group III <br> Group IV | 39,300 | 40,939 | 43,538 | 1,639 | 4.0 | 2.589 | $\begin{aligned} & 5.9 \\ & 8.8 \\ & 4.8 \\ & 2.7 \end{aligned}$ |
|  | 11,079 | 11,406 | 12.504 | 327 | 2.9 | 1,098 |  |
|  | 3,657 | $\underset{6,511}{8,223}$ | 8,640 | 885 | 4.6 13.1 | 183 |  |

For the country as a whole and for each group of cities the decreases between 1907 and 1908, and 1905 and 1907, in the number of places licensed for the sale of liquors by the drink were pronounced, the decrease in number for the one-year period from 1907 to 1908 being much more than half as great as that for the two-year period from 1905 to 1907. For the oneyear period 41 cities showed increases and 84 decreases, the net decrease amounting to 3,205 . The 11 cities changing from license to no license contributed only 1.135 toward this decrease. It is thus seen that there has been during the year a marked tendency to reduce the number of licensed places in license cities:

In connection with this decrease in number it is interesting to note the receipts of the same cities for municipal purposes, from liquor licenses for the same years, as shown in the following table:
Table XXXVI.-Receipts from liquor licenses, by groups of cities: 1908, 1907, and 1905.

From the above statement it will be seen that both from 1905 to 1907 and from 1907 to 1908 there were large increases in the receipts from liquor licenses and taxes for the cities having over 30,000 population as a whole and for the cities of Groups I and II, while the cities of Groups III and IV showed an increase in revenues from 1905 to 1907 and a decrease from 1907 to 1908 . The decreases for the latter groups result largely from the fact that the majority of the cities changing from license to no license were included in these groups.
The changes in the number of places licensed for the sale of intoxicating liquor by the drink from 1907 to 1908 are best illustrated by the following comparative statements. The cities included in these statements are those showing an increase or decrease, respectively, of 10 per cent or more and are arranged according to the magnitude of the change.

Table XXXVII.-Increase from 1907 to 1908 in the number of places licensed for the sale of intoxicating liquors by the drink in specified cities.
[The cittes are arranged in the order of their per cent of increase.]

${ }^{1}$ No percentage of increase can be shown where the base is zero.
Table XXXVIII.-Decrease from 1907 to 1903 in the number of places licensed for the sale of intoxicating liquors by the drink in specified cilies.
[The cities are arranged in the order of their per cent of decrease.]


As indicated by the above statements, two cities shifted from no license to license between 1907 and 1908, while eleven changed from license to no license. The explanation for the marked decreases shown for Richmond, Va., Dubuque, Iowa, and Baltimore, Md., lies in an increase during the year in the license fee. In Richmond the city license fee was incrensed from $\$ 250$ to $\$ 500$, and the state license fee from $\$ 350$ to $\$ 450$; in Dubuque the increase was from $\$ 600$ to $\$ 720$; and in Baltimore, from $\$ 250$ to $\$ 500$. The decrease shown for the cities of Rhode Island resulted from the fact
that a state law, effective December 1, 1908, limited the number of saloons in the several cities to 1 saloon to every 500 inhabitants, as shown by the last state or Federal census, whereas previously there had been no statutory limitation on the number. The decreases in the other cities shown in the statement are not easily explainable from the data at hand, but they probably reflect the result of a widespread movement against the saloon.
In the following table a comparison is made of the number of places licensed for the sale of intoxicating liquors by the drink in the cities in the various geographic divisions for the three years for which statistics are available, together with the increase or decrease for the different periods:

Table XXXIX.-Comparative statement of the number of places licensed for the salc of intoxicating liquors by the drink, by gcographic divisions: 1908, 1907, and 1905.
[Only the 151 cities reporting for each year are included.]

| nivision. | flaces licensed for tie sale of intoxicating LlQUORS BY THE DRANK. |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $1903$ | Number. |  | Decrease. |  |  |  |
|  |  | 10 | 1905 | From 1907 to 1908. |  | From 1005 to $190 \%$. |  |
|  |  |  |  | Num- | Per cent. | $\operatorname{Num}_{\text {ber }}$ | Per cent. |
| United States North Athantic division. | 63.874 | 67,079 | 71,360 | 3.205 | 4.8 | 4,257 | 6.0 |
|  | 35,915 | 26,958 | 27.338 | 1,040 | 3.9 | 7S0; | 2.8 |
| New England. Southern North Atlantic. | $\begin{gathered} 3.108 \\ 22,810 \end{gathered}$ | $\substack{3,528 \\ 23.430}$ | 3,911 <br> 23.827 |  |  | 383 397 | 9.8 1.7 |
| South Atlantic division...... <br> Northern South Atlantle. Southern Solth Mitantic. | 3.067 | 4,166 | 4,236 | 1,099 | , 26.3 | 70 | 1.7 |
|  | $\begin{array}{r} 2.962 \\ 105 \end{array}$ | 3,534 | 3.576 600 | ${ }_{527}^{572}$ | 16.1 <br> 83.4 | ${ }_{28}^{42}$ | 1.2 |
| North Central division........ <br> Fastern North Central... Western North Central.. | 24,772 | 25.625 | 27,915 | 853, | 3.3 | 2,290 | 8.2 |
|  | $19.938$ | $20.676$ | $\begin{array}{r} 22,736 \\ 5,179 \end{array}$ | ${ }_{115}^{738}$ | $\begin{aligned} & 3.6 \\ & 2.3 \end{aligned}$ | $\begin{aligned} & 2,060 \\ & 230 \end{aligned}$ | 9.1 |
| South Central divislon....... Eastern South Central. Western South Central. | 4,908 | 5,093 | 5,557 | 125 | 2.5 | 494 | 8.8 |
|  | 2,183 $\mathbf{2 , 7 8 5}$ | 2,241 2,852 | $2,813$ | ${ }_{65}^{58}$ | 2.6 2.3 | ${ }_{178} 5$ | 20.3 12.8 |
| Western division............ | 5,149 | 5,237 | 5,890 | 8 | 1.7 | 653 | 11.1 |
| Rocky Mountaln <br> Basin and Ilateau. Paclic. | 738 | 813 | 739 | 35 | 4.3 | ${ }^{1} 74$ | 110.0 |
|  | 116 | 103 | 103 | 18 | 17.4 | 15 | 14.9 |
|  | 4,255 | 4.316 | 5,043 | 61 | 1.4 | 732 | 14.5 |

From the above statement it will be seen that in ulmost all parts of the country there was a decrease from 1907 to 1908 in the number of places licensed for the sule of intoxicating liquors by the drink, the only exception being in the Basin and Plateau states, in which there was an increase of 8 in number, or of 7.4 per cent. The greatest percentage of decrease (83.4) is shown for the Southern South Athantic states, comprising North Carolina, South Carolina, Georgia, and Florida, and reflects the establishment of state prohibition in Georgia.

A partial explanation of the marked decrease in the number of places selling liquor by the drink shown in the preceding tables is to be found in the fact that several states and some cities have passed laws within the last year or two limiting the number of saloons either to a definite number or to one saloon to a certain number of inhabitants. Census agents were instructed to note any provisions limiting the number of licenses granted in the difierent cities, and the following statement of such provisions has been compiled from the license schedules:

California.-No state law. In San Francisco the number of saloon licensea that may be granted in any one year is limited by resolution of the board of police commissioners to 2,500 . In Lros Angeles, Oakland, and Sacramento the number of saloons is limited by city ordinances to 200,350 , and 176 , respectively.

Colorado.-No state law. In Denver the excise board has ruled that it will not issue any original saloon license which increases the present number of saloons.

Connecticut-A state law prohibits the issuing of an original saloon license in any city or town where the issuance of such license increases the number of licenses in force on August 2, 1909, beyond 1 license to each 500 inhabitants, as determined by the last United States census.

Illinois.-No state law. In Joliet the number of saloons is limited by a city ordinance to the number in existence on February 4,1908 , until the city reaches 50,000 population, when additional licenses may be granted on a basis of 1 license to each 500 additional population.

Iowa.-By a state law, effective July 1, 1909, no saloon license will be granted to any new applicant where the total number of licenses already in force is at least 1 to each 1,000 inhabitants, and no transfer of any license in force April 15, 1909, can be legally effected under such circumstances.

Massachusetts.-State excise laws limit saloon licenses to 1 license to each 1,000 inhabitants outside of Boston and 1 to each 500 inhabitants within that city.

Michigan,-By a state law which went into effect in September, 1909, no new saloon license may be issued when the total number already in force is at least 1 to every 500 inhabitants. In Kalamazoo the number of saloons is further limited by city ordinance to 56 .

Minnesota.-By a state law, approved in March, 1909, the number of saloons is limited to 1 to every 500 inhabitants. Prior to this law the number of saloons was limited by city ordinance in Minneapolis to 1 to every 435 inhabitants and in Duluth to 169 , with certain exceptions made in case of hotels.

New Jersey.-No state law. In Bayonne the number of licensed places is limited by city ordinance to 167 until the population exceeds 40,000 , when additional licenses may be granted on a basis of 1 for every 500 additional inhabitants.

Oregon.--An amendment to the charter of Portland, adopted June 3, 1907. provides that no new license shall be granted when this will make the total number in force in excess of 1 to every 500 population.

Rhode Island.-By a state law, effective December 1, 1908, the number of licensed places is limited to 1 to every 500 inhabitanta, as determined by the last state or Fecleral census.

IFisconsin.-By a state law the number of saloons is limited to 1 to every 250 inhabitants.

In addition to the foregoing restrictions upon the number of saloons in cities, many states have localoption laws whereby a city may have license or prohibition according as it votes. At the present
time the states of Kansas, Maine, and Oklahomn have constitutional provisions prohibiting the sale or manufacture of intoxicating liquors, while Alabama, Georgia, and Iowa have statutory provisions to the same effect, though 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.

The final column of Table 40 gives for each license city the number of inhabitants to each place licensed for the sale of intoxicating liquors by the drink, and presents material for comparison of the relative number of such places in the different cities. It is perhaps noteworthy that the size of cities has apparently little to do with the number of inhabitants to each suloon, the numbers for cities of the first and fourth group being slightly less than those for cities of the other two groups. The smallest number of saloons in proportion to population is shown for the cities of Pennsylvania, Massachusetts, and Nebraska, and the largest number for cities of Texas, Wisconsin, and New Jersey. 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 place selling liquor by the drink:

Group I.-Milwaukee, Wis., 161, and Philadelphia, Pa., 758.
Group II.-Paterson, X. J., 231, and Fall River, Mass., 1,042.
Group III.-Hoboken, X. J., 175, and Lincoln, Nelr., $2,038$.
Group IV.-Galveston, Tex., 138, and Newcastle, Pa., 1,900.
The annual license fee in many cities is the same for all places selling liquor by the drink, but in some the rate for saloons is different from that for restaurants, clubs, etc., and in still others extra payments are made by some liquor dealers for additional privileges, such as the privilege of selling liquor in bottles, or of keeping the place of business open for a greater number of hours than it is allowed to keep open by the ordinary license. The amounts shown in the table represent the total amounts paid. Where two or more rates are shown, the number of dealers at each rate and other details are shown either in footnotes to the table or in the following tabular statement and the text immediately following:

Table XL-—ANNUAL license fee For Places selling intoxicating liquors by The drink, for SPECIFIED CITIES: 1908.


1 License permits selling by bottie.
2 Three hotels paid $\$ 300$ extra for privilege of selling bottled goods.
${ }^{5}$ In addition to regular license tee hotel keepers are required to pay 82.50 per guest room.

- Three bath houses patd a license of $\$ 300$ each.

5 Of these, 43 within the fire limits paid an additional fee of $\$ 200$.
6 Of these, 111 paid an additional fee of $\$ 40$ for privilege of keepling open all night.

It will be noted that there is no uniformity in the saloon license fee in the cities of Massachusetts. Most of the saloon keepers in that state take out two or more licenses, and as the law on the subject is rather complex, the following extract is given to show the classes and minimum cost of liquor licenses prevailing:
First class.-To sell liquors of any kind to be drunk on the premises, not less than $\$ 1,000$.
Sccond 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 $\$ 300$.
Fijth class.-To sell malt liquors, cider, and light wines containing not more than 15 per cent of alcohol, not to be drank 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, $\$ 1$. Screnth 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.)
The amounts paid by dealers in Boston could not be shown in the above table, but were as follows:
Saloons (for salc of all kinds of liquors).-Regular licensefee, $\$ 1,100$, paid by 14 saloons; 619 paid $\$ 300$ extra to sell bottled goods; 32 paid $\$ 1,000$ extra to sell at wholesale; and 25 paid $\$ 1,500$ extra for a wholesaler's and a bottler's license.
Saloons (selling mall liquors only). - Five paid a license fee of $\$ 500$, and 1 paid $\$ 500$ extra for a bottler's license.
Clubs.-Forty-three paid a fee of $\$ 500$.
Hotcls.-Regular fee, $\$ 2,000$, paid by 5 hotels; 46 paid $\$ 300$ extra to sell bottled goods; 12 paid $\$ 500$ extra for the privilege of keeping
bar open until $120^{\prime}$ clock at night; and 16 paid $\$ 800$ extra for the last two privileges mentioned.
In addition to annual licenses certain cities granted temporary licenses or bar permits for the sale of intoxicating liquors at picnics or entertainments, or allnight permits for the privilege of keeping a saloon open all night. The following statement shows the number of such permits granted during the fiscal year 1908:

| city. | Number of permits granted. | Amount of fee. |
| :---: | :---: | :---: |
| New York, N. Y | 2,460 | 810 |
| Chicaro, 11. | 4,463 | ${ }^{6}$ |
|  | ${ }_{65}^{4}$ | 10 |
| New Orleans, La... | 671 | 5 |
| Albany, N. Y.... | 3 | 10 |
| Camden, N. | 14 | 10 |
| Yonkers, N. Y.. | 6 | 10 |

The following cities granted licenses to summer resorts, which had expired before the close of the license year: New Haven, Conn., 1 at $\$ 150$, and 2 at $\$ 225$; Waterbury, Conn., 1 at $\$ 190$, and 1 at $\$ 225$.

Variations in the annual license fees paid by all liquor dealers or manufacturers, except those selling by the drink and pharmacists selling for medicinal, sacramental, mechanical, and manufacturing purposes, are accounted for by Table XLI.

The variations shown for some cities in the fees paid by distilleries and breweries are owing to the fact that such manufacturers paid according to the amount of liquor that they manufactured or sold.

Table Xli.-Annual license fee for places manufacturing intoxicating liquors or selling them otherwise than by the drink (except pharmacies selling for medicinal, mechanical, and CHEMICAL PURPOSES), FOR SPECIFIED CITIES: 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | city. | wholesale Establisiments. |  | distillertis. |  | breweries. |  | bottling ESTABLSHBENTS. |  | grocery stores. |  | pilarmactes. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | License ${ }_{\text {fees. }}$ | Number. | License fees. | Number. | License fees. | Number. | License fees. | Number. | License fees. | Number. | License fees. |
| 2 | Chicago, It. . | $: 5295$ <br> 190 | 1550 100 |  |  |  |  |  |  |  |  |  |  |
| 3 | Philadelphia, Pa. | 346 | 1,000 |  |  | 51 | \$250 to \$5,000 | 53 | $\mathbf{5 5 0 0}$ |  |  |  |  |
| 5 | Boston, Miass. | 72 | 1,000 | 2 | \$1,000 | 13 | 1,000 | 37 | 1,500 |  | 1,500 | 6 | \$500 |
| ${ }_{7}^{6}$ | Baltimore, Md. | 57 | 500 |  |  |  |  | 13 | 80 500 | 2 | 500 | 8 | 250 |
|  | Pittsbarg, 1'a.. | 148 | 1,000 |  |  | 8 | 1,000 |  |  |  |  |  |  |
| 11 | Detrolt, Mich. ${ }^{3}$. | 3 | 500 |  |  | 16 | 65 |  |  |  |  |  |  |
| 14 | New Orleans, La | 4 | 70 140 |  | 175 to 875 | 8 | 350 to 2,625 |  |  | 107 | 350 |  |  |
| 15 | Washington, D. C | 123 | 300 |  |  | 9 | 250 |  |  |  |  |  |  |
| 18 | Newark, N.'J. | 4 | 500 750 |  |  |  |  | 53 32 | 150 100 |  |  |  |  |
|  | Jersey City, N . J |  |  |  |  |  |  |  |  |  |  |  |  |
| 28 | Los Angeles, Cal | 82 | 1,900 |  |  | 5 | 1,250 to 4,000 | 8 | 500 |  |  |  |  |
| 37 | Portand, Oreg. | ${ }_{9} 9$ | 1,400 |  | 600 | 8 | 1,200 10 4,00 |  | 0 | 10 | 300 | 1 | 300 |
| 38 | l'aterson, N. J. | 26 |  |  |  |  |  | 3 | 300 |  |  |  |  |
| 40 | Richmond, Va. | ${ }^{14} 8$ | 1690 ${ }^{950}$ | 7 | 250 | 1 | 150 |  |  | 16 | 950 |  |  |
| 42 | Fall River, Mass | 2 | 1,500 |  |  | 3 | 3,000 |  |  |  |  |  |  |
| 43 | Nashville, Temn. | 10 | 1,500 | 1 | 300 | 6 | 1,500 |  | 1,500 |  |  |  |  |
| ${ }_{58}^{48}$ | Reading, Pa ${ }_{\text {Sprinfleld }}$ | 18 | 500 2,000 |  |  | ${ }_{3}^{4}$ | 2, 2,500 | 4 | 350 |  |  |  |  |
| 68 | Hoboken, N. J... | 10 | 2,500 |  |  |  |  | 19 | 100 |  |  |  |  |
| 71 | Manchester, N. H. | 22 | 800 |  |  | 1 | 1,000 |  |  |  |  |  |  |
| 73 | San Antonio, Tex | 6 | 750 |  |  | 9 | 125 |  |  |  |  |  |  |
| 74 | Elizabeth, N.J. | 9 | 500 |  |  | 3 | 900 | 22 | 100 |  |  |  | 400 |
| 77 | Wilkeo-Barte, Pa | 18 | 400 500 |  |  | 3 | 1,750 to 4,500 |  |  |  |  |  |  |
|  | 1 Malt liquors oni | \% An add | tional Hee | fee bas | d upon th | output in | barrels is also P |  | ${ }^{3}$ Three | warehous | pald a f | of $\$ 50$ eac |  |

Table XLI-ANNUAL License fee for places mañufacturing intoxicating liquors or selling them otherivise than by the drink (except pharmacies selling for medicinal, mecilanical, and GHEMICAL PURPOSES), FOR SPECIFIED CITIES: 1908-Continued.


The annual license fees shown in Table 40 represent the total amounts paid. In some cities this amount includes a fixed fee for a license granted by the state or county in addition to that for a license granted by the city. Thus for the cities of Colorado the amount shown includes a fee of $\mathbf{\$ 2 5}$ for a state license, and for the cities of Arkansas, Indiana, Kentucky, Missouri, Montana, and Tennessee the amounts shown include fees for a county license.

The following table shows the per cent distribution of license fees in cities of specified states:
Table XLIII-Per cent distribution of liquor license fecs in cities of specified states: 1908.

| state. | Per cent to city. | per cent to other civil DIvisions. |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | State. | County. |
| California. | 100.0 |  |  |  |
| Connecticu | 90.0 | 10.0 |  | 10.0 |
| Delaware. |  | 100.0 | 100.0 |  |
| Florida... | 40.0 | 60.0 | 40.0 | 20.0 |
| Illinois... | 100.0 | 0.0 |  |  |
| Louisiana. | 71.4 | 23.6 | 2 s .6 |  |
| Maryland....... | 75.0 | 23.0 | 25.0 |  |
| Massachusetts.. | 75.0 | 35.0 | 25.0 |  |
| Michigan.. | 50.0 88.0 | 50.0 2.0 |  | 50.0 |
| Xebraska. | 100.0 |  | . 0 | ..... |
| New Hampshire | 50.0 | 30.0 |  | 50.0 |
| New Jersey | 100.0 |  |  |  |
| Onlow | 50.0 | 50.0 | 50.0 | . |
| Cincinnati. | 70.0 | 30.0 |  |  |
| Cleveland. | 70.0 50.0 | 30.0 50.0 | 30.0 | 20. |
| Oregon........ | 50.0 100.0 | 50.0 | 30.0 | 20.0 |
| Rhode Island. | 75.0 | 30.0 | 35.0 |  |
| Ctah. | 100.0 |  |  |  |
| West Virginia | 100.0 100.0 |  |  |  |
|  | 100. |  |  |  |

The distribution of license fees in states having cities of over 30,000 population not enumerated in the above statement was as follows:
Alabama.-State and county together received $\$ 350$ on each license for the sale of all kinds of liquors, $\mathbf{\$ 8 7 . 5 0}$ on each license for
sale of malt liquors only at retail, and $\$ 150$ on each brewer's license, three-fourths of such amounts going to the state and one-fourth to the county.
Arkansas.-State received $\$ 300$ and county $\$ 500$ of each license fee, except of $\mathfrak{a}$ brewer's license fee, of which the state and county together received only $\$ 150$.

Colorado.-State reccived $\$ 25$ of each license fee.
Indiana.-County received $\$ 100$ on each saloon keeper's license issued. Where distilleries and breweries were licensed all fees went to city.
Ioua.--County received $\$ 300$ of each license fee.
Kentucky.-State received $\$ 210$ on each saloon license fee and $\$ 200$ on each wholesale license fee.

Missouri.-For St. Inuis, two-sevenths of the fee went to the state. For Kansas City, two-twelfths went to the state and fivetwelfths to the county. For St. Joseph, 5 per cent went to the state and 48 per cent to the county. For Joplin, $\$ 200$ of each fee went to the state, $\$ 266.66$ to the county, and $\$ \mathbf{\$ 3 3 . 3 4}$ to a special road district.

Montana.-County received $\$ 660$ of each license fee, except that for a bremer's license, of which the county received approximately 50 per cent of the total.

Pennsyltania.-All brewers' and wholesale license fees went to the state. The state also received $\$ 50$ on each saloon license issued in all cities except Philadelphia, Pittsburg, and Scranton, where it received $\$ 100$. The county received $\$ 100$ on cach satoon license granted.

Tennessee.-For Chattanooga, state, county, and city shared alike in all license fees. For Memphis, state received $\$ 500$ and county $\$ 1 \overline{0} 0$ of each license fee. For Nashville, state, county, and city shared alike in all license fees, except in the case of a distiller's lisense fee, one-half of which went to the city and one-half to state and county together.

Texas.-For all cities; except Galveston, the state and county together received 25 per cent of all license fees. For Galveston the proportion received by the state and county was two-sevenths.

Virginia.-The state received $\$ 450$ on each license issued for the sale of spirituous liquors, $\$ 150$ on cach license for the sale of malt liquors only, and $\$ 250$ on each distiller's license. It also received $\$ 2$ for each resident member of all clubs selling intoxicating liquors by the drink, the total to be received from any one club not to exceed $\$ 450$.

## 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, 1908, 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:


Federal Reserve Bank of St. Louis

## GENERAL TABLES.

Federal Reserve Bank of St. Louis

Table 1.-Date of incorporation, population, and area of cities having an estimated population OF 30,000 OR OVER ON JUNE 1, 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 21 . For revised estimates of population for 1908, based upon the decennial census of 1910, see appendix to this report, page 341.]

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CIIY. |  |  |  |  |  |  | AREA (4CRES) JUNE 1, 1908. |  |  | AREA (ACRES) ANNEXED <br> - since june 1, 1900. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Estim |  |  | Decennlal June | census, | - |  |  |  |  |  |
|  |  |  |  | 1907 | 1906 | 1900 | 1890 |  |  |  |  |  |  |
|  | Grand total.. |  | $24,005,539$ | 23,511,039 | 22,922,119 | 19,697,808 | 14,762,706 | 12,346,053.1 | 2, $2,055,424.0$ | 2163,748.2 | 1 151,398.5 | 145,118.9 | 6,279.6 |
|  | Group I. |  | 13,658,205 | 13,363,529 | 13,068,918 | 11,311,823 | [8,510,345 | 1911,545. 6 | $2721,424.1$ | $269,161.5$ | 23, 908.0 | 23,908.0 |  |
|  | Group II. |  | 近,500,925 | 4,440,876 | 4, 200, 620 | 3,608,042 | $\frac{2}{2}, 675,390$ | 533,245.3 | 486,382.0 | 46,863.3 | 50,468.5 | 46,841.1 |  |
|  | Group III. |  | (3, 260, 049 | 3, 189,271 | 3,113,790 | 2,035,215 | 2, 048,490 | 476, 657.4 | 451,426.5 | 25,230.9 | $136,537.8$ | 36,060.2 | 477.6 |
|  | Group IV. |  | . $2,585,860$ | 2, 517,363 | 2,458,785 | 2,082,728 | 1,528, 481 | 424,604. 8 | 2396, 192.3 | 222,492.5 | 40,484,2 | 38,309.6 | 2,174.6 |

group I.-CITIES having a population of 300,000 OR OVER IN 1908.

| 1 | New York, N. Y.... | 1653 | 1001 | 3 4,338,322 | 3, 4,225,681 | 24,113,043 | 3,437,202 | 42,807,414 | (4) | 209,218.0 | (d) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill ......... | 1837 | 1875 | 2,166,055 | 2,107,620 | 2,049,185 | 1, 098,575 | 1,099, 850 | 122,008.3 | 114,932.3 | 7,076.0 |  |  |  |
| 3 | Philadelphia, 1a.... | 1701 | 1854 | 1, 491,052 | 1,466,408 | 1,441,735 | 1,293, 697 | $1,0+6,964$ | 84,933.0 | 83,340.0 | 1,593.0 |  |  |  |
| 4 | St. Louts, Mo......... | 1822 | 1876 | -684,012 | -661,660 | 1,449,320 | -575,238 | -451,770 | 39,276.8 | 39,276.8 | 3,803.0 |  |  |  |
| 5 | Baston, Mass | 1822 | 1854 | 1616,072 | * 609,175 | 3 602,278 | 560,892 | 448,477 | 27,300.0 | 26,250.0 | 1,050.0 |  |  |  |
| 6 | Baltimore, Md. | 1780 | 1898 | 568, 571 | 561, 120 | 543, 669 | 508,957 | 434,439 | 20,255.0 | 19,290.0 | 1,965.0 |  |  |  |
| 7 | Pittsburg, 1'a. | 1816 | 1901 | 547,523 | 531,527 | 520,322 | 451,512 | 343,904 | 26, 033.7 | 26,033.7 |  | 2,927.0 | 2,927.0 |  |
| 8 | Cleveland, Ohio..... | 1836 | 1891 | 491,401 | 475,864 | 460,327 | 381,768 | 261,353 | $26,348.8$ | 26,178.8 | 170.0 | 4,323.1 | 4,323.1 |  |
| 9 | Buifalo, N. Y | 1832 | 1891 | * 391,629 | 8386,724 | ${ }^{3} 381,819$ | 352,387 | 255,664 | 26,884.0 | 26,496.0 | 388.0 |  |  |  |
| 10 | San Francisco, Cali... | 1850 | 1900 | (6) | (i) | (6) | 342,782 | 298,997 | 81,280.0 | 29,760.0 | 51,520.0 |  |  |  |
| 11 | Detroit, Mich....... | 1824 | 1883 | 7376,174 | 7367,494 | '353,535 | 285,704 | 205,876 | 25,423.3 | 25,423.3 |  | 7,290.0 | 7,290.0 |  |
| 12 | Cincinnath, Ohio..... | 1819 | 1903 | 349,316 | 347, 123 | 345,230 | 325,902 | 290,908 | 27,872.0 | 27,855. 0 | 17.0 | 5,312.0 | 5,312.0 |  |
| 13 | Milwaukee, Wis. | 1847 | 1874 | : 327,873 | : 322,513 | ${ }^{2} 317,003$ | 285,315 | 204,468 | 14,459.8 | 14,135.8 | $32 \pm .0$ | 1,035. 1 | 1,035.1 |  |
| 14 | New Orleans, La.... | 1805 | 1896 | 322,157 | 318,652 | 314,146 | 287,104 | 242,039 | 120,960.0 | (8) | (8) |  |  |  |
| 15 | Washington, D.C... | 1802 | 1878 1836 | 317,380 $\mathbf{3 0 2 , 3 2 4}$ | \% $\begin{array}{r}312,548 \\ \mathbf{8} 295,979\end{array}$ | 307,716 $3.299,634$ | 278,718 246,070 | 230,392 181,830 | $44,316.9$ $14,976.0$ | $38,408.4$ $14,826.0$ | 5,908.5 |  |  |  |
| 16 | Newark, N. J. . . . . . | 1836 | 1836 | - 302,324 | ${ }^{3} \mathbf{2 9 5 , 9 7 9}$ | 3289,634 | 240,070 | 181,830 | 14,976.0 | 14,826.0 | 150.0 | 3,020.8 | 3,020. 8 |  |

grour in--cities having a population of 100,000 to 300,000 in 1908.

| 17 | Minneapolis, Minn. | 1867 | 1881 | 3297,527 | 3235,676 | 3273,825 | 202,718 | 164, 738 | 34,106.0 | 31,622.0 | 2,484.0 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jerscy Clty, N. J.... | 1827 | 1899 | 2248, 458 | 2243,205 | 3237,952 | 206,433 | 163,003 | 12,248.0 | 8,320.0 | 3,968.0 |  |  |  |
| 19 | Indianapolis, Ind | 1831 | 1905 | 234,774 | 227,698 | 219,154 | 169,164 | 105,436 | 20,943.7 | 20,369. 8 | 574.1 | 2,560. 5 | 2,562.5 |  |
| 20 | Loulsville, Ky... | 1824 | 1893 | 233,069 | 229,509 | 226, 129 | 204,731 | 161,129 | 15,647.0 | 13,094.0 | 2,553.0 | 362.0 | 362.0 |  |
| 21 | St. Paul, SInn.. | 1854 | 1900 | 2217,397 | 310,603 | ${ }^{2} 203,815$ | 163,065 | 133,156 | 35,481. 6 | 33,388. 8 | 2,092.8 |  |  |  |
| 22 | Providence | 1832 | 1866 | 3212,457 | ${ }^{207,850}$ | : 203, 243 | 175,597 | 132,146 | 11,701.0 | 11,353.0 | 2348.0 | 106.4 | 166.4 |  |
| 23 | 12ochester, ${ }^{\text {N. }}$ Y. | 1834 | 1903 | * 193, 111 | 3189,38: | - 185,703 | 162, 008 | 133,890 | 12,722. 6 | 12,252. 2 | 470.4 | 1,051.6 | 1,001.2 | 50.4 |
| 24 | Kansas City, Mo. | 1853 | 1903 | 188,582 | 185,479 | 182,376 | 163,752 | 132,716 | 16,768.0 | 16,743.0 | 25.0 |  |  |  |
| 25 | Toledo, Ohio.. | 1837 | 1837 | 169,366 | 164,673 | 159,980 | 131,822 | 81,434 | 18,284.8 | 16,450.0 | 1,834.8 |  |  |  |
| 26 | Denver, Colo | 1859 | 1904 | 155,124 | 153,524 | 151,920 | 133,859 | 106,713 | 37,920.0 | 37,348.0 | 572.0 |  |  |  |
| 27 | Columbus, Ohio | 1816 | 1834 | 152,031 | 148,722 | 145,414 | 125, 580 | 88,150 | 10,400.0 | 10,176.0 | 224.0 |  |  |  |
| 98 | Los Angeles, Cal | 1851 | 1859 | (6) | (6) | (6) | 102,479 | 50,395 | 39, 472.7. | 39,174.7 | 298.0 | 11,776.0 | 11,776.0 |  |
| 29 | Worcester, Mass. | 1848 | 1894 | 8133,963 | - 132,020 | \$130,078 | 118, 421 | 84,655 | 24,556.0 | 23,683. 0 | 903.0 |  |  |  |
| 30 | Seattle, Wash | 1869 | 1896 | (6) | (6) | ${ }^{(6)}$ | 80,671 | 42,837 | 54,062. 0 | $1135,232.0$ | 18,830. 0 | 19,806.0 | 17,119.0 | 2,687.0 |
| 31 | Memphts, Ten | 1849 | 1891 | 132,581 | 123,799 | 125,018 | 102,320 | 64,495 | 0,822.0 | 9,822. 0 |  |  |  |  |
| 32 | Omaha, Neb | 1857 | 1905 | 131,370 | 127,768 | 124,167 | 102,585 | 1206,536 | 15,680.0 | 15,380.0 | 300.0 |  |  |  |
| 33 | New Haven, | 1784 | 1899 | 125,627 | 123,427 | 121,227 | 108,027 | 81,208 | 14,340.0 | 11,460.0 | 2,880.0 |  |  |  |
| 34 | Scranton, ${ }^{\text {'a }}$ | 1866 | 1901 | 123,959 | 121,343 | 118,692 | 102,026 | 75, 215 | 12,508.9 | 12,361. 7 | 147.2 | 175.6 | 175.6 |  |
| 35 | Syracuse, N | 1848 | 1900 | 2 123,607 | $=120,631$ | * 118,880 | 108,374 | 88,143 | 11,520.0 | 11,020.0 | 500.0 | 177.0 | 177.0 |  |
| 36 | St. Joseph, Mo. | 1853 | 1885 | 123,004 | 120,504 | 118,004 | 102,979 | 52,324 | 6,195.0 | 6,110.0 | 88.0 |  |  |  |
| 37 | Portland, Ore | 1851 | 1903 | 116,630 | 112,757 | 109,834 | 90,426 | 46,385 | 38,136.0 | 26,742.0 | 1,394.0 | 3,856. 0 | 3,856.0 |  |
| 38 | Paterson, N. | 1851 | 1871 | -115,313 | 3114,072 | * 112,801 | 105,171 | 78,347 | 5,357.0 | $5,157.0$ | 200.0 |  |  |  |
| 39 | Atlanta, Ga | 1847 | 1874 | 109,545 | 107,205 | 104,984 | 89,872 | 65,533 | 7,650.0 | 7,680. 0 |  | 800.0 | 800.0 |  |
| 40 | Richmond. | 1782 | 1782 | 107,844 | 106,227 | 87,246 | 85,050 | 81,388 | 6,373.0 | 5,873.0 | 500.0 | 2,849.4 | 2,749.4 | 10.0 |
| 41 | Dayton, Ohio | 1841 | 1003 | 106,897 | 103,248 | 100,799 | 85,333 | 61,220 | 7,661.0 | 7,213.0 | 448.0 | 1,440.8 | 1,290.8 | 150.0 |
| 42 | Fall River, | 1854 | 1903 | : 106,301 | 2100,121 | 3105,942 | 104,863 | 74,398 | 26,156.0 | 21,723.0 | 4,433.0 | 780.0 | 140.0 | 040.0 |
| 43 | Nashville, Tenn. | 1806 | 1883 | 105,877 | 105,778 | 84,703 | 80,885 | 76,168 | 11,142.0 | 10,932.0 | 210.0 | 4,838.0 | 4,838.0 |  |
| 44 | Grand Raplds, Mic | 1850 | 1905 | ${ }^{+103,871}$ | 7101,832 | 799,794 | 87,565 79,850 | 60,278 53 | 11,040.0 | $10,730.0$ 10,955 | 310.0 110.0 |  |  |  |
| 45 | Hartford, Conn.. | 1784 | 1880 | 101,146 8100,862 | 98,484 $.99,653$ | 95,822 $\mathbf{3 9 8 , 5 4 4}$ | 79,850 91,886 | 53,230 70,023 | $11,085.6$ $4,182.4$ | $10,955.6$ $4,016.4$ | 110.0 166.0 |  |  |  |
| 40 | Cambridge, Mass. | 1846 | 1891 | ${ }^{1} 100,162$ | *99,653 | 198,544 | 81,886 | 70,023 | 4,182. 4 | 4,016. 4 | 166.0 |  |  |  |

1 Including land area of cities for which total area was not reported.
2 Not including area in cities for which the land and water areas were not reported separately.
I Rased on Federal centus of 1900 and state census of 1905.
Estimated.
${ }^{6}$ Not reported.
6 Population not shown, as no reliable estimate could be m.
i Based on Federal census of 1900 and state census of 1001 .
Based on Federal census o

- Not reported separately.
Not reported separately.
Not incltding harbor area.
1o Not inched
is Including 652 acres in Fort Larton.
ir Censis of 1890 defective. Population for 1890 estimated at mean between 1850 and 1900.

Table 1.-DATE OF incorporation, population, and area of cities having an estimated population OF 30,000 OR OVER ON JUNE 1, 1908-Continued.
[For a list of the cilies arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discusslon of this table, see page 21 . For revised estlmates of population for 1908, based upon the decennial census of 1910, see appendlx to this report, page 341.]

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{\[
\begin{gathered}
\text { City } \\
\text { num- } \\
\text { ber. }
\end{gathered}
\]} \& \multirow{3}{*}{cixy.} \& \multicolumn{2}{|l|}{\[
\begin{aligned}
\& \text { DATE OF } \\
\& \text { INCORPORAMON } \\
\& \text { ASACTTY. }
\end{aligned}
\]} \& \multicolumn{5}{|c|}{population.} \& \multicolumn{3}{|l|}{area (ackes) june 1, 1900 .} \& \multicolumn{3}{|l|}{AREA (ACRES) ANNEMED SHCE JUNE \(1,1900\).} \\
\hline \& \& \multirow{2}{*}{First.} \& \multirow{2}{*}{Latest.} \& \multicolumn{3}{|l|}{Estimated as of June 1-} \& \multicolumn{2}{|l|}{Decennial census,} \& \multirow{2}{*}{Total.} \& \multirow{2}{*}{Land.} \& \multirow{2}{*}{Water.} \& \multirow{2}{*}{Total.} \& \multirow{2}{*}{Land.} \& \multirow{2}{*}{Water.} \\
\hline \& \& \& \& 1908 \& 1907 \& 1906 \& 1900 \& 1890 \& \& \& \& \& \& \\
\hline \multirow[t]{5}{*}{} \& Albany, \& 1686 \& 1906 \& 199,999 \& \({ }^{199,268}\) \& 198,537 \& 94,151 \& 94,9\%3 \& 7,197.0 \& 6,914.0 \& 283.0 \& \& \& \\
\hline \& Reading. \& 1847 \& 1847 \& 95,201 \& 93, 171 \& 91, 141 \& 78,901 \& 58,661 \& 3,965.0 \& 3,965.0 \& \& \& \& \\
\hline \& Lowell, Mas \& 1836 \& 1836 \& 195,141 \& 195,157 \& 195, 173 \& 94,969 \& 71,696 \& 9,098.0 \& 8,303.0 \& 790.0 \& 1,100.0 \& 1,050.0 \& 50.0 \\
\hline \& Trentos, N. J \& 1792 \& 1874 \& 190,703 \& \({ }^{1} 88,529\) \& \({ }^{186,355}\) \& 73,307 \& 57,458 \& 4,903.0 \& 4,490.0 \& 413.0 \& \& \& \\
\hline \& Bridgeport, Conn. \& 1836 \& 1895 \& 88,700 \& 88,487 \& 84, 274 \& 70,996 \& 48,866 \& 8,576.0 \& 8,460.7 \& 115.3 \& \& \& \\
\hline \multirow[t]{5}{*}{52
53
54
54
55
56} \& Camden, N. J \& 1828 \& 1828 \& 187,819 \& 186,334 \& 184,849 \& 75,935 \& \({ }^{2} 63,018\) \& 5,029.5 \& 4,474.5 \& 555.0 \& \& \& \\
\hline \& Wilmington, Dei. \& 1832 \& 1832 \& 87,700 \& 86,420 \& 85,140 \& 76,508 \& 61,431 \& 6,515.0 \& 4,026.0 \& 22,459.0 \& \& \& \\
\hline \& Des Moines, Iowa.... \& 1857
180 \& 1907
185 \& 183,717
182,159 \& 181,020
180,453 \& 178,323
178,748 \& 62,139
68513 \& 50,093 \& \({ }_{3}^{3,309.2}\) \& 34, 349.2 \& 70.0
305.0 \& \& \& \\
\hline \& Lynn, Mass \& 1850 \& 1850 \& 182,159 \& 180,453 \& \({ }^{1} 78,748\) \& 68,513 \& 55, 227 \& 7,248.0 \& 6,943.0 \& 305.0 \& \& \& \\
\hline \& New Bedford, Mass.. \& 1847 \& 1847 \& 181,514 \& \({ }^{179,130}\) \& 176,746 \& 62,442 \& 40, 733 \& 12,373.0 \& 12,173.0 \& 300.0 \& \& \& \\
\hline \multirow[b]{4}{*}{61} \& Kansas Clty, \& 1886 \& \begin{tabular}{l}
1886 \\
185 \\
\hline 18
\end{tabular} \& 480,839 \& \begin{tabular}{l}
480,522 \\
178 \\
\hline 132
\end{tabular} \& 477,912 \& 51,418 \& 38,316 \& 6, 760.0 \& 6,400.0 \& 300.0 \& 10.8 \& 19. \& \\
\hline \& Springield, Mass. \& 1852
1816 \& 1852
1800 \& 180,428
176,899 \& 188,132
176,756 \& \begin{tabular}{l}
175,836 \\
\hline 76513
\end{tabular} \& \(\begin{array}{r}61,489 \\ \hline 85,057\end{array}\) \&  \& 24,662.0 \& 23,9tit.
5
\(5,021.4\) \& 638.0
\(9+3.0\) \& \& \& \\
\hline \& Oakland, Cal \& 1854 \& 1889 \& (6) \& (6) \& 73, 712 \& 66,960 \& 48.682 \& 8,914.0 \& 8.750 .0 \& \(16 t .0\) \& \& \& \\
\hline \& Lawrence, Ma \& 1853 \& 1853 \& 174,544 \& 173,046 \& 171,548 \& 62, 559 \& 44,654 \& 4,577.0 \& 4,185.0 \& 382.0 \& \& \& \\
\hline \multirow[t]{4}{*}{62
63
64
65
66} \& Somerville, M \& 1871 \& 1899 \& 173,849 \& \({ }^{172,323}\) \& 170,798 \& 61,643 \& 40,152 \& 2,700.0 \& 2, 800.0 \& 100.0 \& 1,05ti, 0 \& 1,051; 0 \& \\
\hline \& Duluth, Minn. \& 1870 \& 1800 \& 172,125 \& \({ }^{169,731}\) \& 167,337 \& 52,969 \& 33,115 \& 43,116.8 \& 39,276.8 \& 3, ¢itn 0 \& \& \& \\
\hline \& Savannah, \& 1789 \& \({ }_{1006} 1789\) \& 71, 163 \& 69,880 \& 68,596 \& 54, 244 \& 43,189 \& + 4 \& 4,042.0 \& 278.0 \& \& \& \\
\hline \& Norfolk, Va \& 1845
1872 \& 1906
1895 \& 70,130
69,503 \& 68,530
166,806 \& 66,931
164,110 \& 46,624
47
47 \& 34,871
32,033 \& \(4,300.6\)
\(13,440.0\) \& \(3,576.1\)
\(12,700.0\) \& 724.5
740.0 \& (i) \& 640,0 \& (i) \\
\hline \multirow[b]{5}{*}{70
71} \& Schenectad \& 1798 \& 1909 \& \({ }^{1} 68,38\) \& 165,625 \& 161,919 \& 31 \& 19,902 \& 5,021.4 \& 4,966.4 \& 55.0 \& 2,100.0 \& 2,050. \& 20.0 \\
\hline \& Hobolen, \& 1855 \& 1855 \& \({ }^{1} 69,130\) \& \({ }^{1} 67,709\) \& \({ }^{1} 66,689\) \& 59,304 \& 43, 48 \& 1,220.0 \& 825.0 \& 395.0 \& \& \& \\
\hline \& Peoria, Ill \& 1845 \& 1892 \& 69,043 \& 67,704 \& 66,365 \& 56,100 \& 41,024 \& \(5,471.0\) \& \(5,471.0\) \& \& 2,1020 \& 2,102.0 \& ...... \\
\hline \& Utica, \(\mathbf{N} . \mathbf{Y} \ldots \ldots .\). \& \({ }_{1846}\) \& 1908 \& \({ }^{1} 688,005\) \& \({ }^{1} 66,552\) \& \({ }^{1} 65.099\) \& 56,383 \& 4,007 \& 5,802. 4 \& 5,752.4 \& 50.0 \& 811.0 \& \& \\
\hline \& Manchester, N. H.... \& 1846 \& 1846 \& 67,275 \& 65,989 \& 64,703 \& 56,987 \& 44,120 \& 21,700.0 \& 21,065.0 \& 635.0 \& \& \& \\
\hline \multirow[t]{4}{*}{72
73
74
75
76
76} \& Evansville, Ind. \& 1847 \& 1905 \& 66,115 \& 65, 282 \& 63,957 \& 59,007 \& 30,730 \& 4,115.0 \& 4,085.0 \& 30.0 \& 8985.0 \& \({ }^{3} 275.0\) \& \\
\hline \& San Antonio, Tex \& 1837 \& 1903 \& 65, 839 \& 64, 275 \& 62,711 \& 53,321 \& 37,673 \& 23,040.0 \& 22,013.0 \& 127.0 \& \& \& \\
\hline \& Elizabeth, N. J...... \& 1855 \& 1803 \& \({ }^{1} 65,536\) \& \({ }^{1} 63,860\) \& \(1{ }^{1} 62,185\) \& -52,130 \& 37,764 \& 6,230.0 \& 6,191.0 \& 30.0 \& \& \& \\
\hline \& Waterbury, Conn....-
Salt Lake City, Utah. \& 1853
1851 \& 1896
1888 \& 65,489
63,283 \& 63,696
62,216 \& 61,903
01,202 \& 5151,139
53,531 \& 9

43,202
44,843 \& $18,048.0$
$27,578.2$ \& $17,981.0$
$27,033.6$ \& 67.0
54.6 \& $14,433.0$
$102,24.5$ \& 14.375 .0
$102,24.5$ \& 38.0 <br>
\hline \multirow[t]{2}{*}{77} \& Wilkes-Barre, \& 1871 \& 1898 \& 62,922 \& 61,521 \& 60, 121 \& 51,721 \& 37,718 \& 3,444.0 \& 3,172.0 \& 272.0 \& \& \& <br>
\hline \& Erie, Pa. \& 1851 \& 1851 \& 62,442 \& 61,202 \& 59,993 \& 52,733 \& 40,634 \& 4,960.6 \& 4,780.6 \& 180.0 \& 4i.0. \& 41.0 \& <br>
\hline \multirow[t]{2}{*}{.79} \& Houston, Tex \& 1839 \& 1905 \& 61,794 \& 59,963 \& 58,132 \& 44, 633 \& 27,557 \& 10,102.0 \& 10,036. 0 \& 126.0 \& 4,403.0 \& 4,403.0 \& <br>
\hline \& Tacoma, Wash \& 1875 \& 1890 \& (6) \& ${ }^{(6)}$ \& 55,392 \& 37,714 \& 36,006 \& 23, 680.0 \& 20.938 .0 \& 2,752.0 \& 1,260.0 \& 1,760.0 \& <br>
\hline 81 \& Harrisbutg, Pa \& 1860 \& 1860 \& 57,591 \& 56,663 \& 55,735 \& 50,167 \& 39,385 \& 5,035.2 \& 2,943.3 \& 2;091.0 \& 562.3 \& 352.7 \& 209.6 <br>
\hline \multirow[t]{4}{*}{82
83
84
85} \& Portland, Me \& 1832 \& 1863 \& 56, 839 \& 56,003 \& 55,167 \& 50,145 \& 36, 425 \& 14,825.1 \& 13,700. 7 \& 1,034.4 \& \& \& <br>
\hline \& Charleston, S. \& 1783 \& 1783 \& 36,487 \& 56, 402 \& 56,317 \& 55,807 \& 54, 055 \& 3,276.8 \& 2,406. 4 \& 870.4 \& \& \& <br>
\hline \& Youngstown, Ohlo. \& 1868 \& 1868 \& 56,413 \& 54,402 \& 52, 110 \& 44, 885 \& 33, 220 \& 6,724.8 \& 6,574.8 \& 150.0 \& 183.3 \& 183.3 \& <br>

\hline \& Dallas, \& 1856 \& 1907 \& 54,895 \& 54,338 \& 52,793 \& 42,638 \& 38,067 \& 10,281.0 \& 10,165.8 \& 115.2 \& $$
3,4<0.0
$$ \& 3,469.0 \& <br>

\hline \multirow[t]{4}{*}{86
87
88
89} \& Terre Haute, \& 1833 \& 1905 \& 54,608 \& 53,707 \& 52,805 \& 36,673 \& 30,217 \& 5,486.0 \& 5,026.0 \& 460.0 \& 1,550.0 \& . 5512.0 \& <br>
\hline \& Akron, Ohlo. \& 1836 \& 1865 \& 53,408 \& 52,073 \& 50,738 \& 42,728 \& 27,coi \& $7,468.8$ \& $7,380.8$ \& 88.0 \& \& \& <br>
\hline \& Fort Wayne, Ind \& 1839 \& 1894 \& $\begin{array}{r}35,199 \\ +59 \\ \hline\end{array}$ \& $\begin{array}{r}52,218 \\ \hline 51,292\end{array}$ \& 50,947 \& 45,115 \& 35,393 \& 5,360.0 \& $5,160.0$ \& 200.0 \& 1,318.0 \& 1,263.0 \& 0 <br>
\hline \& Holyoke, Mass. \& 1873 \& 1897 \& ${ }^{1} 52,466$ \& 151,622 \& 150,778 \& 45,712 \& 35,637 \& 10,464.0 \& 9,849.0 \& 615.0 \& \& \& <br>

\hline \multirow[t]{4}{*}{$$
\begin{aligned}
& \mathbf{9 0} \\
& 91 \\
& 92 \\
& \mathbf{9 2}
\end{aligned}
$$} \& Brockt \& 1881 \& 1881 \& 152,432 \& 150,886 \& 149,340 \& 40,063 \& 27,294 \& 13,798.4 \& 13,798.4 \& \& \& \& <br>

\hline \& Covington \& 1834 \& 1894 \& 51, 105 \& 50,495 \& 46,436 \& 42,938 \& 37,371 \& 1,797.0 \& 1,796.0 \& 1.0 \& 300.0 \& 300.0 \& <br>
\hline \& Lincoln, Nebr \& 1871 \& 1887
1908 \& 50,949 \& 49,590 \& 48,232 \& 40, 169 \& ${ }^{11} 26$, 586 \& 4,802.1 \& 4,799.5 \& 2.6 \& 12350.0 \& 2350.0 \& <br>
\hline \& Suginaw, Mieh \& 1889 \& \& ${ }^{13} 50,875$ \& 13 49,808 \& ${ }^{17} 48,142$ \& 42,345 \& 46,322 \& 7,897.1 \& 7.657 .1 \& 240.0 \& 5.9 \& \& <br>
\hline
\end{tabular}

I Based on Federal census of 1900 and state census of 1900.
2 Estimated.
${ }^{2}$ Including 1,460 acres of marsh land.
${ }^{4}$ State census.
${ }^{5}$ Including population of territory annexed in 1901.

- Population not shown, as no rellable estimate could be made. An estimate for this city is, however, inchuded in the totals.

Not reported.
814 acres of land detached and 289 acres of land annexed.
${ }^{9}$ Population of Waterbury town. Town and clty made coextensive in 1802.
2,523.5 acres detached and 279 acres annexed.
in Censis of 1890 defective. Population for 1890 estimated as mean between $18 k)$ and 1900 .
13 Based on Federal census of 1900 and state census of 1904 .

Table 1.-DATE of incorporation, population, and area of cities having an estrimated population OF 30,000 OR OVER ON JUNE 1, 1908-Continued.
[For a llst of the ciltes arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21 . For revised estimates of population for 1908, based upon the decennlal census of 1910, see appendix for this report, page 341.]

GROUP IV,-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{\[
\begin{gathered}
\text { City } \\
\text { num- } \\
\text { ber. }
\end{gathered}
\]} \& \multirow{3}{*}{citr.} \& \multicolumn{2}{|l|}{\[
\begin{gathered}
\text { DATE OF } \\
\text { INCOAPORATION } \\
\text { AS } \mathrm{CITY} .
\end{gathered}
\]} \& \multicolumn{5}{|c|}{poptlation.} \& \multicolumn{3}{|l|}{Area (acres) junt 1, 1908.} \& \multicolumn{3}{|l|}{AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.} \\
\hline \& \& \multirow{2}{*}{First.} \& \multirow{2}{*}{Latest.} \& \multicolumn{3}{|l|}{Estimated as of June 1-} \& \multicolumn{2}{|l|}{Decensial census,
June \(1-\)} \& \multirow{2}{*}{Total.} \& \multirow{2}{*}{Land.} \& \multirow{2}{*}{Water.} \& \multirow{2}{*}{Total.} \& \multirow{2}{*}{Land.} \& \multirow{2}{*}{Water.} \\
\hline \& \& \& \& 08 \& 190 \& 190 \& 1900 \& 1890 \& \& \& \& \& \& \\
\hline 94 \& Altoona, J'a \& 186 \& 1808 \& 49,846 \& 48,878 \& 47.910 \& 38,973 \& 30,337 \& 2,114.6 \& 2,114.6 \& \& 457.6 \& 457.6 \& \\
\hline 95 \& Sporane, Wash \& 1883 \& 1891 \& (1) \& (1) \& 47,100 \& 36, 818 \& 19,922 \& \(23,840.0\) \& 23,533.0 \& 301.0 \& 10,880.0 \& 10,879.0 \& 1.0 \\
\hline 96 \& L.ancaster, Pa.. \& 1818 \& 1818 \& 49, 017 \& 48,075 \& 47,129 \& 41, 459 \& 32,011 \& 2,6e0.0 \& 2,630.0 \& 30.0 \& \& \& \\
\hline 97
98 \& Birmingham, Ala. \& 1871
1899 \& 1871
1872 \& -48,325 \& 47,097 \& 45,899 \& 3, 38.415 \& 26,178 \& 4,274.0 \& 4,274.0 \& \& 130.0 \& 130.0 \& \\
\hline 98 \& Bayonne, X. J. \& 1869 \& 1872 \& 2 47,986 \& \(2{ }^{2} 66,078\) \& \({ }^{2}+1,170\) \& 32,722 \& 19,033 \& 3,938.0 \& 2,577.0 \& 1,361. \& \& \& \\
\hline 99 \& South Bend, Ind \& 1565 \& 1801 \& 47,405 \& 46,005 \& 44, 605 \& 35,999 \& 21, 819 \& 6,405. 1 \& 5,132.4 \& 1,272.7 \& 2,570.6 \& 2,570.6 \& \\
\hline 100 \& Butte, Mont. \& 1879 \& 1858 \& 47,360 \& 45,492 \& 43,624 \& 30,470 \& \begin{tabular}{l}
10,723 \\
20 \\
\hline 274
\end{tabular} \& 3,300.0 \& 3,300.0 \& \& \(2,000.0\)
336 \& 2,000.0 \& \\
\hline 102 \& Mckeesport, Pa. \& 1891
1856 \& \({ }_{1881}^{1888}\) \&  \& 24, \({ }^{4,851}\) \& 43,438
244,211 \& 34,227
39,231 \& \begin{tabular}{l} 
20, 741 \\
27 \\
\hline 838
\end{tabular} \&  \& 2,236.
\(5,498.0\) \& 227.2 \& 136.9 \& 136.9 \& \\
\hline 103 \& Sloux City, \& 1857 \& 1586 \& 2 45, 656 \& 244,088 \& 242,520 \& 33,111 \& 37,800 \&  \& 28,020.0 \& 625.0 \& \& \& \\
\hline 104 \& Johnstown \({ }^{\text {Pa }}\) \& 1859 \& 1889 \& 45, 430 \& 4,340 \& 43,250 \& 35,936 \& 21,805 \& 2,917.5 \& 2,717.5 \& 200.0 \& 2624 \& 262.4 \& \\
\hline 105 \& Dubuque, Jowa \& 1840 \& 1840 \& 245, 327 \& \({ }^{2} 44,188\) \& \({ }^{2} 43,040\) \& 36,297 \& 30,311 \& 7,680.0 \& 7, 290.0 \& 390.0 \& \& \& \\
\hline 106 \& Binghamton, N. Y \& \({ }_{1814}^{186}\) \& 1907 \&  \& \(\begin{array}{r}24, \\ \\ \\ 43,475 \\ \hline\end{array}\) \& \(\begin{array}{r}243,180 \\ 42,903 \\ \hline\end{array}\) \& 39,647
38,469 \& 35,005
31,076 \&  \& \(5,913.6\)
\(8,640.0\) \& \(2,560.0\) \& 6,690.0 \& 3,005.0 \& i,085.0 \\
\hline 108 \& Augusta, \& 1798 \& 179 \& 44,353 \& 43,739 \& 43,123 \& 39,441 \& 33,300 \& 3,042.0 \& 2,846.0 \& 196.0 \& \& \& \\
\hline 109 \& Eost St. Lonis, \& 1865 \& 1885 \& 44,102 \& 42,330 \& 40,958 \& 29,655 \& 15,169 \& 5,200.0 \& 5,170.0 \& 30.0 \& \& \& \\
\hline 110 \& Passaic, N. J \& 1573 \& 1873 \& 243,723 \& 241,761 \& \({ }^{2} 39,799\) \& 27,777 \& 13,028 \& 2,087. 7 \& 2,069.2 \& 18.5 \& 15.0 \& 15.0 \& \\
\hline 111 \& Topeka, Kans. \& 1857 \& 1903 \& 343, 695 \& \({ }^{3} 42,792\) \& \({ }^{3} \mathbf{4 1 , 8 8 6}\) \& 33,608 \& 31,007 \& 4,45.7 7 \& 4,229.7 \& 225.0
60 \& \& \& \\
\hline 112 \& Allentown, Pa \& 1867
1854 \& \({ }_{1902}^{159}\) \& 43,686
243,446 \& \(\begin{array}{r}42,618 \\ \hline 41,495\end{array}\) \& \(\begin{array}{r}\text { 41,595 } \\ \hline 239,544\end{array}\) \& 35,416
27,838 \& 25,228
13,055 \& 2,916.
\(2,775.0\) \& 2,85750 \& 60.0 \& \& \& \\
\hline 124 \& Springfield, Oh \& 1850 \& 1850 \& 43,3 \& 42,704 \& 42,069 \& 38,253 \& 31,895 \& 5,760.0 \& 5,660.0 \& 100.0 \& \& \& \\
\hline 115 \& 3 lontgomery, Ala \& 1837 \& \({ }^{1905}\) \& 42,857 \& 41,847 \& 40,808 \& 30,346 \& 21,883 \& 4,211.2 \& 4,211.2 \& \& 2,496.0 \& 2,493.0 \& \\
\hline 116 \& Davenport, lowa. \& 1851 \& 1851 \& 242,522 \& 241,614 \& \({ }^{2} 40,706\) \& 35, 35 \& 26,872 \& 5,013.0 \& \(5,013.0\) \& \& \& \& \\
\hline 117 \& Little Ruck. Ark. \& 1831 \& \({ }^{1875}\) \& 42,445 \& 41,202 \& 39,959 \& 38,307 \& 25, 874 \& \(5,820.0\) \& \(5,440.0\) \& 380.0 \& 848.0 \& 440.0 \& 108.0 \\
\hline 118 \& Wheeling, W. Va. \& 1836 \& 1807 \& 42,364 \& 41,929 \& 41,494 \& 38,878 \& 34,522 \& 2,050.0 \& 1,345.0 \& 705.0 \& \& \& \\
\hline 119 \& Springfield, 11. \& 1340 \& 1852 \& 42,129 \& 39,631 \& 38,933 \& 34, 159 \& 24,963 \& 4,879.8 \& 4,879.8 \& \& \& \& \\
\hline 121 \& York, l \& \({ }^{185}\) \& 1857 \& . 40.986 \& 40,079 \& 39,168 \& 33,708 \& 20,993 \& 2,096, 0 \& 2,066.0 \& 30.0 \& \& \& \\
\hline 121 \& Malden. Mass. \& 1882 \& 1882 \& \(2{ }^{2} 40,660\) \& 239,786 \& 238,912 \& 33,664 \& \({ }^{23,031}\) \& 3,072.0 \& 3,062.0 \& 10.0 \& \& \& \\
\hline 122 \& Wichita, Kans. \& 1871 \& 1886. \& 240,600 \& 336,598
840,561 \& \begin{tabular}{l} 
3 35,511 \\
\(\mathbf{3} 40,58\) \\
\hline
\end{tabular} \& 24,671
40,747 \& -23,883 \& \(12,260.0\)
\(7,071.8\) \& \(12,000.0\)
\(6,316.8\) \& 260.0
75.0 \& (d) \({ }^{\text {c95. } 2}\) \& 2,617.0 \& \\
\hline 123 \& Bay City, 3the \& 1865 \& 1937 \& 540,535 \& \({ }^{6} 40,561\) \& \({ }^{3} 40,587\) \& 40,747 \& 40,820 \& ,071.8 \& 6,316.8 \& \& \& \& 377.6 \\
\hline 124 \& South Ormaha, Nebr. \& \({ }^{1886}\) \& 1903 \& 40,352 \& 38,558 \& 36,765 \& 26,001 \& 8,062 \& 4,160.0 \& 3,960.0 \& 200.0 \& \& \& \\
\hline 125 \& Quincr, Ill. \& 1838 \& 1885 \& 40, \({ }^{4038}\) \& \begin{tabular}{l}
39,583 \\
38,464 \\
\hline 28
\end{tabular} \& -39, 108 \& 36,252
28,339 \& 31,49\% \& 3,715,
5,915 \& 3,715.1 \& \& \({ }_{631.0}^{131.0}\) \& 131.0
632.0 \& \\
\hline 126 \& Newcastle, P
Superior, \& 1809
1899 \& 1889
1891 \& 39,901
\(\mathbf{2 3 9}\),827 \& 38,464
238,735 \& 36,47
\(\mathbf{2 3 7 , 6 4 3}\) \& 31,091 \& \(\xrightarrow{11,900}\) \& 5,915.0
27,00.0 \& 23, 400.0 \& 3, \(\mathbf{6 0 0 0} \mathbf{0}\) \& \& \& \\
\hline 128 \& Canton, Ohlo. \& 1854 \& 1854 \& 39,504 \& 38,972 \& 38,440 \& 30,667 \& 26,189 \& 5,840.0 \& 5,760.0 \& 80.0 \& j,600.0 \& 1,600.0 \& \\
\hline 129 \& Jacksonville, F \& 1822 \& 1857 \& 239,423 \& 238,049 \& \({ }^{236,075}\) \& 23,429 \& 17,201 \& 5,920.0 \& (6) \& ( \({ }^{\text {a }}\) \& \& \& \\
\hline 130 \& Chester, Pa \& 1866 \& 1899 \& -39,338 \& 38,690 \& -38,002 \& 33,988 \& \({ }^{127,302}\) \& 3,000.0 \& 3,000.0 \& \& \& \& \\
\hline 131 \& Chelsea, Mass. Joplin, Mo \& \({ }_{1}^{1857}\) \& 1594
1900 \& 239,218
38,887 \& \(\begin{array}{r}\mathbf{2} 38,575 \\ 37 \\ \hline\end{array}\) \& 237,032

$\mathbf{3 5 , 6 7 1}$ \& | 34,072 |
| :--- |
| 26,023 |
| 3 | \& 27,09 \& 6, 520.0 \& 1,295.0 \& 175.0 \& (1) \& \& <br>

\hline 133 \& Joplin, Mo.... \& ${ }_{1873}^{1573}$ \& 1900
1902 \& - 238,8871 \& - $\begin{array}{r}37,279 \\ \mathbf{3 8}, 123\end{array}$ \& $\mathbf{3 5 , 4 7 1}$
$\mathbf{2 3 7}, 475$ \& 33,587 \& 24,379 \& 11, 406.0 \& 11, 106.0 \& 300.0 \& 84.0 \& 34.0 \& <br>
\hline 134 \& Salem, Mas \& 1836 \& 1836 \& 238,029 \& 238,205 \& ${ }^{237,961}$ \& 35,956 \& 30,801 \& 5, $4 \pm 0.0$ \& 4,827.0 \& 613.0 \& \& \& <br>
\hline 135 \& Haverhill, Mass \& 1870 \& 1870 \& ${ }^{2} 38,223$ \& - 38,092 \& ${ }^{\mathbf{3} 37,961}$ \& 37,175 \& 27, 412 \& 21,985. 5 \& 20, 403.3 \& 1,382.2 \& \& \& <br>
\hline 136 \& Rockford, III. \& 1852 \& ${ }^{1880}$ \& 37,351 \& 36, 01 \& 36,051 \& - 31,051 \& 22,535 \& $5,702.0$
$\mathbf{2 , 5 5 1 . 0}$ \& $5,510.0$
$2,541.0$ \& 192.0 \& 518.0 \& 518.0 \& <br>
\hline 137 \& Knoxville, Tenn
Galveston, \& 1835 \& 1907 \& 31,189
36,094 \& 36,620
3,224 \& \& 32,789 \& 29,084 \& 4,959.2 \& 4,989.2 \& \& \& \& <br>
\hline 138 \& Galveston, Tex \& 1839 \& 1903 \& 3i,0,4 \& 35,224 \& 34,3,5 \& 37, 75 \& \& \& \& \& \& \& <br>
\hline 139 \& Fimira, N. Y. \& 1864 \& 1903 \& 235,754 \& 235,744 \& ${ }^{\mathbf{2 3 5}, 734}$ \& 35,672 \& 30,883 \& 4,747.0 \& 4,540.0 \& 201.0 \& \& \& <br>
\hline 140 \& New Britain, Conn. \& 1871 \& 1905 \& -35,560 \& 10, 3,641 \&  \& 25,098 \& 16,519 \& 8,438.5 \& 8, 418.0 \& 20.5 \& 4,858.0 \& (4) 8 \& 3.0 <br>
\hline 141 \& Oklahoma City okja \& 1590 \& ${ }_{1891}^{1891}$ \& 935,511 \& ${ }^{10} 32,452$ \& \& 10,037 \& - 4, \& 3,12.0 \& $3,175.0$
$\mathbf{5}, \mathbf{3 1 2} \mathbf{0}$ \& 15.0
91.0 \& \& \& <br>
\hline 142 \& Kalamazoo, Mich. \& 189 \& ${ }^{1907}$ \& ${ }^{5} 35,160$ \& -33,810 \& 3 32,894 \& 28,204 \& 20,830 \& 5,632.0 \& \& \& \& \& <br>
\hline 143 \& Woonsocket, R. 1. \& 1858 \& 1858 \& 234,590 \& 233,792 \& 232,894 \& 28,204 \& 20,830 \& 5,032.0 \& $5,532.0$ \& 100.0 \& \& \& <br>
\hline 144 \& Chattanooga, Tenn. \& 1851 \& 1801 \& 34,535 \& 34,410 \& 34,297 \& 30,154 \& 29,100 \& 3,724.0 \& 3,304.0 \& +20.0 \& \$32.0 \& 832.0 \& <br>
\hline 145 \& Racline, Wis......... \& 1848 \& 1905 \& : 31,202 \& 233,563
$\mathbf{2 3 , 5}$ \& ${ }^{2} 32,928$ \& 29, 102 \& 21,014 \& $\underline{2,960.0}$ \& 2,900.0 \& $\underline{60.0}$ \& \& \& <br>
\hline 146 \& Fitchburg Mass..... \& ${ }^{1872}$ \& ${ }_{1906}^{1872}$ \& 23,215
233,835 \& 233,617
233,399 \& 333,319
$\mathbf{2} 32,903$ \& 31,531
30,345 \& -25,037 \& 11, 5 , 440.0 \& $17,528.0$
$5,390.0$ \& 200.0
50.0 \& \& \& <br>
\hline 148 \& Auburn, A . \& 1858 \& 1806
1876 \& 233,

33 \&  \& -32,185 \& 29,353 \& 23, 20.1 \& 2,504.0 \& 2,421.0 \& 133.0 \& \& \& <br>
\hline 149 \& Macon, Oa......... \& 1832 \& 1893 \& 32,838 \& 32,765 \& 32,692 \& ${ }^{23,272}$ \& 22,746 \& 4,900. 2 \& 4,856. 6 \& 19.6 \& 1,191.7 \& 1,191. 7 \& <br>
\hline 150 \& West Hoboken, ${ }^{\text {N }}$. ${ }^{\text {- }}$ \& 1885 \& 1588 \& 232,674 \& 231,477 \& -320,280 \& 23,094 \& 11,605 \& 546.0 \& 5460 \& \& \& \& <br>
\hline 151 \& Ererett, Mass....... \& 1892 \& 1892 \& 231,976 \& 231,021 \& 230,060 \& 24,336 \& 11,068 \& 2,176.0 \& 1,888.0 \& \& \& \& <br>
\hline 152 \& Oshkosh, Wis \& 1853 \& 1853 \& 231,949 \& 231,491 \& 231,033 \& 29,282 \& 26,3:6 \& 5,890. \& 2,990.8 \& \& \& 20. \& <br>
\hline 153 \& Sacramento, Cal. \& 1563 \& 1893 \& 31,600 \& 31,311 \& 31,022 \& 29,232 \& 26,3:6 \& 2,890.8 \& 2,590.8 \& \& \& \& <br>
\hline 154 \& Pueblo, Colo........ \& 1873 \& 1891 \& 31,55\% \& 31,190 \& 30, 824 \& 28, 157 \& 24, 558 \& 7,280.0 \& 7,275.0 \& 5.0 \& 224.0 \& 224.0 \& <br>
\hline 155 \& Newport, Ky......... \& 1850 \& 1894 \& - 31,0006 \& $30,66 i \pi$
300,90 \& 30,389
$\mathbf{3 0 0}$

$\mathbf{3 0} 093$ \& | 28, |
| :--- |
| 31,030 | \& | 24,918 |
| :--- |
| 25,448 | \& 843.0

$31,431.0$ \&  \& 2,94.0 \& \& \& <br>
\hline 156
157 \& Taunton, Mass \& 1864 \& 1882
1850 \& 230,926
2929 \& 330,940
229,151 \& 230,953
$\mathbf{2 9 , 1 1 5}$ \& 31,030
28,895 \& 25,48
25090 \& 31,436. 5 \& 25,480
5,309 \& 2,943.0 \& ............ \& \& <br>
\hline 158 \& Fort Worth, Tex \& $18 \%$ \& 1907 \& (1) \& (i) \& (1) \& 26,688 \& 23,076 \& 4,268. 8 \& 4,268.8 \& \& 99 \& 999.8 \& <br>
\hline \& San Juan, P'. R. \& 1511 \& 1902 \& \& 35,675 \& 35,195 \& 32,315 \& (4) \& 3,555.6 \& 3,555. 6 \& \& \& \& <br>
\hline
\end{tabular}

1 Population not shown, as no reliable estimate could be made. An estimate for this city is, however, included in the totals.
Based on Federal census of 1900 and state census of 1005.
${ }^{2}$ State census.
${ }^{\text {S }}$ Not rejported. Based on Federal census of 1900 and state census of 190 .

- Based on Fed eral census orted separately.

Not repored.
8 Detached. ${ }^{8}$ Based on Federal censuses of 1900 and 190\%.
to Special Federal census.

Table 2.-SUMMARY OF Payments, RECEIPTS, AND CASH Balances, bY divisions and funds: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | city, and divisions and funds of its governient. | Date of close of fiscal year. | Payments. |  | Cash on hand at close of year. | Aggregate of all payments and cash on hand at close of year. ${ }^{1}$ | Cash on hand at beginning of year. | receiprs. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To the public. | To divisions, funds, enterprises, olices, and accounts. |  |  |  | From the public. | From divisions, funds, enterprises, ollices, and accounts. |
|  | Grand total. |  | \$1, 109,365, 253 | 5174,751,759 | S193,640,808 | 31;482,757,530 | \$145, 598, 472 | S1,163,563,350 | 15173,205,098 |
|  | Group I. |  | 749,917,572 | 121,243,540 | 131,650,524 | 1,002,811.636 | 8, 811,016 | 793, $\boldsymbol{\text { c }}$ ( $\%$,949 | 120, 233, 171 |
|  | Group II. |  | 171,69\%,012 | 30,570,310 | 36,293, 339 | 238,559,001 | 30, 059, 950 | 178,0is, 855 | 30, 330, 820 |
|  | Group III. |  | $108,916,172$ $79,535,497$ | 13,294, 9 9,643, | $17,003,131$ $13,093,814$ | ${ }_{102}^{138.572,097}$ | $14,24.512$ $12,802,658$ | $111,018,735$ $80,703,811$ | $13,270,550$ $9,340,957$ |
|  |  |  |  |  |  |  |  |  | 9,30,954 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
fFor a list of the citles arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908 -Continued.


1 The same as the aggregate of cash on hand at beginaing of year and all receipts during year.

Table 2.-SUmmary of Payments, RECEIPTS, and CaSH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the citles arranged alphabetically by states, with the number asslgned to each, see page 7. For a text discussion of this table, see page 21.] GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903 -Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP I,-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908-ContInued.

| $\begin{gathered} \text { City } \\ \substack{\text { nume. } \\ \text { ber. }} \end{gathered}$ | citr, and divisions and punds of its government. | Date of cluse of fiscal sear. | payments. |  | $\begin{gathered} \text { Cash on } \\ \text { hand at close } \\ \text { of year. } \end{gathered}$ | Aggregate of alspayments hand at close of year. | Cash on hand at of rear. | neceipts. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To the public. | To divislons, funds, enterand accounts |  |  |  | From the public. | From divisions, fonds enterprises, offices, and accounts. |
| New Orleans, La--Continued. Board of commissioners for prisons, etc. Library fund. Park fund. Pubic belt railroad fund. Investment tunds. Public trust funds. |  | Dec. 31, 1908. <br> Dec. 31, 1908. <br> Sept. 8, Dec. $\mathbf{3 1}, \mathbf{i}, \mathbf{1 9 0 3}$. <br> Mar. 11,1909. <br> Dec. 3i,ioos. <br> Dec. 31, $1908 ; \mathrm{Jan} .4,9,1909$. Dec. 31, 1908. |  |  | \$14 |  |  |  | \$100 |
|  |  | 8667 |  |  | $\begin{gathered} 1,002,283 \\ 4,183 \\ \hline 0 \end{gathered}$ | $\underset{\substack{60,433 \\ 8,125}}{\text { c, }}$ | $\begin{aligned} & \$ 255,205 \\ & 5,853 \end{aligned}$ | 76,645 30,205 |
|  |  | 20 |  |  | 93, <br>  <br> 179,3066 <br> 1056 |  |  | ${ }_{26,680}$ |
|  |  |  |  | 4,545 | 11, ${ }^{17,630}$ | 7,095 |  | 4, 5 5 5 |
|  |  |  | 10,837 <br> 46,262 | 3,989 |  | 25 |  |  |
|  | Washington, D. C |  |  | 14,548,907 | 1,677,164 | 634,063 | $16,880,134$ | $\frac{601,490}{164,119}$ | 14,601, 450 | 1,677,164 |
|  | General treasury |  |  | 14,313,007 |  |  |  |  | $\begin{array}{r} 13,582,285 \\ 30,803 \\ 39,714 \\ 4,024 \\ \hline, 024 \end{array}$ |  |
|  | Reerister of wills iund. |  |  |  | $\begin{gathered} 7,871 \\ 2,898 \\ 0,398 \end{gathered}$ |  |  | $\begin{array}{r} 16,119 \\ \hline 183 \\ \hline 70,87 \\ 10,84 \end{array}$ |  | 51,461 |
|  | Militia fund.a.......... |  |  |  |  | 10,837 |  |  |  | - 62,278 |
|  | Public buildings and grounds fund. |  |  |  | 70,851 | $\begin{gathered} 47,50,146 \\ 233,088 \end{gathered}$ | 10,921 | $\begin{aligned} & 4,024 \\ & 428 \\ & , 024 \end{aligned}$ |  |  |
|  | Brlage fund.a.i.... | June $\mathbf{3 0 , 1 9 0 9}$ | $\begin{gathered} 56,941 \\ 24,238 \end{gathered}$ | $\begin{array}{r} 7,766 \\ \begin{array}{c} 7,765 \\ 32,720 \end{array} \end{array}$ | 2,525 | $\begin{aligned} & 67,222 \\ & 27,8, ~ \\ & 203 \end{aligned}$ | 48,6721,922 | ................. |  |  |
|  | Workhouse labor accoun | June 30, 190 | 6,806 |  | $\begin{aligned} & 986 \\ & 1,444 \end{aligned}$ |  |  | 3,233 |  |  |
|  | Library lucidental fund | June 30,1903 June 30,1909 |  |  |  |  | 2,399 |  | 98, 9 924 |  |
|  | Tidal gates fund (pari) | June 30,1003 | 24,948 |  |  | 25, ${ }^{2500}$ | $\begin{array}{r} 5,6 i 7 \\ 13,976 \end{array}$ | ............ |  |  |
|  | Filitation plani fuñ | June $30,1809$. | $\stackrel{89,269}{ }$ | ${ }_{9}^{3,785}$ | 9,002 |  |  |  |  |  |
|  | Interest fund city audito | June June 30,18009 | 73,011 3695 |  |  |  | $\begin{gathered} 22,0050 \\ \hline 764 \\ 364 \end{gathered}$ | 73,0ї |  |  |
|  | incercsitand sond find. | June |  |  |  | - ${ }_{361}^{361}$ |  |  | 369,361 |  |
|  |  | June ${ }^{\text {June }} 30,1903$. | 23,006 | 107 | 361 <br> 11,476 |  |  | 35,382 |  |  |
|  | Sinorernment fund. | June 30,1903. | 554,509 |  | 57, 778 | 612,154 | 3,607 |  | 60, 547 |  |
|  | Pubis trust fund.... | June 30,1903. |  |  | 1,141 | 3, 802 | 1,165 | 1,787 |  |  |
|  | Private trust funds.. | June 30, 1909 | 792, |  | 337, | 1,129,975 | 301, | 28,9 |  |  |
| 16 | Newark, S. J................... <br> City corporation. <br> .......... |  | 19,968,740 | 11, 856,831 | 3,225,971 | 35,051,542 | 1,877,553 | 22,30, 839 | 10,863,150 |  |
|  |  |  | 17,624,400 | 11,012,753 | 2,788,995 | 31, 356, 148 | 1,540,492 | 19,551,975 | 10,263,681 |  |
|  | General treasury | Dee. 31, 1908 <br> Dec. 31, 1908. <br> Dine 30, 1909. <br> Dec. 31,1903. Nov. 30,1908. <br>  | $\begin{array}{r} 13,03,28,287 \\ 2,56,000 \\ 96,014 \\ 1,852,597 \\ 1,87,275 \\ 2,344,340 \end{array}$ | 8,128,671 | 611,626 | $\begin{array}{r} 21,772,584 \\ 8,040 \\ 4,459,60 \\ 9,994 \\ 4,839,725 \\ 183,925 \\ 3,695,394 \end{array}$ | 417,411 |  | $\begin{array}{r} 2,695,780 \\ \hdashline 2,759,000 \\ 4,580,796 \\ 138,538 \\ 599,469 \end{array}$ |  |
|  | Schort lees fund. |  |  | 5,402$2,7550,200$123,000844,078 | $\begin{array}{r} 1,891,347 \\ 202,378 \\ 13,670 \\ 506,976 \end{array}$ |  |  |  |  |  |
|  | Lilirary fund.... |  |  |  |  |  |  |  |  |  |
|  | Sinking funds..... |  |  |  |  |  |  |  |  |  |
|  | Essex Count |  |  |  |  |  |  |  |  |  |
|  | General treasu |  | $\begin{array}{r} 2,132,601 \\ \begin{array}{c} 210,009 \\ 1,6 \pi 0 \end{array} \end{array}$ | $\begin{array}{r} 624,650 \\ \cdots \cdots \quad 219,398 \end{array}$ | $\begin{aligned} & \begin{array}{l} 137,494 \\ 363,156 \\ 6,324 \end{array} \\ & \hline \end{aligned}$ |  | $\begin{aligned} & 183,878 \\ & \begin{array}{c} 129,489 \\ 23,699 \end{array} \end{aligned}$ | $\begin{gathered} 2,710,816 \\ \hline 16,158 \\ 31,890 \end{gathered}$ |  |  |
|  | Park commission |  |  |  |  |  |  |  |  |  |

groul in.-cities having a population of 100,000 to 300,000 in 1908.

| 17 | Minncapolis, Minn. |  | \$7,262,477 | \$503,721 | 31,202, 503 | \$8,968,700 | 3898, 140 | 57, 566,845 | 3503,721 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General treasury Sinking funds. | Dec. $31,1908$. Dec. $31,1903$. | 7,105,774 | $\begin{aligned} & 237,256 \\ & 266,465 \end{aligned}$ | $\begin{array}{r} 1,174,386 \\ 27,878 \end{array}$ | $\begin{array}{r} 8,607,416 \\ 294,343 \end{array}$ | $\begin{array}{r} 886,734 \\ 8,142 \end{array}$ | $\begin{gathered} 7,452,842 \\ \hline 67,932 \end{gathered}$ | $267,840$ |
|  | Publle trust funds........... | De.. 31,1908. | 66,703 |  |  | 66,947 | 3,264 | 46,071 | 17,612 |
| 18 | Jersey City, N. J. |  | 8,712,783 | 2,026, 220 | 1,765,960 | 12,504,963 | 1,386,351 | 9,094,209 | 2,024,403 |
|  | General trensury | Nov. 30,1908 | 8,496,453 | 1,256,807 | 1,363,500 | 11,116,7c0 | 1,303,218 | 9,044,129 | 769,413 |
|  | Library fund.. | Nov. 30, 1900 ................ | 45,079 |  | 4,752 300,866 | 11,49,831 | . 10,089 | 1,304 | 38,438 |
|  | Slinking funds.............. |  | 98,710 72,511 | 769,413 | 360,866 36,842 | 1,228,989 | 32,830 40,214 | 28,612 20,104 | $\begin{array}{r} 1,167,547 \\ 49,005 \end{array}$ |
| 19 | Indianapolis, Ind. |  | 5,760,806 | 108,494 | 1,212,404 | 7,081,804 | 1,001,514 | 5,971,766 | 108,494 |
|  | City corporation............ <br> General treasury <br> Special assessment in- <br> provement fund. <br> Park fund <br> Sinking funds. <br> Public trust funds....... <br> l'rivate trust funds.... |  | 4,488,645 | 107,057 | 923,422 | 5,519,124 | 811,212 | 4,600, 85 | 107,057 |
|  |  | Dec. 31.190 | 2,044, 855 | 107,057 | co8,904 | 2,760,816 | 579,442 | 2,134,317 | 47,057 |
|  |  | Dec. 31, 1 | 1,684, 453 |  | 132,805 | 1,817,258 | 99,780 | 1,717,472 |  |
|  |  | Dec. 31,1903. | 151,336 |  | 19,483 | 170,819 | 4,009 | 106,750 | 60,000 |
|  |  | Dec. 31,1008............... | 82,643 |  | 12,013 |  | 7,205 10884 | 88,351 |  |
|  |  | Dec. $31,1908$. De., 31,1903. | 41,314 484,044 |  | $\begin{array}{r}140,249 \\ \hline 98\end{array}$ | 624, 293 | 109,836 | 514,457 |  |
|  | School district. |  | 1,272,261 | 1,437 | 288,982 | 1,562,680 | 190,332 | 1,370,911 | 1,437 |
|  | General treasury. <br> Library lund. <br> Public trust funds | June 30,190 | 1,201,026 | 1,437 | 268,041 | 1,470,504 | 171,923 | 1,298,581 |  |
|  |  | June 30,1909 | 68,985 |  | 20,685 | 89,670 | 17,640 | 72,030 |  |
|  |  | June 30, 1909 | 2,250 |  | 256 | 2,506 | 769 | 300 | 1,437 |

[^3]Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]
GROUP II.-CITIES HAVING A POPULATION OF 103,000 TO 303,000 IN 1903-Continted.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, REGEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908—Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discusslon of this table, see page 21.]
GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this toble, see page 21.] GROUP II.-CITIES HAVING $A$ POPULATION OF 100,000 TO 300,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP II.-CITIES Having a population of 100,000 to 300,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21 .]
GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 190S-Continued.

| $\begin{gathered} \text { City } \\ \text { nump- } \\ \text { ber. } \end{gathered}$ | CITY, aNd divisions an yunds of its governmenf. | Date of close of flscal year. | Pardents. |  | Cash on hand at close of year. | Aggregate of all payments and cash on hand at close of year.s | Cash on hand at beginning of year. | Recerpis. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To the public. | To dirisions, funds, enterprises, offices, and accounts. |  |  |  | From the public. | From divislons, funds, enterprises, oflices, and pecounts. |
| 46 | Hartlord, Conn.-Continued. School district. | July 1, 1908; June 1, 9,13 , 16, 1809. <br> June 2, 4, 8, 10, 1809......... | \$1,027,021 | 318,614 | 366,900 | 31,112,535 | 383,378 | \$851,551 | 9177,000 |
|  | General treasury. |  | $\begin{array}{r} 1,007,558 \\ 19,463 \\ 4,348,452 \end{array}$ | $\begin{array}{r} \hline 18,578 \\ 36 \\ 693,786 \end{array}$ | $\begin{array}{r} \hline 50,500 \\ 16,400 \\ 130,093 \end{array}$ | $\begin{array}{r} 1,076,636 \\ 35,899 \\ 5,172,331 \end{array}$ | $\begin{gathered} 71,661 \\ 11,717 \\ 143,817 \end{gathered}$ | $\begin{array}{r} 84,012 \\ 9,539 \\ 4,334,728 \end{array}$ | $\begin{array}{r} 102,963 \\ 14,643 \\ 603,786 \end{array}$ |
|  | slinking funds. |  |  |  |  |  |  |  |  |
|  | Cambridge, Mass. |  |  |  |  |  |  |  |  |
|  | General treasury . . . . . . . ${ }^{\text {County }}$ dog tax fund..... |  | $\begin{array}{r} \hline 3,728,915 \\ 59,866 \\ \mathbf{5 9 5}, 367 \\ 2,819 \\ 15,485 \end{array}$ | $\begin{array}{r} 517,111 \\ 475,900 \\ 320 \end{array}$ | 120,046 | $\begin{array}{r} \hline 4,366,072 \\ 6,331 \\ 778,619 \\ 5,84 \\ 15,485 \end{array}$ |  | $\begin{array}{r} 4,072,738 \\ 6,321 \\ 239,060 \\ 1,124 \\ 15,485 \end{array}$ | $\begin{array}{r} 180,035 \\ \ldots \ldots(11,171 \\ 1,990 \end{array}$ |
|  | Sinking funds............... |  |  |  | 7,352 |  | 28,388 |  |  |
|  | Municipal................ Nonmunicipal........ |  |  |  | 2,695 |  | 2,730 |  |  |

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

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANOES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IIL--CITIES HAVING A POPULATION OF 50,000 TO-100,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.
$51151^{\circ}-10-7$

Table 2.-SUMmary of Payments, RECEIPTS, and CaSH BaLances, by divisions and Funds: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discusslon of this table, see page 21.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190s-Continued.


1 The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the citles arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.]
GROUP III.-CITIES HAVING A POPULA'TION OF 50,000 TO 100,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 70. For a text discussion of this table, see page 2l.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 . IN 1008 -Continued.


1 The same as the aggregate of cash on hand at beginaing of year and all recelpts duting year.

Table 2.-SUMMARY of Payments, RECEIPTS, AND CASh BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For $a$ list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 21.1
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903-Continued.


Table 2،-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANOES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP III.-CITIES IIAVING A POPULATION OF 50,000 TO 100,000 IN 1908-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of thls table, see page 21.] GROUP IV.-CITLES HAVING A POPULATION OF 30,000 TO 50,000 IN 1808.


TAble 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 190S-('ontinued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For $\mathfrak{a}$ text diseussion of this table, see page 21.$]$
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1003-Continued.


[^4]Table.2.-SUMMARY of Payments, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a ilst of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN•1908-Continued.


1 The same as the aggregate of cash on hand at begining of year and all receipks during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908-Continued.

| $\begin{gathered} \text { City } \\ \substack{\text { nump } \\ \text { ber. }} \end{gathered}$ | CITY, AND DIVISIONS AND FUND or its government. | Date of close of fiscal year. | Payments. |  | Cash onhand at closeof year. | Aggregate of all payments and cash on of year. | Cash on hand at beginning of year. | neceipts. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To the public. | To dirisions, funds, enterprises, omices and accounts. |  |  |  | From the publle. | From divisions, funds, enterprises, oflices, and accounts. |
| 117 | Davenport, Iowa-Continued. School district |  | \$280,844 | \$1,291 | 538,439 | \$320,574 | \$70,374 | 1250,200 |  |
|  | Gezeral treasury. | June 30,1809. | 280,844 |  | 38,439 | 320,574 |  | 250,200 |  |
|  | Little Rock, Ark. |  | 1,016,241 | 60,483 | 87,000 | 1,163, 224 | 70,074 | 1,048,958 | \$44,602 |
|  | City corporation. |  | 641,964 | 60,483 | 86,209 | 788, 056 | 38,744 | 703,190 | 44,692 |
|  | General treasury. Sewer and street improvement fund. <br> Grading district No. 2. | Dec. 31,1908. Sept. and Dec., igos; Mar. and Apr., 1809. <br> Jan. 1,1509. | $\begin{aligned} & 371,111 \\ & 266,507 \end{aligned}$ | $\begin{gathered} 56,008 \\ 1,103 \end{gathered}$ | 4,448 17,657 234 | $\begin{array}{r} 431,567 \\ 235,267 \\ 234 \end{array}$ | $\begin{array}{r} 13,783 \\ 12,437 \\ 234 \end{array}$ | $\begin{aligned} & 405,044 \\ & 261,643 \end{aligned}$ | $\begin{aligned} & 12,740 \\ & 11,187 \end{aligned}$ |
|  | Convict labor account. |  |  | 3,300 | - 234 | 3,300 | - 234 |  | 3,300 |
|  | Cometery funds <br> Sinking funds. | Dec. 31, 1908; May 1 and June 30, 1909. <br> Dec. 31, 1908. | 4,346 | 72 | 8,509 55,361 | 12,853 | 4,424 7,890 | 8,331 30,072 | $17,405$ |
|  | School district. |  | 374,277 |  | 791 | 375,068 | 31,300 | 343,768 |  |
| 118 | General treasury | June 30, 1909 | 374,277 |  | 741 | 375,008 | 31,300 | 343,768 |  |
|  | Wheelling, W. Va. |  | 895,493 | 138,540 | 1,027,476 | 2,001,509 | 123,554 | 1,799,415 | 138,540 |
|  | City corporation. |  | 620,515 | 137,557 | 909,405 | 1,073,47\% | 113,988 | 1,420,04 | 138,540 |
| 119 | General treasury....... Workhouse labor account. |  | 320,672 | $\begin{array}{r} 132,620 \\ 3,379 \end{array}$ | 757,947 | $\begin{array}{r} 1,211,239 \\ 3,379 \end{array}$ | 55,603 | 1,126,247 | 28,389 3,379 |
|  | Waterworks fund...... | June 30,1809............... | 150,527 |  |  |  |  |  |  |
|  | Gas and light fund...... |  | 114,537 |  | 15,859 71,801 | $\begin{aligned} & 130,396 \\ & 112,338 \end{aligned}$ | $\begin{aligned} & 18,995 \\ & 35,726 \end{aligned}$ | 80,818 1,423 | 30,583 75,189 |
|  | Public trust funds...... | June 30,1909................. | -82081 | 1,558 | -1,623 | $\begin{gathered} 112,338 \\ 3,2630 \end{gathered}$ | 33,726 1,560 | 1,723 |  |
|  | Private trust funds.... | June 30,1909.................. | 160 |  | 700 | 860 | 1,800 | ${ }_{60}$ |  |
|  | School district. |  | 268,978 | 983 | 118,071 | 388,032 | 9,560 | 378,466 |  |
|  | General tressury Library fund. | July 31, 1908............... <br> July 31,1008. | $\begin{array}{r} 258,418 \\ 10,560 \end{array}$ | 883 | 117,518 553 | $\begin{gathered} 376,919 \\ 11,113 \end{gathered}$ | $\begin{aligned} & 4,238 \\ & 5,268 \end{aligned}$ | $\begin{array}{r} 372,621 \\ 5,845 \end{array}$ | $* *+* * * * *+* *$ $* * * * * * * * * *$ |
|  | Springteld, Ill. |  | 1,417,222 | 45,313 | 54, 663 | 1,516,998 | 73,887 | 1,397,650 | 45,351 |
|  | City corporation. |  | 1,038,118 | 36,863 | 26,780 | 1,101,777 | 37,212 | 1,023,953 | 40,612 |
| 120 | General treasury ....... Registered bond fund. | Feb. 27,1909 <br> Feb. 28, 1909. | $\begin{array}{r} 977,704 \\ 48,572 \end{array}$ | 36,863 | $\begin{array}{r} 24,293 \\ 2,197 \end{array}$ | $\begin{array}{r} 1,038,800 \\ 50,7 c 0 \\ \hline, 100 \end{array}$ | $\begin{gathered} 26,806 \\ 8,931 \end{gathered}$ | $\begin{array}{r} 975,442 \\ 41,838 \end{array}$ | 36,612 $\cdots \cdots 00$ |
|  | Investment fund....... | Feb. 28,1809................ | 4,000 |  |  | 4,000 |  |  | 4,000 |
|  | $\begin{aligned} & \text { Munleipal........... } \\ & \text { Nonmunicipai. } \end{aligned}$ | Feb. 28,1909 <br> Feb. 28, 1909 | $\begin{array}{r} 613 \\ 7,229 \end{array}$ |  | 306 | $\begin{array}{r} 919 \\ 7,229 \end{array}$ | $\begin{aligned} & 846 \\ & 628 \end{aligned}$ | $\begin{array}{r} 73 \\ 6,600 \end{array}$ | ............... |
|  | School district. |  | 279,926 | 8,129 | 21,146 | 309,201 | 36,775 | 267,687 | 4,738 |
|  | $\begin{aligned} & \text { General treasury........ } \\ & \text { Annexed territory } \end{aligned}$ | Aug. 31,1908................. | 279,920 | $\begin{aligned} & 3,390 \\ & 4,739 \end{aligned}$ | 21,146 | $\begin{array}{r} 304,462 \\ 4,739 \end{array}$ | $\begin{array}{r} 32,036 \\ 4,739 \end{array}$ | 267,687 | 4,739 |
|  | Pleasure, driveway, and park district. |  | 99,178 | 321 | 6,521 | 106,020 |  | 100,020 |  |
|  | General treasury | May 31,1009. | 99,178 | 321 | 6,521 | 106,020 |  | 106,020 |  |
|  | York, Pr |  | 468,198 | 5,259 | 92,106 | 566,563 | 131,543 | 429,761 | 5,259 |
|  | City corporation |  | 249,873 | 8,259 | 52,078 | 307,210 | 68,642 | 233,309 | 6,259 |
| 121 | General treasury <br> Sinking funds. <br> Public trust funds |  | $\begin{gathered} 209,684 \\ 39,454 \\ 735 \end{gathered}$ | 5,259 | $\begin{aligned} & 18,515 \\ & 33,563 \end{aligned}$ | $\begin{array}{r} 233,438 \\ 7,017 \\ 735 \end{array}$ | $\begin{aligned} & 36,517 \\ & 32,125 \end{aligned}$ | $\begin{array}{r} 196,941 \\ 36,288 \\ 80 \end{array}$ | 4,604 |
|  | School district. |  | 219,325 |  | 40,028 | 259,353 | 62,001 | 196,452 | ........... |
|  | Genersl treasury. ....... Sinking funds. |  | $\begin{array}{r} 183,755 \\ 35,570 \end{array}$ |  | $\begin{array}{r} 36,931 \\ 3,097 \end{array}$ | $\begin{array}{r} 220,656 \\ 38,667 \end{array}$ | $\begin{array}{r} 57,021 \\ 5,880 \end{array}$ | $\begin{gathered} 163,665 \\ 32,787 \end{gathered}$ |  |
|  | Malden, Mass. |  | 1,303,526 | 164,803 | 80,273 | 1,948,602, | 07,025 | 1,086,774 | 164,803 |
| 122 | General treasury .......... County dog tax fund... | Dec. 31,1908............. | 1,654, 500 | 31,206 | 45,865 | 1,731,631 | 71,400 | 1,555,105 | 105,126 |
|  | County dog tax fund......: |  | 3,130 16,371 |  |  | 3.130 17.263 |  | 3,130 |  |
|  | Pine Bank Park fund........ | Dec. 31,1908.................. | 16,371 <br> 1,429 | 291 | 865 | 17,263 | 1,919 | 516 | 14,828 1,350 |
|  | Sinking funds.............. |  | 15, 100 | 124,610 | 24, $35{ }^{\circ}$ | 164,327 | 15,504 | 105,690 | 43,233 |
|  | Investment fund.......... | Dec. 31,1908............... |  |  |  | 334 |  | 68 | 268 |
|  | Municipal. | Dec. 31,1908: <br> Dec.' 31,1908. | $\begin{aligned} & 4,700 \\ & 7,942 \end{aligned}$ | 8,568 | 8,077 | $\underset{8,851}{21,36}$ | 6,315 | 15,031 |  |
|  | Wichita, Kans. |  | 1,001,485 | 600 | 54,115 | 1,050,200 | 48,375 | 1,007,225 | 600 |
|  | City corporation. |  | 845,220 | 600 | 32,974 | 878,794 | 35,817 | 842,977 | ........... |
|  | General treasury <br> Public trust fund. <br> Private trust funds..... |  | $\begin{array}{r} 841,884 \\ 3,336 \end{array}$ | 600 | $\begin{gathered} 30,621 \\ 1,353 \\ 1,000 \end{gathered}$ | $\begin{array}{r} 873,105 \\ 4,689 \\ 1,000 \end{array}$ | $\begin{array}{r} 32,924 \\ 1,, 83 \\ 1,000 \end{array}$ | $\begin{array}{r} 840,181 \\ 2,790 \end{array}$ |  |

${ }^{1}$ The same as the aggregate of cash on hand at beginaing of jear and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908-Contfnued.


[^5]Tablé 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS ANI FUNDS: l $1908 \rightarrow(o n t i n u e d$.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text diserssion of this table, sure mage 21.$]$ GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO $\mathbf{5 0 , 0 0 0}$ IN 190s-Continued.

${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 2.--SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For a dist of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discusslon of this table, see page 21-] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908-Continued.

thesame as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANGES, BY DIVISIONS AND FUNDS: 1908-Continued.
[For 3 list of the eities arranged alphabetically by ztates, with the number assigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1008-Continued.


Table 2.-SUMMARY OF PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIV̇ISIONS AND FUNDS: 1908-Continued.
[For a list of the cittes arranged alphabetically by states, with the number asaigned to each, see page 79. For a text discussion of this table, see page 21.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908 -Continued.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { bur. } \end{gathered}$ | ciry, and divisions and pUNDS 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. ${ }^{1}$ | Cash on hand at beginuing of year. | receipts. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To the public. | To divisions, funds, enterprises, offices, and accounts. |  |  |  | From the publle. | From dirisions, funds, enterprises, offices, and accounts. |
| 155 | Newport, Ky $\qquad$ <br> General treasury. <br> Special assessment fund..... <br> Newport and Covington bridge fund. <br> school fund. <br> Library fund. $\qquad$ <br> Waterworks fund. $\qquad$ $\qquad$ |  | 5534,022 | 979,203 | 979,646 | 8692,871 | 998,597 | \$487,492 | 3106,782 |
|  |  |  | 258, 636 | 74, 197 | 31,018 | 363, 851 | 50,141 | 306,760 | 6,950 |
|  |  |  | 19,777 2,748 | 1,006 | 659 | 19,777 4,413 | 18 | 19,777 4,395 |  |
|  |  |  | 124,880 |  |  |  |  |  |  |
|  |  |  | 12,8,802 |  | 212 | 4,014 | 1,961 | , 76 | 1,977 |
|  |  |  | 51, 104 | 4,000 | 2,137 | 57,241 |  | 57,225 |  |
|  |  |  |  |  | 28,780 | 101,755 | 5,505 |  | 56,250 |
| 156 | Taunton, Mass. $\qquad$ <br> General treasury County dog tax fund. Light department fund Library ficidental fund. Cash in transit. Sinking funds. <br> Public trust funds: Munleipal. Nonmunicipai |  | 1,234,666 | 228,099 | 60,936 | 1,530,301 | 45,938 | 1,255,664 | 228,699 |
|  |  | Nov. 30, 1908. | 1,130,000 | 110, 188 | 69,342 | 1,299,522 | 17,129 | 1,169, 103 | 113,290 |
|  |  | Nov. $30,1908$. Nov. $30,1908$. |  | [ 56,3188 | 3 | 2,330 30,322 |  | 2,330 56,322 |  |
|  |  | Nov. 30;1908. | 345 |  |  | 4, 415 | 54 | 361 |  |
|  |  |  | 38,2ii | 62,017 | $\stackrel{4,781}{2,921}$ | 163,149 | $\dddot{28,755}$ | 23,585 | 110,809 |
|  |  |  | 129 |  |  |  |  |  |  |
|  |  | Nov. 30, 1903 | 3,834 |  |  | 3,834 |  | 3,834 |  |
| 157 | La Crosse, Wis. $\qquad$ <br> General treasury Staking funds. Investment fund Public trust funds |  | 574,366 | 50,216 | 174,035 | 799,517 | 185,061 | 564,240 | 50,216 |
|  |  | Dec. 31,1908 | 523,152 | 49,216 | 173,106 | 745,474 | 185,061 | 650,413 | 1,000 |
|  |  | Dec. 31, 1908. | 50,546 |  |  | 50,546 |  | 3,971 | 46,575 |
|  |  | Dec. 31, 1908............... | 668 | 1,000 | 1,829 | 2,000 |  | 856 | 1,641 |
| 158 | Fort Worth, Tex................ |  | 1,264,725 | 269,544 | 163,274 | 1,697,543 | 95,056 | 1,365,794 | 236,603 |
|  | General treasury. School fund. Library fund.. Sinking funds. Investment fund. | Feb. 28,1909 | 1,005,453 | 262,449 | 41,473 | 1,312,375 | 32,437 |  |  |
|  |  | Aug. ${ }^{31,1908 . . . . . . . . . . . ~}$ | 153,222 | 2,752 | 19,388 1,013 | 175,302 | $\cdots 9$ | $\begin{gathered} 51,237 \\ 1,055 \end{gathered}$ | 124,065 6,178 |
|  |  |  |  |  | 101, 460 | 193,359 | 62,522 | 130,830 |  |
|  |  | Feb. 28, 1909. | 4,869 | 4,335 |  | 9,204 |  | 4,335 | 4,869 |
|  | San Juan, P. R...................... <br> General treasury. <br> Insular pollec fund $\qquad$ <br> School fund. <br> Sinking funds. <br> Investiment fund. <br> Private trust funds. |  | 650,030 | 31.045 | 353,312 | 1,064, 387 | 396,458 | 636,884 | 31,045 |
|  |  | June 30,1909. | 417,649 | 30,000 | 130,743 | 578,392 | 181, 492 | 395,855 | 1,045 |
|  |  | June 30,1909. | 179,337 |  | 6,992 | 186,329 | 14,766 | 171,563 |  |
|  |  | June 30,1909.. |  |  | 234, 141 | 234,141 | 197,200 | 6,941 | 30,000 |
|  |  | June 30, $30,1909 .$. | 5, 51770 | 1,0 | ii, 4336 | 17,009 | 3,000 | 14,009 |  |

${ }^{1}$ The same as the aggregate of cash on hand at beginuing of year and all receipts during year.

Table 3.-TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS MUNICIPAL AND AGENCY, AND
[For a list of the cities arranged alphabetically by states, with the aumber

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | CrIY. | PAYMENTS. |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Municipal. |  |  |  |  |  |  |  |  | Agency. |
|  |  |  | Expenses. |  |  | Interest. | Outlays. | On account of debt. | Retunds. | Investments purchased by public trust, investment, and sinking funds. | General transfers. |  |
|  |  |  | General and special service. ${ }^{1}$ | Of infunds. | Of public service enterprises. |  |  |  |  |  |  |  |
|  |  |  | $\begin{gathered} \text { (Tables } \\ \mathbf{4 , 5 .}) \\ \hline \end{gathered}$ | $\begin{aligned} & \text { (Table } \\ & 6 .) \end{aligned}$ | (Table 6.) | (Table 7.) | (Table 8.) | (Table 9.) | $\begin{gathered} (\text { Table } \\ 16 .) \end{gathered}$ | $\underset{\substack{\text { Tables } 19, 20,21 .)}}{ }$ |  | $\begin{gathered} (T a b l e s \\ 17,18 .) \end{gathered}$ |
|  | Grand total | \$1,284,117,012 | \$404,504,479 | 3475, 751 | 331,006,079 | 882,272,249 | 5275,020,777 | 2238,497,661 | 82,145,856 | \$52,368,390 | 8100,491,557 | 347,334,183 |
|  | Group I. | 871, 161,112 | 275,440,307 | 399,059 | 19,141,205 | 58,001,730 | 181,042,015 | 201,617,203 | $1,553,65$ | 38,442,625 | 64, 722,85 | 30, 101, 407 |
|  | Group III. | 202, $121,510,3626$ | - ${ }^{61,617,035,532}$ | S10,688 | 5, 5 | 11,361,902 | 46, 444,224 | 37,917, 100 | 332,670 15,214 | $\mathbf{8 , 3 7 5 , 1 3 3}$ $\mathbf{2 , 8 5 3}, 702$ |  |  |
|  | Group IV. | 89, 178,612 | 28,410,777 | 14,127 | 2,766,908 | 5,469,236 | 18,308,610 | 22,070,507 | 112,317 | 2,006, 930 | 6, 011,422 | 3,347,778 |

GROUP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.


GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapol | \$7,766, 198 | 53,698,710 | 3893 | \$157,709 | \$480,982 | \$2,322,744 | [456,765 | \$129,004 | \$251,109 | 8198,031 | 840,251 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - 18 | Jersey City, N. | 10,739,003 | 2,809,977 | 2,767 | 985,732 | 050,963 | 1,031, 702 | 1,942,277 | 11,091 | 447,736 | 1,0057, 207 | 1,469,491 |
| 19 | - Indianapolis Ind | 5,869, 400 | 2,748,414 | 392 | 24,085 | 156, 475 | 2,121,505 | 257,022 | 1,956 | 14,070 | 1,61,437 | 484,044 |
| 20 | Louisvile, KY.. | 8, 407, 783 | 2,731, 407 | 31,741 | 392,265 | 422,431 | 2,126,915 | 1,151,486 | 20,012 | 35,500 | 1,452, 708 | 42,318 |
| 21 | St. Paul, Minn. | 6,372,288 | 2, 490, 350 |  | 150,913 | 457,197 | 1,241,087 | 1,866,946 | 1,384 | 3,083 | 122, 900 | 38,632 |
| 22 | Providence | ${ }_{\text {13,367,344 }}$ | 3,239,020 | 91 | 274,752 | 682,171 | 805,233 | 810,086 | 603 | 1,545,511 | 1,331,653 | 678,218 |
| 23 |  | 13,979,461 | 2,916,725 | 1,118 | 232,511 | 541.236 | 1,520,036 | 8,227,950 | 12,604 | 143, 410 | 170, 267 | 207, 593 |
| 24 | Kansas City, Mo | 8,136,275 | 3,127,622 |  | 336,355 | 350,250 | 2,403,590 | 547,068 | 2,238 | 40,337 | 229,006 | 1,007,803 |
| 25 | Toledo, Ohio. | 5,846, 173 | 1,675.393 | 2,721 | 116,502 | 398,816 | 1,295,872 | 816, 658 | 5,908 | 462,079 | 1,059,539 | 12,595 |
| 26 | Denver, Colo | 9,821,501 | 3,808,952 |  | 12,176 | 273,724 | 2,760,902 | 723,105 | 19,481 | 24,810 | 1,341, 177 | 857,234 |
| 27 | Columbus, Ohio | 10, 160,461 | 1,798,547 | 4,312 | 172,176 | 567, 489 | 2,170,903 | 1,173,004 | 7.535 | 1,739,574 | 2,350,223 |  |
| 28 | Los Angeles, | 18,204, 515 | 3,657,413 | 600 | 317,765 | 787,187 | 8,259,800 | 776,207 | 11,930 | 171,843 | 3,847, 382 | 344,388 |
| ${ }_{39}^{29}$ | Seorcester, ${ }^{\text {S }}$, | 6,080,595 | 2,114,618 |  | 104,873 | 342, 550 | 750,342 | 1,267,298 | 810 | 612,381 | 505, 380 | 382,337 |
| 31 | Memphls, Tenn | 15, 3 , 754,838 | 2, 1 | 500 | - 375.859 | 838,278 | 6,485, 786 | 4,281,030 | 3,858 |  | 52,725 | 200,044 |
| 32 | Omaha, Nebr | 4,829,116 | 1,530,919 | 195 | 1,234 | 298,315 | 1,173,337 |  |  |  |  |  |
| 33 | New Haven, Conn | 4, 111, 439 | 1,663, 299 | 1,804 | 707 | 150,321 | 471,102 | 788,261 | 554 | 115,560 | 876,500 | 61,325 |
| 34 | Scranton, Pa | 2,347,232 | 1,108, 183 | 510 |  | 116,397 | 622,113 | 300,003 | 354 | 4,059 | 105, 553 |  |
| 35 | Syracuse, N | 6,559,111 | 1,927, 157 | 85 | 104.084 | 344,037 | 1,061,233 | 2.022,306 | 64, 164 | 32,000 | 170, 997 | 833.160 |
| 36 | St. Joseph, | 1,757, 136 | 722,828 | 53 | 1,520 | 104, 592 | 518,896 | 93,253 | 590 | 1,151 | 208,783 | 105, 470 |
| 37 | Portland, Ore | 6, 247,444 | 1,747,566 |  | 242,186 | 411,251 | 2,64, 727 | 1,036,031 | 398 | 143,217 | 16,6-16 | 5,422 |
| 388 | Praterson, N | 4,721,057 | 1,328, 5 54 | 64 | 873 | 210,812 | 324,493 | 2,050,910 | 735 | 50,000 | 238, 850 | 507,366 |
| 49 | Atlanta, Ga. | 3,237,475 | 1,345,872 | 30 | 186,006 | 143.872 | 1,051,095 | 255,276 | 6,735 | 123,160 | 123,639 | 1,730 |
| 41 | Dayton, Ohio. | 3,205,582 | 1, $1,345,688$ | 2, 1200 | 287,353 81,02 | 377,738 | 1,112,741 | 822,360 | 4,037 | 460,700 | 1,455, 206 | 2,282 |
| 42 | Fall River, Mass | 4, 143,225 | 1,360,274 | 225 | 99,176 | $252 \mathrm{c39}$ |  |  |  |  |  |  |
| 43 | Noshville, Tenn. | 1,828.792 | 975,338 |  | 109,171 | 246,606 | 301,817 | 81, 212 |  | 137,269 | 114,006 | 348,925 |
| 44 | Grand Rapids, M | 4,149.210 | 1,350,824 |  | 86,722 | 126,508 | 930,051 | 420,582 | 1,195 | 123,000 | 782, 809 |  |
| 45 | Hartiord, Conn.. | 4,848,592 | 1,565,775 | 595 | 103,305 | 292,624 | 830,502 | 628,006 | 28 | 793.287 | 627,848 | 16,258 |
| 46 |  | 5,0-2,238 | 1,570,390 | 605 | 106,815 | 501,203 | 423,815 | 1,046,231 | 14,411 | 696,303 | 381,014 | 300,885 |

${ }^{1}$ Includes expenses of raunicipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 24.]


GROUP I .-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| \$334, 838,841 | 8122,129, 171 | 810, 029,153 | \$1,199,621 | \$1,508,287 | \$18, 004,050 | 86,967,022 | 852,619 | 3236,696,023 | \$2, 170,381 | \$11,905,8才2 | \$10,614,989 | \$13,181,224 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 95,254, 193 | 41, 446.465 | 4,765, 393 | 2,356,275 | 3,264, 032 | 5,127,401 | 1,622,835 | 94,862 | 32,368, 220 | 28,885 | 26,885 | 3,071,211 | 951,729 |  |
| 70,278 266 | 25,484,932 | 2,83,746 | 118,700 | 1,838,962 | 4,308, 213 | 3,854,562 | 80,821 | 24,356,749 | 73,581 | 1,601,159 | 6,018,506 | 2,218, ${ }_{2}$ |  |
| 30,494,520 | 13,709, 932 | 2,579, 733 | 391,038 | 580,585 | 2,048,538 | 439,933 | 18,116 | 6,573, 228 | 3,147 | 20,808 | 1,501,488 | 2,531,102 |  |
| 48,496, 339 | 23,074, 209 | 235,509 | 95,253 | 999,039 | 3,442,212 | 1,574,476 | 192,891 | 11,303,284 | 20,760 | 594,526 | 3,992,373 | 2,971,807 |  |
| 19,957, 551 | 8,963,040 | 689, 86 | 468,795 | 226,728 | 1,383,187 | 1,888,946 |  | 5,218,625 | 12,200 | 584, 201 | 2,134,310 | 7,567 |  |
| 29,773, 113 | 13,084, 487 | 1,453,038 | ${ }^{55,172}$ | 761,638 | 1,503, 859 | 606,463 | 6,702 | 6,076,235 | 800, 739 | 390, 708 | $5,012,847$ | 12,725 |  |
| 21,686,604 | 9,345,285 | 1,128,609 | 67,187 | 1,445,158 | 1,205,537 | 514, 491 | 37,419 | 3,682,927 | 14,115 | 500,736 | 3,544, 760 | 140,330 |  |
| 23,665,759 | 7,499,983 | 53 | 151,37 | 485, | 944,724 | 243,323 | 5,708 | 4,576,855 |  | 611,239 | 8,386,191 | 185,164 | ${ }^{9}$ |
| 23,407,090 | 9,385, 013 | 943,257 | 75,782 | 559,960 |  | 126,827 | 14,893 | 8,979,950 | 1,175 |  | 102, 549 | 3,217,654 | 10 |
| 11,971,291 | 7,037,556 | 761,644 | -58,397 | 399,568 | -935,35t | 227,040 1841,026 | 18,482 | 1,682,488 | 16,602 | 499,817 | 185,194 | 171, 209 | 11 |
| 20,034, 538 | 8,320,654 | 417,835 | 280,995 | 373,800 | 1,058,057 | 1,841,026 | 34, 148 | 3,992,079 | 4,816 | 232.567 | 3,205,003 | 273, 558 | 12 |
| $12,006,128$ $21,803,671$ | G, 142,214 $5,848,151$ | 611,709 | 54,127 49,531 | 137,573 340,858 | $\begin{aligned} & 671,517 \\ & 280,936 \end{aligned}$ | $\begin{array}{r} 84,785 \\ 130,051 \end{array}$ | 11,500 | 2,704,346 5,171,159 | $\begin{aligned} & \mathbf{5 , 1 0 3} \\ & \mathbf{2 , 1 5 8} \end{aligned}$ | $\begin{array}{r} 2,000 \\ 43,362 \end{array}$ | 166,683 $9,300,890$ | 1,484,571 | 13 |
| 16,278.64 | 12,168,378 | 317,405 | 12,148 | 335,35] | 587.587 | 14,475 | 804 | 341, 952 | 278 |  | 1,635.942 | 864,319 | 15 |
| 33,173089 | 5,826, 020 | 691, 806 | 168,410 | 335,854 | 1,115,159 | 422,922 |  | 14,558. 416 | 3,122 | 3,030,511 | 4,854,709 | 2,167,080 | 16 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1808.

| 88,070,566 | 84,633, 924 | 8845,908 | 8168 | \$106,372 | 5353,043 | \$201,982 | \$39,428 | 51,627,64 | \$26,799 | \$24, 560 | \$198,031 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 11,118, 12 | 2, 726,256 | 216,24 | 78,984 | 32,493 | 1,138, 106 | 198, 721 | 10, 20 | 3,769,077 | 20, 817 | 414, 733 |  | 1,457,691 | 18 |
| 6,080, 2 20 | 3,209, 705 | 1,715,844 | 99, 108 | 128,993 | 39,510 | 27,361 | 1,400 | 275, 670 | 435 | 5,835 | 61,437 | , 514,957 | 19 |
| 9.556, 661 | 3.784,859 | 263, 147 | 4,170 | 63,702 | 722,774 | 180, 115 | 4,662 | 2,960,011 | 4,235 | 68,000 | 1,453,190 | 47,790 | 20 |
| 6,419,293 | 2,773, 615 | 409,233 | 77,925 | 100,649 | 393,245 | 44,356 | 370 | 2,448,229 | 1,193 | 7,925 | 122,690 | 39,813 | 21 |
| 9,369,620 | 3,691,894 | 34,304 | 178,443 | 176,032 | 772.096 | 284, 532 | 880 | 1,473,121 | 7,501 | 736,985 | 1,331,653 | 682,119 | 22 |
| 13,858, 636 | 3,398, 450 | 823,976 | 46,243 | 123,369 | 667,042 | 125,618 | 11,610 | 8.026, 974 | 3,44t | 233, 125 | 165,267 | 233, 518 | 23 |
| 8,097, 842 | 3,881,351 | 1,036,331 | 186,911 | 55,196 | 881.026 | 85, 182 | 11,121 | 640,478 | 6,825 | 65,800 | 2292,006 | 1,118, 615 | 24 |
| 5,857, 257 | 2,438, 703 | 504,990 | 1,000 | 38,109 | 272,435 | 130,992 | 4,491 | 1,074,443 | 827 | 317,136 | 1,059,539 | 14,503 | 25 |
| 9,543, 030 | 4,198,540 | 557,511 | 110,551 | 251, 874 | 24,682 | 115,492 | 14,604 | 1,990,039 | 9,401 | 11,000 | 1,368,234 | 889,002 | 26 |
| 10,304,858 | 2,296,123 | 365,362 | 5,210 | 158,773 | 289,320 | 215,697 |  | 1,963,431 | 1,452 | 2,477,396 | 2,356,223 | 175,871 | 27 |
| 20,724,132 | 5,273,272 | 2,109, 166 | 19,212 | 209, 260 | 1,055, 147 | 408,984 |  | 7,445.480 | 11,433 |  | 3,847, 382 | 344,790 | 28 |
| 6,003,853 | 2,354, 402 | 2, 84, 350 | 36,464 | 191,722 | 1,424, 641 | 174,772 | 24,518 | 1,598,637 | ${ }_{57} 992$ | 245,631 | 505,385 | 382,338 | 29 |
| 14,877,098 | 4,190,439 | 3,178,502 | 50,164 | 80,590 | 1,056, 170 | 349, 312 | 5,503 | 5, 476, 428 | 57,260 | 158,681 | 52,725 | 221,324 | 30 |
| 3,553,970 | 1,997,647 |  |  | 40,764 | 388,251 | 18,958 | 3,900 | 874, 183 | 949 |  | 215,143 | 14,080 | 31 |
| 5, 249,135 | 1,961,470 | 369,811 | 37,609 | 111,434 | 497 | 42,329 | 3,765 | 1,727,410 | 2,473 | 111,341 | 572,321 | 308, 675 | 32 |
| 4,127,992 | 1,919,297 | 43,700 | 106 | 41,289 | 1,442 | 39,656 |  | 1, 015,872 |  | 68,370 37,000 | 876, 792 | 61,459 | -33 |
| 6, $28.281,073$ | $1,346,124$ $\mathbf{2 , 3 1 6 , 5 2 6}$ | 203,851 356,416 |  | 8,847 26,795 | 322,314 | 32,066 |  | 2, ${ }^{5472,744}$ | 26 | 37,020 | 105,298 170,797 | 842, 417 | $\stackrel{34}{35}$ |
| 2,517,860 | 2,939,213 | - 200,211 | 550 | 37,640 | 3,410 | 21,802 | 3,690 | 2,917,722 | 70 |  | 102, 632 | 110, 920 | 36 |
| 7,005,75 | 2,490, 191 | 920, 553 | 23,119 | 13,61 | 698,098 | 69,016 | 5,150 | 2,736,384 | 2,039 | 19,411 | 16,646 | 5,530 |  |
| $4,549,548$ | 1,825,495 | 104,620 | 46,275 | 27,732 | 20, 211 | 36, 820 |  | 1, 678,051 | 159 | 77,077 | 239,615 | 513, 493 | 38 |
| 3,200, 781 | 1,503,814 | 271,633 | 21,851 | 111,776 | 325, 192 | 11,919 | 1,683 | 737,689 | 727 |  | 123, 639 | 2 878 | 39 |
| 5,583,396 | 1,775, 100 | 25,613 | 70,190 | 5,746 | 625,337 169,989 |  | 712 | 1,533,144 |  | -115,400 | 1, ${ }_{1} 146,141$ | 2,972 | 40 |
| 3,244,334 | 1,606,871 | 162,759 | 23,841 | 39,555 | 169,889 | 50,844 |  | 935,235 | 441 | 99,658 | 146, 141 |  |  |
| 4,187,003 | 1,632,275 | 7,224 | 7,103 | 36, 820 | 241,868 | 104,673 | 38,435 | 1,004,945 | 25 | 117,500 | 587, 194 | 348,946 | 42 |
| 2, 124, 973 $4,503,703$ | 1, 324,986 | 332, 59 | 48,445 | 102,705 | 257,174 | 19, 5229 | 8,050 | 957, 2373 | 347 | 128, 500 | 114,096 | 327,333 | 43 |
| 4,854,371 | 2,016,013 | 33,016 | 25,303 | 1219,352 | 303,062 | 65, 292 |  | 897, 468 | 98 | 818,080 | 624,417 | 16,280 | 45 |
| 5,023,514 | 2,074,148 | 53, 104 | 11,226 | 72,835 | 393, 295 | 129,311 | 24,645 | 1,250,721 | 770 | 336,000 | 381, 614 | 300,845 | 48 |

${ }^{2}$ Includes recaipts of municipal service enterprises; for amounts, see Table 13.
$51151^{\circ}-10-8$

Table 3.-TOTAL Payments and Receipts, CLASSIFIED as MUNICIPAL AND AGENCY, AND
[For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPILLATION OF 50,000 TO 100,000 IN 1903.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{5}{*}{$$
\begin{gathered}
\text { City } \\
\text { num- } \\
\text { ber. }
\end{gathered}
$$} \& \multirow{5}{*}{cITY.} \& \multicolumn{11}{|c|}{payments.} <br>
\hline \& \& \multirow{4}{*}{Total:} \& \multicolumn{9}{|c|}{Municipal.} \& \multirow[b]{4}{*}{Agency.

Tables 16,
17, 18.)} <br>

\hline \& \& \& \multicolumn{3}{|c|}{Expenses.} \& \multirow[b]{3}{*}{| Interest. |
| :--- |
| (Table 7.) |} \& \multirow[t]{3}{*}{| Outlays. |
| :--- |
| (Table 8.) |} \& \multirow[t]{3}{*}{| On account of debt. |
| :--- |
| (Table 9.) |} \& \multirow[t]{3}{*}{| Refunds. |
| :--- |
| (Table |
| 16.) |} \& \multirow[t]{3}{*}{| Invest- |
| :---: |
| ments pur- |
| chased by |
| public |
| irust, |
| investment, |
| and sink- |
| ing funds. |
| (Tables 19, |
| $20,21$. ) |} \& \multirow{3}{*}{General transfers.} \& <br>

\hline \& \& \& General and special service. ${ }^{1}$ \& Of in. funds. \& Of public service enterprises. \& \& \& \& \& \& \& <br>

\hline \& \& \& $$
\underset{\substack{\text { Tables } \\ 4 . \\ \hline}}{ }
$$ \& \[

$$
\begin{aligned}
& \text { (Table } \\
& \text { 6. }
\end{aligned}
$$
\] \& (Table 6.) \& \& \& \& \& \& \& <br>

\hline \& Albany, N. Y.............. \& \$3,381,
2,033

209 \& $$
\begin{array}{r}
\$ 1,288,255 \\
707,34
\end{array}
$$ \& 8328 \& \[

$$
\begin{array}{r}
\$ 173,795 \\
76,221
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
5179,979 \\
133.175
\end{array}
$$

\] \& \[

$$
\begin{gathered}
\$ 43,445 \\
559,457
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
\mathbf{S} 503,442 \\
460,600
\end{gathered}
$$

\] \& \[

$$
\begin{array}{r}
53,949 \\
203
\end{array}
$$
\] \& \$122,280 \& $\mathbf{3 3 2 , 0} 2,05$

95,372 \& $$
\begin{array}{r}
8310,278 \\
1,525
\end{array}
$$ <br>

\hline 49 \& Rewell, iras.................... \& 4,069, 3 , ${ }^{\text {a }}$, \& 1,338, 131 \& 10 \& 156,306 \& 202,685 \& 362, 521 \& 1,609,423 \& 1,232 \& 91, 187 \& 46 +300 \& 260, 062 <br>
\hline 50 \& Trenton, N. J................. \& 3,605,630 \& 1, 976,591 \& 420 \& 66, 788 \& 239,423 \& 552, 688 \& 1,495,318 \& 3,243 \& 83,545 \& -10,359 \& 447,210 <br>
\hline 51 \& Bridgeport, Conn........... \& 1,909,530 \& 1,106,462 \& 100 \& 1,566 \& 86,269 \& 252, 871 \& 200,639 \& 630 \& 30,000 \& 175,937 \& 24,990 <br>
\hline 52 \& Camden, N. J. \& 2,686,899 \& 1,003,680 \& 197 \& 81.747 \& 194,934 \& 237, 151 \& 409, 272 \& 245 \& 126,999 \& 332,482 \& 295, 193 <br>
\hline 53 \& Wimington, Del............ \& 2,928,650 \& 1,693, 921 \& \& 120,661 \& 122,880 \& 436, 472 \& 110.433 \& ${ }_{786} 73$ \& 2.000 \& 1,411,451 \& 125 <br>
\hline 54 \& Des Moines, Iowa........... \& 2,040,675 \& 1.038,440 \& 3,727 \& 16,971 \& - 226,706 \& ${ }_{3}^{696,5651}$ \& $\xrightarrow{201,421}$ \& - 5 \& 3ss, 116 \& 174,934 \& 399,272 <br>
\hline 65 \& Lew bediora, Maiasi.... \& 4,075,222 \& 1,145,395 \& 3
433 \& 124, 568 \& 253,303 \& 620, 303 \& $1,666,401$ \& 1,671 \& 518,933 \& 282, 604 \& 300, 323 <br>
\hline \& Kansas City Kans......... \& 1,971,907 \& 604,009 \& 282 \& ${ }_{10} 517$ \& 157,699 \& 469.538 \& 739, 187 \& 1,078 \& \& 237 \& ${ }^{30} 300$ <br>
\hline 88 \& Spring \& 3,878,651 \& 1,386,849 \& 300 \& 195,097 \& 121,607 \& 974, 885 \& 652, 200 \& 1,217 \& 101,747 \& 147,663 \& 297,005i <br>
\hline 59 \& Troy, $\mathrm{N} . \mathrm{Y}$-1.............. \& 3,204, 376 \& 1,111,899 \& 10 \& 133,732 \& 177, 297 \& 421,091 \& 1,171.838 \& 2.317 \& 5.000 \& 153,039 \& 23, 133 <br>
\hline 61 \& Oakland, Cal. \& $3,747,020$
$3,071,280$ \& $\begin{array}{r}1,755,781 \\ 884 \\ \hline\end{array}$ \& \& 3,302
82,029 \& 126,512
109,208 \& 1, 773,979 \& 1, 150,157 \& $\xrightarrow{7.504}$ \& 67 \& 197,915 \& ${ }_{213,145}^{180}$ <br>
\hline \& Somerville, Mass \& 2,549,742 \& 1,018,546 \& \& 50,263 \& 187,626 \& 219, 513 \& 907,500 \& 238 \& 100 \& 367 \& 165,449 <br>
\hline 83 \& Duluth, Minn................ \& 2,148,559 \& 872,102 \& \& 208, 648 \& 302,969 \& 54, 179 \& 200,672 \& 4,153 \& 3,500 \& 10,000 \& 2,030 <br>
\hline 64 \& Savannah, G \& 1,126,709 \& 512,654 \& \& 68,191 \& 153,827 \& 296, 322 \& 70,181 \& 11,183 \& \& 14,351 \& <br>
\hline 65 \& Norfolk, Va. \& 2,469, 251 \& 754,300 \& \& 99, 205 \& 319,800 \& 287, 296 \& 520, 415 \& +446 \& 202,517 \& 276, 855 \& 2,417 <br>
\hline 66 \& Yonkers, N. Y \& 5, 445, 120 \& 1,344,813 \& 461 \& 115,691 \& 264,482 \& 953,828 \& 2,423,275 \& 3,834 \& 9,500 \& 110,364 \& 213,872 <br>
\hline 67 \& Schenectady, N. \& 2,714,114 \& 774,670 \& 489 \& 54,303 \& 129,716 \& 838,472 \& \& 8,124 \& 28,977 \& \& <br>
\hline 68 \& Heboken, \& 2,849,405 \& 895,041
816,153 \& 52
2 \& 208,781
11,307 \& 94,745
52,674 \& 201, 777 \& 478,883
581,695 \& + 229 \& 61,410 \& 616, 6000 \& 353,228 <br>
\hline 70 \& Utica, N. \& 2,322,296 \& 859,30 \& 767 \& 11,307 \& 74,232 \& 232,200 \& 715,641 \& 4,793 \& 30,600 \& 15, 204 \& 241,349 <br>
\hline 71 \& Manchester, N. \& 1,554,222 \& 649,375 \& \& 52,775 \& 74,213 \& 132,350 \& 345, 501 \& -85 \& $8_{83} 301$ \& 63, $5 \pm 3$ \& 143,079 <br>
\hline 72 \& Evansrille Ind., \& 1,071,122 \& 531,962 \& 35 \& 58,132 \& 107,812 \& 164,909 \& 86,431 \& 1,208 \& \& 56,096 \& 64,609 <br>
\hline 73 \& San Antonio, Tex \& 1,677,724 \& 723,997 \& \& 12,490 \& ${ }_{126,271}^{136}$ \& 400,007 \& 350,237 \& 895 \& \& 32,346 \& 1, 549 <br>
\hline 74 \& Wilizabeth, N. J... \& 1,821,830 \& 612,447 \& 900 \& 29,507 \& 126,271
86,459 \& 26i, 638 \& 313,597
205,012 \& ${ }_{3}^{331}$ \& (133,216 \& 112,221 \& 200,408
$+3,387$ <br>
\hline 76 \& Salt Lake City, Utai \& 2,974,887 \& 1,113, 493 \& \& 161,163 \& 222,587 \& 1,074,090 \& 372,065 \& 3,168 \& \& 2,600 \& 24,821 <br>
\hline 77 \& Whikes-Barre, Pa \& 792,697 \& 548, 227 \& 120 \& 2,650 \& 39,037 \& 130,069 \& 47,872 \& 856 \& 19,000 \& 3,195 \& 371 <br>
\hline 78 \& Erie, Pa .-.. \& 1,479,773 \& 531,471 \& \& 85,716 \& 42,995 \& 523,274 \& 215, 190 \& 105 \& \& 76,022 \& <br>
\hline 78
80 \& Houston, Tox. \& 2, 154,344 \& 707,753 \& \& 71,389
322913 \& 242,210 \& 391, 821 \& 453, 011 \& 9 \& 28,114 \& 243.835 \& 8,237 <br>
\hline 81 \& Hartisburg, Pa. \& 1, ${ }^{\mathbf{4}, 4364,195}$ \& 580,699 \& \& 322,913
72,741 \& 325,339
100,802 \& $1,537,380$
624,248 \& $1,032,961$
134,163 \& 1,844 \& 8,925

600 \& $$
88.603
$$ \& 62,294 <br>

\hline \& Portland, Me \& \& \& \& 86,515 \& 255,529 \& 4,536,993 \& 2,536,466 \& 1,504 \& 48,773 \& 180, 137 \& 225,978 <br>
\hline 83 \& Charleston, S. O \& 2,636,974 \& 584,649 \& \& 2,860 \& 155,393 \& 135,921 \& 1,237,000 \& 6,388 \& 6,419 \& 500,286 \& <br>
\hline 84 \& Youngtown, Ohio. \& 1,915,150 \& 652,857 \& 1,124 \& 65,403 \& 80,284 \& 559,845 \& 1,236,601 \& 2,350 \& 66,638 \& 244,048 \& <br>
\hline 85 \& Dallas, Tex \& 1,757,816 \& 714,640 \& \& 74,089 \& 135,225 \& 701,562 \& 144,780 \& 3,526 \& \& 7,654 \& 5,410 <br>
\hline \& Terre Haute, Ind. \& 1,169, 203 \& ${ }_{605,} \mathbf{2 1 8}$ \& 251 \& 11,897 \& 29,218 \& 207,502 \& 229,832 \& 527 \& 12,431 \& 49,422 \& 22,095 <br>
\hline 88 \& Akron, Onlo. For... \& 1,619,876 \& ${ }_{4}^{606,651}$ \& ${ }_{83} 83$ \& 1,647 \& 58,872 \& 263, 405 \& 210,847 \& 6.920 \& 206,000 \& 204, 982 \& <br>
\hline 88 \& Holyoke, Sass... \& 2,843,456 \& 745, ${ }^{4250}$ \& 138 \& - 58,893 \& 36,911
130,185 \& 309,632

380,711 \& $$
\begin{array}{r}
76,656 \\
803,100
\end{array}
$$ \& \[

$$
\begin{array}{r}
427 \\
1,749
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 63,041 \\
& 06,050
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
49.515 \\
272,319
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 81.488 \\
& 154,239
\end{aligned}
$$
\] <br>

\hline 80 \& Brockton, Mass............. \& 3,133, 805 \& \& 25 \& \& 140,874 \& 305,742 \& \& 92 \& 64,094 \& \& 116,010 <br>

\hline 91 \& | Covington Ky............... |
| :--- |
| Lincoln | \& 992, 867 \& \[

$$
\begin{aligned}
& 390,680 \\
& 441,296
\end{aligned}
$$
\] \& \& 42,827 \& 87,640 \& 231,682 \& 112,250 \& 1,100 \& \& 126,388 \& <br>

\hline $\stackrel{92}{93}$ \& Lincoln, Nebr................ \& 1018,138
$1,883,611$ \& 441,296 \& \& 36,127
45,615 \& 75,833

100,989 \& $$
\begin{array}{r}
209,433 \\
559,789
\end{array}
$$ \& 112,379

$\mathbf{2 6 8 , 9 0 5}$ \& $$
\begin{array}{r}
444 \\
1,582
\end{array}
$$ \& 17,200 \& 12,852

280,434 \& $$
180,283
$$ <br>

\hline
\end{tabular}

${ }^{1}$ Includes expenses of municipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 190S-Continued.
assigned to cach, see page 79. For a text discussion of this table, see page 24.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

: Includes recelpts of municipal service enterprises; for amounts, see Table 13.

Table 3.-TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS MUNICIPAL AND AGENCY, AND
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES RAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

${ }^{1}$ Includes expenses of municipal service enterprises; for amounts, see Table 5.

ACCORDING TO OBJECT OF MUNICIPAL PAYMENT AND SOURCE OF MUNICIPAL RECEIPT: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 24.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \& \multicolumn{12}{|c|}{RECEIPTS.} \& \multirow{5}{*}{$$
\begin{aligned}
& \text { city } \\
& \text { nump } \\
& \text { ber. }
\end{aligned}
$$} <br>
\hline \multirow{4}{*}{Total.} \& \multicolumn{11}{|c|}{Municipal.} \& \multirow[b]{4}{*}{Ageney.

$\binom{(T a b l e s}{17,18)}$.} \& <br>

\hline \& \multicolumn{6}{|c|}{Revenue,} \& \multirow[b]{3}{*}{| Insurance and sales of land and buildings. |
| :--- |
| (Table 1ti.) |} \& \multirow[b]{3}{*}{| On aceount of debt. |
| :--- |
| (Table 9.$)$ |} \& \multirow[b]{3}{*}{| Refunds. |
| :--- |
| (Table 10.) |} \& \multirow[t]{3}{*}{| Invest- |
| :---: |
| ments dis- |
| posed of by |
| publlic |
| trust, |
| investment, |
| and sink- |
| ing funds. |
| (Taibes 19, |
| 20, 21.) |} \& \multirow{3}{*}{General transfers.} \& \& <br>

\hline \& Taxes and other general revenue. \& Special assessments. \& I'rivileges. \& From departmental services. ${ }^{2}$ \& From public service enterprises. \& Interest. \& \& \& \& \& \& \& <br>

\hline \& (Table 10.) \& (Table 11.) \& (Table 11.) \& $$
\begin{gathered}
\text { (Tables 12, } \\
\text { 13.) }
\end{gathered}
$$ \& (Table 14.) \& (Table 15.) \& \& \& \& \& \& \& <br>

\hline \$1,
, 141,870
$4,734,639$

373,449 \& | 5484,601 |
| :---: |
| $1,342,602$ |
| 351,293 | \& \[

$$
\begin{aligned}
& \mathbf{5 8 8}, 851 \\
& 510,808
\end{aligned}
$$
\] \& 3100

6,671

3,000 \& $$
\begin{gathered}
85,002 \\
76,266 \\
5,982
\end{gathered}
$$ \& \[

$$
\begin{gathered}
\mathbf{8 1 1 8 , 5 7 1}, 571 \\
392,468 \\
129,040
\end{gathered}
$$

\] \& \[

$$
\begin{array}{r}
\$ 16,519 \\
59,449 \\
8,378
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
39,595 \\
7,236
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
5261,042 \\
2,269,154 \\
75,433
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
5110 \\
5,558 \\
523
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
\$ 118,000 \\
15,000
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
\$ 35,559 \\
\mathbf{2 4}, 367
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 84,010 \\
& 85,060
\end{aligned}
$$
\] \& 94

98
96 <br>
\hline 1,359, 750 \& 734,507 \& 100,083 \& 863 \& 93,869 \& 1,107 \& 26,088 \& 1,074 \& 354, 2220 \& 941 \& 2,000 \& 63,316 \& 10,888 \& 97 <br>
\hline 2,812,207 \& 737,292 \& 67,821 \& 12,938 \& 12,108 \& 228, 436 \& 30,339 \& 3,650 \& 1,261,034 \& 145 \& 80,500 \& 143,140 \& 234,614 \& 98 <br>
\hline 1,066,279 \& 537,949 \& 162,713 \& ${ }^{500}$ \& 1,552 \& 82,510 \& 3,886 \& 2,308 \& 162, 629 \& 496 \& 1,679 \& 7,703 \& 102, 354 \& ${ }^{99}$ <br>
\hline 1,375, ${ }^{1,006} \mathbf{7 1 6}$ \& 714,009
341,500 \&  \& 12,461 \& 6,534 \& 70,510 \& 1,479
15,431 \& \& 519,894, \& \& 1,627
206,600 \& 24,027 \& $\cdots$ \& 100
101 <br>
\hline 3, ${ }^{1}$,669,990 \& 715,008 \& 10, 173 \& ii, i13 \& 19,706 \& 241, 609 \& 88,780 \& \& 2,129,118 \& 3,829 \& 165, 687 \& 187, 209 \& 97, 698 \& 102 <br>
\hline 1,154,133 \& 604, 169 \& 89,245 \& 9,236 \& 9,721 \& 80,990 \& \& 1,242 \& 357,673 \& 43 \& \& 1,814 \& \& 103 <br>
\hline 595,671 \& 486,459
455,03 \& 46,040 \& 1,394 \& 9,159 \& 65, ${ }^{285}$ \& 9,014 \& 2,205 \& 51,803
111,380 \& 16 \& 3,100 \& 32,305 \& 1822 \& 104
105 <br>
\hline 1,0031,474 \& 420,343 \& 28,129 \& \& 15,438 \& 128,950 \& 9,433 \& \& 124, 668 \& 32 \& 15, 100 \& 107, 989 \& 121, 692 \& 106 <br>
\hline 3, 339, 144 \& 429,903
519,601 \& 61,267
13,606 \& 11,705
12,407 \& 7,90t
3608 \& 149,975
146,192 \& 3,005 \& \& $2,184,303$
75,000 \& 14,853 \& \& -499, 114 \& \& 107
108 <br>
\hline 1,899,925 \& CS3, 735 \& 157,546 \& \& 37,247 \& 113 \& 18,330 \& \& 1,002,835 \& 119 \& \& \& \& 109 <br>
\hline 1,721,372 \& 447, 858 \& 29,310 \& ii, 636 \& 4,838 \& \& 2,943 \& \& 296,054 \& \& 4,500 \& 730,341 \& 153,892 \& 110 <br>
\hline 1,107.031 \& 319,270 \& 179.650 \& 125 \& 27, 853 \& 91,669 \& 6,299 \& \& 250,060 \& 198 \& \& 27,671 \& 4,230 \& 111 <br>
\hline ${ }^{7} 79.934$ \& 473, 488 \& \& \& 42,542 \& 107,724 \& 4,126 \& 12,501 \& 65,886
858,029 \& 25
36 \& $\begin{array}{r}10,000 \\ 884 \\ \hline\end{array}$ \& -33,081 \& ${ }_{251} 601$ \& ${ }_{113}^{112}$ <br>
\hline 2,757,220 \& 1,079,235 \& 5,942 \& 12,677 \& 12,824 \& 145,339 \& 72,844 \& \& 858,029 \& 36 \& 84,500 \& 233,999 \& 251, 635 \& 113 <br>
\hline 1,301, 525 \& 410,618 \& 36,901 \& \& 19,915 \& 83,907 \& 29,867 \& \& 461,062 \& 108 \& 107,570 \& 150,977 \& \& 114 <br>
\hline $1,897,851$
$1,365,982$ \& 442,894
721,993 \& 39,875
199,252 \& \& 20,824
25,338 \& $\begin{array}{r}92,267 \\ 1,830 \\ \hline\end{array}$ \& 5,265

7,135 \& \& 292,891 \& | 86 |
| :--- |
| 34 | \& \& 3,749

3,850 \& 230,81i \& 115
116 <br>
\hline $1,093,650$ \& 4S2,060 \& 68,940 \& 5.458 \& 30,093 \& 8, 431 \& 784 \& 40,300 \& 390,940 \& 70 \& 30,000 \& 28,724 \& 450 \& 117 <br>
\hline 1,937,955 \& 435,400 \& \& 5,731 \& 33,208 \& 302,439 \& 29,464 \& \& 1,025,012 \& 294 \& \& 106,347 \& 60 \& 118 <br>
\hline 1,443,011 \& 627,832 \& 143,678 \& \& 38,782 \& 141,173 \& 3,402 \& 2,315 \& 467,000 \& 521 \& \& 11,708 \& 0,600 \& 119 <br>
\hline 1435,020
$1,851,577$ \& 395,304
$\mathbf{f} 50,555$ \& 3,504 \& 7, ${ }^{791}$ \& 31, ${ }^{2,093}$ \& \& 10,555 \& 7,022 \& 14,157
608,500 \& \& 109,000 \& \& \& 121 <br>
\hline 1,851,577 \&  \& 35,017 \& 7,191 \& 31,661
6,951 \& 110, 1,204 \& 54, 4,608 \& 7,022 \& 541,817 \& 2,503 \& 109,000 \& 129,721
600 \& 105, 1200 \& 122 <br>
\hline 1,211,842 \& 3612,257 \& 43,082 \& \& 23,628 \& 107,347 \& 8,152 \& 2,556 \& 240,172 \& 155 \& \& 97,525 \& 121,968 \& 123 <br>
\hline 568,059 \& 340,102 \& 45,548 \& 3,686 \& 3,321 \& \& 6,447 \& \& 168,750 \& 5 \& \& 100 \& 100 \& 124 <br>
\hline 671,482
509,49 \& 475,264
379,394 \& 29,224 \& 1,237 \& 3,556
8,928 \& 1,219 \& 16,175
$\mathbf{2 , 3 1 3}$ \& 1,100 \& 119,111 \& 152 \& \& 24,967 \& \& 126 <br>
\hline 1,350,894 \& 611 ,645 \& 252,393 \& \& 3,319 \& \& 5,662 \& 20,475 \& 8, 631 \& 55 \& \& 334, 31 \& 122,853 \& 127 <br>
\hline 1,131,650 \& 503,401 \& 59,673 \& \& 3,703 \& 83,165 \& 13,316 \& \& 229,655 \& 351 \& 3,459 \& 234, 897 \& \& 128 <br>
\hline 1,111,313 \& 487,118 \& 119,725 \& 12,340 \& 55,619 \& 407,901 \& 504 \& \& 20,204 \& \& \& \& 7,902 \& 129 <br>
\hline 102, 312 \& ${ }_{50}^{331,975}$ \& 15,089 \& \& 3,339
23 \& 13,030 \& 6,052 \& \& 138,611
819,156 \& ${ }_{175}^{830}$ \& 45,000
54,517 \& 60,377 \& \& 130
131 <br>
\hline $1,947,037$
507,631 \& 500,630
292,180 \& 105,664 \& 3,077 \& 23,662
5,172 \& 136,100
17 \& 52,485 \& 230,459 \& 819,150
26,202 \& 175 \& \& 40,36i \& 9,290 \& ${ }_{132}^{131}$ <br>
\hline 4,907,313 \& 1,385,031 \& 23,021 \& 14,367 \& 52,088 \& 146,476 \& 108,299 \& \& 2,353,616 \& 844 \& 457,500 \& 174,848 \& 191,223 \& 133 <br>
\hline 1,272,050 \& 350,570 \& 8,852 \& 9,430 \& 37,382 \& 103,986 \& 23,144 \& \& 325,051 \& 2,402 \& 53,029 \& 46,201 \& 111,967 \& 134 <br>
\hline 1,998, 342 \& 504, 076 \& 11,479 \& 6, 351 \& 65, 404 \& 102,499 \& 54, 005 \& 2,742 \& 983,019 \& 463 \& 25,352 \& 148,020 \& 94,902 \& 135 <br>
\hline 1,058,231 \& 479,386 \& 25,343 \& 1, 104 \& 14,411 \& 78,050 \& 1,317 \& \& 442,066
626,76 \& -62 \& 2,987 \& 15,992 \& 1,000 \& 136
137 <br>
\hline 1,289,113 \& 472,733
$58 i, 005$ \& 66,361 \& 3,852 \& 19,834
108,446 \& 121,895 \& 42,870 \& 6,000 \& 192,007 \& 140 \& 1,000 \& 256, 884 \& 100 \& 138 <br>
\hline 709, 405 \& 488,200 \& 29,286 \& 250 \& 8,493 \& 10,245 \& 10,058 \& \& 40,152 \& 77 \& 1,000 \& 43, 482 \& 78,060 \& 139 <br>
\hline 1,297,213 \& 491,759 \& 25, 648 \& \& 36,234 \& 108.266 \& 14,419
3,44 \& 4.522 \& 519,263 \& $\begin{array}{r}50 \\ 213 \\ \hline\end{array}$ \& 39,000 \& 23,504 \& 9,070
80,830 \& 141 <br>
\hline 1,920,519 \& 407,761
425,755 \& $\begin{array}{r}1669,265 \\ 53,345 \\ \hline 2,45\end{array}$ \& \& 70,413 \& 94,481 \& 3,44
9,867 \& 4,522 \& 419,493 \& 448 \& 35,500 \& 159,404 \& 30,830
91,015 \& 112 <br>
\hline 2,054,506 \& 334, 181 \& 12,402 \& 2,852 \& 20, 305 \& 109, 140 \& 19, 826 \& \& 1,348, 533 \& 43 \& 71,000 \& 79,540 \& 50,681 \& 143 <br>
\hline 765,648 \& 515, 706 \& \& 1,375 \& 34,708 \& 2,233 \& 25,345 \& \& 33,849 \& 909 \& \& 151,415 \& 108 \& 14 <br>
\hline 851,874 \& 465. 192 \& 1i9, 102 \& 1,3\% \& 8,394 \& 9,103 \& 5,136 \& \& 83,130 \& 3,205 \& \& 28,479 \& 130,005 \& 145 <br>
\hline 1,500,032 \& 583.290 \& 10,701 \& 2,876 \& 31,800
16,695 \& 88,505
104,716 \& 22,044
5,522 \& 15,220 \& $\begin{array}{r}\text { 543, } \\ 4700 \\ \hline 105\end{array}$ \& 643
115 \& 54,770 \& 41,848
230,306 \& 95, 135
$178 ; 809$ \& 146
147 <br>
\hline $1,559,304$
810,923 \& 520,105
404,084 \& 32,641 \& 28,317 \& 16,695

3,302 \& | 104,716 |
| :---: |
| 32,130 | \& 3,522 \& \& 264, 585 \& 168 \& \& 23,260 \& 178;809 \& 148 <br>

\hline 444,137 \& 328, 452 \& \& 8,148 \& 14,925 \& 9,509 \& 14,731 \& \& 8,952 \& 0 \& 18,328 \& 40,000 \& \& 149 <br>
\hline (887, 25 \& 308,423 \& 36,655 \& 13, 428 \& 19,832
19 \& \& 26, 262 \& 300 \& 400,484 \& \& \& 20,895 \& 102,273
68,884 \& 150
151 <br>
\hline $1,383,732$
678,080 \& 439,841
378,338 \& 22, 139 \& 4,548
1,000 \& 19,280
3,772 \& 10,4,695 \& 26,410
5,684 \& \& 496,473
73,473 \& 338 \& 184,000 \& 16,058
4,086 \& 115,456 \& 152 <br>
\hline 1,54,304 \& 750,067 \& 122,441 \& 4,720 \& 11,919 \& 146, 547 \& 11,947 \& 2,000 \& 399,485 \& 224 \& \& 94,948 \& \& 153 <br>
\hline 1,585,719 \& \& 97,319 \& \& 5,067 \& 222,742 \& 3,964 \& 625 \& 533, 540 \& 3 \& \& 41,095 \& 200 \& 154 <br>
\hline 691,274 \& 297,153 \& 19,909 \& \& 3,056 \& 62, 337 \& \& \& 104,726 \& 317 \& \& 106,76 \& \& 15 <br>
\hline 1,484,363 \& 472,852 \& 4, 005 \& 5,026 \& $\begin{array}{r}31,088 \\ 3,386 \\ \hline\end{array}$ \& 141,546
49,458 \& 31,677
11,789 \& …........ \& 312,729
13,992 \& 199 \& 47,800 \& 135,181
45,916 \& 102,170
89,560 \& ${ }_{1}^{156}$ <br>
\hline $1,61,456$
$1,002,487$ \& $\begin{array}{r}372,975 \\ \hline 73,077\end{array}$ \& 27,261 \& 1, 050 \& 3,386
$\mathbf{1 3 5}, 126$ \& 177,921 \& 11,954 \& \& 388,778 \& 726 \& 3,6\%4 \& 130, 447 \& ${ }_{159}$ \& 158 <br>
\hline 667,929 \& 421,612 \& \& 1,038 \& 26,045 \& 77,194 \& 8,083 \& 293 \& 87,308 \& 75 \& 627 \& 31,045 \& 14,009 \& <br>
\hline
\end{tabular}

x Includes receipts ol munioipal service enterprises; for amounts, see Table 13.

Table a.-PAYMENTS FOR GENERAL ENPENSES
|For a list of the cities arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING a POPULATION OF :00,000 OR OVER IN 100s.

| 1 | New York, | 3107,203,787 | 5107,203,787 |  |  | 07,040,075 | 3104,878,359 | 82,161,716 | \$73,582,970 | 833, 457,093 | \$163, 112 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago III | 36, 614,344 | 20,060, 393 | 89,464,522 | 7,0039, 429 | 35,422,776 | 35,402, 561 | 19,915 | 26.409,661 | 8, 053,115 | 1,101,568 |
| 3 | I'hiladelph | 21,750,367 | 24,677, 294 |  | 73,073 | 24,745,533 | 24,70i, 730 | 37,.65 | 11,063,290 | 10, 3832,245 | 4,829 |
| 4 | St. Louls, Mo.. | 11,977, 382 | 9,251,971 | 2,725,4i1 |  | 11,818, 772 | 11,815, lins | 3.104, | 8, 497,971 | 3,320, 801 | 153,610 |
| 5 | Boston, Mas | 16,091,831 | 16,091,831 |  |  | 16,760,744 | 10,756,476 | 4.26s ; | 11,333,794 | 5,426,9.50 ; | 231,087 |
| 6 | Baltimore, | 7,586,501 | 7,586,501 |  |  | 7,559,531 | 7,557,123 | 3.409 | 4,900,932 | 2,649,599 | 26,970 |
| 7 | Pittsburg, Pa. | 10,552,075 | 6,514,840 |  | 1,457,133] | 10,264,939 | 9,46t, 250 | 500.739 | 6,311,035 | 3,953,964: | 287,050 |
| 8 | Cleveland, Ohio | 7,494,451 | 4,171,340 | 2,523, 173 | 794,93s | 7,418, 474 | 7,414,753 | 3.683 | 5,313, 555 | 2,069,019 | 75,977 |
|  | Buffalo, N. Y | 6,751,968 | 5,895,533 |  | 850, 335 | 6,652,245 | 6,609,609 | 42,566: | 4,004,293 | 2, ¢fT, 930 | 99,73 |
| 10 | San Francisco, | $8,536,908$ | 8,536,963 |  |  | 8,526,359 | 8,525, 134 | 1,175 : | 6, 133,302 | 2,393, 057 | 10,009 |
| 11 | Detroit, Mich. | ${ }_{6}^{6,059,654}$ | $5,330,535$ 4,7637 |  | 789.119 | 6,044, 508 | 8,023.077 | 16.521 | 4,709,522 | 1,335,056 | 15,056 |
| 12 | Cincinnati, Oh | 6,369,719 | 4,176,379 | 1,363,514 | 829,820 | 6,368,602 | 6,364,724 | 3, 878 | 4,301,611 | 2,0iti, 991 ; | 1,117 |
| 13 | Milwaukee, Wis | 5,202,614 | 4,486,589 |  | 716,035 | 5, 105,595 | 5,104,405 | 1,103 ${ }_{\text {i }}$ |  | 1,300, 254 | 97,016 |
| 14 | New Orleans, La | 4,122,356 | 4,122, 356 |  |  | 4,063, 203 | 4,06il, 525 | 1,675 | 2, 059,748 | 1,103, 4 , 5 | 59,153 |
| 15 16 | Washington, Newark, | 7,816,180 $\mathbf{6 , 1 4 1 , 0 7 2}$ | 7,816,180 $\mathbf{5 , 2 8 7 , 0 5 8}$ |  |  | 7.783,390 | 7,783, 112 | , 278 | 4, 133,283 | 3,070, 102 | 32,700 |
| 16 | Newark, N | 6,141,072 | 5,287,058 |  | KSit, 014 | 6, 133.276 | 6,131,654 | 1,622 | 4,173,54 | 1,059,732 | 7,796 |

GROUP II.-CITIES HAVING A POPLLATION OF 100,000 TO 300,000 IN 100S.

| 17 | Minneapolis, Minn. | \$3,698,710 | \$3,698,710 |  |  | \$3, 697, 500 | \$3,693,316 | \$4,15: | 82,745,628 | S031,872 | \$1,210 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J. | 2,809,977 | 2,809,977 |  |  | 2,809,977 | ${ }^{2}, 809.185$ | ${ }^{\text {\%, }} 98$ | 2,031,347 | 778, 630 | \%..... |
| 19 | Indianapolis Ind | 2,687,838 | 1,674,159 | \$1,013,699 |  | 2,652, 673 | 2,652.243 | 435 | 1,745,766 | 906, 312 | 3, 100 |
| $\stackrel{20}{ }$ | Louisville, Ky. | 2,731,407 | 2,731,407 |  |  | 2,731,407 | 2,729,656 | 1,721 | 1,852,260 | 879,147 |  |
| 21 | St. Paul, Minn | 2,490,356 | 2,490,356 |  |  | 2,479,657 | 2,478, 74 | 913 | 1,72,600 | 706,997 | 10,699 |
| 22 | Providence | 3,239,020 | 3,239,030 |  |  | 3,189,111 | 3,181,643 | 7,468 | 2,141,607 | 1,047,504 | 9,909 |
| 23 | Rochester, N | 2,916,725 | 2,916,725 |  |  | 2,909,850 | 2,903, 676 | , 204 | 1,819,864 | 1,003i, 016 | 6,845 |
| 24 | Kansas City, | 3,127,622 | 2,016,382 | 1,111,240 |  | 3,112,867 | 3,107,071 | 5,796 | 2,239,690 | 823.137 | 14,755 |
| 26 | Denver, Colo | 1,791,613 | 1,065,716 | $1,64,808$ $1,108,840$ | 8817,057 | 1, 675,393 <br> 3,784, 422 | $\begin{aligned} & 1,674,801 \\ & 3,799.807 \end{aligned}$ | + 592 | $1,242.319$ $\mathbf{2 , 4 0 3 , 0 0 9}$ | 433,074 | 1 |
| 27 | Columbus, Ohio | 1,734,719 | 1,045,622 | 089,007 |  | 1,607,009 | 1,660, |  |  |  |  |
| 23 | Los Angeles, Cal | 3,657,413. | 2,368,561 | 1,285, 352 |  | 3,622,996 | 3,615,693 | 7,313 | 2,836, 630 | 766, 3 (66i | 34,417 |
| ${ }_{30}^{29}$ | Worcester, Mass | 2,114,618 | - 2,114,618 |  |  | 2,083,242 | 2,082.419 | ${ }_{8} 83$ | 1,376, 135 | 707,107 | 31,376 |
| $\stackrel{30}{31}$ | Seattle, Wash | 2,779,704 | 1,655,939 | 1,123,765 |  | 2, 662,036 | 2,649,901 | 13,035 | 2,049,88i | 613,055 | 116, 768 |
| 31 | Memphis, Te | 480 | 69,480 |  |  | 1,342,887 | 1,341.940 | 915 | 891,092 | 451,705 | 26,583 |
| 32 | Omaha, Nebr.... | $1,474,331$ $1,663,299$ |  | $544,890$ |  | 1,417,743 | 1,415,250 | 2,4 ${ }^{3}$ | 966, 785 | 450, 858 | 56.588 |
| 33 34 | New Haven, Scranton, Pa | $1,663,299$ <br> $1,108,183$ | $1,633,069$ | 21,853 552,006 | 8,272 | 1, G60, 837 | 1,600,823 | , 9 | 1,183, 327 | 477,510 | 2, 462 |
| 35 | Syracuse, N . | 1,1,927,157 | 1,927,157 |  |  | 1,188,183 | 1,100, 183 | \%i | 815,034 | 293, 119 |  |
| 36 | St. Joseph, Mo | 695,010 | 423,095 | 271,9i5 |  | c66, 124 | , 6060,054 | 70 | 522,728 | 143,396 | 28,850 |
| 37 | Portland, Ores | 1,747,566 | 1,086,583 | 653,683 | 7,300 | 1,744,349 | 1,742,290 | 2,039 | 1,323,043 |  | 3,237 |
| 38. | Paterson, N. | 1,38,554, | 1,323,554 |  |  | 1,323,554 | 1,323,402 | -152 | 1,397,656 | 430,809 |  |
| 39 40 | Atlanta, Ga | $1,345,872$ $1,108,827$ | $1,345,872$ $1,103,827$ |  |  | 1,309, 1.99 | 1,309,462 | 727 | 038,501 | 370,688 | 36.683 |
| 41 | Dayton, Ohio. | 1,345,688 | 1,105,827 | 495,539 |  | 1,101,260 | 1,101,131 | 138 | 806,107 | 235, 162 | 7,558 |
| 42 | River, |  |  |  |  |  |  |  |  |  |  |
| 43 | Naslicille, Tean | 1,910,979 | 1,910,979 |  |  | 1,359,801 | 1,359,776 | 25 | 918,259 | 441,512 |  |
| $4 \pm$ | Grand Rapids, Mi | 1,309,373 | 1,308, 373 |  |  | 1,243,272 | 1,242,954 |  | 640,357 974,416 | 185,156 268.850 | 75, 6 , 101 |
| 45 | Ifartford, Conn. | $1,565,775$ <br> 1,570 | 1,174,156 | 391,619 |  | 1,543,162 | 1,543,064 |  | 965,816 | 577,340 | 22,613 |
| 46 | Cambridge, Slass | 1,570,3:0 | 1,570,390 |  |  | 1,560,662 | 1,568,904 |  | 1,014,367 | 555,295 | 728 |

1 Including payments for charities and corrections to other civil divisions and to private assochations and indirduals.

## AND SPECIAL SERVICE EXPENSES: 1908.

assigned to each, see page 79. For a text discussion of this table, see page 25.1

| Classifted by mevenues from Which pald or payable. |  |  | CLASSIFIED BY departments, offices, and accounts. |  |  |  |  |  |  |  |  |  |  |  | Clity numb ber. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General. | Commercial. |  | I.-General government. |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Special assessments. | Departmental receipts. | Aggregate |  |  |  | Council and legislative omices. |  |  |  | Chief executive offices. |  |  |  |  |
|  |  |  |  |  |  |  | Councll, alderme | board of n, etc. | City | clerk. | Mayor's | office. | Execu boards a missi | ative ad comons. |  |
|  |  |  |  |  | All ot |  |  |  |  |  |  |  |  |  |  |
|  |  |  | - | wages. | Miscellaneous. | $\begin{aligned} & \text { Service } \\ & \text { trans- } \\ & \text { fers. } \end{aligned}$ | wages. | other. | Fages. | other. | wrages. | other. | wages. | other. |  |
| \$387, 325, 713 | \$1,290,816 | \$14,017,447 | 848,848,991 | \$35,014,116 | 13,033,253 | \$501,622 | \$1,308,550 | \$490,240 | \$784,602 | \$141,387 | \$837,192 | 3132,043 | 3279,051 | 839,681 |  |
| $263,929,711$ $58,771,992$ | 342,275 618,234 | $9,906,283$ $1,894,647$ | $37,538,759$ $5,474,551$ | , $\begin{array}{r}26,635,200 \\ 4,119,682\end{array}$ | $10,126,785$ $1,34,709$ | 776,768 11,160 | 769,217 283,997 | 312,684 64,800 | 236,816 205,316 | 55,237 35,423 | 377,400 174,976 | 82,074 15,803 | 185,735 13,945 | 28,927 5,927 |  |
| 37,610,925 | 206, 733 | 1,192,342 | 3,461,993 | 2,511,466 | 1914,735 | 5,797 | 128,684 | 78,708 | 185,019 | 29,443 | 155,947 | 14,391 | 47, 201 | 3,766 |  |
| 27,020,055 | 133,574 | 1,024,175 | 2,373,683 | 1,717,762 | 648, 024 | 7,897 | 126,652 | 34,048 | 157,451 | 21,284 | 128,869 | 9,715 | 32,170 | 1,061 |  |

GROUP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline 3105,74 \& \& 31,455,968 \& 814,098,840 \& \$10,336,833 \& \& \& 8212,567 \& \& \& \& \$16,721 \& 84,151 \& \& \& \\
\hline 34, 146 \& \& 2, 4itio 44 \& 6,140,225 \& 4, 4 , 188,675 \& 1,475,73 \& 615,837 \& 113,475 \& 116,001 \& 39,110 \& 30,411 \& \({ }^{27}\) 2, 500 \& 9,421 \& \%6ioosi \& \$3,5i0 \& \\
\hline - \(11,196,710\) \&  \& \({ }^{\text {1, }} \mathbf{5 1 1 , 0 3 9}\) \& 1,486,934 \& 1, \(1,090,038\) \& \({ }^{1,227,246}\) \& \& 25,555 \& \({ }_{\text {22, }}\) 205 \& i0, 4 i 1 \& i,550 \& 11,723 \& 11,8i1 \& \& \& \\
\hline 38,2 \& 20,133 \& 733,474 \& 2,091, \& 1,440, \& 568, 429 \& \& 6,934 \& 25,225 \& 41,346 \& 5,245 \& 24,500 \& , 79 \& \& \& 5 \\
\hline  \& \& - \& , \& 834, \& -431, \({ }^{\text {472 }}\) \& 62,001 \& 47,38 \& 12,293 \& \& \& 12, \({ }^{2} 1160\) \& , 49 \& 19, \& \& 7 \\
\hline 6,784,284 \& \& 710, 167 \& , \({ }_{\text {SS6, }} \mathbf{7 8 1}\) \& 695,365 \& 200, 462 \& 954 \& 42,286 \& 3,708 \& 12,946 \& 2,55 \& 11,443 \& 998 \& 12,3 \& 31165 \& 8 \\
\hline 0, 0332,796 \& 43,324 \& 175,848 \& \& \({ }^{510}\) \& 236,139 \& 651 \&  \& 004 \& 13,200 \& 588 \& ,400 \& 453 \& 25,4 \& 4, \& 9 \\
\hline 5,691,15s \& \& 363, 996 \& -1,910,445 \& 759,935 \& 145,260 \& 5,284 \& 46,092 \& 2,896 \& 13,233 \& \& 9,180 \& 292 \& 70 \& \& 1 \\
\hline 5,994,024 \& 1,895 \& 373, 800 \& 909,597 \& \({ }^{737,863}\) \& 170,880 \& \({ }_{8} 5\) \& 38,453 \& 2,301 \& 21,500 \& 1,598 \& 12,120 \& 1,097 \& 14,720 \& 1,090 \& 12 \\
\hline \(\xrightarrow{5,077} \mathbf{3 , 5 5 1}\) \& \begin{tabular}{l} 
37,290 \\
\\
\hline 1.0
\end{tabular} \& \[
\begin{aligned}
\& 73 \\
\& 73
\end{aligned}
\] \& 613, 607
599,531
50, \& - 417,795 \& ,202 \& , 010 \& \[
\begin{aligned}
\& 30,037 \\
\& 18,789
\end{aligned}
\] \& \[
\begin{aligned}
\& 4,214 \\
\& \mathbf{1}, \mathbf{0 1 2}
\end{aligned}
\] \& 9,320 \& \& \[
\begin{aligned}
\& 6,100 \\
\& 11,700
\end{aligned}
\] \& \[
\begin{aligned}
\& 1,650 \\
\& 1,650
\end{aligned}
\] \& 12,269 \& 4,092 \& \\
\hline  \& \& 243,04

23 \& 619,651 \& ${ }_{4}^{496}$, 6836 \& 169,968
184,305 \& 19 \& \& 2,991 \& 2,422 \& 2,749 \& 000 \& 40 \& 25, 278
12,692 \& 2,416 \& 16 <br>
\hline 3,807,782 \& \& 23,20 \& 61,038 \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline
\end{tabular}

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

| 83,439,129 | 5153,209 | \$106,372 | \$245,361 | \$187,000 | 858,361 |  | \$31,200 | \$0,619 | 39,569 | \$2,425 | 87,326 | 8422 |  |  | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2,777,484 | 3183,009 | 32,493 | 247, 095 | -177,518 | 69,577 |  |  | 306 | 15,417 | 699 | 9,100 | 325 |  |  | 18 |
| 2,633,192 |  | 54, 146 | 132, 883 | 98,932 | 33,951 |  | 4,583 | - 479 | 5,220 | 1,020 | ${ }^{6,300}$ | ${ }_{1} 548$ |  |  | 19 |
| 2,673,038 |  | 53,309 | 199,25 | 154,451 | 44,834 |  | 5,248 | 1,381 |  |  | 8,181 3,90 | 1,788 |  |  | ${ }_{21}^{20}$ |
| 2,386, $6+2$ | 3,005 | 100, CH 9 | 171,152 | 146,76i | 24,147 | 8238 | 17,076 |  | 7,617 | 69 | 3,700 |  |  |  | 21 |
| 3,067, 130 |  | 171,890 | 223,044 | 173,722 | 47,800 | 2,122 | 21,721 | 3,415 | 7,620 | 913. | 6,809 | 1,397 |  |  | 22 |
| 2,760,384 | 95,878 | 51, 413 | 246.355 | 180,625 | 65, 730 |  | 17,500 | 8,248 | 5,448 | 329 | 9,013 | 1,54 |  |  | 23 |
| 3,0i2, 426 |  | 55, 190 | 361.442 | 246,250 | 115.192 |  | 7,850 | 6,111 | 16,459 | 2,542 | 7,735 5,900 | 1,806 |  |  | 24 |
| $\begin{aligned} & 1,583,067 \\ & 3.004,50 \end{aligned}$ | 54,218 | 35,108 185,113 | 150,240 786,493 | 120,662 595 | 29,598 191,089 | $300^{\circ}$ | 8,586 27,000 | ${ }_{756}^{297}$ | 8,848 8,400 | 590 997 | $\xrightarrow[9,214]{5,900}$ | 1,529 | \$13,945 | 35,927 | 26 |
| 1,591,355 | 76,261 | 67,103 | 148,359 | 122,120 | 26,269 |  | 7,769 | 142 | 7,920 | 674 | 5,710 | 172 |  |  | 27 |
| 3,537,04is | 19,412 | 100,937 | 307, 291 | 264,513 | 42,70 | ${ }^{8}$ | 14,240 | 1.801 | 18,575 | 3,675 | 5,965 | 300 |  |  | $\stackrel{28}{98}$ |
| 1,886, 624 | 40,684 | 187,310 | 110,646 | 83,332 | 26,109 | 1,205 | 1,220 | 1,372 | 6,786 | ${ }_{3}^{631}$ | 6.091 | 895 |  |  | 29 |
| 2,699,114 |  | 80,590 | 360.825 | 255,093 | 103. 590 | 2,145 | 24,730 | 57 | 10,302 | 3,858 | 6,036 | 91 |  |  | 30 |
| 1,328, 716 |  | 40, 76 | 92,020 | 47,795 | 44,225 |  | 4,630 |  |  |  | 6,400 |  |  |  | 31 |
| 1,419,485 |  | 54,846 | 154,831 | 90,939 | 63, 892 |  | 18,000 | 5,026 | 8,810 | 879 | 4,712 | 430 |  |  | 32 |
| 1,621.991 | 19 | 41,289 | 139,939 | 103,147 | 36,812 |  | 50 | 2,000 | 12,675 4,700 | 3,122 | 4,916 4,500 | 491 |  |  | ${ }_{34}^{33}$ |
| 1,099,336 |  | 8,847 | 82.651 | ${ }_{153,700}^{65,160}$ | 17, 699 |  |  | 2, 6,29 | 6,700 | 1,909 | 4,500 6,750 | 694 |  |  | 35 |
| $\begin{array}{r} 1,863,298 \\ 685,408 \end{array}$ | 37,04t | 26,795 9,602 | 215.3s9 | 153,760 51,651 | 21,486 |  | 15,028 | 2,230 | 2,700 | 193 | 3,000 | 189 |  |  | 36 |
|  |  |  |  |  |  |  |  | 63 |  |  | 6,300 | 48 |  |  |  |
| $1,727,823$ $1,300,822$ | 6, 120 | 13,617 | 125.061 74.018 | \% 3 \%,435 | 10, 583 |  | 9,399 |  | 1,500 |  | 3,200 | 39 |  |  | 38 |
| 1,196,903 | 7\%,59 | -71,400 | 99,939 | ${ }^{83}$, 142 | 16,797 |  | 7,800 |  | 7.800 | 969 | 5,760 4,350 | 500 |  |  | 39 |
| 1,103,051 |  | 5, 146 | 125.3i7 | 102, 167 | ${ }_{20,547}$ | 2,133 | 5,216 | 2,933 | 2,103 4,705 | 1,662 | 4,400 | 4978 |  |  | 41 |
| 1,305, $\mathrm{iz0}$ | 463 | 39,553 | 98,333 | 77,786 | 20,547 |  | 5,210 | 35 | 4,705 |  |  |  |  |  |  |
| 1,323,454 |  | 36,820 | 87.910 | 65,250 | 22,654 |  | 6,574 | 1,153 | 7,207 | 2,850 | 2,200 | 683 |  |  | 42 |
| 872, 633 |  | 35,346 | 54,20s | 49,073 | 5, 135 |  | 3,240 | 192 | 6,500 | 95 | 4,500 | ${ }_{78}$ |  |  | 43 4 |
| 1,241,001 |  | 67.372 | 119,453 | 94, 355 | 22, 44. | 2,690 | ${ }^{8,400}$ | 5,446 | 2, 650 | 2,940 | 3,554 | 272 |  |  | 45 |
| 1,46i, 1650 | 36,389 | 72,835 | 112,320 | 79,753 | 32,567 |  | 4,531 | 3,457 | 6,942 | 1,114 | 5,489 | 689 |  |  | 43 |

Table 4.-PAYMENTS FOR GENERAL EXPENSES
|For a list of the clities arranged alphabetically by states, with the number
GROUP III. CITIES. HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

${ }_{2}$ Including payments for charites and correotions to other civil divisions and to private associations and lndividuals.
\& Part of the expenses of the auditor'a omee is included with the expenses of the city clerk.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP III--CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906


3 Expenses of the auditor's office are included with those of the city clerk.

Table 4,-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{4}{*}{\[
\underset{\substack{\text { Cinty } \\ \text { nuer. }}}{\text { nut }}
\]} \& \multirow{4}{*}{crr.} \& \multirow{4}{*}{Total payments expenses and special
service expenses.} \& \multicolumn{3}{|l|}{Classified ef division of the government of the city paying.} \& \multicolumn{6}{|c|}{classimed by payee.} \\
\hline \& \& \& \multirow{3}{*}{City corporation} \& \multirow{3}{*}{School
districts.} \& \multirow{3}{*}{Other division governthe city.} \& \multirow{3}{*}{Total.} \& \multicolumn{4}{|c|}{Payments to publlc.} \& \multirow{3}{*}{Payments
to departments, terprises, and funds transfers).} \\
\hline \& \& \& \& \& \& \& \multicolumn{2}{|l|}{ified by character.} \& \multicolumn{2}{|l|}{Classifed by object.} \& \\
\hline \& \& \& \& \& \& \&  \& \begin{tabular}{l}
Payments \\
in error \\
subse-
quently corrected ty reinnd
receipts.
\end{tabular} \& Salaries
and wages. \& Miscellaobjects. \({ }^{1}\) \& \\
\hline \multirow[t]{3}{*}{\[
\begin{gathered}
94 \\
95 \\
96 \\
97 \\
98
\end{gathered}
\]} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{\[
\begin{array}{r}
5389,092 \\
1,207,288 \\
323,289 \\
646,568 \\
620,880 \\
620
\end{array}
\]} \& \multirow[t]{3}{*}{} \& \multirow[t]{2}{*}{S191,555 138,626} \& \& \multirow[t]{3}{*}{\[
\begin{array}{r}
8388,918 \\
1,206,804 \\
322,934 \\
609,907 \\
620,805
\end{array}
\]} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{\[
\begin{gathered}
3110 \\
3,266 \\
323 \\
341 \\
941 \\
145
\end{gathered}
\]} \& \multirow[t]{3}{*}{\begin{tabular}{c}
\(\$ 301,302\) \\
84,151 \\
1595,528 \\
43,186 \\
427,303 \\
\hline
\end{tabular}} \& \multirow[t]{3}{*}{\begin{tabular}{l}
\(\$ 87,616\) \\
\begin{tabular}{l}
\(\$ 32,23\) \\
133,406 \\
177,621 \\
193,472
\end{tabular} \\
\hline
\end{tabular}} \& \multirow[t]{3}{*}{\[
\begin{array}{r}
8177 \\
484 \\
36,05 \\
36,21 \\
150
\end{array}
\]} \\
\hline \& \& \& \& \& \& \& \& \& \& \& \\
\hline \& \& \& \& \& \& \& \& \& \& \& \\
\hline 199 \& South Bend, Ind. \& \multirow[t]{4}{*}{} \& \multirow[t]{4}{*}{\begin{tabular}{l}
264,754 \\
45,626 \\
233,623 \\
645,293 \\
220,063 \\
\\
\hline
\end{tabular}} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 167,151 \\
\& \begin{array}{l}
1960,403 \\
190,898
\end{array}
\end{aligned}
\]} \& \& \multirow[t]{3}{*}{\[
630,855
\]} \& 431,409
652,099 \& 496 \& \multirow[t]{2}{*}{\begin{tabular}{c}
323,266 \\
450,231 \\
\hline 102
\end{tabular}} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{…........} \\
\hline \({ }_{101}\) \& McResport, Pa \& \& \& \& \& \& \& \& \& \& \\
\hline 102 \& Pawtucket, R. I . \& \& \& \multirow[t]{2}{*}{\(\cdots 201,037\)} \& \& \& \multirow[t]{2}{*}{627,036
420,966} \& \multirow[t]{2}{*}{3, \({ }_{43}^{29}\)} \& \multirow[t]{2}{*}{\begin{tabular}{l}
414,241 \\
308,501 \\
\hline
\end{tabular}} \& \multirow[t]{2}{*}{212, 148} \& \multirow[t]{2}{*}{14,4998} \\
\hline 103 \& Sioux Ctty, Iowa.. \& \& \& \& \& 421,000 \& \& \& \& \& \\
\hline 104 \& Johnstown, Pa \& \multirow[t]{4}{*}{} \& \multirow[t]{4}{*}{} \& \multirow[t]{2}{*}{183,845
118,005} \& \& \multirow[t]{4}{*}{} \& \multirow[t]{4}{*}{} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{\[
185,502
\]} \& \multirow[t]{2}{*}{\[
\begin{gathered}
97,391 \\
\hline 102010 \\
157,182 \\
\hline 1584
\end{gathered}
\]} \& \\
\hline 105 \& Dubuque, lowa B - \& \& \& \& \& \& \& \& \& \& …........ \\
\hline 107 \& Mrobile, Ala........ \& \& \& \multirow[t]{2}{*}{.............} \& \multirow[t]{2}{*}{…..........} \& \& \& \& \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 85,835 \\
\& 121,050
\end{aligned}
\]} \& \multirow[t]{2}{*}{15,438} \\
\hline 103 \& Augusta, Ga.. \& \& \& \& \& \& \& \& \[
\begin{aligned}
\& 185,502 \\
\& 208,973
\end{aligned}
\] \& \& \\
\hline 109 \& East St. Louls, Ill. \& \& \multirow[t]{2}{*}{\begin{tabular}{l}
444,796 \\
179,938
\end{tabular}} \& 187, 189 \& \& \multirow[t]{2}{*}{542,195
44,796 363,852} \& \begin{tabular}{l}
542,076 \\
444 \\
\hline 189
\end{tabular} \& 119 \& - 396,658 \& \multirow[t]{2}{*}{} \& \multirow[b]{2}{*}{} \\
\hline 111 \& Tropaka, Kans. \& 444,796
381,809 340, 829 \& \& \multirow[t]{2}{*}{163,077} \& \& \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{\(\begin{array}{r}25 \\ \hline 36 \\ \hline\end{array}\)} \& \& \& \\
\hline 112 \& Allantown Pa, Pa \&  \& \[
\begin{aligned}
\& 177,858,852 \\
\& 868,251
\end{aligned}
\] \& \& \& 330,929
888,251 \& \& \& \[
\begin{gathered}
206, \\
5623 \\
56
\end{gathered}
\] \& \(13+696\)
305,935 \& \\
\hline 114 \& Springfield, Ohlo \& \multirow[t]{2}{*}{\begin{tabular}{l}
482,569 \\
330,326 \\
\hline
\end{tabular}} \& 325, 105 \& 157,44 \& \& 482,569 \& 482.461 \& 108 \& \& 173,942
88,938 \& \multirow[t]{2}{*}{3.500} \\
\hline 116 \& Montgomery, Ala \& \& \multirow[b]{3}{*}{\begin{tabular}{l}
373,685 \\
206,51 \\
233,615 \\
\hline
\end{tabular}} \& \multirow[b]{3}{*}{} \& \multirow[t]{2}{*}{...} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{\begin{tabular}{l}
507,021 \\
310 \\
3123 \\
\hline
\end{tabular}} \& \& \& \& \\
\hline 117 \& Little Rock \({ }^{\text {a }}\) Ark \& 335, 339 \& \& \& \& \& \& \multirow[t]{2}{*}{34
70
85
80} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{15,916} \\
\hline 118 \& Wheeling, w. Va. \& 391, 663 \& \& \& \& \multirow[t]{2}{*}{\begin{tabular}{l}
362,622 \\
471,631 \\
\hline
\end{tabular}} \& \multirow[t]{2}{*}{362,5351} \& \& \& \& \\
\hline 119 \& Springield, ill.. \& \({ }_{505,274}\) \& 287,524 \& 185,028 \& \$32,722 \& \& \& \multirow[t]{2}{*}{\[
\begin{array}{r}
80 \\
9 \\
2.556
\end{array}
\]} \& 363,405 \& 108,226 \& 33, 63 \\
\hline 121 \& Morlden, Mas.... \& 589,740 \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{-140,986} \& \& \multirow[t]{2}{*}{} \& \multirow[t]{3}{*}{} \& \& \& 205,493 \& 2,000 \\
\hline 122 \& Wichita, Kans. \& 337, 549 \& \& \& \& \& \& \multirow[t]{2}{*}{2, \(\begin{array}{r}156 \\ 152 \\ \hline 15\end{array}\)} \& \multirow[t]{2}{*}{\({ }_{282,279}^{223,074}\)} \& \multirow[t]{2}{*}{114,475
78,715} \& \multirow[t]{2}{*}{….20,295} \\
\hline 123 \& Bay City, Mitch. \& 385,289 \& \& \& \& \& \& \& \& \& \\
\hline \(12 \pm\) \& South Omaha, N
Quincy, \& \multirow[t]{4}{*}{} \& 138,400
163,300 \& \multirow[t]{2}{*}{150.646

123088
148,820} \& \& \multirow[t]{3}{*}{} \& 289,041 \& \& 202,783 \& \multirow[t]{2}{*}{86,263
881,108} \& <br>
\hline 126 \& Newcastle, Pa. \& \& \multirow[t]{2}{*}{} \& \& \& \& \multirow[t]{3}{*}{} \& 52 \& 193,297 \& \& <br>

\hline 127 \& Superior, Wis. \& \& \& 145,812 \& \& \& \& \multirow[t]{2}{*}{$\begin{array}{r}53 \\ 283 \\ \hline 23\end{array}$} \& \multirow[t]{2}{*}{| 325,938 |
| :--- |
| 267,502 |} \& 93,481

139850 \& \multirow[t]{2}{*}{….........} <br>
\hline 128 \& Canton, Ohlo. \& \& \multirow[b]{2}{*}{426,583} \& 158 \& \multirow[t]{2}{*}{} \& 374,257 \& \& \& \& 106,735 \& <br>

\hline 129 \& Jacksonville, Fla \& 426,583 \& \& \& \& \multirow[t]{2}{*}{$$
\begin{aligned}
& 357,674 \\
& 517,57 \\
& 519,68
\end{aligned}
$$} \& 357,638 \& $\cdots \cdots$ \& 250,096 \& 100,632 \& 68,955 <br>

\hline 131 \& Cheistea, Mass. \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{\[
$$
\begin{aligned}
& 525,211 \\
& 0,20,54 \\
& 0
\end{aligned}
$$

\]} \& -. \& \multirow[t]{2}{*}{} \& \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{| 175 |
| :--- |
| 413 |
| 16 |} \&  \& \multirow[t]{2}{*}{$\begin{array}{r}208,333 \\ 61,126 \\ \hline 120\end{array}$} \& \multirow[t]{2}{*}{5,513} <br>

\hline 133 \& Joplin, Mo. \& \& \& 120,39 \& \&  \& \& \& - 1665 \& \& <br>
\hline ${ }^{134}$ \& Salem, Mass... \& 520,888 \& 520, 888 \& \& \& 520,809 \& $520,7+0$ \& 68 \& 310,963 \& 200,845 \& <br>
\hline ${ }_{136}$ \& Hoverlord, 11 l ... \& 34\%, 805 \& -418,439 \& 163,741 \& \& 342,963

345,805 \& \begin{tabular}{|c}
542,636 <br>
345,792 <br>
\hline

 \& 

327 <br>
13 <br>
\hline
\end{tabular} \& 31,938

243,409 \& 201,025
102396 \& 5,496 <br>
\hline 137 \& Knoxtlie, Tenn \& \& 316,925 \& \& \& 316,925 \& 316,772 \& 153 \& 199,980 \& 117, 945 \& <br>
\hline 138 \& Galveston, Tex.. \& 414,216 \& 329,067 \& 85,149 \& \& 390,580 \& 390,440 \& 140 \& 274,157 \& 116, 423 \& 23,636 <br>
\hline 139

110 \& Elmira, N. Y.... \& \begin{tabular}{l}
403,559 <br>
389,5050 <br>
\hline

 \& 403,559 \& \& \& 

399.959 <br>
388,395 <br>
<br>
<br>
\hline
\end{tabular} \& 399,888

388,385 \& 77 \& 24, 418 \& 155,541 \& 3,600 <br>
\hline 141 \& Oklahoma Cly, Ok \& 415,147 \& 225, 704 \& 189,443 \& \& 410,977 \& 410,779 \& 168 \& 305,035 \& 10, ${ }^{1012}$ \& 4,200 <br>
\hline 142 \& Kalamazoo, Mich. \& 349,834 \& 169,426 \& 180,408 \& \& 332.649 \& 332, 305 \& 34 \& 255, 358 \& \& 17,185 <br>
\hline 143 \& Woonsocket, R. I. \& 334,74 \& 334,74 \& \& \& 311,048 \& 311,005 \& 43 \& 193,554 \& 117,494 \& 23,606 <br>
\hline 144 \& Chattanoopa, Tenn \& 423, 82\% \& 438,824 \& \& \& 426,215 \& 423, sos \& ${ }^{407}$ \& 276,634 \& 149,581 \& 2,609 <br>

\hline 145 \& Rache, wis \& | 337,999 |
| :--- |
| 461,996 | \& 337,999 \& \& \& - $\begin{array}{r}337 \\ 450,993 \\ \hline 78\end{array}$ \&  \& 2,333 \& | 225, |
| :--- |
| 250,973 |
| 18 | \& -112, ${ }^{112,675}$ \& <br>

\hline 117 \& Auburn, N. Y. \& 381,455 \& \& \& \& ${ }^{354}$ 3,535 \& 351, 439 \& 115 \& 232,210 \& 122,344 \& 26,901 <br>
\hline 148 \& Joliet, ill.. \& 339,880 \& 222,531 \& 117,329 \& \& 339,351 \& 339,267 \& 84 \& 244,363 \& 94, 885 \& 529 <br>
\hline 119 \&  \&  \& ${ }_{206683}^{236,613}$ \& \& \& - 230,613 \& 230.550 \& 63 \& 157,806 \& 72,807 \& 6,000 <br>
\hline 151 \& Everett, Mass.. \& 410, 2000 \& 410,000 \& \& \& 408, 656 \& 408,619 \& 37 \& ${ }_{262}$ \& 146, 119 \& 1,404 <br>
\hline ${ }_{153}^{152}$ \&  \& \& \& \& \& 288, 184 \& 288, 151 \& ${ }^{33}$ \& 178,832 \& 109,352 \& <br>
\hline \& sacramento, \& 6,280 \& 42, \& , \& \& 642,720 \& 642,496 \& 224 \& 433,544 \& 201, 176 \& <br>
\hline ${ }_{155}^{155}$ \& Pueblo, Colo. \& 350,520

216,928 \& | 363,056 |
| :--- |
| 216,928 | \& 187,464 \& .... \& ${ }_{216,988}^{511,926}$ \& ${ }^{5116,926}$ \& \& 378,058 \& $\underset{\substack{133,868 \\ 6,231}}{ }$ \& 38,594 <br>

\hline 156 \& Taunton, Mass \&  \& 415.829
887102 \& \& \& 年 411,5929 \& ${ }^{411,330}$ \& 199 \& 275,975 \& 135,554 \& 4,300 <br>
\hline 158 \& Fort Worth, Tex... \& 401, 873 \& 404,973 \& \& \& 387,585 \& ${ }_{387,359}$ \& ${ }_{226}^{121}$ \& $\underset{\substack{207,625 \\ 303,214}}{ }$ \& \% ${ }_{81,371}$ \& 17,388 <br>
\hline \& San Juan, P. R \& 362,000 \& 362,060 \& \& \& 362,060 \& 361,991 \& 69 \& 231,705 \& 130,265 \& <br>
\hline
\end{tabular}

including payments for charittes and corrections to other civil divisions and to private associations and individuals.
3 Expenses of the treasurer's office are included with those of the city clert.

AND SPECIAL SERVICE EXPENSES: 1908.-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| Classified by revenues from whici paid or payable. |  |  | CLassified by departments, ofyices, and accounts. |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { - num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General. | Commercial. |  | I.-General government. |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Special ments. | Departmental receipts. | Aggregate. |  |  |  | Council and legislative offices. |  |  |  | Chief executive offices. |  |  |  |  |
|  |  |  |  |  |  |  | Councll, board of aldermen, etc. |  | City clerk. |  | Mayor's office. |  | Executive boards and commissions. |  |  |
|  |  |  | Total. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | 11 other. |  | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | $\begin{gathered} \text { All } \\ \text { other. } \end{gathered}$ | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | $\text { All } \text { other. }$ | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | $\text { All } \text { other. }$ | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | All |  |
|  |  |  |  |  | Miscellaneous. | $\begin{aligned} & \text { Service } \\ & \text { trans- } \\ & \text { fers. } \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| \$384,010 |  | \$5,052 | 835, 361 | \$26,034 | \$9,327 |  | \$470 | 591 | \$1,200 |  | \$2,500 |  |  |  |  |
| 1,132,372 |  | 74,916 | 118, 417 | 78,429 | 39,988 |  | 8,963 |  | 4,820 | \$640 | 3,840 | \$158 |  |  | ${ }_{85}$ |
| 317,557 |  | 5,982 | 20, 212 | 13,357 | 7,067 |  | 564 | 337 | 1,100 |  | 3,000 | 48 |  |  | 96 |
| 552, 199 |  | 93,869 | 55, 668 | 36,036 | 19,632 |  | 1,565 | 1,449 |  |  | 5,763 | 546 |  |  | 97 |
| C08, ©SS |  | 12,198 | 47,852 | 34,667 | 13,285 |  |  |  | 3,600 | 10 |  |  |  |  | 98 |
| $430,353$ |  | 1,552 | 25,761 | 19,925 | 5,836 |  | 1,500 4,800 | 1,217 | 2,300 | 69 | 2,000 |  |  |  | 99 100 |
| $\begin{aligned} & 622,922 \\ & 415,788 \end{aligned}$ | 822,573 | 6,534, | 52,548 | -42,967 | 9,581 11,583 |  | 4,800 |  | 25,800 1,500 | 377 | 3,200 2,000 | 100 |  |  | 100 |
| 696,142 |  | 19,131 | 60,856 | 41,250 | 11,576 | \$30 | 5,650 | 2,965 | 6,457 | 1,330 | 1,500 | 676 |  |  | 102 |
| 416,000 |  | 6,002; | 31,894 | 21,264 | 10,130 |  | 2,500 | 10 | 1,800 | 110 | 2,395 | 73 |  |  | 103 |
| 365,535 |  | 8,804 | 20,047 | 16, 103 | 3,944 |  | 480 | 748 | 1,775 |  | 1,700 |  |  |  | 104 |
| 337, 635 |  | 2,040 | 30, 6 G6 | 23, 330 | 6,956 |  | 3,325 |  | 2,420 | 82 | 1,517 | 6 |  |  | 105 |
| 435,366 265,985 |  | 15,438 | 46,812 <br> $32,26 t$ | 34,607 | 12,205 | isi | 4,450 | 1,965 | $\begin{array}{r}2,100 \\ 33,000 \\ \hline\end{array}$ | ${ }^{99}$ | 2,500 3,320 | 101 |  |  | ${ }_{106}^{106}$ |
| 367, ${ }^{2658}$ | 2,610 | 36,564 | 32,264 29,780 | 19,809 | 12,314 4,179 |  | 2,250 | ${ }_{246}^{648}$ | 3 2 3,200 2000 | 2950 | 3,180 3,400 | 34 |  |  | 108 |
| 537, 478 <br> 430.05 |  | 4,717 | 50,331 | 36, 149 | ${ }_{16,182}^{16}$ |  | 2,669 |  | 2,500 3,494 |  | 3,840 | 34 |  |  | 109 |
| $\begin{aligned} & 439,908 \\ & 371,461 \end{aligned}$ | 224 | -4,838 | - $43,93,977$ | 27,304 | 16,613 5,036 |  | 2,587 | 2,994 | 3, 49 22,693 | 312 2195 | 1,500 | $\stackrel{219}{238}$ |  |  | 110 |
| 339, 745 |  | 1,184 | 26, 101 | 20,413 | 5,688 |  | , 718 | 25 | , 796 | 168 | 1,944 | 100 |  |  | 112 |
| 855, 327 |  | 12,894 | 77,505 | 51,002 | 23,903 |  |  |  | 3,106 | 1,991 | 5,200 | 81 |  |  | 113 |
| 469,054 |  | 19,915 | 44,833 | 29,476 | 15,377 | 20 | 1,619 | 239 | 600 | 28 | 3,096 | 199 |  |  | 114 |
| 311, 60 |  | 18,677 | 23, 269 | 20,851 | 7,398 | 20 |  | 545 | 2,288 | 181 | 3,567 | 94 |  |  | 115 |
| 572,617 |  | 25,338 | 33, 134 | 27, 085 | 5,749 4,671 |  | 3,668 4,800 | 122 | 1,322 | 50 | 1,000 2,53 | 53 |  |  | 116 |
| 321,805 390 |  | 13,334 5 ! 37 | 23,763 30,776 | 21,983 27 | 2,522 | 1, ${ }^{\mathbf{5 2 5}}$ | 1,117 | 109 | +2,475 | 4232 | 1,733 | 29 |  |  | 118 |
| 499, 335 |  | 5,919 ${ }^{\text {1,397 }}$ | 49,018 | 32,078 12,304 | 16,940 6,303 |  | 2,465 | 981 | 2,100 | 1,527 | 3,790 2,000 | 546 |  |  | 119 |
| 551, 480 | 9,402 | 28,398 | 18,6721 | 12,728 | 9,933 |  | 1,583 | 1,42i ${ }^{1}$ | 2,443 | 573 | 1,000 | 200 |  |  | 121 |
| 331, 314 |  | 6,235 | 27,045 | 17,792 | ${ }^{9} \mathbf{9}, 253$ |  | 2,465 |  | 44,437 |  | 2,000 |  |  |  | 122 |
| 350, 148 - |  | 5,141 | 37,540 | 26, 409 | 10,531 | 600 | 1,989 | 1,494 | 2, 400 | 268 | 1,000 | 9 |  |  | 123 |
| 285, 725 |  | 3,321 | 27, 675 | 21,291 | 6,384 |  | 3,600 |  | 2,460 | 333 | 2,100 | 75 |  |  | 124 |
| 280,564 286,850 | ........... | 3,556 | 17,484 22,012 | 14,145 | 3,339 4,192 |  | 1,023 180 | 341 | 1,200 | 120 | 1,512 | 141 |  |  | 125 |
| 448,890 | 13,598 | 9,928 | 22, 42,487 | 17,820 | 4,192 4,906 | ... | 6,000 | 3 | 1, ${ }_{2}^{1,800}$ | 534 | 1,500 | 14 |  |  | ${ }_{127}$ |
| 370,554 | 13,38 | 3,703 | 25, 828 | 20,595 | 5,233 |  | 2,836 | 138 |  |  | 3,720 | 135 |  |  | 128 |
| 397, 743 |  | 28,840 | 36,395 | 27,047 | 9,348 |  | 1,175 | 385 | 4,441 | 183 | 1,800 | 99 |  |  | 129 |
| 268, 235 |  | 3,339 | 23, 322 | 18,936 | 9,386 |  |  |  |  | ${ }_{47}^{128}$ | 1,500 | 25 |  |  |  |
| 495,703 <br> 293 <br> 008 | 5,756 | 23,662; | 53, 200 | 36,836 | 16, 416 | 38 | $\begin{array}{r}432 \\ 2.852 \\ \hline\end{array}$ | 777 | 3,228 4 4 4 | ${ }_{4}^{472}$ | 196 1,089 | 72 30 | \$8,970 | \$1,047 | 131 132 |
| 223,906 864,387 | 6,555 | 2,087: | - 2121205 | 18,540 52,372 | 2, 19, 204 | 3,999 | $2,1,050$ 1,08 | 2,239 | $\begin{array}{r}12,292 \\ 4,400 \\ \hline\end{array}$ | ${ }^{2} 201$ | 3,482 | 808 |  |  | 132 133 |
| 478, 115 |  | 36,038 | 33,842 | 26,587 | 7,255 |  | 350 | 475 | 2,735 | $19 \pm$ | 1,950 | 671 |  |  | 134 |
| 497,314 | 9,549 | 41, 596 | 40, 010 | 28,405 | 11,515 |  | 250 | 717. | 2,400 | ${ }^{357}$ | 3,200 | 457 |  |  | 133 |
| 333,467 307,091 |  | 12,338 | 25,611 | 11,999 | 8,612 5,159 |  | 2,097 1,100 |  | $(3)$ 31,800 1 | ${ }_{3}^{(5)}$ | 1,560 | 88 |  |  | 136 137 |
| $\begin{aligned} & 307,091 \\ & 343,170 \end{aligned}$ |  | 9,834 71,046 | 16,828 26,050 | 22,635 | 3,159 3,451 |  | 1,100 | 1,185 | 3 $\mathbf{3}$ 1,200 1,200 | ${ }^{142}$ | 1,000 | 88 | 7,000 |  | 137 138 |
| 393,036 | 2,969 | 7,554 | 42,056 | 28,468 | 13,618 |  | 1,275 | 947 | 2,280 | 452 | 2,100 | 6 |  |  | 139 |
| 351,297 | 5,981 | 31,772 | 42,918 | 28,941 | 13,977 |  |  | 333 | 4, 838 | 943 | 1,200 | 53 |  |  | 140 |
| 38, 8106 | $\cdots$ | 26,281 | 30, 456 | 21,220 | 9,236 |  | 4,403 | 36 397 | 4,135 | $\begin{array}{r}565 \\ \\ \hline 89\end{array}$ | 2, 400 | 451 |  |  | 141 |
| 327, 808 | - 1,472 | 20, 404 | 31,901 | 21, 937 | 10,034 | $3 i$ | 3,000 | 387 583 | 2,181 | 779 880 | 500 1,083 | 165 |  |  | 142 |
| 314, 439 |  | 20,305 | 36,232 | 19,435 | 16,502 | 315 | 3,100 | 583 | 4,062 | 580 | 1,083 | 188 |  |  | 143 |
| 394, 608 |  | 34,156 | 27, 481 19869 | 19,354 16,891 | 8,127 2,978 |  | $\begin{aligned} & 3,339 \\ & 2,366 \end{aligned}$ | 375 43 |  |  | 1,800 | 175 |  |  | 144 |
| 321,608 | 7,997 4,214 | 8,394 30,214 | 19,869 $\mathbf{3 3}, 411$ | 16,891 22,150 | 2,978 11,149 | 106 | 2,366 | $\begin{array}{r}43 \\ 328 \\ \hline\end{array}$ | $\begin{array}{r}42,713 \\ 2,100 \\ \hline\end{array}$ | 1111 1,919 | 800 2,000 | 223 |  |  | 145 146 |
| 369, 899 | 7,556 | 3,900 | 32,301 | 19,855 | 11, 946 | 500 |  | 1,665 | 1,994 | , 118 | , 770 | 100 |  |  | 147 |
| 336, 578 |  | 3,302 | 26,726 | 20,976 | 5,750 |  | 2,260 |  | 23,360 | ${ }^{1} 377$ | 1,500 |  |  |  | 148 |
| 221,688 |  | 14, 925 | 24,419 | 19,070 | 5,349 |  |  | ${ }_{875}^{470}$ |  | 465 | 3,200 | 166 |  |  | 149 |
| 294, 105 |  | 2, 812 |  | 17,092 | - $\begin{array}{r}7,181 \\ \hline 142\end{array}$ |  | 2,800 700 | 975 1,001 | 2,600 2,008 | 94 485 | 1,500 | 404 |  |  | 150 |
| 391,572 278,392 | 6,913 <br> 6,020 | 11,575 | 35,170 $\mathbf{1 8 , 4 3 4}$ | 24,020 16,302 | 11,142 2,132 | 8 | 3,041 | 1,001 | 2,008 | 485 | 1,500 1,000 | 404 |  |  | 151 |
| $\begin{aligned} & 278,392 \\ & 636,899 \end{aligned}$ | 6,020 | $\mathbf{3 , 7 7 2}$ $\mathbf{5}, 821$ | 18,434 83,673 | 167,907 | 25, 766 |  | 2,853 | 594 | 3,156. | 457 | 4,196 | 544 |  |  | 153 |
| 545, 453 |  | 5,067 | 40,783 | 31,962 | 8,821 |  | 4,800 |  | 2,400 | ${ }_{3}^{64}$ | 1,800 | 40 |  |  | 154 |
| 213,872 |  | 3,056 | 26,773 | 21,861 | 4,912 |  | $\stackrel{\widetilde{2}, 182}{196}$ | $\begin{gathered} 574 \\ 11 \end{gathered}$ | 3,085 | 380 |  | 27 |  |  | 155 |
| $\begin{aligned} & 381,961 \\ & 282.066 \end{aligned}$ | $\underset{750}{2,780}$ | 31,088 3,386 | 29,589 27,450 | $\begin{aligned} & 22,14 \\ & 22.590 \end{aligned}$ | $\begin{aligned} & 6,931 \\ & 4880 \end{aligned}$ | 512 | 196 | 11 | 2, 800 2,050 | 611 497 | 1,200 | 278 |  |  | 156 |
| $\begin{aligned} & 282,966 \\ & 388,557 \end{aligned}$ | $750$ | 3,386 6,416 | 27,450 46,959 | $\begin{aligned} & 22,590 \\ & 38,914 \end{aligned}$ | 4,860 8,045 |  |  |  | 2,050 $\mathbf{2 , 5 2 5}$ | 497 210 |  |  | 16, 200 | 14 | 157 158 |
| 336,015 |  | 26,045 | 43,040 | 39,782 | 3,258 |  |  |  | 5,595 | 174 | 6,970 | 755 |  |  |  |

4 Part of the expenses of the anditor's office is included with the expenses of the city clerk.
${ }_{4}$ Expenses of the city clerk's oflice are Included with those of the comptrolier.

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{aligned} & \text { City } \\ & \text { numb- } \\ & \text { ber. } \end{aligned}$ | cITY. | CLassified by departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | I.-General government-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Finance offices and accounts. |  |  |  |  |  |  |  |  |  | General law oflces. |  |
|  |  | Auditor or comptroller. |  | Treasurer or chamberlain. |  | Assessment of revenues. |  | Collectlon of revenues. |  | Other finance offices and accounts. |  |  |  |
|  |  | Salarles and wages. | All other. | Salaries and wates wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salarles and wages. | All other. |
|  | Grand total... | 81,984,580 | \$361,897 | 31,716,397 | 8223,779 | \$3,184,815 | \$430,612 | 31,816,457 | 5763,643 | 8550,854 | \$709,436 | 82,102,840 | 8700,033 |
|  | Group I ${ }_{\text {G }}$................ | 1,340,324 | 187,341 | 1,009, 8397 | 87,013 66,707 | 2,305,948 | 302,766 <br> 51,605 | 1,256,548 | 581,326 $88,0+9$ | 519,692 | 576,402 | 1,434, 805 | 514,389 |
|  | Group GI |  |  | 33,120 215,855 | 66,707 43,446 | 414,334 321,149 | - 51,605 | 216,228 181,421 | 88,049 $49,8 \mathbf{7 2}$ | 20,358 8,334 | 65,040 32,377 | 334,111 190,237 | 130,591 $\mathbf{6 3 , 8 1 3}$ |
|  | Group IV..................... | 119,291 | 48,628 | 155, 625 | 26,613 | 143,384 | 20,084 | 132,260 | 44,396 | 2,470 | 35,617 | 143,693 | 57,540 |

GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

|  | New York, N. Y. ........ | \$676,448 | \$75,281 | \$141,130 | \$4,467 | \$509,804 | \$20,779 | \$470, 40 | 835,203 | 4457,511 | \$88,370 | 8590,354 | 212,500 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill...... | 129,376 | 31,103 | 385, 794 | 28,189 | 544,092 | 203,084 | 71,851 | 405,786 | * 51,511 | 16,005 | 329,416 | -147,400 |
|  | Philadelphia, Pa. | 61,794 | 5,527 | 52,228 | 3,598 | 215,475 | 20,103 | 250,262 | 47,710 | 18,000 | 172,455 | 153, 050 | 34,259 |
|  | St. Louls, Mo.... | 60,585 | 11,898 | 16,200 | , 362 | 73,312 | 3,657 | 103,034 | 26,241 |  | 5,949 | 29,400 | 8,400 |
| 5 | Boston, Mass | 38,996 | 3,147 | 48,493 | 8,416 | 178,619 | 6,027 | 104,994 | 19,420 | 28,653 | 12,302 | 43,919 | 27,962 |
| 6 | Baltimore, Md. | 14,462 | 1,198 | 12,000 | ${ }^{8} 821$ | 42,367 | 2,182 | 81,802 | 10,079 | 549 | 197,842 | 22,130 | 8,159 |
| 7 | Pítsburg, Pa . | 51,077 | 313 | ${ }^{1} 81,970$ | 13,155 | 149,946 | 809 | 12,815 | (1) |  | 60,523 | 34,048 | 9,006 |
| 8 | Cleveland, Ohio. | 53,416 | 16,788 | 24,103 | 4,840 | 70,894 | 6,974 | 32,040 |  |  | 3,273 | 29,062 | 4,528 |
|  | Bufalo, N. Y. | 44,018 | 8,945 | 46,292 | 4,652 | 34,553 | 2,567 | 9,306 | 17,221 |  | 390 | 20,177 | 9,368 |
| 10 | San r rancisco, Cal......... | 22,600 | 3,837 | 17,973 | 8,814 | 100,465 | 8,153 | 62, 391 | 5,770 |  | 6,0i2 | 20,000 | 18,508 |
| 11 | Detroit, Mich.............. | 39,698 | 7,684 | ${ }^{2} 72,598$ | 27,709 | 44,473 | 4,117 |  | (2) | 8,524 | 933 | 22, 229 | 11, 803 |
| 12 | Cincinnati, Ohio. | 43,975 | 7,565 | 30,618 | 5,639 | 132,302 | 2,674 | 25,996 | 187 |  | 3,263 | 38,371 | 6,316 |
| 13 | Milwaukee, Wis. | 11,827 | 3,871 | ${ }^{2} 39,685$ | =4,614 | 40,619 | 4,200 |  |  |  | 2,453 |  |  |
| 14 | New Orleans, La. | 19,597 24,049 | 8,853 | 21,713 | $87 \%$ 684 | 33,947 70,143 | 1,788 5,278 , | 16,176 24,382 | 4,246 2,917 |  | 5,448 | 28,310 | 2,044 |
| 10 | Newaik, N.J... | 48,406 | ${ }_{563}$ | 12,315 | 176 | 76,143 6493 | 5,278 3,474 | 31,029 | 6,540 | 6,430 | 1,134 | 13,244 $\mathbf{2 5 , 4 1 5}$ | 4,159 $\mathbf{5 , 9 8 9}$ |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolis, MInn... | \$15,243 | 33,502 | \$12,288 | \$1,585 | \$26,085 | \$6,211 |  |  |  | \$1,032 | \$15,420 | 88,852 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, $\mathrm{N} . \mathrm{J} . . . . . . . . . . .9$. | 9,367 | , 988 | 5,825 10,600 | +177 | 32, 628 | 11, 813 | 822,204 | \$3,504 | 96,600 | 2,974 | -10,000 | - |
| 19 20 | Indianapolis, Ind......... | 11,643 8,549 | $\underset{\mathbf{9 , 3 1 9}}{\mathbf{3 , 1 1 3}}$ | 10,600 4,997 | 898 840 | 9,708 23,092 | - $\begin{array}{r}1,894 \\ 685\end{array}$ | 11,445 | 2,935 |  | 8,880 8,286 | $\begin{array}{r}8,862 \\ 29,296 \\ \hline 8 .\end{array}$ | 2,271 1,444 |
| 21 | St. Paul, Minn ... | 8,840 | 818 | 12,913 | 295 | 1,468 |  |  |  |  | 8,489 | 11,326 | 1,073 |
| 22 | Providence, R . | 8,018 | 439 | 16,365 | 8,145 | 20,641 | 1,925 | 3,158 | 4,904 |  |  | 12,508 | 899 |
| 23 | Rochester, N . Y. | 16,282 | 6,361 | ${ }^{1} 21,817$ | 14,710 | 18,290 | 2,084 | 11,500 | 14,164 | 2,490 | 982 | 16,140 | 2,075 |
| 24 | Kansas Clity, Mo. | 40,200 8,000 | 4,854 | 28,080 | ${ }^{1853}$ | 22,033 | 2,293 | ${ }^{3} 32,717$ | ${ }^{10} 10,717$ |  |  | 22,617 | 15,783 |
| 27 | Columbus, Oh | 12,788 | 904 | 10,120 | 692 |  |  | 850 | 1,113 |  | 1,622 | 11,055 | 2,365 |
| 28 | Los Angeles, Cal | 19,560 | 1,123 | 12,587 | 939 | 35,885 | 2,234 | 30,214 | 1,623 |  |  | 30,510 | 8,610 |
| 29 | Worcester, Mass Seatte, Wash | 5,782 $\mathbf{2 5 , 7 1 2}$ |  | ¢6,354 | 1,178 | 13,008 | 2,200 | 6,800 | 3,322 |  |  | 5,639 | 501 |
| 30 31 | Seattle, Wash.. Memphis, Tenn. | 25,712 5,000 | 22,036 3,478 | 56,848 1,602 | 23,455 | 300 | 676 |  |  |  | 396 | 28,053 | 14,392 |
| 31 | Memphis, Tenn | 5,000 | 3,478 | 1,602 |  | 3,020 | 732 | 10,371 | 1,797 |  | 31,914 | 6,900 | 1,838 |
| 32 | Omaha, Nebr. | 11,612 | 2,654 | 3,595 | 2,715 |  |  |  | 15,931 | 2,100 | 2,681 | 11,300 | 19,632 |
| 33 | New Haven, Conn | 8,346 | 1,852 | 1,650 | 250 | 13,714 | 488 | 11,710 | 2,388 | 1,062 | , 309 | 4,500 | 2,701 |
| 34 35 | Scranton, Pa | 7,000 | $\begin{array}{r}979 \\ \hline \text { 4,141 }\end{array}$ | [ $\begin{array}{r}1,772 \\ 114,969\end{array}$ | 1280 1281 | 8,229 17 | 1361 | (12,439 |  |  | 1,412 | 8,000 | 4,480 |
| 36 | St. Joseph, is | 6,352 | 4,727 | 15,198 | 12,1281 +1283 | 17,488 $\mathbf{3 , 8 7 9}$ | 1,339 1,131 | ${ }^{(1)} 1887$ | $\begin{array}{r} 13,173 \\ \quad 1179 \end{array}$ | 1,200 | $\begin{aligned} & 1,338 \\ & 7,710 \end{aligned}$ | $\begin{array}{r} 11,420 \\ 5,400 \end{array}$ | 1,854 |
| 37 | Portland | 26,593 | 2,607 | 7,450 | 885 |  |  | 4,500 | 1,713 |  | 184 | 9,106 |  |
| 38 | Paterson, $\mathbf{N}$ | 2,900 8,650 | 2 | 3,099 | 18 | 9,450 | 1,135 | 8,350 | 1,183 | 4,500 | 251 | 5,000 | 1,053 |
| 40 | Atianta, ${ }^{\text {a }}$ a Richmond, | 6,005 | 757 | 6,100 | 187 | 13,750 9,576 | 3,902 36 | 18,965 14,381 | 2,965 |  | 61 | 6,750 | 1,614 |
| 41 | Dayton, Ohlo... | 7,400 | 1,025 | 5,150 | 307 |  |  |  |  |  |  | $\begin{aligned} & 7,100 \\ & 8,500 \end{aligned}$ | 1,0990 |
| 42 | Fall River, Mass. | 4,107 | 1,580 | 4,800 | 837 | 9,792 | 1,600 | 5,335 | 1,717 |  |  | 2,000 | 1,188 |
| 43 | Nashille, Tenn | 8,600 | 119 | 4,309 8,189 | 821 | 6,700 | 97 | 1,541 |  |  | 656 | 6,650 | 1,888 |
| 45 | Mrartford, Conn.... | 3,300 | 575 | 8,790 | 820 880 | 12,750 11,400 | ${ }_{635}^{563}$ | 6,873 |  |  |  | 5,675 | 850 |
| 46 | Cambridge, Mass | 4,029 | 269 | 10,747 | 3,757 | 12,956 | 1,974 | 3,648 | ${ }^{2} \mathbf{6} 61$ |  | $\begin{aligned} & 512 \\ & 137 \end{aligned}$ | 5,790 4,294 | 1,000 |

[^6]${ }^{2}$ Expenses of the collector's offlce are included with thase of the treasurer.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.1

| classified by departments, omices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| I.-General government-Continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elections. |  | Miscellaneous omces. |  | Courts. |  |  |  |  |  |  |  |  |  | General government buildings. |  |  |
|  |  | General police or municipal courts. | Special municipalcourts. |  | Superior courts. |  | Prosecuting attor-ney. |  | Sheriff and marshal. |  |  |  |  |
| Salaries and wages. | All other. |  |  | Salaties and wages. | other. | Salarles and wages. | All | Salaries and wages | All | Salaries and and wages. | All other. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | olll | Salaries and wages. | All |  | Salaries and wages. | Allother. |
| 52,703,205 | 31,837,580 | 33,874,915 | \$951, 851 | 51,869,745 | 5346,854 | 82,395,919 | 8331,474 | \$4,676,962 | 32,268,055 | 3081,056 | \$193, 144 | 31,347,828 | 8180,964 | 52,599,142 | 33,005,502 |  |
| $\begin{array}{r} 2,147,504 \\ 302,474 \\ 135,994 \end{array}$ | (1, ${ }^{1,426,512}$ 209,223 | $2,431,834$ 789,460 435,89 277,742 | $\begin{aligned} & 693,509 \\ & 120,647 \\ & 83,656 \end{aligned}$ | $\begin{array}{r} 1,466,565 \\ 209,163 \\ 124,047 \end{array}$ | 292,054 20,471 18,347 9,052 | [ $2,237,369$ | 304,688 20,035 4,469 2,282 | $4,553,916$ 108,452 10,524 $-4,04$ | 2,208, 424.1 | $\begin{array}{r} 901,128 \\ 53,228 \\ 15,032 \end{array}$ | $\begin{array}{r} 187,738 \\ 4,040 \\ 418 \end{array}$ | $\begin{array}{r} 1,314,112 \\ 32,516 \\ 1,200 \end{array}$ | 168,997 11,781 186 | $\begin{array}{r} 2,111,3,33 \\ 249,012 \\ 139,082 \end{array}$ | $\begin{array}{r} 2,882,572 \\ 300,893 \\ 245,190 \\ 210.847 \end{array}$ |  |
| 97, 233 | 78,498 | 277,742 | 54,009 | 69,970 | 9,052 | 20,649 | 2,282 | .4,070 | 1,269 |  | 948 |  |  | 84,665 | 210,847 |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

${ }^{2}$ Part of the expenses of the treasurer's ofilice is included with the expenses of the collector.

Table 4.-Payments FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number
GROUP III,-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1900.

| $\begin{gathered} \text { city } \\ \text { num } \\ \text { ber. } \end{gathered}$ | city. | CLASSIFIEd by departments, ofitces, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | I.-General government-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Finance offices and accounts. |  |  |  |  |  |  |  |  |  | General law omlices. |  |
|  |  | Auditor or comptroller. |  | Treasurer or chamberlain. |  | Assessment of revenues. |  | Collection of revenues. |  | Other finance offices and accounts. |  |  |  |
|  |  | $\begin{aligned} & \text { Salaries } \\ & \text { sand } \\ & \text { wages. } \end{aligned}$ | All other. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | All other. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | All other. | Salaries wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| 47 | Albany, $\mathrm{N} . \mathrm{Y}$. | \$8,292 | \$1,335 | \$8,700 | \$3,333 | \$14,200 | \$1,049 6 | \$1,288 | \$3,877 |  | $\underset{2,163}{5768}$ | $\$ 7,800$ 3,450 | 1,646 |
| 48 | Reading Pa... | 3,100 | 1,451 | 18,500 | 12,809 | 12,320 | 1,013 | (1) ${ }^{\text {d }}$ | (1) ${ }^{1}$ |  |  | 4,838 | 1,759 |
| 50 | Trenton, N. ${ }^{\text {L }}$. | 4,200 |  | 5,300 |  | 13,519 | , 252 | 7,642 | 214 |  | 3 | 2,500 | 1,62i |
| 51 | Bridgeport, Conn. | 3,720 | 1,176 | 800 | 168 | 11,229 | 1,574 | 6,253 | 1,482 | 83,500 | 473 | 1,800 | 780 |
| 52 | Camden, N. J. | 5,500 | 190 | 3,700 |  | 11,150 | 407 | 9,225 | 400 | 1,500 | 34 | 4,800 | 742 |
| 53 54 | Wilmington, Dei.. | $\mathbf{2}, 700$ 4,972 | $\begin{array}{r}1,351 \\ \hline 189\end{array}$ | 2,100 2,700 | 402 | 8,190 1,220 | 436 3,056 | 7,289 | 5,096 |  | 2,149 | 4,000 8,660 | 210 0,877 |
| 5 | Lynn Mass..... | 2,191 | 1,843 | ! 10,164 | 14,119 | 12,422 | 2,216 | (i) | (2) |  |  | 3,636 | 1,28i |
| 56 | New Bedford, Mass | 4,017 | 1,320 | 113,005 | 12,309 | 11,855 | 1,979 | (1) | (1) |  |  | 1,500 | 845 |
| 57 | Kansas City, Kans. . | (2) | 2,505 | 1,800 | 50 |  |  |  |  | 3,195 | 893 | 5,280 | 1,683 |
| 58 59 | Springfield, Mass.... | 2,302 7 | ${ }_{916}^{197}$ | 6,439 | -857 | 9,257 8,200 | 2,052 | 6,615 | 2,143 |  | 3915 | 2,475 | , 233 |
| 60 | Oakland, Cai.... | 7,300 | 1,732 | 4,800 | 1,223 | 27,055 | 3,423 | 18,664 | 7,187 |  | , 265 | 5,0(0) | 5,221 |
| 61 | Lawrence, Mass.. | 1,500 | 740 | 16,110 | ${ }^{11,363}$ | 5,029 | 960 |  | (1) |  |  | 800 | 120 |
| 62 | Somerville, Mass. | 700 | 365 | ${ }^{2} 7,193$ | 84,264 | 9,611 | 1,149 | 2,283 | (3) |  | 175 | 2,227 | 275 |
| 63 | Duluth, Minn.. | 5,262 | 453 | 4,001 | 405 | 8,014 | 4,452 |  |  |  | 1,164 | 6,407 | ${ }_{6 S 4}^{981}$ |
| 64 | Savanah, ${ }_{\text {da }}$ | 5,612 | 2,016 | $\mathbf{9 , 6 7 5}$ 4,477 | 1,118 | 4,125 3,100 | 523 519 | ${ }_{9}^{4,500}$ | ${ }_{700}$ |  | ${ }_{798} 191$ | 3,000 $2,9 * 0$ | SS4 <br> 1,095 |
| 66 | Yonkers, N. | 9,700 | 1,253 | 8,044 | 1,757 | 12,058 | 1,581 | 4,230 | 3,569 |  | 1,900 | 7,931 | 9,425 |
| 67. | Schenectady, N. Y | 7,150 | 1,262 | 5,100 | 1,693 | 8,700 | 1,025 | 2,629 | 3,009 |  | 1,121 | 6,700 | 393 |
| 68 | Hoboken, N. J.... | 2,500 | 7 | 4,500 |  | 8,611 | 1,256 | 5,752 | 648 | ......... | 817 | 4,300 | 540 |
| 69 | ${ }^{\text {Peoria, }}$ III 1 | 2,850 | ${ }_{3} 110$ | 2,700 | 728 | 1,800 | + 326 | 1,259 | $\xrightarrow{110}$ |  | 295 455 | 8,170 | 191 |
| 71 | Manchester, N . II . | 6,960 $\mathbf{2 , 1 6 8}$ | 3,157 | 7,180 $\mathbf{2 , 5 1 7}$ | 715 239 | 9,300 <br> , 827 | $\begin{array}{r}1,596 \\ \hline 671\end{array}$ | 865 4,063 | 4,340 $\mathbf{6 7 5}$ |  | 485 | 6,500 800 | S-8 |
| 72 | Evansville, Ind.. | 5,401 | 788 | 2,000 |  |  | 500 | 296 |  |  | 148 | 2,000 | 27 |
| 73 | San Antonio, Tex. | 3,200 | 478 | 1,200 |  | 9,288 | 1,516 | 6,031 | $77 i^{-}$ |  | 157 | 3,860 | 46 s |
| 74 | Ehzabeth, N. J...... | 9,994 | ${ }^{761}$ | 2,000 |  | 11,518 | 595 | 3,013 | 1,145 |  | 61 | 2,067 | 1,481 |
| 75 76 | Waterbury, Conn.... Salt Lake | 4,476 7,868 | 2,220 8,728 | 8,777 | 1,527 | 8,680 | 3,176 4,040 | 4,400 10,200 | 3,121 |  | 382 | 3,175 $\mathbf{6 , 6 2 3}$ | 1,767 ${ }_{279}$ |
| 77 | Whikes-Barre, Pa. | 2,600 | 171 | 3,000 | 238 | 4,240 | 1,177 | 11,155 | 518 |  | 97 | 1,000 | 1,833 |
| 78 | Erie, Pa....... | 2,900 | 274 | 3,000 | 430 | 3,6E6 | 85 | 13,099 |  |  | 1,449 | 3,050 | ,807 |
| 79 | Houston, Tex... | 3,978 | 178 | 600 | 127 | 6,836 | 3,300 | 7,651 | 35 |  | 2,112 | 8,378 | 7,402 |
| 80 | Tacoma, Wash.. | 5,856 | 680 | 6,616 | 4,225 |  | 1,811 | 1,200 | 1,068 |  | 1,220 | 7,800 | 429 |
| 81 | Harrisburg, Pa.. | 3,800 | 440 | 4,540 | 857 | 3,865 | 495 | 6,792 |  |  | 6,969 | 3,700 | 681 |
| 82 | Portland, Me. | 2,140 | 121 | ${ }^{1} 6,939$ | ${ }^{1} 2,568$ | 7,509 | 553 |  | (1) |  |  | 1,200 | 397 |
| 83 | Charleston, S. C... |  |  | 5,524 | 814 | 5,098 | 554 | 2,700 | 167 |  | 1,809 | 2,100 | 13 |
| 88 | Yaungstown, Tex....... | 4,320 4,200 | ${ }_{328}^{737}$ | 2,447 10 | 25 | 10,304 | 1,221 | 5,582 |  |  | 1,029 715 | 6,092 | 723 |
| 86 | Terre Haute, Ind. | 2,550 | 535 |  | 146 |  | 400 |  |  |  | 90 |  |  |
| 87 | Akron, Ohio... | 4,100 | 281 | 1,650 | 285 |  |  |  |  |  | ${ }_{80} 8$ | 2,720 | 2,771 |
| 88 | Fort Wayne, Ind. | 2,800 | 256 | 1,000 | 10 |  | 500 |  |  |  | 36 | 2,000 | 460 |
| 89 | Holyoke, Mass... | 2,600 | 912 | 3,200 | 603 | 5,376 | 1,339 | 4,201 | 712 |  | 216 | 1,200 | 1,436 |
|  | Brockton, Mass. |  |  | 3,436 |  | 6,957 | 1,105 | 3,281 |  | 35 |  | 1,750 | 42 |
| 91 | Covington, Ky | (1, ${ }^{\text {a }}$ (200 | (4) 457 | 33,050 16,715 | 3 1 1972 1979 | 3,543 1,363 | ${ }^{509}$ | (a) | ${ }^{8} 8446$ |  |  | 3,683 | 1,193 |
| 93 | Sagion, Mich. | (1) 3,000 | ${ }_{1}^{\text {1, }}$ (1)84 | $\mathbf{4}, 715$ $\mathbf{7 , 3 1 1}$ | 1,972 1,091 | 1,363 5,889 | \% 218 | (t) | ${ }^{(1)} 80$ | 104 |  | 3,300 3,287 | 2,246 |

[^7]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.1
GROUP IIL.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| classified by departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | City num. ber. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| I.-General government-Continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elections. |  | Miscellaneous omes. |  | Courts. |  |  |  |  |  |  |  |  |  | General government buildings. |  |  |
|  |  | General police or municipal courts. | Special municipal courts. |  | Superior courts. |  | Prosecuting attorney. |  | Sheriff and marshal. |  |  |  |  |
| $\begin{gathered} \text { Salaries } \\ \text { nud } \\ \text { wages. } \end{gathered}$ | All other. |  |  | Salaries and wages | All | Salarles and wages. | All | Salaries and wages. | All | Salaries and wages. | All other. | Salaries and wages. | All | Salaries and and wages. | All |  | Salarles and wages. | All other. |
| \$13,540 | \$10.940 | \$23,864 | \$2,800 | \$0. 400 | \$809 | 37,900 | 8676 |  |  |  |  |  |  | \$5,920 | \$15,296 | 47 |
| $\dddot{9,890}$ | 4,953 | 19.505s | 5,826 |  |  |  |  |  |  |  |  |  |  | 9,984 | 6, ${ }^{1,471}$ | 49 |
| 7 268 | 2.681 | ${ }_{1}^{8,109}$ | 1,187 | 3,000 | ${ }^{77}$ | 3.858 | 39 |  |  |  |  |  |  | 860 | 4,654 | 50 |
| 7,903 | 4,058 | 11,249 | 1.345 | 4,182 | 4,968 | ${ }_{710}$ | 640 |  |  | \$2,000 |  |  |  | 4,312 | 8,134 | 51 |
|  | 6, 338 |  |  | 2,700 |  | 3,847 |  |  |  |  |  |  |  | 3,430 | 24,396 | 52 |
| 2.809 | 6,330 | 6,903 4,139 | 1,920 | - $\begin{aligned} & 3,420 \\ & 2,704\end{aligned}$ | ${ }_{499}^{605}$ |  |  |  |  |  |  |  |  | 750 923 98 | 81,017 <br> 1,658 <br> 18 | 53 <br> 54 |
| 3, 645 | 4.891 | 8,695 | $1,40{ }^{1}$ |  |  |  |  |  |  |  |  |  |  | 2,842 | 8,596 | ${ }_{55}$ |
| 4,076 | 5,117 | 8,355 | 3,108 |  |  |  |  |  |  |  |  |  |  | 5,006 | 2,258 | 56 |
| 7,996 | 2,200 |  |  | 1,200 | 802 |  |  |  |  | 1,500 |  |  |  | 1,576 |  |  |
| 4,794 6,491 | 3,047 | 9,489 9,480 | 3,249 2,510 | 6,350 | $4+0$ | 3,400 | 369 |  | 81,235 |  |  |  |  | 785 4.562 | 3,099 7,581 | 58 69 |
| 12.34 | 16.046 | 31,119 | 4,079 4 2,059 | 9,550 | 831 |  |  |  |  | 3,527 | \$181 |  |  | 3,164 | 4,486 | 60 |
| 5,410 | 2.352 | 10, 121 | 2,935 |  |  |  |  |  |  |  |  |  |  | 2,698 | 3,118 | 61 |
| 3,553 | 3. 191 | 9,390 | 1,434 |  |  |  |  |  |  |  |  |  |  | 2,365 | 4,311 | 62 |
| 9,215 | 500 | 9,100 4,800 | 2,415 | 13,579 1,200 | 827 223 |  |  |  |  |  |  |  |  | 1,740 | 2,436 2,375 | ${ }_{64}^{63}$ |
| -622 | 930 ${ }^{-1}$ | 15,899 | 2,584 | 1,200 | 275 175 | 1,030 |  | 86,287 | 8,552 | 1,500 | 237 |  |  | S,080 | -2,375 | ${ }_{6}^{64}$ |
| 8. 162 | 8, 403 | 30,859 | 4,676 | 6. 897 | 781 | 7,828 | 1,375 |  |  |  |  |  |  | 2,301 | 6,352 | 66 |
| 4, 615 | 4, 460 | 13,772 | 4,801 | 5.150 | 266 | 3,485 | 373 |  |  |  |  |  |  | 2, 128 | 5,905 | 67 |
| 330 2,512 | 203 1.850 | 5,000 $\mathbf{9 , 0 2 1}$ | $\begin{array}{r}139 \\ 1,597 \\ \hline\end{array}$ | 3,400 | 413 43 | 4,142 | 158 |  |  |  |  |  |  | 8, ${ }^{2,155}$ | 13,377 4,200 | 68 69 |
| 5,994 | 5.079 | 16.965 | 2,813 | 6,540 | 168 |  |  |  |  |  |  |  |  | 3,668 | 7,938 | 70 |
| 3,759 | 986 | 3,450 | 692 | 2,400 | 511 |  |  |  |  |  |  |  |  | 2,352 | 4,522 | 71 |
|  |  | 9, 200 | 1,210 | 1,800 | 370 |  |  |  |  |  |  |  |  | 1,200 | 3,790 | 72 |
| 1,450 | ${ }_{330}^{911}$ | 6. 208 | $\begin{array}{r}353 \\ 93 \\ \hline\end{array}$ | 2,400 | 102 | 4,105 | 80 |  |  |  |  |  |  | 1,924 <br> $\mathbf{2 , 9 0 2}$ | 2,735 | 73 |
| 5,678 | 1, ${ }^{3,38}$ | 2,235 | 93 | 5,810 | 938 | 4,105 | 8 |  |  | 3,450 |  | \$1,200 | 3186 | $\xrightarrow{2,443}$ | ${ }_{5}^{5,688}$ | 75 75 |
| 1,311 | 1,803 | 35, 409 | 6,532 | 9,967 | 1,210 |  |  | 1,737 |  |  |  |  |  | 6,306 | 5,471 | 76 |
|  | 29 |  | :... |  |  |  |  |  |  |  |  |  |  | 2,746 | 3,522 |  |
|  |  | 4,032 | 495 |  |  |  |  |  |  |  |  |  |  | 1,560 | 2,977 | 78 |
| $\begin{array}{r} 618 \\ 4,060 \end{array}$ | $\begin{array}{r} 350 \\ 1,592 \end{array}$ | $\begin{array}{r} 9,755 \\ 16.601 \end{array}$ | 5,118 | $\begin{aligned} & 1,800 \\ & 1,800 \end{aligned}$ | $\begin{aligned} & 111 \\ & 597 \end{aligned}$ |  |  |  |  |  |  |  |  | 1,386 5,517 | 2, ${ }^{\mathbf{5}, 391}$ | 79 80 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ,780 | ${ }^{3} 33$ | 81 |
| 4,623 | 7,114 | 10,5st | 3, 133 |  |  |  |  |  |  |  |  |  |  | 6,956 | 37,655 | 82 |
|  |  | 10,789 | 1,056 | 1,650 |  |  |  |  |  |  |  |  |  | 1,285 | 1,515 | 83 |
|  | 1,154 | 12.298 | 909 | 2,760 |  |  |  |  |  |  |  |  |  |  |  | $\stackrel{84}{85}$ |
| 1,360 | 341 | 5,180 | 449 | 2,140 | 740 |  |  |  |  |  |  |  |  | 1,548 | 2,112 | 85 |
|  |  | 6, 450 | 206 | 1,030 | 199 |  |  |  |  |  |  |  |  | 1,452 | 3,170 |  |
| 3,542 | 2,947 | 7,420 7,500 | 554 388 |  | 93 196 |  | 124 |  |  | 1,000 |  |  |  | $\begin{array}{r}1643 \\ 1,140 \\ \hline\end{array}$ | 2,977 2,528 | 87 88 |
| - 2,734 | 2,898 | 10,871 | 1,629 | 2,010 | 196 |  |  |  |  |  |  |  |  | 2,414 | 6,887 | 89 |
| 1,713 | 1,159 | 9,130 | 7,529 |  |  |  |  |  |  |  |  |  |  | 5,622 |  |  |
| 1676 |  | 7,009 | 86 | 1, 800 | 428 |  |  | 2,500 | 14 | 2,055 |  |  |  | 4,080 | 3,261 | ${ }_{92}^{91}$ |
| 1,402 4,412 | 1,100 | 760 4,278 | $\cdots$ | 1.200 2,400 | 243 | 1,300 |  |  |  |  |  |  |  | 2,940 | 2,444 | 93 |
|  |  | 4,278 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

: Part of the expenses of the collector's office is included with the expenses of the treasurer,

- Expenses of the auditor's office are included with those of the city clerk.

Table 4.-Payments for general expenses
[For a list of the cittes arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 190s.


[^8]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


5 Expenses of the treasurer's office are included with those of the city clerk.
6 Part of the expenses of the auditor's office is included with the expenses of the city clerk.
$T$ Expenses of the city clerk's office afe included with those of the comptroller.

- Part of the expenses of the collector's offee is included with the expenses of the comptroller.
$51151^{\circ}-10-9$

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the qumber


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IS 1908.

| 1 | New York, N. Y | \$27,534, 819 | \$22,766, 640 | \$1,723,862 | \$64,317 | \$13,571,158 | \$1,574,544 | 3678,293 | 8314,368 | \$100,841 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill.. | 9,953,834 | 8, 152,079 | 1,426.186 | 75,569 | 5,434,758 | -372.147 | 314, 6 S0 |  |  |
| 3 | Philadelphia, Pa | 6,043, 432 | 5,159,565 | 883,807 |  | 3,470,802 | 20,315 | 250,063 |  | 33,873 |
|  | St. Louis, Mo... | 3,322, 263 | 2,940,250 | 382,013 |  | 1,881,204 | , | - 83,0is | 5,989 | 14,344 |
| 5 | Boston, Mass | 3,912, 750 | 3,131,988 | 768,186 | 12,576 | 1,774,499 | 139.319 | 213,4SS |  | 27,132 |
| 6 | Baltimore, Ma | 2,140, 717 | 1,813,118 | 327,313 | 286 | 1, 132,051 | 20,017 | 93, 833 |  | 1,168 |
| 7 | Pittsburg, Pa. | 2, 350, 513 | 1,927,919 | 422, 593 |  | -947,904 | 72,888 | 68, 442 |  | 10,500 |
| 8 | Cleveland, Obio | 1,646, 810 | 1,364, 888 | 281,822 |  | 603,813 | 61,023 | 52,029 |  |  |
|  | Buffilo, N. Y. | 1,885, 128 | 1,528,018 | 350, 811 | 76,199 | 817,768 | 58,550 | 77,838 | 36,659 | 27,615 |
| 10 | Ban Francisco, Cal | 2,888,861 | 2, 405,022 | +90,730 | 3,109 | 1,272.343 | 76,53 | 63, 150 |  |  |
| 11 | Detroit, Mich. | 1,713,379 | 1,446,057 | 266,099 | 1, 1931 | ${ }^{703}$ | 27, 65 | 70,303 |  |  |
| 12 | Cincinnati, Ohio. | 1,653, 683 | 1,365, 250 | 288,389 | 44 | 716,042 | 40,927 | 80,423 | 5,870 | 7,605 |
| 13 | Milwaukee, Wis | 1,288, 159 | 1,053,413 | 223,952 | 10,794 | 459,292 | 12,834 | 37,149 |  |  |
| 14 | New Orieans, La | 879,166 | 6-68,445 | 230,721 |  | : $233,4 \times 2$ | 1,337 | 30,311 |  |  |
| 15 | Washington, D. Newark, N. J... | $2,004,715$ $1,401,091$ | 1,655,696 | 349.014 188,913 | 78 | 973,457 |  | 56,740 51,430 | 36, 704 | 38,030 |
| 16 | Newark, N. | 1,401,091 | 1,211,396 | 188,913 |  | 692, 636 |  | 51,430 |  |  |

GROUP II.-CITIES HAVING A POPULATION OF $100,(x)$ TO 300,000 IN 1900.

| 17 | Minneapolis, Minn...................... | 8824,233 | \$707,840 | \$126,378 | 817 | \%300,163 | 35,840 | \$18,273 | \$2,382 | \$2,880 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J. | 910, 376 | 757, 149 | 153, 427 |  | 469.910 | 45,824 | 29,144 | 2,300 | 1.740 |
| 19 | Indianapolls Ind. | 767,301 | 550, G69 | 210,632 |  | 265, 453 | 10,300 | 21,2ti9 |  |  |
| 20 | Loulsville, Ky.. | 739,779 | c03,314 | 136,465 |  | 336. 684 | 10,001 | 30,893 |  |  |
| 21 | St. PauI, Minn........ | 574, 478 | 501,888 | 71,819 | 771 | -243, 826 | 4,160 | 15,592 |  | 4,000 |
| 22 | Prowidence, $R$. | 928,734 | 760,112 | 136,499 | 32,123 | 385.938 | 15,806 | 31,393 |  |  |
| 23 | Rochester, N. Y | 717,896 | 573,190 | 144,706 |  | 26is. 403 | 15,792 | 29.725 |  |  |
| 24 | Kansas Clity, Mo. | 836,021 | 705,733 | 130,288 |  | 370.303 |  | 43,29 |  |  |
| 25 | Toledo, Ohlo. | 457,576 | 367,009 | 90,567 |  | 166.996 | $10,8 \geq 0$ | 17,781 |  |  |
| 26 | Denver, Colo. | 634,875 | 471,488 | 161,756 |  | 228.761 | 3,790 | 18,906 |  |  |
| 27 | Columbus, Ohio. | 495,038 | 427,290 | 67,808 |  | 184.103 | 3,612 | 15,706 |  |  |
| 28 | Los Angeles, Cai. | 881,921 | 762,536 | 119,3t0 | 25 | 403,792 | 8,153 | 24,268 |  |  |
| 29 30 | Worcester, Mass. | 429,123 597,241 | 377, 834 | 53, 5134 | 1,855 | 173,841 |  | 13,177 | 13 | 35 |
| 31 | Seattle, Memphis, Tenn... | $\begin{array}{r}\text { 597, } \\ 370 \\ \hline 1598\end{array}$ | 512,700 309,693 | 80,140 35,905 | -4,401 | 235.020 | 207 | 2f,975 |  |  |
| 32 | Omaha, Nebr. | 333,683 | 282,708 |  |  |  |  |  |  |  |
| 33 | New Haven, Conn | 468,985 | 393,307 | 75,678 | ........... | 216, 117 | 18,650 | ${ }_{15,28}^{12,813}$ |  |  |
| 34 | Scranton, Pa. | 220,033 | 181,362 | 38,671 |  | 90.250 |  | 10.777 |  |  |
| 35 | Syracuse, N . | 425,346 | 326,019 | 99,327 |  | 156. 590 | 13, 139 | 22,271 |  |  |
| 36 | St. Joseph, Mo | 210,596 | 156,205 | 54,331 |  | 82,390 | 13,139 | 7,525 |  |  |
| 37 | Portland, Ores | 546,696 | 474,773 | 71,923 |  | 175,645 |  | 14,211 |  |  |
| $\begin{array}{r}38 \\ \hline\end{array}$ | Paterson, N. | 404,772 | 319,646 | 85,126 |  | 164,438 | 4,457 | 7,203 |  |  |
| 40 | ${ }_{\text {Altanta, }}$ | 397,984 302,73 | 351,942 261,271 | 46,042 39,831 |  | 189,710 136,436 |  | 17,944 | -550 | $\xrightarrow[9.049]{ }$ |
| 41 | Dayton, Ohio.. | 349,656 | 299,104 | 50,535 | 1,617 | 1362,041 15 | $3,0 \div 0$ | 10,6696 |  |  |
| 42 | Fall River, Mass. | 307,824 | 266,587 | 41,237 |  | 142,415 |  | 13,359 |  | 50 |
| 43 | Nashville, Tenn. | 243, 490 | 219,721 | 23,769 |  | 102, 697 |  | 4,909 |  |  |
| 44 | Grand Rapids, Mich | 295,753 | 247,666 | 37,467 | 10,620 | 10, 700 | 300 | 9,305 |  |  |
| 45 46 | Hartford, Conn....................................... | 371,611 331,894 | 286,076 282,006 | 68,453 49,619 | 17,082 | 148, 141 | 3,756 | 12,373 |  |  |
|  | Саmbrlige, маз.. |  |  |  |  | 153, 477 | 6,738 | 6,742 |  | 1,600 |

AND SPECLAL SERVICE EXPENSES: 1908-Continued.
assigned to each see page 79. For a text discussion of this table, see page 25.]

| Classtried by departigents, officea, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| II.-Protection of Ilfe and property-Continued. |  |  |  |  |  |  |  |  |  | III.-Health conservation and sanitation. |  |  |  |  |
| Fire department. |  |  |  | Miscellaneous inspection. |  | Pounds. |  | Miscellaneous. |  | Aggregate. |  |  |  |  |
|  | Pensions |  |  |  |  |  |  |  |  |  |  | All ot | her. |  |
|  | $\begin{gathered} \text { and } \\ \text { gratuities. } \end{gathered}$ | service. |  | chage $\begin{gathered}\text { and } \\ \text { wages. }\end{gathered}$ | other. | wages. | other. | wages. | other. | Tot |  | Miscellaneous. | $\begin{aligned} & \text { Service } \\ & \text { transfers } \end{aligned}$ |  |
| \$30, 798, 179 | 81,927,788 | \$1,943,204 | \%0,646, 320 | \$3,213,134 | \$303, 886 | \$113,845 | \$101,571 | \$2,274, 169 | \$577,339 | 40,055,559 | 527,512,603 | 12,381,915 | 8161,041 |  |
| 19,054,551 | 1,596,162 | 715,489 367,368 | $3,632,209$ $1,200,314$ | 2,513,468 | $\underset{\substack{228,167 \\ 43,194 \\ \hline}}{ }$ | 32,027 36,943 | $\xrightarrow{31,417}$ | $1,991,325$ 78,370 | 428,860 45,939 | 28,226,071 | $19,123,113$ $4,142,661$ | 9,033,398 | 69,560 37,405 |  |
| 3,349, 578 | 83,718 | 469, 528 | 1,059,970 | 160,524 | 19, 804 | 22,043 | 19,814 | 109,445 | 59,219 | 3,717,013 | 2,612,170 | 1,095,294 | 9,549 |  |
| 2,523,236 | 33,678 | 390, 879 | 723,207 | 123,331 | 12,721 | 24,832 | 14,126 | 90,029 | 43,321 | 2,411,048 | 1,634,659 | -731,862 | 44,527 |  |

GROUP I.-CITIES IIAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 86, 811,402 | \$7750,939 | 5377,982 | \$1,049,698 | \$1,443,453 | \$133,070 |  |  | 8626,259 | \$122,812 | \$11,325, 583 | \$7,930, 308 | \$3,364,973 | \$29,800 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2,411, 178 $\mathbf{1 , 1 4 2 , 8 6 0}$ | $\begin{array}{r}181,856 \\ 92 \\ \hline\end{array}$ |  | 565,929 150,130 | 32, 332 | 23, 138 | \$16,214 | \$3,106 | 204, 597 | $\begin{array}{r}37,869 \\ 124 \\ \hline\end{array}$ | $3,294,933$ $2,201,034$ | 2,903,305 | - $\begin{array}{r}379,812 \\ 1,844,450 \\ \\ \end{array}$ | 11,816 | 2 |
| -1,907,098 | 92,923 |  | 218,537 | 107,549 | - 14,446 |  | 6,000 | $\stackrel{438,915}{43}$ | 124, 9,38 <br> 1 | 1,354, 173 | 1,067,475 | 1,844,480 | 13 | 4 |
| 1,128,150 | 109,074 |  | 269, 719 | 172,543 | 17,650 | 1,829 | 31 | 54,907 | 4,313 | 1,938,047 | 1,300,848 | 616,638 | 14,561 | 5 |
| 610,641 | 19,279 |  | 179,02i | 70, 426 | +,361 |  |  |  | 9,975 | - 805,168 | 545,762 | 257, 509 | 1,597 | 6 |
| 722,115 | 71,157 | 9,319 | 157,843 100,608 | 54, 436 47,399 | 1,128 | 4,673 | 495 | 148,791 32,096 | 30,822 3,111 | - 994,568 720,541 | 603,971 586,363 | 359,505 131,452 | 1,092 2,720 | 7 |
| 654,760 | 55,019 | 73,650 | 153,215 | 18,431 | 2,200 | 400 |  |  | 8,509 | 626,046 | 201,671 | 422,784 | 1,591 | ${ }^{9}$ |
| 978, 6.53 | 49,561 | 120,000 | 148.296 137.292 | 32,989 27,506 |  |  | 8,000 1,893 | 121,034 | 20,651 3,482 | 626,733 540,502 | 286,186 $-485,910$ | 140,547 |  | 10 |
| 564, 834 | 24, ${ }^{\text {26,235 }}$ | 0,339 | 13i, 1372 | 27,506 $\mathbf{3 5 , 5 8 2}$ | 2.040 2.788 | 2,300 | 1,893 | 42,822 | 3,482 4,921 | 540, 508 | - 601,910 401,364 | 188,744 |  | 12 |
| 529,184 | 33,607 | 8,808 | 130,03s | 15,389 | 530 |  |  |  |  |  |  |  | 4,697 | 13 |
| 317,788 482.612 | 10,232 35,156 | 119,314 | 72, ${ }^{7250}$ | 3,150 $\mathbf{5 2 , 3 5 1}$ |  |  |  | 33,810 104,225 | -6,137 | 997,334 797,951 | 853,003 33,045 | 113,092 474,761 |  | 14 |
| 482,612 460,516 | 35,156 27,41 |  | ${ }_{8}^{105.764}$ | 32, $\mathbf{3 1 , 4 7 8}$ | $\begin{aligned} & 1,901 \\ & 3,719 \end{aligned}$ | 0.341 | 4,000 | 104,225 20,786 | 26,042 | -797,951 | 323,045 421,564 | 474, $\mathbf{2 7 7}, 012$ | ${ }_{883}^{145}$ | 15 16 |

GROUP 1I--CITIES IAAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


Table 4.-Payments For general expenses
§For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
gROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| classified by departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Clty } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| II.-Protection of life and property-Continued. |  |  |  |  |  |  |  |  |  | III.-Health conservation and saultation. |  |  |  |  |
| Fire department. |  |  |  | Miscellaneous inspection. |  | Pounds. |  | Miscellaneous. |  | Aggregate. |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | All oth | 崖. |  |
| wages. | gratuitles. | service. | All other. | $\begin{aligned} & \text { and } \\ & \text { wages. } \end{aligned}$ | other. | $\begin{gathered} \text { and } \\ \text { wages. } \end{gathered}$ | other. | wages. | other. | Total. | wages. | Miscellaneous. | Service translers |  |
| \$133,000 | \$5,883 |  | 337,426 | \$3,600 |  |  | \$3,349 | \$6, 100 | 5310 | 590,672 | \$67,028 | 523,644 |  |  |
| 2,500 | 1,995 | . | 40,984 | 3,400 | 8218 | 5700 | 27 | 400 | 313 | 109, 326 | 25, 835 | 83,491 |  | 48 |
| 126,168 94,780 | 2,865 |  | 32,312 | 4,810 3,600 | $\begin{array}{r}1,673 \\ \hline 43\end{array}$ | 621 |  | 8,341 | 1,199 | 116,139 8,575 | 101,818 58,365 | 14,096 | \$225 | $\stackrel{49}{50}$ |
| 112,631 | 3,733 | 3i1,7i5 | 45,849 | 2,970 | 519 | 1,255 |  |  |  | 100,284 | 56,884 | 43,400 |  | 51 |
| 102, 741 | 5,455 |  | 31,727 | 3,233 | 485 | 500 | 2,202 | 3,272 | 25 | 51,081 | 40,428 | 10,653 |  |  |
| 1,200 |  |  | 59,551 | 4,122 | 500 |  | 1,850 | 1,740 | 2,283 | 75,779 | 52, 434 | 23,345 |  | ${ }^{53}$ |
| 110,841 |  | 46,403 | 12,875 | 8,813 |  |  |  | 2,400 | -261 | 56, 880 | 43,200 | 13,680 32 3,234 |  | $\stackrel{54}{55}$ |
| 88,916 | 600 |  | 24,470 22,410 | 2,800 3.560 | 2,451 |  | 33 | 19,648 | 9,277 | 115,642 123,668 | 83,383 71,304 | 32,24 48,102 | 4,162 | ${ }_{50}^{55}$ |
| 50,558 | 9,385 | 17,400 | 6,341 | 2,655 |  |  |  |  | 13,740 | 42,658 | 37,313 | 5,345 |  | 57 |
| 136,970 | , 746 |  | 34,907 | 5,670 | $4 i 1$ |  |  | 3,776 | 906 | 134,612 | 110,015 | 24,094 | 503 | 58 |
| 58,034 | 6,570 |  | 44,923 | 1,850 |  |  | 2,875 | 4,500 | 102 | 145, 049 | 126,369 | 18,462 | 218 | ${ }^{69}$ |
| 117,895 64,004 | 3,787 | 17,792 | 41,046 27,031 | 10,713 3,582 | 1,160 |  | 3,852 | $\begin{array}{r}9,540 \\ \hline 189\end{array}$ | 3,684 | 182,723 93,928 | 98, <br> 73,388 | 83,593 20,497 | 73 | 60 61 |
| 61,531 | 63 |  | 22,991 | 4,484 | 1,153 |  |  | 12,061 | 4,332 | 133, 721 | 88,485 | 45,080 | 156 |  |
| 98, 021 |  | . 41,872 | 22,324 | 4,526 | ${ }^{419}$ | 2,308 | 180 | 1,800 | ${ }^{366}$ | 62,068 | 49,647 | 12, 169 | 252 | ${ }^{63}$ |
| 80,059 | 900 |  | 17,919 | 3,352 | 754 |  |  | 1,080 | 69 | 110,039 | 74,986 | 35,053 |  | 64 |
| 79,323 | ${ }_{1}^{300}$ | 3,631 | 16,217 | 5,310 | 1, 305 | ${ }^{9} 914$ | ${ }_{803}^{14}$ | 4,095 | 1,839 | ${ }_{157}^{142.656}$ | 104,335 | 38,321 |  | ${ }_{68}^{65}$ |
| 95, 064 | 1,600 | 35,850 | 24, 165 | 6,250 | 1,080 | 1,618 | 603 |  | 165 | 157, 237 | 126,583 | 30,654 |  | 68 |
| 69,192 | 3,147 | ......... | 26,895 | 3,400 | 408 |  | 2,317 | 5,900 | 515 | 94, 618 | 78,406 | 16,212 |  |  |
| 99,227 73730 | 4,755 |  | 22,796 14,505 | 1,200 9,327 | 2206 | 600 377 | 237 36 |  | ...... | 49,525 50,383 | 30,010 | 19,515 |  | ${ }_{69}^{68}$ |
| 73,730 8795 | $\mathbf{3 , 8 4 3}$ $\mathbf{6}, \mathbf{8 9 9}$ | 47,431 40,255 | 14,505 <br> 17 <br> 17 | $\mathbf{9 , 3 2 7}$ <br> 3,398 | 221 129 | 377 994 | 36 |  | 927 | 109,317 | 18,102 | 91,215 |  | 70 |
| 63, 695 |  | 20,925 | 26,560 | 1,356 | 172 |  |  | 667 | 5,216 | 55,579 | 42, 364 | 13,166 | 49 | 71 |
| 67, 800 | 3,237 |  | 12,284 |  |  |  |  |  |  | 33,353 | 15,290 | 18,057 |  | 72 |
| 38,872 |  | 16,000 | 16,057 | 8,085 | 518 | 2,896 | $1 i 1$ |  |  | 81, 445 | 70,963 | 10,482 | ...... | 73 |
| $\begin{aligned} & 1,79 \\ & 59.461 \end{aligned}$ | 420 | 5,857 | 21,476 19,535 | 2,400 $\mathbf{3 , 1 9 9}$ | 447 | 1,588 1,055 | 35 |  |  | 76,577 60,699 | 47,225 33,737 | 29,352 26,962 | ...... | 74 75 |
| 60,722 | 300 |  | 18,810 | 3,581 | 1,197 | 600 | 365 | 900 | 283 | 102,432 | 82, 862 | 19,570 | ..... | 76 |
| 30,961 |  | 5,400 | 14,168 | 1,000 | 176 | 791 | 19 |  |  | 34,096 | 12,400 | 21,690 |  | 77 |
| 61,745 61,967 | 1,579 |  | 30,612 32,458 | 1,930 2,700 | 278 |  | 632 | 2,442 | 101 | 24,389 84,125 | 20,994 65,329 | 3,393 18,796 | …...... | 78 79 |
| 84, 352 |  | 39,326 | 23,232 | 3,240 | 135 | 1,080 |  |  |  | 51,195 | 38,995 | 9,650 | 2,350 | 80 |
| 1,500 | 2,800 | 3, | 24,183 | 1,500 | 75 | 376 |  | 1,800 | 2,121 | 101,497 | 68,819 | 32, 678 |  | 81 |
| 81, 320 | 425 | 10,046 | 31,984 | 2,378 | 421 |  |  | 8,267 | 6,574 | 61, 423 | 38.394 | 23,029 |  |  |
| 43,728 | 100 | 44,300 | 15,272 | 2,500 | 272 | - 260 |  |  | 3,785 | 54,517 49,403 | 42,284 41,511 | 12,233 |  | 88 |
| $\begin{aligned} & \mathbf{7 1}, \varepsilon_{89} \\ & 8 A, 86 A \end{aligned}$ | 3,262 |  | 14,757 | $\begin{aligned} & 2,772 \\ & 5,914 \end{aligned}$ | 480 504 | $\begin{aligned} & 891 \\ & 648 \end{aligned}$ | 241 | 2,200 | 201 | 49, 433 | $\begin{aligned} & 41,511 \\ & 47,090 \end{aligned}$ | 7,243 |  | 88 |
|  | 2,182 |  | 16,033 | 4,200 |  | 60 |  | 1,200 | 17 | 66,667 | 44,326 | 12,341 |  |  |
| 65,769 | 3,544 | 18,407 | 11,514 |  |  |  |  | 1,376 | 163 | 51,09.1 | 30,687 | 20,407 |  | 87 |
| 81,932 | 2,190 | 5,328 | 13, 397 | $\begin{array}{r} 525 \\ 3,700 \end{array}$ | i,594 | 144 |  | 2,200 |  | 38,293 54,878 | 32,705 48,409 | 6, 6 , 468 |  | 88 |
|  |  |  |  |  |  |  |  | 951 | 179 | 64, 177 |  | 13,878 |  |  |
| 60,473 | 460 | .......... | 21,163 | $1,897$ |  |  | 152 | c00 |  | 47, 210 | 34, 350 | 12,860 |  | 91 |
| 35,594 |  |  |  |  |  |  |  |  |  | 24,737 | 22, 146 | 2,591 |  | 92 |
| 38,840 |  |  | 10,080 | 1,022 |  | 852 | 109 | 751 | 14 | 27,413 | 23,726 | 3,687 |  | 93 |

Table 4.-Payments for general expenses
(For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.


AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


Table 4.-Payments for general expenses
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{aligned} & \text { City } \\ & \text { nump- } \\ & \text { bee. } \end{aligned}$ | cTIY. | classified by departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 11I.-Health conservation and sanitation-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 1 Health conservation. |  |  |  |  |  | Sanitation. |  |  |  |  |  |
|  |  | Health department. |  | Quarantine and contaglous dis. ease hospitals. |  | Norgues. |  | Sewers and sewage disposal. |  |  |  | Street cleaning. |  |
|  |  | Salaries and wages. | All other. | Salarles and wages. | All other. | Salaries and wages. | $\begin{aligned} & \text { All } \\ & \text { other. } \end{aligned}$ | Salaries and wages. | All | Salaries and wages. | All other. | Salaries and wages. | All other. |
|  | Grand total... | \$4,075,892 | 5984, 655 | 5964, 004 | 31,086, 534 | \$39,65i | \$15, 174 | 3313,090 | 597,388 | \$3.936.405 | \$1,811,636 | 313,499,359 | 84,794,454 |
|  |  | 2,823,965 | 645,881 | ${ }^{712} 48881$ | 719,951 225,992 | 39,484 | 15, 149 | 196,239 82,373 | 89,737 4,696 | 2,823,895 | 1, 146.037 | 9,603,836 | 4,094, $\mathbf{3 1 6}$ |
|  | Group III................ | 377,831 | 102,734 | 68,658 | 90, 52 | 173 | $5^{5}$ | 24,465 | 2,125 | 359,254 | 207,361 | 1, 151, 763 | 256, 462 |
|  | Group IV ............... | 272,485 | 89,442 | 52,074 | 49,839 |  |  | 10,033 | 830 | 259,074 | 184,917 | 701,601 | 126,634 |

group l-cities having a population of 300,000 or over in 1905.


GROUP II.-CITIES GAVING A POPULATION OF 100,000 TO 300,000 in 1908.

| 17 | Minneapolis, Minn..... | \$28, 511 | \$4,977 | \$3,651 | \$6,493 |  |  | 83,300 |  | \$34, 135 | \$20,925 | \%98,018 | 84,649 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey Clty, N, J...... | -17,308 | 13,382 | 1,560 | 1,313 |  |  |  |  | 31, 374 | 6,926 | 146,053 | 24, 317 |
| 19 | Indlanapolis, Ind...... | 21, ${ }_{21,264}$ | 4,528 <br> 3,057 | -4,621 | 4,365 |  |  |  |  | 22, 934 | 2,556 | 85,473 |  |
| 21 | Lt. Paul, Ming.......... | 21,264 16886 | 3,057 1,742 | 2,150 4,034 | 4,092 18,267 |  |  | 37,575 1,920 | \$585 | 18,367 | 5,535 | 88,269 | 19,707 |
| 22 | Providence | 19,869 | 9,745 |  | 22,445 |  |  |  |  |  |  |  |  |
| 23 | Rochester, N . Y | 18,987 | 7,248 | 6,594 | 11,552 |  |  | 4,078 | 498 | $\mathbf{7 6 , 2 1 0}$ $\mathbf{1 3 , 1 8 5}$ | 50,780 4,374 | 76,715 105,720 | 81.503 |
| 24 | Kansas City, Mo. | 22,542 | 3,490 | 13,480 |  |  |  |  |  |  | ${ }_{6} 683$ | - 197, 467 | - 15,331 |
| ${ }_{28}^{25}$ | Toledo, Ohio.......... | 17,959 | 2,005 | 2,708 | 3,130 |  |  |  |  | 6,532 | 2,850 | 36, 380 | 12,760 |
| 26 | Denver, Colo........... | 35, 248 | 3,630 | 11,720 | 21,679 |  |  |  |  | 8,783 | 3,842 | 84, 128 | 16,678 |
| 27 | Columbus, Ohio....... | 23,214 | 4,126 | 1,780 | 1,081 |  |  | 1,080 |  | 20, 125 | 11,278 | ${ }^{1} 82,113$ | 18,077 |
| ${ }_{29}^{28}$ | Los Angeles, Cal....... | 60,700 13,385 | 7,897 6,794 | 3,472 | 1,515 22,986 |  |  | 1,060 |  | 16,763 | 11,483 | 68,356 | 23, 060 |
| 30 | Seattle, Wash..... | 13, 64,830 | 6,794 $\mathbf{1 2 , 7 3}$ | -6,927 | 22,986 |  |  | 1,700 | 91 | 45, 455 | 36,205 | 47, 662 | ${ }_{162}$ |
| 31 | Memphis, Temn.. | 25, 699 | 4,547 | 1,200 | ,628 |  |  | 1,100 | 91 | 16, 7 , 71 | 3,629 | 80,703 36,712 | 14,586 |
| 32 | Omahb, Nebr ${ }_{\text {- }}$....... | 15,790 | 1,915 | 2,421 | 5,652 |  |  |  | 755 | 11,622 | 14,190 | 43,262 | 2,875 |
| 33 34 3 | New Haven, Conn..... | 16,276 8,920 | 3,273 | 314 | 554 |  |  | 2,538 | 100 | 7,785 | 1,360 | 60, 099 | 2,485 |
| 35 |  | 17,943 | 8,091 | 8,620 | 16,937 |  |  | 6,460 3,005 | 150 | 9,879 | 8,267 | 26, 499 | 1,103 |
| 36 | St. Joseph, ino.... | 5,520 | 1,017 | , 900 | 1,179 |  |  | 3,005 | 1,480 | 2,741 6,000 | 1,527 1,132 | 85,167 18,954 | 17,720 115 |
| 37 | Portland, Oreg | 11,843 | 4,157 | 1,458 | 1,333 |  |  |  |  |  |  |  |  |
| 38 | Paterson, N. J.......... | 10,022 | 1,445 | 4,101 | 4,198 |  |  |  |  | 10,620 | 4,860 2,688 | 26, 785 | 19,314 |
| 39 | Atlanta, Ga. | 17,040 | 2,894 | 3,570 | 3,356 |  |  |  |  | 10,621 | 4,340 | 21,743 | 15,586 |
| 41 | Richmond ${ }_{\text {Day }}$ O. | 13,761 10,642 | 3,296 1,276 | 4,871 3,589 | 2, 2,762 |  |  | 1.750 |  | 12,322 | 3,254 | 46,081 | 9,203 |
| 41 | Dayton, O.lio. | 10,642 | 1,276 | 3,589 | 2,762 |  |  | 1,500 |  | 16,012 | 2,293 | 66,789 | 1,810 |
| 42 | Fall River, Mass. . | 8,324 | 6,429 | 4,809 | 14,094 |  |  | 4,360 |  | 10,807 | 1,408 | 46,901 | 1,286 |
| 4 | Nashyille, Tenn ${ }^{\text {Grand Raplds, Mich... }}$ | - 14,876 | 3, 3 3, 390 | $\begin{array}{r}4,735 \\ \hline 786\end{array}$ | 6,649 |  |  |  |  |  | 372 | 29,056 | 16,444 |
| 45 | Hartiord, Conn........ | 10,800 | 7,902 | 7,56 | 6,649 |  |  | 4,350 | 1,003 | 8,105 13,219 | 4,170 2,355 | 29,254 45,413 | 1,150 |
| 46 | Cambridge, Mass...... | 16,256 | 4,646 | 9,269 | 33,898 |  |  | 2,403 | 34 | 9,749 | 44, 648 | 30,394 | 6,543 |

${ }^{1}$ For some cities, expenses of supervision of sewers are included under "general supervision" of highways; in other cities these expenses for both sewers and hghways are included under "miscellaneots onices" in ivision I of this table. expenses" and for "street pavement" expenses, the payments are included under that head repreenting the major portion of the expense.
3 Part of the expenses for refuse disposal is included with the expenses for street cleaning.

AND EPEGIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| ${ }^{3} 823,092$ | 2 8222, 894 | *31,711 | \$5,943 | \$9,717,943 | S4,078,025 | 35,606,654 | 833, 264 295,879 | \$222,479 | 522,828 | '52,987,068 | 1,548,286 |  |  | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1, 173,354 | 92.932 |  | ....... | 2, 913,506 | 1,056,707 | 1,341,920 | 295, 879 | 31,867 | 6,266 | $\begin{aligned} & 181,436 \\ & 7 \end{aligned}$ | 45, ${ }^{483}$ | 8167, 192 | 8540, 183 | 2 |
| (98,084 | $\begin{array}{r} 3488,246 \\ 72,308 \end{array}$ | 9,380 | 1,889 | $3,213,445$ $1,703,577$ | 581,052 | $\begin{aligned} & 3,071,860 \\ & 1,049,659 \end{aligned}$ | 69,836 | 61,035 49,937 | 35,403 13,285 | 1,920 | 48,369 70,186 | 453, 462 | 672, 572 | 3 4 |
| 477,442 | 269,031 | 11,342 | 1,911 | 1,698, 297 | 759,490 | 932,180 | 6,627 | 642 | 14,834 | 41,2 | 14,102 | 119, | 91, 498 | 5 |
|  | $\begin{array}{r}124,456 \\ 250 \\ \hline 235\end{array}$ | 4,362 | 4,118 | 1,713.681 | 243,454 | 469,687 611.009 | 185, 510 | 35,329 | 2,253 | 147,743 97,512 | 140,189 16,972 | 23,806 478836 | 21,574 132,188 | 6 |
| 274,580 | 250,335 76,405 | 3.600 | 2,151 | $1,134,274$ 757,603 | 338,050 341,934 | 611,009 <br> 384 | 185,245 31,405 | 11,007 | 1,516 | 97,500 50,000 | 16,972 5,649 | - 47,836 | 132,188 30,549 | 8 |
| 43,130 | 228,945 |  |  | 906,56-4 | 185,540 | 720,407 |  | 9,6 | , 675 | 32,337 | 4,635 | 52,412 | 252,344 | 9 |
|  |  |  |  | 833, 303 | 360,782 | 465,021 | 7,800 | 14,400 | 6,079 | 118,895 | 40, 227 | 189, ${ }^{\text {d }}$ | 112,738 | 10 |
| ${ }_{(\mathrm{t})}^{47,867}$ | $\begin{array}{r} 113,342 \\ 887,080 \end{array}$ | $\begin{array}{r} 8,264 \\ 650 \end{array}$ | $2, \frac{467}{254}$ | $\begin{aligned} & 418,098 \\ & 859,195 \end{aligned}$ | $\begin{aligned} & 226,427 \\ & 206,424 \end{aligned}$ | 652,671 |  | 6,210 | 1,643 | 22,407 1,035 | $\begin{array}{r} 60,786 \\ 1,958 \end{array}$ | 140,122 148,480 | $\begin{array}{r} 65,488 \\ 224,107 \end{array}$ | 11 |
| 305,233 | 19,055 | 3,993 |  | 553,303 | 261,083 | 264, 550 | 26,764 |  |  | 81,591 | 28,389 | 2,038 | 2,235 | 13 |
| 149,574 | 21,418 | 100,283 | 72,201 | 453, 605 | 102,535 | 292,923 | 58, 147 | 11,680 | 350 | 54, 096 | 47,920 | 15,252 | 39,740 | 14 |
| 1,730 12,449 | 178, 142 | 4,843 | 3,768 | 998,467 500,801 | 231,539 138,913 | 735,901 361,750 | 31,027 | 12,300 | 6,289 | - 814,547 14,110 | 562,677 $\mathbf{2}, 688$ | 100,289 30,643 | 297,363 59,170 | ${ }_{16}^{15}$ |

GROUP IL.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| * 00,934 | 166,610 51,811 |  | \$855 |  | $\begin{array}{r} 5336,448 \\ 39,607 \end{array}$ | $\$ 295,210$ $\mathbf{1 8 8 , 8 2 8}$ | $\$ 77$ | \$20,783 |  | $\$ 113,177$ $10 ; 600$ | $\$ 22,836$ 7,323 | 88, 418 | $\mathbf{5 4 , 9 7 6}$ 14,069 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | \$5i0 | 250 | -307,674 | 57,816 | 214,698 | 35,160 |  |  | 39, 709 | 22,855 | 8, ${ }^{\text {2 }}$, 415 | 52, 494 | 19 |
| -82,249 |  |  | 1,000 | 292,096 | 67,355 | 224, 741 |  | 12,652 |  | 38,414 | 54, 127 | 10, 106 | 14,491 | 20 |
| 32,472 | 88 | 73 |  | 418, 187 | 134, 803 | 282, 314 | 1,070 | 10,790 | 358 | 41,702 | 7,957 | 9, 535 | 12,414 | 21 |
|  | 27,590 |  |  | 573,969 | 201,791 | 364,823 | 7,355 | 1,783 | 508 | 74, 868 | 60,969 | 98,578 | 7,655 | 22 |
| 125,578 | 60,666 | 337 | 238 | 385,005 | 72, 268 | 306,365 | 6,374 | 1,530 11,350 | - $\begin{array}{r}525 \\ 9\end{array}$ | 3,977 | 3, 833 | 12,847 | 30,405 | 23 |
|  | 49,929 | 850 | 144 | 203, 190 | - 43,303 | 155,553 | 4,334 | 11,380 | 0,369 | 8,950 | 4,334 12,565 | 30,173 | 7,847 | 24 25 |
| 18,578 | 5,500 | 1, $\mathbf{3}_{212}$ | 1,709 | 348, 229 | 98,659 | 248,731 | 839 | 6,000 | 332 | 36,064 | 28,387 | 4,545 | 61,403 | 26 |
| 35, | 802 |  |  | 116,61 | 28, 109 | 24,6 | 3,833 | 1,200 |  | 3,515 | 2,020 | 18, 176 | 11,482 | 27 |
| 34,385 | 16,094 |  |  | 634, 682 | 303,243 | 298,814 | 32,625 | 8,820 | 1,765 | 222,579 | 51,991 | 10,343 | 20,053 | 28 |
| 11,419 | 21, 457 | 2,557 | 1,260 | 303, 875 | 87,047 | 215.451 | 1,377 90,741 | 9,304 | 1,997 1,149 | 63, 394 | 4, 118 | 11500 | 7,443 | 20 |
| 16,560 | 2,523 20,068 |  | 8,952 | 255,670 2707 | 76,649 | 177,803 | 90,741 | 20,313 2,000 | 1,149 | 34,556 40,55 | 72,034 | 24, 130 | 17,421 | 30 31 |
| 1,200 |  |  |  | 184,901 | 34,373 | 93,940 | 56,588 | 8,057 | 1,134 | 24,894 | 5,608 |  | 76 | 32 |
|  | 9,337 |  |  | 208,320 | 76,843 | 131,477 |  | 5,498 | 203 | 1,900 | 7,667 | 35,604 | 22,514 | 33 |
| 16,088 | 5,024 |  |  | 138,514 | 41, 114 | 97, 400 |  | 7,960 | 270 | 27,330 | 7,830 | 3,462 | 17,844 | 34 |
| 54,724 | 27,859 |  |  | 231, 807 | 63,182 | 168,625 |  |  |  | $\stackrel{21,770}{20}$ | 13,750 | 2,937 | 26,392 | 35 |
| ${ }_{600}$ | 294 |  |  | 59,802 | 28,568 | 3,341 | 27,893 | 1,050 |  | 25,808 | 3,341 |  |  | 36 |
| 11,324 | 5,0, |  |  | 184, 3 | 58,589 | 125,743 |  | 6,720 |  | 26,540 | 28,130 |  | 7,906 |  |
|  | 37,158 |  |  | 97,524 | 6,678 | 90,846 |  |  | 160 |  |  |  | 11,903 | 38 |
| 92,530 | 32,745 | 1,404 | 955 | 198, 939 | 36,784 | 125,532 | 66,683 152 |  |  |  | 21,032 | , 9007 | ${ }_{8}^{6,713}$ | 39 |
| 38,550 16,764 | 12,097 8,747 |  |  | 145.363 176786 | 56, 47459 | 189, 297 |  | 1,800 |  | 30,602 37,602 | 21,201 | 3,282 | 8,613 1,607 | 40 |
|  |  |  |  |  |  |  |  |  | 1,411 | 17,391 | 24,216 | 15,214 | 4,235 |  |
| 30,821 25,850 | 12, 251 |  |  | 204,009 | 46,489 | 30,592 | 64,360 | 1,500 |  | 5,621 | 4,203 | 26, 233 | 14, 168 | 43 |
| 26, 125 | 12, 116 |  |  | 101,585 | 40,251 | 17,099 | 44,235 | 10,571 | 1,476 | 5,052 | 4,419 | 7,857 | 5,391 | 4 |
| 3,454 | 33,416 |  | 578 | 197, 853 | 42,899 | 154,344 | 610 | 1,773 | 400 | 5,788 | 3,946 | 25,017 | 49,631 | 45 |
| 65, 043 | 14,878 |  | 20 | 201, 280 | 64,774 | 139,242 | 270 | 6,388 | 996 | 19,718 | 11.998 | 10, 152 | 6,238 | 46 |

4 Expense of garbage removal oniv.
Expense of garbage remaval onify included with "general street expenses."
Part of the expenses for sewer maintenance is included with the expenses for street cleaning.
\% Expenses for street sprinking are lncluded with those for street cleaning.

Table 4.-Payments For general expenses
[For a list of the cities arranged alphabetically by states, with the number
GROUI III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1906.


1 For some cities, expenses of supervision of sewers are included under "general supervision" of highways; fnother cities these expenses for both sewers and highways are included under "miscellaneous offices" in Dlvision I of this table.
\& For cities not reporting separately payments for "general streetexpenses" and for "street pavement" expenses, the payments are lacluded under that head represent-
Ing the major portion of the expense.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190


- Part of the expenses for reluse disposal is included with the expenses for street cleaning.

Table 4.-Payments For general Expenses
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV,-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

${ }^{1}$ For some cities, expenses of supervision of sewwers are included under "general supervision" of highways; in other cities these expenises for both sewers and highways
are inciuded under "miscellaneous offices" in Division I of this table. ing the major portion of the expense.

AND.SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPDLATION OF 30,000 TO 50,000 IN 1908.


Expenses for street cleaning are included with "general street expenses."
4 Expense for city scavenger only.

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CITY. | CLassified í departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | IV.-Highways-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Sidewalks. |  | Bridges other than toll. |  | Snow and Ice removal. |  | Street sprinkling. |  | Street lighting. |  | Miscellaneous. |  |
|  |  | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and Fages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| - | Grand total. | 8448,785 | 8343,032 | \$1,780,061 | 31, 147,461 | 8563,600 | 3468,510 | 8951,792 | \$1,054,912 | 8722,974 | \$17,963,030 | \$346.562 | S479, 568 |
|  | Group I. | 189,707 88,933 | 144.461 63,403 | 1,397,904 | 756,691 162,155 | 422,530 59,757 | 440,354 18,618 | 250,590 385,622 | 342,681 357,577 | 600,367 42,215 | $\underset{\substack{10,372,196 \\ 3,320,559}}{ }$ | 315,050 21,065 | $439,13 G$ 22,376 |
|  | Group III. ............... | 91,803 | 86,709 | 139,786 | 142,605 | 54, 287 | 2,693 | 168,110 | 222, 221 | 5,561 | 2,471,298 | 3,097 | 6,262 |
|  | Group IV................ | 78,342 | 48,459 | 52,394 | 86,610 | 27,026 | 6,845 | 147,470 | 132,433 | 4,831 | 1,798,947 | 7,359 | 12,094 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190 .

|  | New York, N. |  |  | *513,725 | 8140,433 | 8148.335 | \$400,737 |  | s2,252 | \$205. 318 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill. | \$18, 634 | \%7, 728 | 311,425 | -121,245 | 8148, 53 | \$400, 2,346 | \$17,483 | 52,202 | \$24i.666 | \$3,525,382 |  | \$59,408 |
| 3 | Philadelphia, $\mathbf{P}$ |  | 13,456 | 42,731 | 176,316 | 5,854 | 7,853 |  | 45,943 | 8, 100 | 1,614,003 | 16,006 | 1,945 |
| 4 | St. Louis, Mo. |  | 367 |  |  |  |  | 17,213 | 233, 397 | 24,046 | 1,631,718 | 37,474 | 17,565 |
| 5 | Boston, Mass | 77, 179 | 22,372 | 158,400 | 41,988 | 95,231 | 21,048 | 140,956 | 15, 191 | 91,281 | 717,774 |  |  |
| 6 | Baltimore, M | 4,745 | 213 | 13,572 | 11,670 | 6,141 | 527 | 10,050 | 4,503 | 12.117 | 259, 298 |  |  |
| 7 | 1'ittsburg, Pa. | 23,926 | 33, 865 | 33,307 | 76,672 | 31,367 | 4,615 |  |  | 4,075 | 412,839 | 100,027 | 119,073 |
| 8 | Cleveland, Ohio. | 1,900 | 2,289 | 106, 079 | 54,824 | 13,702 |  |  |  | 61,288 | 213,676 | 17,934 | 107, 166 |
| 9 | Buffalo, N. Y | 7,310 | 10,085 | 33,433 | 18,016 | 14,406 | 1,245 | 406 | 6,376 | 1, 192 | 369,398 | 34,416 | 54,650 |
| 11. | Detroit, Mich. | 25,544 | 44, 181 | 16,437 | 17,509 | 16,320 | 123 | 21,409 2,125 | 7,210 | (i) |  |  |  |
| 12 | Cinctnnati, Ohio. | 3,159 | 1,018 | 27,871 | 13,487 |  |  |  |  | 7,339 | 405,788 | 18,540 | C,413 |
| 13 | Milwaukee, Wis. | 22,153 | 2,926 | 91, 106 | 21,731 | 16,374 |  | 45,091 | 27,087 |  | 201,426 | 3,630 | 7,500 |
| 14 15 | New Orieans, La Washington, D. |  | 952 | 15,600 23,749 | 27,760 |  |  | (2) ${ }_{\text {3, }}$ | (2) |  | 234,348 381.727 |  |  |
| 16 | Newark, N.J. | 5,156 | 5,449 | ${ }^{633}$ | 1,432 | 16,258 | ${ }^{137}$ |  | , | 6,074 | 222,854 | 55,715 | 63,469 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| ${ }_{18}^{17}$ | Minneapolis, Minn...... | \$6,881 | \$4,464 |  | $\begin{aligned} & \$ 19,067 \\ & 509 \end{aligned}$ | \$8,579 | 8150 | 8146, 129 | \$8,221 | \$14.545 |  | \$210 | $\mathbf{\$ 1 7 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J........ Indianapolis, Ind...... |  |  | $\begin{aligned} & 1,220 \\ & 9,692 \end{aligned}$ | $\begin{array}{r} 609 \\ 7,921 \end{array}$ |  |  |  | 10,031 39,311 |  | $156,231$ |  |  |
| 20 | Louisville, Ky........... | 890 | 447 |  |  |  |  |  |  | 5.293 | 127,277 154,895 |  |  |
| 21 | St. Paul, Minn. | 13,319 | 16,973 | 10,606 | 18,388 | 10,2i0 |  | 38, ${ }^{\circ} \mathrm{j} \mathrm{i}^{*}$ | 2,707 | 3.238 | 224,587 |  |  |
| 22 | Providence, | 4,280 | 1,655 | 15, 102 | 9,864 | 4,586 | 77 |  | 3,390 | 979 | 278,006 | 1,615 | 9, 154 |
| 23 24 | Rochester N, Y. | 8,968 | 4,456 | 27,110 | 6,730 | 11,608 | 16,795 | 3,941 | 40,435 | 2.25 1.50 | 209,560 |  |  |
| 25 | Toledo, Ohio. | 1,780 | 25 | 25,873 | 11,899 |  |  |  |  |  | ${ }_{62,161}$ |  |  |
| '26 | Denver, Colo. | 3,900 | 1,529 |  | 1,793 |  |  | 48,150 | 20,434 |  | 135.692 |  |  |
| 27 | Columbus, Ohio | 2,320 | 524 | 2,898 | 7,647 |  |  |  | (3) |  | 66, 628 |  |  |
| 28 | Los Angeles, Cal |  |  |  | 15, 284 |  |  | 59,101 | 47,499 |  | 191,156 | 2,400 | 3,99i |
| 30 | Seattle, Wash.. | 4,428 | 2,274 | 2,572 | ${ }_{369} 3$ | 9,682 | 712 |  | 41,649 | 2,2 | 120, 805 | 7s0 | 6 |
| 31 | Memphis, Tenn |  |  | 10,112 | 8,964 |  |  | 15,67i | 18,821 |  | 75,070 | , 80 | 6 |
| 32 | Omaha, Nebr. | 1,422 | 909 |  | 897 |  | 500 |  |  |  |  |  |  |
| $\stackrel{33}{34}$ | New Haven, Conn |  |  | 10,360 2,362 | 4.100 |  |  | 21,856 | i1,438 | i,200 | 85,555 | 425 |  |
| $\stackrel{34}{35}$ | Scranton, Pa ${ }_{\text {Syracuse, }} \mathbf{N}$. |  |  | 27,219 | 2,918 2,107 |  |  |  |  |  | 68,538 |  |  |
| 36 | St. Joseph, Mo... | $\begin{aligned} & 8,300 \\ & 1,680 \end{aligned}$ | 2,756 | 27,219 | 2,107 | 2, 850 |  |  | 26,801 |  | $96.819$ |  |  |
| ${ }_{38}^{37}$ | Portland, | 3,835 | 5,138 | 7,028 | 4,367 |  |  | 12,040 | 6,761 |  | 72.672 | 2,400 | 771 |
| ${ }_{39} 38$ | Patlerson, N | 3.501 | 9,680 | 622 |  |  |  |  |  |  | 78.938 |  |  |
| 40 | Richmond, Va | 7,012 | 2,225 |  | 2,765 | 454 | $90^{\circ}$ |  |  | 5,400 | 85,497 |  |  |
| 41 | Dayton, Ohio. |  |  | 4,805 | 6,187 |  |  |  | 2,040 | 3,400 | 47,424 94.6 i2 | 10,205 | 6. 258 |
| 42 | Fall River, Mass | 5,035 | 3,172 | 1,361 | 1,813 | 2,309 |  |  | 8,830 | 7,527 | 91.786 |  |  |
| 43 | Nashville, Tenn Mi....... |  |  |  | 2,813 |  |  | 13,135 | 9,408 |  | 64.360 |  |  |
| 44 | Grand Rapids, Mich..... | 3,350 1,909 | 5,100 | 6,691 | 1,977 15.571 | 2,215 | 124 | 10,566 | 6,937 |  | 40,417 |  |  |
| 46 | Cambridge, Mass | 4,618 | ${ }^{582}$ | 15,599 | 7,195 | 4,898 | 164 | 2,401 | 32,579 | i, 0.00 | C0, 738 79,980 | 25 |  |

${ }^{1}$ Expenses for street lighting are Included with those for electric light systems in Table 6 .
2 Expenses for street sprinkling are included with "general street expenses."

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.1

| CLassified by departuents, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Cbarities, hospitals, and corrections. |  |  |  |  |  |  |  |  |  |  |  |  |
| Aggregate. |  |  |  |  |  | General supervision. |  | Poor in institutions. |  |  |  |  |
|  |  |  | Payments to | All 0 |  |  |  | Of |  |  |  |  |
|  |  | livisions. | eindviduals. | Miscellaneous. | Service transfers. | wages |  | Salaries and wages. | All other. | divisions. | tion |  |
| \$88,006.783 | 86.422,017 | 81, 618,200 | 86, 712,275 | \$12,932,780 | \$291,499 | \$442,515 | \$1.543,880 | \$1,302,141 | \$2,585,085 | \$242,167 | 5570,505 |  |
| $\begin{array}{r} 22,349,304 \\ 2,818,268 \\ 1,697,489 \\ 1,141,702 \end{array}$ | $\begin{gathered} 5.299,146 \\ 655,203 \\ 259,84 \\ 196,784 \end{gathered}$ | $\begin{array}{r} 1,1 G, 918 \\ 254,000 \\ 100.503 \\ 6,785 \end{array}$ | $\begin{array}{r} 5,804,963 \\ 366,894 \\ 345,401 \\ 195.017 \end{array}$ | $\begin{array}{r} 9,805,223 \\ 1.513,712 \\ 938.278 \\ 675,573 \end{array}$ | 275,054 8,479 2,423 5,543 | 309,884 50,090 51,105 22,436 | $\begin{array}{r} \hline 1,519,928 \\ 7,48 \\ 12,421 \\ 4,083 \end{array}$ | $\begin{array}{r} 1,062,878 \\ 120,583 \\ 90,226 \\ .28,454 \end{array}$ | $\begin{array}{r} 2,238,801 \\ 295,403 \\ 265,195 \\ 85,666 \end{array}$ | $\begin{array}{r} 106,391 \\ 62,571 \\ 51,000 \\ 22,205 \end{array}$ | $\begin{gathered} 545,368 \\ 16,205 \\ 5,458 \\ 3,474 \end{gathered}$ |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| \$117,450 | 836.834 | \$7,750 | S0,901 | \$65,911 | ......... | \$3,900 | 8350 |  |  | 57,750 | \$1,881 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 80,186 | 27,274 | \$7,70 | 80,00 | 52,912 |  | 2,600 | 255 |  |  |  |  | 18 |
| 04.919 | 31,351 |  | i,800 | 61,768 |  |  |  |  |  |  | 1,200 | 19 |
| 255.021 | 67, 253 | 30,512 |  | 157, 250 |  |  |  | 87,843 | \$15,675 |  |  | 20 |
| 74,031 | 24,995 | 1,019 |  | 45,937 | \$2,050 | 4,039 | 250 | 1,468 | 3,602 | 117 |  | 21 |
| 132,964 | 28.557 | 671 | 55, 858 | 47,384 | 458 |  |  | 24,070 | 33,598 | ${ }^{65} 687$ |  | 22 |
| 195,817 123,501 | 17,796 <br> 43 <br> 132 | 76,010 | 63,893 6 | 47,159 | -885 | 10,180 | 1,005 |  |  | 25,870 | 5,949 800 | 23 24 |
| 34,959 | 12.699 |  | 12.000 | 10,270 |  |  |  |  |  |  |  | 25 |
| 261, 134 | 64. 423 | 9,485 | 24, 320 | 162,900 |  | 3,911 | 187 | 10,052 | 25,978 |  |  | 26 |
| 44,320 | 13,780 |  |  | 30,534 |  |  |  |  |  |  |  | 27 |
| $\begin{array}{r}43,150 \\ \hline 23186\end{array}$ | 21, 145 | 3,533 | 6,015 | 12,463 |  |  | ${ }_{3}^{150}$ | 17,906 | 33,560 | 1,207 |  | $\stackrel{28}{28}$ |
| 234,876 27,879 | 64, 9,128 | 7,383 | 7,375 | 161.624 11,382 | 1,791 | 4,655 | 355 | 17,908 | 33,560 | 1,2i7 |  | 30 |
| 65,837 | 15, 885 |  |  | 49,952 |  |  |  |  |  |  |  | 31 |
|  |  |  |  |  |  |  |  |  |  |  |  | 32 |
| i13,6i4 | i5,5i0 | 28,504 | 12,723 | 56,825 |  | 4,600 | 378 | 9,943 | 42,239 |  |  | 33 |
| 148, 132 | 17,560 | 33.094 | 56,217 | 41,261 |  | ii,93so | 169 | 2,340 | 1,908 | 23,359 |  | ${ }_{35}$ |
| 13,332 | 3,000 | 2,000 | 2,955 | 5,377 | .......... |  |  |  |  | 2,000 |  | 36 |
| 1,887 |  |  | 1,887 |  |  |  |  |  |  |  |  |  |
| 64,723 | 8, 490 | 98 | 18,570 | 26,790 |  |  |  | 4,890 | 19,335 |  |  | $\stackrel{38}{39}$ |
| 102,824 65,823 | 33,552 18.018 |  | 9, 700 0.800 | 59,572 | 1,971 |  |  | 10,989 | 22,983 |  | 5,100 | 40 |
| 75,142 | 9,741 |  | 55,503 | 9,835 |  |  |  |  |  |  |  | 41 |
| 145,597 | 32,958 | 7,723 |  | 104, 679 | 237 | 3,900 | $3 \pm 8$ | 9,403 | 31,392 | 1,641 |  | 42 |
| 34,180 54,470 | 11. 8136 |  |  | 22,284 37,012 |  |  | 16 |  |  |  | 775 | $\stackrel{43}{44}$ |
| 127,970 | 18.130 | 26,357 | 21,607 | 60,729 | 1,03i | 4,160 | 1.158 | 11, 350 | 50,066 |  |  | 45 |
| 89,528 | 17,612 | 15,190 | 1,488 | 55,238 |  | 2,291 | 997 | 10,289 | 15,127 |  |  | 46 |

[^9]Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79 . For a text discussion of this table, see page 25.J
-GROUP III. -CITIES HIAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| CLASSIFIED By departurnts, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { numb } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Charilies, hospitals, and corrections. |  |  |  |  |  |  |  |  |  |  |  |  |
| Aggregate. |  |  |  |  |  | General supervislon. |  | Poor in institutions. |  |  |  |  |
|  |  |  | Payments to | All ot | her. |  |  | Of |  | Ofother |  |  |
|  | nd wages. | divisions. | chations and individuals. | Miscellaneous. | Service transfers. | wages. |  | Salaries and wages. | All other. | divisions. | tions. |  |
| \$46,317 | \$3,100 | \$ 608 | \$28,523 | \$14,020 |  | \$3,100 | 8526 |  |  | 5586 |  | 48 |
| 1310,077 30,855 | $\xrightarrow[\substack{27,0 \\ 3,890}]{ }$ | -8,544 | 6,184 | 85,124 | \$1,135 | 4,66 | 399 |  | -39,197 |  |  | 49 50 50 |
| 89,614 | 12,50i | 13,034 | 16,409 | 47,584 |  | 3,600 | 1,074 | 3,698 | 24,632 |  |  | 51 |
| 18,713 4,252 | 1,500 |  | 9,500 | 7,713 |  |  |  |  |  |  |  | 52 53 54 |
| \% 110,085 10,056 | 9.088 |  | 1,080 <br> 1,060 <br> 1, | 88,838 |  | 1,100 |  |  | 12,035 | 2,530 |  | 54 55 56 |
| 110,956 | 18,233 | 2,827 | 1,609 | 88,267 |  | 4,228 | 1,627 | 11,599 | 19,442 |  |  | 56 |
|  |  |  |  |  |  |  |  |  |  |  |  | 57 |
| 67,842 | 14,500 5,900 | 3,899 22,325 | 9,083 | 47,300 | .... | $\begin{array}{r} 4,857 \\ 4,900 \end{array}$ | $\begin{aligned} & 463 \\ & 4,236 \end{aligned}$ | 9,015 | 21,406 | 18,090 | \$447 | 58 59 60 |
| 2,302 | 632 |  | 1,650 |  |  |  |  |  |  |  |  | 60 |
| 99,645 | 11,975 | 7,597 | 4,309 | 75,660 |  | 2,550 | 1,085 | 7,575 | 25,469 | 1,41i | 1,421 | 61 |
| 72,038 | 6,282 | 6,190 5,767 | 6,550 | 53,319 | 291 |  |  | 2,410 | 3,339 | 1,020 |  | ${ }_{63}^{62}$ |
| 27,434 3634 | 17,760 1306 |  | $\underset{\substack{16,141 \\ 6,031}}{ }$ | -1,8849 |  |  |  | 5,546 | 10,144 |  | 600 | 64 65 |
| 36,334 53,88 |  | $\text { ii, } 839$ | 23,857 | 16,97 14,872 |  | 2,850 | 158 | 3,546 | 10,144 | 5,04i |  | ${ }_{66}^{6}$ |
| 41, 555 24,799 | 4,350 3,400 7 | 20,352 | 6,000 14,234 | 10,853 7,145 | ……..... | 1,850 1,400 | 546 145 |  |  | 20,352 |  | $\stackrel{67}{68}$ |
|  |  |  |  |  |  |  |  |  |  |  |  | 69 70 |
| 35,3158 | 13,740 1,225 | $\begin{aligned} & 467 \\ & 464 \end{aligned}$ | $\cdots$ | 21, ${ }^{217,246}$ | 10 | 3,500 | 107 |  | 532 | 464 | ............. | 71 |
| 8,114 |  |  | 4,590 |  |  |  |  |  |  |  | 2,190 | 72 |
| 20,189 36,729 52, | 8,040 3,098 |  |  | 12,859 <br> 15,775 <br> 17 |  | 1,000 | 109 | 1,3s0 | 7,228 |  |  | 73 74 75 |
| 52,628 | 7,168 | $12,599$ | $5,172$ | 27,689 |  | 3,600 | 686 | 2,568 | 14,918 |  |  | 75 76 |
| 500 |  |  | 500 |  |  |  |  |  |  |  |  | 77 |
|  |  |  |  |  |  |  |  |  |  |  |  | 78 79 |
| 9,817 $\mathbf{2 , 6 9 1}$ $\mathbf{1}$ | 5,400 1,920 |  |  | 4,417 | 63 |  |  |  |  |  |  | 79 80 81 |
| 1,170 | , | 670 | 500 |  |  |  |  |  |  | 670 |  | 81 |
| 99, 314 | 12,856 | 12,196 | 1,671 | 42,591 |  | 1,200 | 392 | 10,881 | 28,638 |  |  |  |
| 78,739 | 15,293 | ${ }_{1} 919$ | 30,300 | 32,227 |  |  |  | 2,735 | 10,565 |  |  | 88 |
| 19,895 | 5,200 | 1,622 | 12,600 | 14,135 |  |  |  |  |  |  |  | 85 |
|  |  |  |  | 620 |  |  |  |  |  |  | 300 |  |
| 24,735 | 1,620 |  | 15,004 | 8,049 |  |  |  |  |  |  |  | 88 |
| 74,303 | 11,950 | io, 450 | 2,073 | 48,981 |  | 2,600 | $448^{\circ}$ | 8,150 | 19,898 |  |  | 89 |
| 64, 2, , 189 | 7,380 | 3,982 | 2,500 | $\begin{array}{r} 50,336 \\ 1,409 \end{array}$ | 591 | 2,400 | 355 | 3,415 | 12,080 | 379 |  | 90 91 98 |
| 15, 230 | 1,9080 |  | 3,029 | 10,625 |  | 1,080 |  |  |  |  | 509 | 93 |

$51151^{\circ}-10-10$

Table 4.-Payments FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number
gROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

${ }_{8}^{1}$ Expenses for street lighting are ineluded with those for electric light systems in Table 6.
1 Not reported separately.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigued to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| Classified by departaents, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { cley } \\ & \text { num. } \\ & \text { bere. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Charites, hospitals, and corrections. |  |  |  |  |  |  |  |  |  |  |  |  |
| Aggregate. |  |  |  |  |  | - General supervision. |  | Poor in Institutions. |  |  |  |  |
| Total. | Salaries and wages. | Payments to other civildivisions. | Parments to phrate asso individuals. | All other. |  | $\begin{gathered} \text { Salaries } \\ \text { Sades. } \\ \text { wages. } \end{gathered}$ | All other. | Of elty. |  | $\begin{gathered} \text { of other } \\ \text { of cirit } \\ \text { ditisions. } \end{gathered}$ | Of private assocla-tions. |  |
|  |  |  |  | Miscella- | Service transters. |  |  | Salarles and wages. | All other. |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| \%6,976 | 32,327 |  | 33, ${ }_{222}$ | Si, 319 |  |  |  |  |  |  |  | ${ }_{96}^{95}$ |
| 21, 2,92 16,780 | 6,520 | \%00 | 4,784 | 9,998 | ............ |  |  | $\ldots$ | .. |  | з900 | 97 |
| 16, 80 |  |  | 13,823 | 2,335 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | 99 |
| ${ }^{12} \mathbf{3 , 0 9 8}$ | ${ }^{3,1800}$ |  |  | - |  |  |  | ii, 182 |  |  |  | 100 101 |
| 36, ${ }_{25}$ | 3,806 | 1,960 | i, 86 | 28,898 | ............ | \$388 | \$34 | 2,458 | ¢,248 |  |  | 103 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | ${ }_{105}^{105}$ |
| S0.605 | 7. 7.23 | 6,252 | 21,249 | 21, 810 | \% 380 | 1,259 | 109 |  |  | 86,878 |  | 100 107 |
| 51,6s2 | 13,006 | 4,200 | 2,875 | 31, 502 |  |  |  |  |  |  |  | 108 |
|  | , 240 |  |  |  |  |  |  |  |  |  |  | 109 |
| 21,671 | ${ }^{1,879}$ | 684 | 6,644 | $\begin{gathered} 1,199 \\ \mathbf{1}, 976 \end{gathered}$ | ............ | 421 | 22 | 758 | 4,407 | ........ |  | 1110 |
| 30,090 | 1,897 | 2,232 | 26,000 | 5,91i |  | 900 | $\cdots$ |  |  | 2,282 |  | ${ }_{113}^{112}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10,183 | 3,300 |  | 3.42 | 3,341 |  |  |  |  |  |  |  | 1115 |
| 16,635 | 4.415 | ............. | 1,1140 | 11.290 |  |  |  |  | , |  | 300 | 117 117 |
| 7.477 | 5,378 |  |  | 2,099 |  |  | ......... | ......... | ..... |  |  | 118 |
| 5.ccid | 70 |  |  | 5,596 |  |  |  |  |  |  |  | 119 |
| $\begin{array}{r}2.411 \\ \hline 0.500 \\ \hline 0\end{array}$ | 4,527 | +1,576 | 100 3 3 3 273 | 28, 235 | 5 | 1,475 | 316 | 1,952 | b,917 |  |  | 120 121 122 |
| 2,338 1,341 |  |  | 2.338 | ${ }^{8} 82$ |  |  |  |  |  |  | 268 | ${ }_{123}^{122}$ |
|  |  |  | 200 |  |  |  |  |  |  |  |  |  |
| 7, 16,172 16,172 | $2{ }_{2} 29$ |  |  | 4, 2126 8,178 | . |  |  |  |  |  |  | 12 |
| 16, 172 | 2,727 | 3,057 | 2,210 | 8,178 | - | 800 |  | 1,927 | 1,571 | 18 | ............. | 1127 |
| 9, CoH |  | $43 i$ |  |  |  |  |  |  |  |  |  |  |
| 10,932 | 2,520 |  |  | 8,412 |  |  |  |  |  |  |  | 129 |
| 38, 102 | 3,900 | 6,188 | 2,138 | 20,428 |  | 2,700 | 288 |  |  | i,836 |  | ${ }^{133}$ |
| 46,870 | 5,856 | 3,466 | 14,8896 | 22, 323 |  | 3,000 | 359 | 1,706 | 4,880 | 68 | ........... | 132 133 |
| 83,720 | 8,940 | [,647 | 5,490 | ${ }_{72,374}^{55,64}$ |  |  | 252 | ${ }_{3,780}^{5,47}$ | 17,587 |  |  | 13 |
| 1,072 |  |  | 1,072 | 22,374 | 4,935 | 1,125 |  |  |  |  |  | ${ }^{136}$ |
| 20,531 45,655 | $\begin{array}{r} 7,1090 \\ \mathbf{7 2 , 0 7 3} \end{array}$ | 556 | 43 | 13,39 32,996 |  |  |  |  |  |  |  | -137 |
| 24.543 | 2,000 |  |  |  |  | 1,500 | 360 |  |  | 4,688 | 712 | 139 |
| $\stackrel{\text { 8, }}{8,139}$ | 4,266 <br> 3,145 | 5,602 | 6,741 | 28,252 | ……..... | 1,768 | 34 | 2,039 | 10,631 |  |  | 1141 |
| $\begin{array}{r}\text { 9, } \\ \text { 9006 } \\ 15,281 \\ \hline\end{array}$ | 2, <br> $\substack{2,236 \\ 1,595}$ <br> 13 |  | 1,699 2,060 | - 11.218 |  | i,900 |  | 948 | 2,09 |  | 339 | ${ }_{143}^{142}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15,525 |  |  | 2,475 | 14,258 |  |  |  |  |  |  |  | 145 |
|  | 15, ${ }_{2}^{1536}$ | (3,203 <br> 3,786 | 0.699 | 4, 12,689 | 70 | i,698 | 24 | 3,780 | 5,7\%2 | 8,726 | 475 | ${ }_{147}^{146}$ |
| 2,000 |  |  | 2,000 |  |  |  |  |  |  |  |  | 148 |
| 13,938 | 3.130 |  | c., 450 | 4,328 |  |  |  |  |  |  | 480 | $\frac{149}{150}$ |
| 18,471 | 1,435 | 3, $\mathbf{1} \mathbf{2} \mathbf{7}{ }^{\prime}$ | 684 | 13,225 | ......... | 917 | 250 |  |  | 781 |  |  |
| 12,808 | 1,140 |  |  | 11,668 |  |  |  |  |  |  |  | ${ }_{153}^{152}$ |
| 1,89 | 1,330 |  |  |  |  |  |  |  |  |  |  |  |
| 4,501 | 2,640 |  | ${ }_{200}^{600}$ | 1,321 |  |  |  |  |  |  |  |  |
| 39, 337 | 5,667 | 2,301 | 2,809 | 30,346 | iii | i,200 | 933 | 3,167 | 1i,430 | 330 | .......... | 156 157 157 |
| 1i,009 | i,278 |  | 4,777 | 5,254 |  |  |  |  |  |  | ........... | 158 |
| 50.318 | 21,508 |  | 2.020 | 26,700 |  |  |  | 1,094 | 3,971 |  | 751 |  |

: Part of the expenses for street lighting is included with the expenses for electric light systems in Table $\mathbf{G}$.

Table 4.-Payments for general expenses
[For a list of the citties arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^10]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]

| CLassified by departments, offices, and accountomeontinued. |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Charities, hospitals, and corrections-Continued. |  |  |  |  |  |  |  |  |  | Vi.-Education. |  |  |  |  |
| Hospitals. |  |  |  | Insane | n instituns. | Prisons and reformatorles. |  |  |  | Aggregate. |  |  |  |  |
|  | dity. |  |  |  |  | Of | dy. |  |  |  |  | All 0 | her. |  |
| Salarles and wages. | All other. | divisions. | sociations. | $\begin{aligned} & \text { and } \\ & \text { wages. } \end{aligned}$ |  | $\begin{aligned} & \text { Salaries } \\ & \text { and } \\ & \text { wages. } \end{aligned}$ | All other. | $\begin{gathered} \text { elvil } \\ \text { divisions. } \end{gathered}$ | socia. tions. | Total. |  | Miscella. neous. | Service transfers. |  |
| 31,020,859 | 32,782,890 | 3151,208 | 32,135,601 | \$213, 113 | 51,305, 234 | \$1,577,539 | \$2,172,881 | \$223, 744 | \$305,359 | \$119, 004, 723 | (990, 578, 215 | \$22, 234,932 | \$191,578 |  |
| $\begin{array}{r} 1,568,150 \\ 260,858 \\ 21,856 \\ 69,965 \end{array}$ | $\begin{array}{r} 2,001,211 \\ 53,24 \\ 33,690 \\ 163,2905 \end{array}$ | $\begin{aligned} & 57,809 \\ & 64,000 \\ & 18,491 \\ & 10,899 \end{aligned}$ | $\begin{array}{r} 1,553,357 \\ 233,300 \\ 200,009 \\ 128,899 \end{array}$ | 213,413 | $\begin{array}{r} 1,201,104 \\ 59,841 \\ 36,050 \\ 8,233 \end{array}$ | $1,369,133$ 100,088 24,147 34,191 | $\begin{array}{r} 1,884,995 \\ 21,269 \\ 22,926 \\ 49,691 \end{array}$ | $\begin{array}{r} 168,091 \\ 32,850 \\ 10,032 \\ 12,765 \end{array}$ | 302,501 <br> $\cdots, 640$ <br> 218 | $\begin{aligned} & 73,052,001 \\ & 21,371,905 \\ & 14,062,282 \\ & 10,518,477 \end{aligned}$ | $\begin{aligned} 59,677,448 \\ 17,50,196 \\ 11,095,497 \\ 8,299,074 \end{aligned}$ | $\begin{array}{r} \hline 13,275,917 \\ 3,809,401 \\ 2,946,305 \\ 2,203,309 \end{array}$ | $\begin{aligned} & 98,696 \\ & 56,308 \\ & 20,480 \\ & 16,094 \end{aligned}$ |  |

GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 5737,173 231,676 | $\$ 789,519$ 273,680 |  | ,151,741 |  |  | \$493,443 | \$581, ${ }_{289} \mathbf{4 2 7}$ |  |  | 529, 713, 232 | \$24, 550, 848 | 35,151,473 | \$4,911 | $\frac{1}{2}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 19, |  |  | 166,404 | 167, 577 | 217,395 | 838,788 | 59,936 | 5, 882, 376 | 4, 672,782 | 1, 203, 594 |  | 3 |
| 1i3,390 | 140,807 | 5,977 |  | 841,922 | 115,813 | 44,829 | 111,734 | 17,303 |  | 2,872,306 | 2,346,809 | 504, 643 | 20,854 | 4 |
| 230,472 | 329,878 | 12,817 | 200 | 67,905 | 94, 497 | 83,402 | 132,103 |  |  | 4,314, 192 | 3,594, 451 | 708,316 | 11,425 | 5 |
|  |  | ....... | co, 9,292 |  | 150,477 2,210 | 35,186 | 29,882 55,290 | 42,991 | 167,330 |  | 1,430,515 | 420, 728 800,064 | 1 | 6 7 |
|  |  | 1,813 | 9,201 |  | 10,500 | 25,958 | 67, 445 | 42, 99 |  | 2,528, 421 | 2,035,731 | 489,691 | 2,999 | 8 |
| 23,729 | 60,448 | 14,429 | 86,845 |  |  | 26, 452 | 38,339 |  |  | 1,710,007 | 1,309,432 | 385,830 | 14,739 |  |
| 81,119 | 81,613 |  | 32,143 |  | 1,063 | 41,523 | 46,364 | 13,163 | 25,198 | 1, 760,784 | 1, 52, 797 | 239, 947 |  | 10 |
|  |  | 2,994 | 22,348 |  | 17,586 | 36,000 | 35,943 | 2,338 |  | 1,687, 479 | 1,358; ${ }^{1} 1$ | 328, 748 |  | 12 |
| 67,257 | 141, 185 | 2,984 |  |  |  | 36,00 | 35943 |  |  | 1, 267,4 | 1, |  |  |  |
| 29,353 | 46, 744 |  |  | 44,559 | 76, 468 | 22,714 | 36,343 |  | 5,488 | 1,411,6 | 1,193,585 | 193, 325 | 19,744 | 13 |
|  |  |  | 4, 462 |  | 32, | 18,571 | 38, 249 | 5 | 5,209 | 9,112, 992 | 726, 109 | $\begin{array}{r}248,934 \\ \hline 48889\end{array}$ | 667 16 | 14 |
| 43,017 | 102, 209 |  | 23,500 | 50, 027 | 175,565 | 43, 912 | 76, 934 |  |  | 2,013,998 | 1,616, 285 | 391,831 | 5,882 | 16 |

GROUP II.-CITIES LAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

|  |  |  | \$3,050 |  |  |  |  |  | \$1, 450, 834 | \$1,181, 423 | \$275, 406 |  | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 221,63 | \$43,909 |  | *3,080 |  |  | 31,002 | \$10,62 |  | 1,005, 304 | 1818, 310 | 186,994 |  | 18 |
| 20,009 | 56,704 |  |  |  |  |  |  |  | 1,010,443 | 808, 908 | 201, 533 |  | 19 |
| 20, 050 | (i3, 339 | 82, 458 |  |  |  | 10,700 | 72,803 10 | \$8,054 | 800,658 818,266 | 609, 925 | $\begin{aligned} & 130,733 \\ & 123.225 \end{aligned}$ |  | 20 |
| 8,658 | 22,593 | -3, |  |  | \$932 | 10,830 | 10,604 |  | 818,276 | 690, 405 | $123,225$ | 34,040 | 21 |
|  |  |  | 55,853 |  |  |  |  | 16,979 | 979,604 | 755,520 639,480 | 218,359 153,369 | 5,725 | 22 |
| 28,581 | 65,536 | 33,472 | 18,200 |  |  | 14,751 | 12, 133 | 16,979 | 1,109,6486 | 639, 924,179 | 178, 361 | 7,146 |  |
| 25, 73. | 6, |  | 12,000 |  |  | 12,689 | 10,270 |  | 6603,844 | 538,702 | 125, 142 |  | 25 |
| 25,755 | 72,169 |  |  |  |  | 20,905 | 43,868 | 5,310 | 1,146, 165 | 988,025 | 157, 760 | 3 So | 20 |
|  |  |  |  |  |  | 11,594 | 19,106 |  | 707,244 | 605, 699 | 101,545 |  | 27 |
| 9,365 | 3,235 |  | 000 |  |  | 9,593 | 6,068 |  | 1,368, 150 | 1,190,946 | 177, 204 |  | 28 |
| 40,817 | 79,514 | 1,343 |  |  |  |  |  |  | 1, 7174.436 | 618,985 | 147, 236 | 5 | 29 |
| 15,885 | 49,952 |  | f, 735 |  |  |  |  |  | $1,184,495$ 304,567 | 977,040 254,211 | 220,052 48,763 | 1,593 | 31 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | B,879 |  | $\ddot{28,090}$ |  |  |  | 518,452 | 483, 35 | 92,635 | 2, 76 | $\stackrel{32}{33}$ |
|  |  |  |  |  | 20 |  |  |  | 559,472 | 451, 930 | 107, 552 |  | $\stackrel{33}{34}$ |
|  |  | 1,107 | 24,616 2,955 |  |  | 3,000 | 5,377 |  | 594, 336 | 471,693 244,022 | 122, 643 | 993 | 35 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 1,887 |  |  |  |  |  | 6 673,462 | 542,697 433,946 | 132,015 109,516 | 3,237 | 37 |
| 17, 7 ¢99 | 43,26i |  | 18,500 1,650 |  |  | 9,003 | ii, 603 |  | 300, 453 | 266,420 | 34,027 |  | 39 |
|  |  |  | 3, $\mathbf{3 5}, 500$ |  |  | 424 | 1,105 5,336 |  | 26i5, 469 | 225,862 405,536 | 33, 631 | 956 | 40 |
|  |  |  | 35,566 |  |  | 6,621 | 5,360 |  |  | 400,306 | 90, 002 |  |  |
| 10, 171 | 13,405 | 2,563 |  |  | 30 |  |  |  | 440,743 | 362, 744 | 77,909 |  |  |
| 8,600 4,962 | 18,296 |  |  |  |  | 3,296 |  | 2,203 | - | 24,227 471,946 | 106,991 | 3,168 | 4 |
|  |  |  | 16.214 |  | 3,177 |  |  |  | 543, 815 | 415, 355 | 127,311 | 3,119 | 45 |
| 988 |  | 2,155 | 858 |  |  |  |  |  | 532,217 | 418, 242 | 113,881 | 94 | 46 |

[^11]Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the citles arranged alphabetically by states, with the number
GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { nume } \\ \text { ber. } \end{gathered}$ | c1ry. | Classified by departments, offices, and accounts-contioutd. |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | V.-Charities, hospltals, and corrections-Contioued. |  |  |  |  |  |  |  |  |  |  |
|  |  | Outdoor poor relief. |  |  |  | Care of chlldren. |  |  |  |  | Miscellaneous cbarilies. |  |
|  |  | In city. |  | By other clvil divisions. | By pri. vate associations. | In institutions. |  |  |  | In private familles. | Salaries and wages. | All other. |
|  |  |  |  | Of city. |  | Of other civil divisions. | Of pricate assoclations. |  |  |  |
|  |  | Salaries and wages. | All other. |  |  |  |  | Salaries and wages. | All other. |  |  |  |
| 47 | Albany, ${ }^{\text {N }}$. Y |  | 310,000 |  |  |  |  |  | 882 |  |  |  | \$3,500 |
| 48 | Reading, Pa.. | \$5,034 | 15,984 | 52,055 | \$2,100 |  |  | 3, 607 | \$1,725 | \$350 | \$4,603 | 33,679 |
| 50 | Trenton, N. J.... | 1,300 | 12,310 |  |  |  |  | 1,535 |  |  |  |  |
| 51 | Bridgeport, Conn....... |  | 19, 239 | 89 | 300 |  |  | 1,662 |  |  |  |  |
| 53 | Camden, N. J... Wilmington, Del | 1,500 | 7,713 4,252 |  |  |  |  |  |  |  |  |  |
| 54 | Des Momes, Iowa... |  |  |  |  |  |  |  |  |  |  |  |
| 55 56 | Lynn, Mass............. | 2,684 2,426 | 17,232 22,609 | 2,497 1,447 |  |  |  | 3,354 |  |  |  | $\begin{aligned} & \because 890 \\ & \mathbf{5 8}, 969 \\ & 44,589 \end{aligned}$ |
| 57 | Kansas City Kans. |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{59}^{58}$ | Springfield, Mass........ |  | 15,697 | 2,030 |  |  | ........ | 325 |  |  | 628 | 16.804 |
| 60 | Oakland, cai.............. | 1,652 |  |  |  |  |  |  | 7,069 |  |  | 1,997 |
| 61 | Lawrence, Mass.......... | 650 | 34,450 | 2,658 | 61 |  |  | 2,200 | 2,887 |  | i,200 | 14,700 |
| $\begin{aligned} & 62 \\ & 63 \end{aligned}$ | Somerville, Mass........ Duluth Minn | 3,844 | 7,146 | 3,104 |  |  |  | 705 |  |  | 28 | 41,125 |
| 64 | Savannah, Ga............. | 3,000 | 2,797 | ... | i, 100 |  |  |  | 440 | - | 2,400 | 3,005 |
| 65 | Norfolk, Va............ | 5,460 | 4,701 | .......... | 2,280 |  |  |  |  |  |  | 1,200 |
| 67 | Schenectady, N. Y...... | 2,500 | 10,307 |  |  |  |  |  |  |  |  |  |
| 68 | Hoboken, ${ }^{\text {Peoria }}$ If J............ | 2,000 | 7,000 |  |  |  |  |  |  |  |  |  |
| 69 |  | 2,788 | $\bigcirc 7,938$ |  |  |  |  |  |  |  |  |  |
| 71 | Manchester, $\mathrm{N} . \mathrm{H}$....... | , 600 | 16,202 |  | 600 |  |  |  | 2,359 |  | 0 | 1,202 |
| 72 | Evansville, Ind... |  | 1,524 |  |  |  |  |  |  |  |  |  |
| 73 | San Antonio, Tex....... | ${ }^{7} 78$ | 341 8,378 |  |  |  |  | $1,{ }^{1} \cdot$ |  |  |  |  |
| 75 | Waterbury, Conn | 1,000 | 12,055 | ¢077 |  |  |  | +872 | 203 |  |  |  |
| 76 | Salt Lake City, Utah... |  |  |  |  |  |  |  |  |  |  |  |
| 77 | Wukes-Barre, Pa . |  |  |  | 500 |  |  |  |  |  |  |  |
| 78 | Erie, Pa-......... |  | 239 |  |  |  |  |  |  |  |  |  |
| 80 | Tacoma, Wash... |  | 239 |  |  | 31,020 | 8734 |  |  |  | 000 | 37 |
| 81 | Harrisburg, Pa... |  |  |  |  | 31,020 | s3 |  |  |  | 800 | 37 |
| 82 83 84 | Portland, Me Charleston, 8. C. Youngstown, ohio. | 625 | $5,148$ | 353 | 560 | 8,323 | 20,639 |  | $\begin{aligned} & 480 \\ & 1,000 \end{aligned}$ | 631 | 150 | 8,413 |
| 85 | Dallas, Tex........ |  | 2,523 |  | 600 |  |  |  |  |  |  |  |
| 86 | Terre Haute, Ind. |  |  |  |  |  |  |  |  |  |  | 620 |
| 87 | Arron, Ohlo............. | 1,620 | 8,099 |  |  |  |  |  |  | $i{ }^{-}$ |  |  |
| 889 | Fort Wayne, Ind........ | 1,200 | 24,104 | 8,532 |  |  |  |  | 42 |  |  |  |
| 90 | Brockton, Mass. Covington, Ky | 1,092 | 9,509 | 2,160 |  |  |  | 523 |  |  | 475 | 28,983 |
| ${ }_{93}^{92}$ | Lincoln, Nebr........... | ……900 | $\cdots \mathrm{io}, 725$ |  | 250 |  |  |  |  |  |  |  |
|  | Saghe, |  |  |  |  |  |  |  |  |  |  |  |

${ }^{1}$ Including payments to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


2 Inciuding payments to other civil divisions and to private associations.

Table 4.-Payments For general Expenses
[For a list of the cities arranged alphabetically by states, with the number group iv.-CITIES having a population of 30,000 to 30,000 IN 1908 .

${ }^{1}$ Including payments to other civil divisions and to private associations and individuals.

AND SPECIAL SERVICE EXPENSES: 1908-Continued. assigned to cach, see page 79. For a text discussion of this table, see page 25.]

GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

: Including payments to other civil divisions and to private associations

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { city } \\ \text { numb- } \\ \text { ber. } \end{gathered}$ | CITY. | CLAssipted bi departuents, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | VI.-Education-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Schools. ${ }^{1}$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Of eits. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | General administration and general expenses. |  | Pensions and gratultles. | Elementary day schools. |  |  | Day high schools, normal schools, and colleges. |  |  | Night schools. |  |  |
|  |  | $\begin{array}{\|c\|} \hline \text { Salaries } \\ \text { and wages. } \end{array}$ | All other. |  | Salaries and wages. |  | All other. | Salarles and wages. |  | All other. | Salaries and wages. |  | All other. |
|  |  |  |  |  | Of teachers. | Of others. |  | Of teachers. | Of others. |  | Of teachers. | Of others. |  |
| . | Grand total..... | 52, 989,028 | 31,271,928 | \$1,007,883 | \$66, 433,845 | 56,655, 101 | \$14, 106, 479 | \$13,675,849 | \$1,254,253 | 82,730,641 | 31, 946, 912 | 884, 159 | \$275,278 |
|  | Group I............... | $\begin{array}{\|r} 1,790,202 \\ 474,246 \\ 389,998 \\ 334,582 \end{array}$ | 871,774 | 959,218 | 41,364, 161 | 4,020,168 | 8,122, 472 | 7,703,112 | 747,436 | 1, 409,261 | 1,491,608 | 45,121 | 218,966 |
|  | Group II............... |  | 195,323 | 26,892 | 11,823,374 | 1,194,064 | 2,497,682 | 2,986,007 | 236,926 | 575,233 | 237,998 | 19,914 | 29,595 |
|  | Group III.............. |  |  | 18,944 | 7,623, 114 | -828,573 | 1,938, 104 | 1,662,463 | 152,992 | 413,306 | 154, 633 | 14,363 | 16,560 |
|  | Group IV ............... |  | 77,063 | 2,829 | 5,623, 196 | 612,296 | 1,548, 221 | 1,319,267 | 116,899 | 332,841 | 62,673 | 4,761 | 10, 157 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New York, N. Y | \$616, 825 | 8418,327 | \$736,942 | 517,703, ${ }^{176}$ | \$1,216,463 | \$2,835,685 | 53,014,074 | \$264, 193 | 8481, 423 | 8820,872 |  | \$134,538 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago M1... | 154, 988 | 63,294 | 67,883 | 5,547, 442 | -962, 132 | 1, 1255,528 | ヵ, 894,645 | - 7 \%, 152 | 110,697 | 127,672 | \$14,78i | 16,757 |
| 3 | Philadelphis, Pa | 249,065 | 58,779 | 49,851 | 3,236,733 | 294,143 | 720,715 | 577,964 | 68,322 | 139,127 | 72,923 |  | 6,250 |
| 4 | St. Louls, Mo... | 146,702 | 115, 222 |  | 1,548,084 | 114,282 | 248,663 | 327, 505 | 69,773 | 63,085 | 28,154 | 1,842 | 1,772 |
| 5 | Boston, Mass | 130,569 | 22,372 | 23,119 | 2, 164, 509 | 228,061 | 448,973 | 647,218 | 47,364 | 95,065 | 103, 212 | 6,688 | 18,783 |
| 6 | Baltimore, Md | 33, 468 | 14,289 |  | 1,068, 370 | 97, 527 | 296, 847 | 194, 407 | 17,098 | 64,479 |  | 2,052 |  |
| 8 | Pittsburg, Pa... | 75,044 113,281 | 12,706 <br> 93 | 6,178 | 1, $1,2296,973$ | 182,465 | 514,357 280,822 | 177,556 365,007 | 25,424 26,685 | 87,513 39,463 | 18,630 19,755 | 8, ${ }^{463}$ | $\mathbf{3 , 2 6 5}$ $\mathbf{1}, 893$ |
|  | Buffalo, N. Y | 26, | 3,694 | 15,057 | 947,652 | 78,438 | 286,286 | 144,018 | 12,573 | 44,630 |  | 2,155 | 474 |
| 10 | San Francisco, Ca | 37,067 | 13,345 | 6,020 | 1,049,003 | 134,153 | 156,373 | 178,070 | 9,326 | 19,129 | 66,702 | 1,500 | 4,245 |
| 11 | Detrolt, Mich | 29,239 | 9,753 | 12,532 | 1,014,256 | 134,454 | 157,974 | 229,973 | 30, 362 | 36,700 | 23, 102 | 2,425 | 53 |
| 12 | Cincinnati, Ohlo. | 36,013 | 21,199 | 26,578 | 841,383 | 72,672 | 146,774 | 265,445 | 48, 446 | 93, 379 | 17,542 | 824 |  |
| 13 | MMwauke, Wis. | 44,242 | 9,009 |  | 782,854 | 100,356 | 138,189 | 131,993 | 14,966 | 31,059 | 17,400 | 1,747 |  |
| 14 |  |  | 2,384 |  | 555, 792 | 39,533 | 212,097 | 74,512 | 3,283 | 19,390 | 12,000 |  |  |
| 15 | Washington, D.C | 27,755 50,460 | 6,404 |  | 1,092, 484 | 129, 594 | 332,414 | 351,798 | 24,540 | 51,630 | 15, 762 | 2,323 | 3,278 |
| 16 | Newark, N. J.. | 50,460 | 7,561 | 15,058 | 1,183,523 | 89,992 | 284,775 | 133,897 | 7,829 | 27, 492 | 99,094 | 3,957 | 20,195 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolis, Minn | 314,440 | \$8,659 |  | 8839,755 | \$75,593 | \$177,361 | \$195,909 | 813,856 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J...... | 20,423 | 3,452 | \$3,697 | 647,588 | 46,075 | 139,293 | - 619545 | 81,850 | \$10,651 | 31, ${ }^{31}$, 431 | 588 |  |
| 19 | Indlanapolis, Ind...... | 9,241 | 6,677 |  | 567,975 | 44,944 | 137, 165 | 136, 837 | 16,236 | 20, 347 | 1,680 | 137 | 11 |
| 20 | Louisville Ky........ | 14,969 | 3,975 |  | 396,241 | 44,918 | 75,974 | 160,412 | 12,515 | 20,301 | 9,998 | 1,665 | 1,242 |
| 21 | St. Paul, Minn......... | 12,540 | 1,422 |  | 452,231 | 82,048 | 66, 177 | 106,777 | 14,507 | 20,278 |  |  |  |
| 22 | Providence, R.I...... | 25,839 | 5,895 | 7,308 | 486, 126 | 68,671 | 135,280 | 128,362 | 13,833 | 36,238 | 29,722 | 2,967 | 6,541 |
| 23 | Rochester, N. Y....... | 18,321 | 11,088 | 6,240 | 424, 885 | 36,373 | 108, 498 | 107,769 | 8,747 | 19,223 | 41,540 | 1,671 | 2,324 |
| 24 25 | Kansas City, Mo...... | 33,145 14,183 | 13,356 9,440 7 |  | 360,486 403,049 | 49,150 | 100, 442 | 234,692 | 22,059 | 60,995 |  |  |  |
| 26 | Denver, Colo... | 24,118 | 7,790 |  | 666,928 | 76,960 | 10, 10,412 | 177,005 | 3,550 $\mathbf{1 1 , 0 2 0}$ | 18,974 | (3) 4,521 | (1) 324 | ${ }^{(1)} 4$ |
| 27 | Columbus, Ohio. | 27,358 | 10,520 |  | 366,342 | 43,699 | 73,904 | 144,214 | 9,716 | 11,435 | 529 | 105 |  |
| 28 | Los Angeles, CaI. | 32,666 | 14,736 |  | 820, 494 | 54, 690 | 101, 763 | 210,642 | 12,549 | 34,588 | 3,072 |  |  |
| - 20 | Seattle, Wash.... | 16,176 | 2,311 |  | 391, 313 | 45,141 | 103, 052 | 108,781 | 6,345 | 22,287 | 22,325 | 1,467 | 1,954 |
| 31 | Memphis, Tenn.. | 11,271 | 8,216 |  | 193, 183 | 65, <br> 20, <br> 159 | 131,048 33,046 | 202,344 19,53 | 11,529 1,680 | 50,816 1,676 | $\begin{array}{r} 18,277 \\ 1,405 \end{array}$ | 1,720 180 | 2,519 408 |
| 32 | Omaha, Nebr. | 14,801 | 7,134 |  | 306, 487 | 34,503 | 77,8 | 72,608 | 5,152 |  |  | 485 | 186 |
| 33 | New Haven, Conn. | 11,758 | 3,468 |  | 337,740 | 36,872 | 65,367 | 68,997 | 7,772 | 13,382 | 5,514 | 1,295 | 330 |
| 34 | Scranton, Pa. ${ }^{\text {Syracuse }}$ N. | 15,422 | 3,727 |  | -281,794 | 38,092 | 77,895 | 85,604 | 5,500 | 10,564 | 10,100 | 1,000 | 1,000 |
| 36 | Syracuse, St. Joseph, Mo. | 10,624 8,188 | 3,340 3,696 | 5,041 | 311,811 158,917 | 31,385 26,086 | 79,076 | 85,833 | 9,445 | 11,992 | 5,729 | 341 | - |
| 37 | Portland, Oreg | 12,680 | 13,631 |  | 418,563 |  |  |  |  |  |  |  |  |
| 38 | Paterson, N. | 8,700 | 315 | 3,078 | 323,019 | 23,650 | 80, 412 | 56,019 | 2,000 | 17,011 |  | 1,020 | 1,787 |
| 39 | Atlanta, Ga- | 7,203 | 1,372 |  | 186,777 | 10,864 | 19,227 | 45,838 | 2,023 | 17,746 | 6,775 |  | 65 |
| 40 | Richmond, Va. | 5,775 | 410 |  | 170,863 | 11,682 | 24,065 | 33,855 | 1,595 | 3,632 | 1,017 | i75 |  |
| 41 | Dayton, Ohio......... | 28,297 | 6,070 |  | 256, 545 | 30,099 | 57,811 | 73, 591 | 3,163 | 18,343 | , 196 | 130 |  |
| 42 | Fall River, Mass. | 9,917 | 2,550 |  | 238,128 | 50,126 | 56,088 | 36,102 | 3,325 | 6,882 | 10,418 | 1,123 | 673 |
| 43 | Nashville, Tenn...... | 4,995 | 8,356 |  | 176,861 | 13,213 | 40, 865 | 23,864 | 1,070 | 1,975 | 2,064 | 302 |  |
| 4 | Grand Rapids, Mich.. | 13,163 8,079 | 7,662 |  | 308,649 288,428 | 26,579 31,197 | 77, 503 | 74,984 | 5,650 | 11,879 | 7, 655 | 782 | 132 |
| 46 | Cambridge, Mass. | 13,470 | 2,287 | 1,528 | 254,050 | 31,197 32,678 | 89,655 62,589 | 64,944 81,753 | 7,286 0,455 | 16,654 | 14.553 | 898 | 6,885 |

[^12]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]

| classimed by departuents, ofties, And accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| VI.--Education-Continued. |  |  |  |  |  |  |  |  | ViI.-Recreation. |  |  |  |  |  |  |
| Schools 1 - Continued. |  |  |  |  | Libraries. |  | Art galleries andmuseums. |  | Agrregate. |  |  |  | Parks, gardens, etc. |  |  |
| Ofelt | -Conti | ued. | $\begin{aligned} & \text { Orother } \\ & \text { civill } \\ & \text { divil } \\ & \text { sions. } \end{aligned}$ | Prlvate. |  |  | General supervision. |  |  |  |  |  |  |
| Schoois tor special classes. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{gathered} \text { Salarie } \\ \text { wag } \end{gathered}$ | sand |  |  |  | Salariesand wages | All other. | $\begin{aligned} & \text { Salaries } \\ & \text { and } \\ & \text { mages. } \end{aligned}$ | $\begin{gathered} \text { All } \\ \text { other. } \end{gathered}$ | Total. | Selariesand wages. | All other. |  | $\begin{aligned} & \text { Salardes } \\ & \text { and } \\ & \text { wages. } \end{aligned}$ | $\stackrel{\text { All }}{\text { Alther. }}$ |  |
| Ol teachers. | of of | ot |  |  |  |  |  |  |  |  | Miscellaneous. | Service transfers |  |  |  |
| 8245, 174 | 816,183 | 386,839 | 840,962 | 3267,339 | 52,796,573 | 52,355,703 | 2481,138 | 5283,458 | \$13,816,235 | 58,378,596 | \$5, 236,061 | 5201,598 | 5632,938 | 3122,887 |  |
|  | $\begin{gathered} 14,153 \\ 1,05 \\ 1,05 \\ \hline 8 \end{gathered}$ | $\begin{gathered} 7,527 \\ \substack{7,5077} \\ \hline, 0704 \end{gathered}$ | 16,246 | $\begin{aligned} & 179,162 \\ & \hline 59.120 \\ & \hline 5202 \end{aligned}$ | $\begin{aligned} & 1,829,607 \\ & 500,168 \\ & 50, ~ \end{aligned}$ | $\begin{aligned} & 1,267,902 \\ & 470,78 \\ & \hline 900 \end{aligned}$ | $\begin{gathered} 461,167 \\ 15,69 \\ \hline 50 \end{gathered}$ |  |  | $\begin{aligned} & \mathbf{6 , 2 6 5 , 6 8 5} \\ & \mathbf{c}, 231 ., 871 \\ & \hline \end{aligned}$ |  |  |  | 80,261 <br> 38,16 <br> 6,78 |  |
| $\underset{\substack{\text { 9,108 }}}{13,58}$ | 810 175 | 5,824 | 5,531 | $\begin{aligned} & 42,273 \\ & 4000 \end{aligned}$ | $\xrightarrow{233,587}$ | -383,812 | 1,456 | 14,584 | 803, <br> 5323 | $c543932331108$ | (336,941 | - $\begin{aligned} & 6,482 \\ & 2,127\end{aligned}$ | $\underset{\text { ck, }}{\substack{61,206}}$ | 6,79 $\mathbf{2 , 4 3 1}$ |  |

group i.-CIties having a population of 300,000 or over in 1908.


GROUP II.-CITIES having a population of 100,000 TO 300,000 in 1908.

|  |  |  |  | ... | 83, 721 | 847,632 |  |  | 8146,806 | 887,529 | 459,277 |  | \%9,500 | \$5,024 | ${ }_{18}^{17}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | 8i7,8i9 | 17, ${ }^{1722}$ | - $27,48,486$ |  |  | 117,883 | - 517,6717 | - 58,166 |  | 3,400 | i, 31 ii | 18 |
|  |  |  |  |  | ${ }_{22,302}^{20,207}$ | 29,241 |  |  | 71,824 <br> 152,87 | 101,604 |  | 1,149 | 3,166 4,000 | 4,189 | ${ }_{21}^{20}$ |
|  |  |  | 8,324 |  |  | 27,000 |  |  | 79,377 | 42,895 | 34,666 | 1,816 | 2,798 | 165 | 22 |
| \$i65 |  | siii |  | 5,782 |  |  |  |  | 149,477 | 98,751 |  | 930 | 13,777 | 2.785 | ${ }^{23}$ |
|  |  |  |  |  | 21, ${ }_{12}^{21,787}$ | 10,585 | 83,160 | 5189 | 165,248 41,79 | ${ }^{80,7799}$ | 72, ${ }_{12,707}$ | 2,390 | 88,736 | 4,8598 | ${ }_{25}^{24}$ |
|  |  |  |  |  | 10,994 | 11,293 | 7,155 | 4,883 | 241,388 | 114,022 | 124,860 | 2,500 | 9,353 | 1,453 | 26 |
|  |  |  | 75 |  | 13,786 | 5,6611 |  |  | 14,888 |  | 5,126 |  | $\underset{\substack{2,820 \\ 3,900}}{ }$ |  | ${ }^{29}$ |
|  |  |  |  |  | 57,612 <br> 8.8 | 22,937 |  |  | 139,661 | 131, ${ }^{137}$ | 15,646 | - 2 | 2,966 | 1,033 | 29 |
| 2.400 |  |  |  |  | ${ }_{46,782}^{462}$ | 32,740 |  |  | ce, 68,689 | $38,22 \pm$ 49,099 | 33, 275 | 2,678 | 8,257 | 5,749 $\mathbf{1}, 830$ | 31 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 375 | $\stackrel{12,902}{13,377}$ | 7,472 12,550 |  |  | 35, ${ }^{55,28}$ | 28, 28.038 | 26,529 |  | 3,133 2,500 | 330 <br> 378 | ${ }_{33}^{32}$ |
|  |  |  |  |  | 8 8,318 | 112,366 |  | (i, | 9, 149 50 50 | - 6,732 | 18,417 |  | 1,500 3 3 3 | A | 34 |
|  |  |  |  |  | 8,522 | 11,956 |  |  | 12,400 | 7,308 | 5,092 |  | 1,000 |  | ${ }_{36}^{35}$ |
| 9,250 | \$840 | 2.425 |  |  |  | 21, 145 | 1,080 | 2,641 | 44,555 | 27,619 | 18,886 |  | 2.500 |  |  |
|  |  |  |  |  | 9,976 | 4,017 |  |  | ${ }_{82,72}^{19,312}$ | 15, ${ }^{19,74}$ | 8,971 |  | 3,800 | 4 | 38 38 |
|  |  |  |  | 10,000 |  | 1.500 |  |  | 33,1069 | 24, 500 | 8 8,155 | 447 | 1,200 |  | ${ }_{41}^{40}$ |
| 1,500 |  |  |  |  | 12,015 | 7,778 |  |  | 11,049 | 8,002 |  |  | 1,000 | 67 |  |
|  |  |  |  | 5,000 | 13,605 | 6,906 |  |  | 19,499 | ${ }_{15}^{12,186}$ | 4, ${ }^{\text {, } 203}$ |  | 1,648 |  |  |
| 3,330 | 20.0 | 438 |  |  | 26, 332 | ${ }^{10,880}$ | 4,214 | i,675 | ${ }_{32,463}$ | 19,039 | 11,227 | 2,197 | 1,800 | 498 | 4 |
|  |  |  | 489 |  | i3,835 | 14,500 15,329 |  |  |  | - | 39,115 | ${ }_{82}$ | 2,305 | ${ }_{481} 8$ | 45 46 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 4.-PAYMENTS FOR GENERAL EXPENSES
IFor a list of the citles arranged alphabetically by states, with the number
GROUP III.-CLTIES HAVING a POPULATION OF 50,000 TO 100,000 IN 1905.


AND SPECLAL SERVICE EXPENSES: 1908-Continued.
assigued to each, see page 79 . For a text discussion of this table, see page 25.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

${ }^{3}$ Not reported separately.

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the citles arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| $\begin{gathered} \text { City } \\ \substack{\text { nump. } \\ \text { ber. }} \end{gathered}$ | criv. | CLASSITIED BY DEPARTMENTS, OPFICES, AND $\triangle C C O U N T S$-Contioued. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Vi.-Education-Continued. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Schools. ${ }^{1}$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  | of eity. |  |  |  |  |  |  |  |  |  |  |  |
|  |  | General administra tion and general expenses. |  | $\begin{aligned} & \text { Penslons } \\ & \text { and } \\ & \text { and trase. } \end{aligned}$ | Elementary day schools. |  |  | Day high schools, normal schools,and colleges. |  |  | Night schools. |  |  |
|  |  | Salarlesand wages. | ther. |  | Salaries and wages. |  | All other. | Salaries and wages. |  | All other. | Salaries and wages. |  | ther. |
|  |  |  |  |  | of teachers. | Of others. |  | of teachers. | Of others. |  | or teach- | Of others. |  |
| $\begin{aligned} & 94 \\ & 95 \\ & 96 \\ & 97 \\ & 97 \\ & 98 \end{aligned}$ | Altoona, | $\begin{gathered} 83,740 \\ 10,780 \\ \hline 0,853 \\ 5,5050 \\ 6,545 \end{gathered}$ | $\begin{aligned} & \mathbf{3 5 7 7 7} \\ & \left.\begin{array}{c} 3,755 \\ 1,005 \\ 1,9200 \end{array}\right) \end{aligned}$ |  |  |  |  | $\begin{aligned} & 82,203 \\ & 84,837 \\ & 16,800 \\ & \hline 25,504 \\ & 18,514 \\ & \hline 18,290 \end{aligned}$ | 56,624 5,771 8, <br> 1,884 <br> 3,034 | $\begin{gathered} 57,156 \\ 30,150 \\ 7,59 \\ 6,509 \\ 4,9090 \\ 4,930 \end{gathered}$ | $\begin{aligned} & \$ 112 \\ & 1,430 \\ & 1,441 \end{aligned}$ |  |  |
|  | Leancaster, Pa.. |  |  |  |  |  |  |  |  |  |  | \% 116 |  |
|  | Birningham, Ala..... |  |  |  |  |  |  |  |  |  | \% ${ }^{3}$ |  |  |
| 99 | South Bend, Ind. | $\begin{gathered} 4,777 \\ 7,758 \\ 0,580 \end{gathered}$ | $\begin{aligned} & \mathbf{2}, 639 \\ & \mathbf{2}, \mathbf{0} 89 \\ & 1250 \end{aligned}$ |  | 94,788 |  |  | 18,320 |  | 3,4245,1166 | 165 | 104 | 498 |
| 100 | Butte, Mont. |  |  |  |  |  |  | 28, 220 |  |  |  |  |  |
| 102 | Mackesport, Pa. | $\begin{array}{r} 12,280 \\ \mathbf{5 , 0 4 4} \\ 6,902 \end{array}$ | $\begin{aligned} & 1,125 \\ & 1,111 \\ & \substack{142} \end{aligned}$ |  |  | $\begin{aligned} & 12,680 \\ & 14,814 \\ & 14,214 \end{aligned}$ | 32,109 |  | 1,360 <br> $\mathbf{2}, 948$ <br> 1 |  | 7,00i6 | ${ }^{1} \cdot \underline{4} 0$ | -........ |
| 103 | Sloux City, Iowa.. |  |  |  |  |  |  |  |  |  |  |  |  |
| 104 | Johnstown, Pa. | $\begin{aligned} & 4,4210 \\ & 4,460 \\ & 4,645 \\ & \left(x_{1}^{2}\right) \end{aligned}$ | $\begin{array}{r} 1,109 \\ \hline 331 \\ 812 \end{array}$ |  | - 92,892 | $\begin{array}{r}12,792 \\ 7 \\ 7 \\ \hline 635\end{array}$ |  | 22,919 <br> 16,80 <br> 20,903 | 1, 1,180 | 7,8882,1201,835 | ......... |  |  |
| 106 | Binghamton, N .7 Y. ${ }^{\text {a }}$. |  |  |  | $\begin{aligned} & 906,139 \\ & (8) \\ & (8) \\ & (8) \end{aligned}$ | (8) ${ }^{\text {, }} 376$ |  |  |  |  | 226 | .......... | - |
| 108 | Augusta, Oa.. |  | $\left(\begin{array}{l} (8) 2 \\ (8) \end{array}\right.$ |  |  |  | (1) | (2) |  |  |  |  |  |  |
| 109 | East St. Louls, Il . | 8,2577,400 | $\begin{aligned} & 1,841 \\ & 1,605 \\ & \hline, 005 \end{aligned}$ |  | 109,327 | 29,41710,410 | ${ }_{31,371}^{2517}$ | - ${ }_{22,807}^{17,526}$ | 1,475 | 2,412 | - ${ }^{505}$ | ${ }^{175}$ | ${ }_{561}^{63}$ |
| 1110 | Passaic, N. J.... |  |  | 883 |  |  |  |  |  |  |  |  |  |
| 112 | ${ }_{\text {Al }}$ Aldantown, $\mathrm{Pa}_{\text {a }}$ | 4,880 | 1, 191 |  | - | - | 23,152 33,250 3723 | - | 2,670 |  | 1, ${ }^{\text {, } 241}$ | io\% | 1...... |
| 114 | Springield, Ohio. | $\begin{aligned} & 8,680 \\ & \begin{array}{l} 8,100 \\ 6,2720 \\ 8 ., 960 \end{array} \\ & \hline, 8 \end{aligned}$ | 1,762 |  |  | 14,541 |  |  |  | 4,500 |  |  |  |
| 115 | Montgomers, Ala. |  |  |  |  | come | 6,323 | $\begin{aligned} & 12,2,129 \\ & 18,310 \\ & 18,30 \end{aligned}$ | 6,001 |  | ........... | ......... |  |
| ${ }_{117}^{117}$ | Davenport, Howa |  | 4, 4 |  |  |  | 50,917 |  |  |  | ……... | :..........: |  |
| 118 | Wheelling, W. Va.. |  |  |  | 145,130 75,953 | 6,180 | 22,780 | 12,147 | , 480 | 2, 2,3015 | ........... |  |  |  |
| 119 | Springield, mil. | $\begin{aligned} & 5,234 \\ & 4,801 \\ & 5,168 \end{aligned}$ | $\begin{aligned} & 2,055 \\ & 1,950 \\ & 1,605 \end{aligned}$ |  | $\begin{array}{r} 106,08 \\ 10,80 \\ 117,707 \\ 7,7595 \\ 92,189 \end{array}$ | ${ }_{8}^{8,793}$ | -23,579 | 27,109 | 2,040 |  | 423 | 85 |  |
| 112 | Marken, yiass.: |  |  |  |  |  | 32,033 <br> 27,039 27, 589 |  | 3,$\begin{aligned} & 1,181 \\ & 1,710 \\ & 1,710\end{aligned}$ |  | 4,572 | 175 | ……87i |
| 123 | Wrachita, Kans.: | 5,682 | 1,605 |  |  |  |  |  |  | 2,523 <br> 4,293 | 184 | 92 |  |
| 124 | South Omaha, Nebr.. | 8,020 | 250 <br> 96 <br> 981 <br> 438 <br> 912 |  | 83, 867 | 13,645 | 24, 992 | 16,701 | 2,340 | 1,071 |  |  |  |
| 126 | Quincy, Newcastle, Pa...... | 3,225$\substack{5,620 \\ 0,855}$ |  |  |  |  |  |  |  |  | ……..... |  |  |
| 127 | Superior, Wis... |  |  |  | $\begin{array}{r}102,096 \\ 87,513 \\ \hline 87\end{array}$ | 16,036 | - 24,1038 |  | $2,1,50$ 1,620 | 4,760 | …........ |  |  |
| 128 | Canton, Ohio.... | ${ }^{(2)} 4$ | $\begin{aligned} & 3138 \\ & 218 \\ & 212 \end{aligned}$ |  |  | 11,700 | 20,293 |  |  |  |  |  |  |
| 123 130 | Jacksonville, Fla. Chester, Pa, |  | (3) ${ }_{150}$ |  |  | ${ }_{9,542}$ | ${ }_{2}^{(z), 961}$ | ${ }^{12} 12,897$ | $\left({ }^{(2)}, 500\right.$ | (2) ${ }^{(200}$ |  |  |  |
| 131 | Chelsea, Mass..... | 5,592 | 3,000 |  |  | 10,517 |  |  | 2,023 | 6,753 | 2, 730 | 300 | $30{ }^{\circ}$ |
| 133 | Joplin, Mo...... Nevton, Mass.. | 5,380 8,000 | 2,939 |  | 62,265 164,524 | 5,400 14,352 | 20, | 11,948 51,200 | 2,640 | 3,705 17,199 | 2,146 | 14 | ¢¢ 2 |
| 134 | Salem, Mass. | 8,660 | 745 |  | 78,051 | 9,920 | 20, 725 | 23,875 | 1,702 | 3,322 | 2,567 | 120 |  |
| 135 | Haverrill, Mass.. | ${ }_{3,2960}^{4,200}$ | 1,087 | ........ | ${ }_{\text {cker }}^{102,412}$ | 14, 117 | 29, 184 | 23,746 | 1,047 | 5,812 | 2,447 |  |  |
| 137 | Knoxville, Tent. | 3,120 | 426 |  |  | ${ }_{4}$ | 33884946 | 25,486 <br> 13,246 | 4,065 | ${ }_{2}^{8,714}$ | 300 | 45 |  |
| 138 | Galveston, Tex: | 4,434 | 257 |  | 53,052 | 3,316 | 6,321 | 13,263 | 615 | 3,157 |  |  |  |
| 139 | ${ }_{\text {Newira, }}$ N, Y Y | 4,418 | 1,236 | 1,465 | 7,901 | 7,107 | ${ }^{23,101}$ | ${ }^{19,575}$ | 755 | 3,525 | 552 |  |  |
| 141 | Oklahoma City Okia: | 5,8515 | 5,888 |  | -67,4938 | 8,686 | 23,769 2487 | 35, 30.818 | 1,9930 | 3,654 | 2,735 |  |  |
| 142 | Kalamazoo, Mich..... | 5,300 | 1,933 |  | ${ }_{8515}^{817}$ | 8,272 | 24,412 | 3, 293 | 2,825 | 12,625 | 1,115 |  |  |
| 143 | Woonsocket, R. I. | 4,567 | 941 |  | ${ }^{55,189}$ | 6,172 | 20,312 | 8,705 | 560 | 2,005 | 1,957 | 232 | 268 |
| 144 | Chattanooga, T | 3,790 <br> 3,600 | ${ }_{826}^{611}$ |  | 56,435 | 8, ${ }_{8,275}$ | 10,129 11,843 | 10,818 | ${ }_{1}^{450}$ | ${ }^{859}$ |  |  |  |
| 146 | Fltchbury Mass. |  | 2,068 |  | 67,759 70,260 | ${ }_{7}^{7,109}$ | 18, 18.82 | 24,871 | 1,900 | 7,656 |  | i35 |  |
| 148 | Joliet, ill........ | 7,317 | 1,301 |  | 57,925 | 8,655 | 14,905 | 18, 21,515 | 2,305 |  |  | 50 | 30 |
| 149 150 |  | (1) 4,600 | ${ }^{(2)}$ | 626 | (\%) 80,31 | ${ }_{5,814}$ | (3) ${ }_{40} \mathbf{7} \mathbf{7}$ | ${ }^{(2)} 8$ | ${ }^{(2)}{ }_{600}$ |  |  |  |  |
| 151 | Everett, Mass, ........ | 4, 4300 | 1,676 |  | 106, 380 | 11,628 | 34,614 | 19,343 | 2,732 | 7,035 | 2,043 |  | ${ }_{504}$ |
| 153 | Oshkosh, Wis.a....... | 6,543 | 72 |  | 13, 68.941 |  | 13,642 <br> 19,555 <br> 1 | 15,107 | 1,563 2,760 2, | 6,070 |  |  |  |
| 154 | Puablo, Colo. | 8,384 | 1,665 |  | 108,888 | 13,727 | 22,070 | 27, 015 | 1,898 | 1,529 | (2) | (1) | (3) |
| 155 | Newport, Ky. | 4, 4,428 | 1,392 |  | 88, | $\stackrel{5}{5,500}$ | - ${ }^{\text {2,7,753 }}$ | -9,474 | 1,840 | 2,892 4,901 |  |  |  |
| 157 | La Crosse, Wis.... | 3, 3,587 | 1,064 |  | 65, 224 | 8 8,998 | ${ }_{22,912}^{2,}$ | 17,576 | ${ }_{3}^{1,215}$ | ${ }_{5}^{6,611}$ | 2, 3 , | 31 | 284 |
| 158 | Fort Worth, Tex.... | 3,499 | 2,067 |  | 83,946 | 6,638 | 24,002 | 20,838 | 2,214 | 8,000 |  |  |  |
|  | San Juan, P. R. ...... | 3,551 | 71 |  | 64, 429 | 6,078 | 40,395 | 7,924 |  | 382 | 1,010 |  |  |

${ }^{1}$ Total payments for expenses of schools given in Table 38, page 331.
${ }^{3}$ For estimated school expenses, see page 28.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUR IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1008.

| CLassified bi defarturnts, omfices, and accounts-contimued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city. } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| VI.-Education-Continued. |  |  |  |  |  |  |  |  | VII. - Recreation. |  |  |  |  |  |  |
| Schools ${ }^{\text {- }}$ Continued. |  |  |  |  | Lubraries. |  | Art galleries and museums. |  | Aggregate. |  |  |  | Parks, gardens, etc. |  |  |
| Of elty-Continued. |  |  | $\begin{gathered} \text { Ofother } \\ \text { civis } \\ \text { civi } \\ \text { sions. } \end{gathered} .$ | Private. |  |  | General superrislon. |  |  |  |  |  |  |
| Schools for special classes. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Salaries andwages. |  | $\underset{\text { other. }}{\text { All }}$ |  |  | Salariesand weses and wages. | All other. | $\begin{aligned} & \text { Salaries } \\ & \text { snd } \end{aligned}$mages. | $\underset{\text { other. }}{\text { All }}$ | Total. | Salariesand weses and wages. | All other. |  | Salaries wages. | $\begin{aligned} & \text { All } \\ & \text { other. } \end{aligned}$ |  |
| of teachers. | $\left\lvert\, \begin{gathered} \text { Of } \\ \text { others. } \end{gathered}\right.$ |  |  |  |  |  |  |  |  |  | Miscellaneous. | $\begin{gathered} \text { Service } \\ \text { transfers. } \end{gathered}$ |  |  |  |
|  |  |  |  |  |  |  |  |  | \$500 |  | 8500 |  |  |  |  |
|  |  |  |  | \$s000 | 38,815 | \$13,855 | ........ | ....... | 25,830 | 317,454 | ${ }^{8,376}$ |  | 33,694 | 9795 | ${ }_{80}^{95}$ |
|  |  |  |  |  | 4, 8120 | 5,037 |  |  | $\xrightarrow[\substack{10,177 \\ 4,567}]{ }$ |  | ${ }_{1}^{3,673}$ |  | 725 | 240 | ${ }_{98}^{98}$ |
|  |  |  |  |  | 3,144 | 2,439 |  |  | 13,759 | 11,399 | 2,370 |  | 2,361 | 24 | 99 |
|  |  | ..... |  | ..... |  | 12,472 | ...... | ........ | 718 | ........ | 718 | . |  |  | 100 |
|  |  |  |  |  | 5,950 | 6,016 |  |  | ${ }^{5}$ 5,406 | 3,000 | 2,335 | \%69 | 150 | …....... | 102 |
|  |  |  |  |  | 3,411 | 3,317 |  |  | 5,026 | 3,765 |  |  | T20 |  | 103 |
|  |  |  |  |  |  |  |  |  | 1, 1,642 | 1,152 1,252 | ${ }_{390}^{28}$ | ........... |  |  | 104 |
|  |  |  |  |  | 4,725 | 2,580 |  |  | 7,436 | ${ }^{4}, 783$ | 2,633 | i, 109 | ........ | ......... | 108 |
|  |  |  |  |  |  | i ${ }^{\text {a }}$ |  |  | ${ }_{8,399}^{4,41}$ | 6,531 | 1,868 | 1,09 | 900 | ......... | 103 |
|  |  |  | . |  | 4,825 | 3,088 |  |  | 1,169 | ${ }_{3}^{533}$ | ${ }_{1}^{656}$ |  |  | 7 | 109 |
|  |  |  |  |  | 2,877 | 2,963 |  |  | - 512,3080 | $\stackrel{3}{9,768}$ | 2,655 |  | 1,000 | 7 | 111 |
|  |  |  |  |  | 3,893 | 6,5i5 |  |  | 63,290 | 43,053 | 20, 237 | ….... |  | ..... | ${ }_{113}^{112}$ |
|  |  |  |  |  | 3,510 | 3,946 |  |  | 8,839 | 6,813 | 2,026 |  | 1,050 | 6 | 114 |
|  | ........ |  |  | .......... | ${ }_{5}$ 5,020 | 7,783 |  | .... | 22, ${ }_{2}^{4,127}$ | 23,165 | ${ }_{8,962}$ |  | 1,323 | 433 | 116 |
|  | . |  |  |  | 2,920 | 4,714 |  |  | 4,050 | 2,708 | 1,344 |  | 720 |  | ${ }_{118}^{117}$ |
|  |  |  |  |  | 5,856 | 3.473 |  |  | 32,781 | 26, 352 | 6,429 |  | 6,270 | 876 | 119 |
|  |  |  |  |  | \%,7io | 6,241 | . |  | - ${ }^{3,230}$ | 5,760 | 23,569 | ${ }^{-\cdots}{ }^{43}$ |  |  |  |
| -8i,000 |  | 3112 |  |  | 3,4820 | 3,760 |  |  | 5, ${ }_{\text {5, }}^{2} \mathbf{2 0 4}$ |  | 1,750 |  |  |  | 123 |
|  |  |  |  |  |  |  |  |  | 745 | 513 | 232 |  |  |  |  |
|  | ..... |  |  |  | 3,234 | 4,249 |  |  | 15,616 | 8,379 | 6,237 |  | ....... |  | 125 |
| 1,7,75 |  |  |  |  | 4,236 | 3,903 |  |  |  |  | 2,763 | -.........: | - -1.1. |  |  |
|  |  |  |  |  | 3,034 3,856 | 4,010 1,844 |  |  | 3,014 | 2,391 | ${ }^{2,43}$ |  | 720 1,500 | 6 | ${ }^{128}$ |
|  |  |  |  |  | 3,856 | 1,844 |  |  | 19,344 4,000 | $\xrightarrow[\substack{16,870 \\ 3,303}]{ }$ | 2,474 |  |  |  | 130 |
|  |  |  |  |  | 2, 2,646 | 3,418 |  |  |  | -1, $\begin{aligned} & 1,394 \\ & 1,379\end{aligned}$ | ${ }^{9}, 149$ | 40 | 60 | ... | 131 132 132 |
|  |  |  |  |  | 11, 160 | 16,958 |  |  | 28,814 | 9,353 | 19,461 |  |  |  | 133 |
|  |  |  |  |  | 5,735 | 4,739 | 5620 |  | ${ }_{81,502}$ | 5,596 | 5,536 | -....303 |  |  | ${ }^{135}$ |
|  |  |  |  |  | 8, 8 807 | 8 8,300 |  |  |  | cition | 1,004 | 303 | 1,200 | Is | ${ }^{136}$ |
|  |  |  |  |  |  | ...... |  |  | 1,663 | 1,378 | 285 |  |  |  | 137 138 |
|  |  |  |  |  |  | 4,500 |  |  | 6,480 | 3,919 | 2,561 |  | 300 | 3 | 139 |
|  |  |  | [13,238 |  | 3.030 | 1,841 |  |  |  | ${ }_{8}^{1,230}$ | 3,949 | 451 | $\cdots 1,250$ |  | 414 |
| 825 |  |  |  |  | 3,710 | 2,931 |  |  | 2,550 | 1,883 | ${ }_{300}^{567}$ | 20 | 72 |  | 142 143 |
|  |  |  |  |  |  |  |  |  |  |  | 5,302 |  |  |  |  |
| 2,650 | 3175 | 23 |  |  | 1,986 4,571 4,50 | 4, 4 |  |  |  | 8,001 | ${ }_{3,532}^{1,605}$ | …... 39 | 300 | 14 | ${ }^{145}$ |
|  |  |  |  |  | 4,571 | + |  |  |  | 569 |  |  | . |  |  |
|  |  |  |  |  | 5,584 | 3,364 |  |  | 10,297 | 6,235 | 4,062 |  | ....... |  | 118 |
|  |  |  |  |  |  | 1000 |  |  | 3,870 | 1,662 | 2,308 |  |  |  | $\stackrel{149}{150}$ |
| ……... |  |  |  |  | $\xrightarrow{3,546}$ | 4, 1,606 |  |  | 13, 1,800 | 3,989 | 8,999 | 48 |  |  | 151 |
| $\begin{aligned} & 1,200 \\ & 1,200 \end{aligned}$ |  |  |  | - | 3,699 | ${ }_{6}^{4,564}$ | 2,280 | $\underline{601}$ | - ${ }_{\text {4, }}^{4} \mathbf{4}, 683$ | 2,783 10,748 | 2,716 |  |  |  | ${ }_{5}^{152}$ |
|  |  |  |  |  |  | 3,472 |  |  | 31,378 | 23,511 | 7,867 |  | 300 | 9 | 15 |
| $\cdots$ |  | ....... |  | .......... | 2,400 4,571 | 5,109 |  |  | 3,4697 | 1,501 |  | ...... 5 |  |  | ${ }_{1}^{136}$ |
|  |  | $\cdots{ }^{16}$ |  | ..... | 4,338. | 4,000 $\mathbf{4}, 259$ |  |  | 5,54 <br> 3,264 | 2, 1,099 1,183 | 2, 295 1,931 |  |  |  | 1157 |
|  | $\ldots$ |  |  | . | 3,338 | 2,859 |  |  | 3,120 | 1,183 | 1,943 |  |  |  | 158 |
|  |  |  |  | 2,045 | 3,000 | 2,208 |  |  | 1,087 |  | 787 |  |  |  |  |

3 Not reported soparately.

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | CTTY. | Classified by departments, opfices, 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. | $\begin{aligned} & \text { Salaries } \\ & \text { and } \\ & \text { wages. } \end{aligned}$ | All other. | Salaries and wages. | All other. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | Allother. | Salarles and wages. | All other. | Balaries and wages. | All other. |
|  | Grand total.Group IGroupGroup Ii..........Group IV | \$5,418,071 | \$3,588,887 | 3090,874 | \$19,854 | \$254,734 | \$230, 193 | 8367,052 | 3155,234 | \$10,607 | 8254,057 | 8289,946 | 856,576 |
|  |  | $3,922,442$ 889898 396,521 229,239 | 2, $\begin{array}{r}\text { 202, } 435 \\ 500,742 \\ 241,083 \\ 144,617\end{array}$ | 553,880 87744 35,778 13,372 | 18,185 625 842 202 | 237,827 12,884 3,093 3,03 | 188,730 28,789 6,288 6,472 | 303,554 47 6,694 6,279 4,525 | 128,160 19,184 6,059 1,861 | 10,238 429 | - 167,702 | 231,859 21,430 26,319 10,338 | $\begin{gathered} \begin{array}{c} 42,687 \\ 5,268 \\ 5,230 \\ 5,2030 \end{array} \end{gathered}$ |
|  |  |  | 14, 61 | 13,372 |  | 3,033 | 6,472 | 4,525 |  |  | 2,194 | 10,338 |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.

| $\frac{1}{2}$ | New York, $\mathrm{N} . \mathrm{Y}$ | \$1,460,117 | \$710,821 |  |  | \$121,075 | \$54,805 | \$59,755 | \$15,924 |  | 350, 694 | \$111,014 | 310,540 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago min.... | 779,800 | 875, 672 | 5770, 437 | 88,34 | 12,571 | 11,574 | 114, 430 | 48, 229 |  | 24, 175 |  |  |
| 4 | Philadelphla, Pa | 210,122 115,092 | 138,190 98,052 | 126,268 13,680 | 7,370 | 340 | 30,000 | 9,571 | 3,979 |  | 29,300 14,986 | 13,907 | 8 |
| 5 | Boston, Mass | 265,248 | 392,994 |  |  |  |  | 42,716 | 12,231 | 31,094 | 283 |  |  |
| 6 | Baltimore, Md | 107,347 | 71,200 | 20,184 | 1,790 | 2,396 | 2,834 | 2,376 | 7,496 |  | 9,766 |  |  |
| 7 | Pittsburg, Pa. | 163,450 | 72,534 | 33,007 |  | 14,811 | 15,859 | 27,363 | 10,930 |  |  |  |  |
| 8 | Cleveland, Obio | 99,046 | 21,156 | 45,437 |  | 2,623 | 3,585 | 6,726 | 2,215 |  | 3,7i5 | 17,885 | 4,175 |
|  | Buflalo, N. Y. | 100, 103 | 49,548 |  |  | 3,697 | 7,038 |  |  |  | 4,522 | 20,294 | 8,248 |
| 10 | San Francisco, C | 224, 631 135,109 | 83,795 61,542 | 4,917 |  | 8,887 | 8,711 | 10.094 | 12,770 6,026 | 5,54 | 7,280 | 8,839 | 1,031 |
| 12 | Cincinnati, Ohio. | 36,809 | 20, 684 | 13, 424 |  |  |  |  |  |  | 4,908 |  | ,031 |
| 13 | Millwaukee, Wis. | 41,207 | 36,900 |  | 681 | 4,107 | 5,100 | 1,284 | 116 |  | 3,462 |  |  |
| 14 | New Orleans, La. | 28,943 | 16,148 | 2,374 |  |  | 1,944 |  |  |  | 2,260 | 6,681 |  |
| 16 | Newark, N.f..... | 60,657 | 21,633 | 16,675 |  | 60,552 | 37,753 | $\begin{gathered} 3,727 \\ 10,578 \end{gathered}$ | $\begin{aligned} & 1,133 \\ & 4,925 \end{aligned}$ |  | 3,873 | 41,029 | 3, $\begin{array}{r}\text { 3,690 } \\ \text { 13,926 }\end{array}$ |

gROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolis, Minn. | \$56,056 | \$36,884 | \$13,029 |  | $\$ 401$ | 31,078 | \$1,513 | 8448 | \$420 | \$10,117 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J. | 8,305 | 3,326 |  |  |  |  | 1,307 | 551 |  | 3,783 | 8619 | 3 |
| 19 | Indlanapolls, Ind. | 48,000 | 55,084 | 1,880 | \$80 | 910 | 720 | 1,040 | 300 |  | 1,020 |  |  |
| 20 | Louisvifle, Ky. | 19,418 | 25,488 | 15,812 |  |  |  | 854 | 899 |  |  |  |  |
| 21 | St. Paul, Minn. | 76,873 | 18,737 | 9,314 |  |  |  | 4,347 | 1,095 |  | 9, 120 |  |  |
| 22 | Providence R. 1 | 33,459 | 25,250 |  |  | 732 | 552 | 4,039 | 1,933 |  | 2,500 | 1,507 | 1,082 |
| 23 24 | Rochester, N. Y. | 69, 525 | 28,616 |  |  |  | 1,737 | 9,781 | 5,992 |  | 6,865 | 123 | 36 |
| 24 | Kansas City, Mo Toledo, Ohio... | 40,407 | 62,694 10,485 | 16,264 |  | 600 |  |  |  |  | 6, 491 | 4,183 |  |
| 28 | Denver, Colo. | 74,972 | 39,705 | 6,080 | $8 \div 0$ | 2,566 | 4,179 | 3,824 | 654 |  | 15,185 | 2,200 | 4i0* |
| 27 | Columbus, Ohio. | 6,684 | 5,102 |  |  |  |  |  |  |  |  |  |  |
| 28 | Los Angeles, Cal. | 103,074 | 19,352 | 7,840 |  | 1,010 | 2,437 | 12,9ii | 3,io4 |  |  | 1,800 | i5i |
| $\stackrel{29}{30}$ | Worcester, Mass. | 18,196 | 13,800 |  |  |  | 14 |  | 120 |  |  |  |  |
| 31 |  | - 34,791 | 19,780 | 3,350 |  | 900 2,745 | 6,170 |  |  |  | S, 5000 |  |  |
| 32 | Omaha, Nebr | 24, 691 | 17,413 | 900 |  |  | 968 |  | 498 |  |  |  | 99 |
| 33 | New Haven, Conn | 18,689 | 7,290 |  |  |  |  | 421 | 175 |  |  |  |  |
| 34 | Scranton, Pa | 4,258 | 2,217 |  |  | 974 | 200 |  |  |  |  |  |  |
| 35 36 | Syracuse, N. $\mathbf{S}$ Y. | 23,579 4,708 | 4,210 | 1,000 |  |  | 313 |  |  |  | 1,444 | 3,000 |  |
| 37 | Portland, Ore | 21,219 | 10,024 | 2,700 |  | 1,200 |  |  |  |  |  |  |  |
| 38 | Paterson, $\mathbf{N}$ | 11,908 | 3,160 |  |  | 1,20 | 2,200 |  |  |  | 4,309 |  |  |
| 39 | Atlanta, Ga | 15,601 | 2,428 | 2,700 |  | 840 | 2, 6.50 |  |  |  | 1,200 |  | 276 |
| 40 | Richmond, Va | 23,304 | 2,792 |  |  |  |  |  |  |  |  |  |  |
| 41 | Dayton, Ohlo | 5,438 | 1,508 |  |  |  |  | 1,516 | 862 |  |  |  |  |
| 42 | Fall River, Mass. | 9,622 | 2,562 | 3,080 | 5 |  |  |  |  |  |  | 836 | 257 |
| 43 | Nashville, Tenn.i. | -7,834 | 9,485 | 3,280 |  |  |  |  |  |  | \$69 |  |  |
| 44 | Grand Raplds, Mi | 16,676 | 9,965 | 75 |  |  | 1,441 | 1,054 |  |  | 1,137 |  |  |
| 40 | Cambridge, Mass. | 6,868 | 30,677 |  |  |  |  | 4,666 | 2,271 |  | 1,27 | 3,600 | , 840 |

[^13]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]

| CLasstiled by departments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { nam- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| VII.-Recreation-Continued. |  |  |  | VIII.-Miscellaneous. |  |  |  |  |  |  |  |  |
| Baths, bathing beaches, etc. |  | Celebrations, ments, and ous. | entertain. miscellane- | Aggregate. |  |  |  | Damage settlements and current Judgments. | Printing and advertising. ${ }^{1}$ | Sundries. |  |  |
|  |  |  |  |  |  | All 0 |  |  |  |  |  |  |
| wages. |  | and |  |  | wages. | Miscellane- ous. | Service transfers. |  |  | wages. |  |  |
| 8010,774 | \$295,058 | \$104,540 | 8714,283 | \%6,196,352 | 3220,062 | \$5,892,568 | \$78,722 | \$2,081,637 | 3831,300 | \$225,062 | \$3,058,353 |  |
| $\begin{gathered} 532,982 \\ 37,100 \\ 2,8,839 \end{gathered}$ | 237,057 36,044 19,098 3,489 | 66,296 <br> 12,117 <br> $\cdots$ <br> 2,17 | 511,120 122,895 44,188 36,050 | $4,757,100$ 881,399 299,971 287,919 | 190,246 21,714 4,056 0,016 | $4,490,540$ 829,365 295,855 276,778 | $\begin{array}{r}76,314 \\ 260 \\ \hdashline-718 .\end{array}$ | $1,416,017$ 43,364 110,107 91,149 | 392,267 200,809 114,732 123,492 | 190,246 21,714 4,086 0,016 | $\begin{array}{r} 2,758,570 \\ 194,452 \\ 41,046 \end{array}$ |  |
| 17,853 | 3,489 | 26,127 | 36,050 | 287,942 | 9,016 | 276,778 | 2,148 | 91,149 | 123,492 | 9,016 | 64,285 |  |

GROUP L--CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| ${ }^{\mathbf{8 2 3}} \mathbf{7}$, 414 | \$662,237 | 447,449 | \$144,383 | 82, 148,834 | \$20,923 | $\mathbf{5 2 , 1 2 1 , 9 1 1} \mathbf{7 + 5 , 9 3}$ |  | $\begin{aligned} & \$ 506,896 \\ & \mathbf{R 5 2 , 0 0 f i} \end{aligned}$ |  | $588,923$ | $31,615,015$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71,963 $.12,000$ |  |  | 263,054 | $\begin{aligned} & 757,362 \\ & 145,35 \end{aligned}$ | 11, 224 | $\begin{aligned} & 75,938 \\ & 145,783 \\ & \hline 15,750 \end{aligned}$ |  |  |  | $11,424$ | $\begin{gathered} 93,872 \\ 668 \\ \hline 68 \end{gathered}$ | ${ }_{3}^{2}$ |
| 3,785 | 2,517 |  |  | 4t,901 | 19,349 | 25,552 |  | 1,286 | 18,800 | 19,349 | 5,366 |  |
| 114,413 | 63,515 | 15,921 | 40,129 | 177,23 | 70,892 | ${ }^{68,466}$ | \$37,865 | 38,242 | ${ }_{5}^{36,052}$ | 70,892 | 32,034 |  |
| 1,631 | 2, 2,232 | 013 | - | 99, ${ }^{2,48}$ | 3,962 | 952, 9 | 38,46 |  | 175,190 | 3,062 | 309,201 | $\frac{8}{7}$ |
| 28,360 | 16,594 |  |  | 63,305 | 3,250 | 60,055 |  | 14,278 | 14,963 | 3,250 | 30,814 |  |
| 4,940 | 4,308 |  | 2,370 | 18,724 |  | 724 |  | 17,902 |  |  | 822 | 9 |
|  |  | 849 | 2,935 | 33,214 | 683 | 32,631 |  |  | - | ${ }_{583} 90$ |  | 1 |
| 3,830 | 2,705 |  | 200 | 60,787 | 895 | 59,892 |  | 23,080 | 32,940 | 895 | 3,872 | 12 |
| 13,887 | 8,941 |  | 100 | 110,664 14,729 | 35,075 | 75,589 |  |  | 12,350 | 35,075 | 69,780 <br> 1,722 |  |
|  |  |  |  | 39,581 |  |  |  | 13,874 | 12,30 | 6,011 | 19,696 | 15 |
| 10,576 | 7,222 | 1,101 | 10,295 | 52,363 | 10,882 | 41,381 |  |  |  | 10,982 | 40,939 | 16 |

group il.-CIties having a population of 100,000 TO 300,000 in 1008.

| \$8,601 4,383 | $\begin{array}{r}52,426 \\ 2,74 \\ \hline\end{array}$ |  | (\$3,300 | 314,060 15,372 c, | $\cdots$ | 814,060 15,372 15 |  |  | \$5,367 |  | \$92 | 17 18 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 151 | - 28,784 |  | -25,784 |  | 22, 19,238 | 2, 18.439 |  | $\xrightarrow{1,000}$ | ${ }_{20}^{19}$ |
| 7,070 | 11.936 |  | 9,935 | 80,2i4 | \% 30 | 79,077 |  | 38,812 | 41, 285 | $3{ }^{30}$ | ${ }^{51} 80$ | 21 |
|  |  |  | 4,715 | 23,681 | 2,108 | 21,573 |  | 5,253 | 8,694 | 2,109 | 7,628 | 2 |
| 5,1059 | 5,075 | . | ${ }^{4} 750$ | 22, 3174 | 2,949 | cilize | 85 | -7,973 | 3,332 | 2,949 | . 6,128 | -23 |
|  |  |  |  | 17,845 | ${ }^{014}$ | 16,931 |  | -9,784 | 5,233 8,587 | 1,574 | 56,446 | $\stackrel{25}{26}$ |
| 3,059 | 4,231 | 811,98 | 6,009 | 160, |  | 10, |  |  |  |  |  |  |
| 188 | 24 |  |  | 19,384 | ……..... | 17, 19,38 |  | 13,751 | - ${ }_{\text {2 }}^{15,939}$ |  | $\xrightarrow{2,804}$ |  |
| 498 | $55 i$ |  | ${ }_{2,217}^{3,317}$ | 8,992 | is8 | 8,809 |  | $\stackrel{3,565}{ }$ | 3, 3 ,298 | is. | 11,912 18,712 | 29 30 |
|  |  |  | 6,881 | 50, 2121 19,654 | 10,820 | 18,154 |  | 3,760 $\mathbf{1 0 , 9 0 0}$ | 78,934 | 10,520 |  | 30 31 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2,473 | 1,00i |  | 2,135 | 80,185 | ............. | 4,694 | ............. | 3,656 | 8.190 |  |  | 33 |
| 2,243 | 2,116 |  | 5,297 | 26,077 13,788 |  | 13,978 |  | i3,3i | ${ }_{6} 68$ |  |  | $\stackrel{3}{5}$ |
|  |  |  |  | 1,919 |  | 1,919 |  |  |  |  | 1,919 | 36 |
|  | 293 |  |  |  |  | 16,071 |  | 1,083 | 12,965 | 300 | 2,023 |  |
|  |  |  | 400 | 38, ${ }^{3,51}$ | 500 | 38,056 |  | 3, ${ }_{6}^{1,588}$ | 4,593 | 500 | 3,780 | -39 |
|  | 60 |  | 6,210 | 23,174 |  | 23,174 |  | 7,599 | 10,507 |  | 5,068 | 4 |
|  |  |  |  | 7,30 | + | ,00 |  |  |  |  |  |  |
|  |  |  | 1,189 | 12,262 |  | 12,234 | 28 | 10,569 | 1,183 |  | ${ }^{510}$ |  |
|  | 404 | 103 | 180 | 3,113 | 159 | 2,807 | 227 | , 636 | ${ }^{5}$,983 | 159 | - $\begin{aligned} & 1,415 \\ & 2,805\end{aligned}$ | 4 |
| 1,321 | 2, 1214 |  | 2,787 | 4,301 |  | 4,301 |  | 2,547 | 1,693 |  | 61 | 46 |

Table 4.-PAYMENTS FOR GENERAL EXPENSES
[For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

${ }^{1}$ Including, for a few cities, payments for salarles and wages.

AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP III.-CITLES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

${ }^{2}$ Payments to state on account of Nantasket Beach.

Table 4.-Payments For General Expenses
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING a POPULATION OF 30,000 TO 50,000 IN 190s.


[^14]AND SPECIAL SERVICE EXPENSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 25.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

: Payments to state on account of Nantasiset Beach.

Table 5.-EXPENSES OF MUNICIPAL SERVICE ENTERPRISES: 190S.
[Cities having no municipal service enterprises are omitted from this table. For a list of the cittes arranged alphabetically by states, with the number asslgned to each, see page 79. For a text discussion of this table, see page 3. .]

| $\begin{gathered} \text { cits } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | cITY, AND Kind of enterprise. | Total expenses of municipal service enterprises. | PAYMENTS TO PUBLIC FOR MEETING governiental costs. |  |  | Payments to departments, offices, enterprises, and funds service transfers). | ALLOWANCES FOR- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total. | Salaries and wages. | Miscellaneous objects. |  | $\begin{aligned} & \text { Deprecia- } \\ & \text { tion. } \end{aligned}$ | Interest on cost of plant. |
|  | Grand total. | 81,870,503 | 81,796,679 | SSS3, G66 | \$913, 033 ? | \$46,302. | \$13,008 | \$14,514 |
|  | Group I | 1,269,038 | 1,219,647 | 623,861 | 595.76 | 45,279 ! | 2,670 | 1,442 |
|  | Group II. | 332,959 25,563 | 317,309 16,789 | 147,426 | 169.874 11.411 | 348 <br> 675 | 3,735 6,600 | 11,573 1,499 |
|  | Group IV. | 242,943 | 242,943 | 106,981 | 135, 962 |  |  |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP IL.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

| 19 | Indianspolis, Ind.: |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Asphalt repair plant. | 860,578 | 859,443 | 523,745 | 835,603 |  | 8567 | \$566 |
| 26 | Denver, Colo.: <br> City shop. | 17,339 | 17,339 | 11,922 | 5, 417 |  |  |  |
| 27 | Columbus, dhio: |  |  |  |  |  |  |  |
|  | Electric light systems. | 63,888 | 63,828 | 29,403 | 34, 425 |  |  |  |
| 32 | Omaha, Nebr:: Asphalt repair plant. | 56,588 | 56,588 | 32,800 | 23,779 |  |  |  |
| 36 | St. Joseph, Mo.: |  |  |  | -3,70 |  |  |  |
| 43 | Electric light systerss. | 27,818 | 27,818 | 11,568 | 16,250 |  |  |  |
| 4 | Electric light systems. | 64,359 | 53,011 | 24,085 | 33,020 | 3348 |  | 6,000 |
| 44 | Grand Rapids, Mleh.: Electric light systems. | 42,451 | 34,273 | 12,994 | 21,279 |  | 3,171 | 5,007 |

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| 92 | Luncoln, Nebr.: <br> Electric Ilght systems. $\qquad$ | \$35,563 | 816,789 | 85, 378 | \$11,411 | 8675 | \$6,000 | \$1,498 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1008.

| 111 | Topeka, Kans.: <br> Electrie light systems. | \$13,345 | \$13,345 | 86,803 | \$6,50 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Asphalt repair plant. | 4,328 | 4,328 | 3,600 | 6,638 |  |  |
| 117 | Little Rock, Ark.: Electric light systems. | 11,543 | 11,543 | 5,400 | 6,143 |  |  |
| 118 | Wheeling, W. Va.: | 11,53 | 11:34 | 0,400 | 6,143 |  |  |
| 118 | Elactric light systems. | 27,831 | 27,831 | 17,133 | 10,698 |  |  |
|  | Electric light systems. | 32,863 | 32,863 | 15,135 | 17,728 |  |  |
| 133 | Newton, Mass.: <br> Heating and lighting plant. |  |  |  |  |  |  |
| 138 | and lighting plant | 4,705 | 4,705 | 2,609 | 2,096 |  |  |
| 142 | Electric light systems. | 23,636 | 23,636 | 5,093 | 17,643 |  |  |
|  | Electric light systerns. | 17,579 |  |  |  |  |  |
| 147 | Auburn, N. $\mathrm{Y}^{\text {. }}$ : |  | 17,399 | 7,533 |  |  |  |
| 158 | Fort Worth, Tex: | 12,791 | 12,791 | 10,647 | 2,144 |  |  |
|  | Electric Hight systems. $\qquad$ $\qquad$ Paving plant. | 14,464 |  | 5,010 |  |  |  |
|  | Paving plant.................................................... | 79,858 | 50,858 | 26,960 | 52,892 |  |  |

Table 6.-PAyMENTS FOR EXPENSES OF INVESTED FUNDS
[For a list of the cities arranged alphabetically by states, with the number

group l.-cities having a population of 300,000 or over in 1008.

| 1 | New York, N. | 52,983 | \$2,859 |  | 86, 847,678 | \$6.846, 293 |  | \$2,000 | 4,301,227 | \$2,345,006 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago Ill.... | 17,992 $\mathbf{6 3 1 8} 970$ | 82,325 103,980 | - $\begin{array}{r}9,667 \\ \hline 214390\end{array}$ | $2,244.057$ $2,568,366$ | $2.230,193$ <br> 2.5686 | $2,229.331$ $2,568.162$ | 685 | $1.451,625$ $1.535,508$ | , 778,571 $1.032,858$ | 13,861 |
| 4 | St. Louis, Mo. | 716,332 | 4,692 | T11,640 | 1.094,950 | 1,094,533 | 1,094,490 | 43 | 736,100 | 358,433 | 417 |
| 5 | Boston, Mass | 88,465 | 2,302 | 3,163 | 1,392,282 | 1,385,946 | 1,355,454 | 492 | 735,645 | [50, 30 | 6,336 |
| 6 | Baltimore, ${ }^{\text {P }}$ | 1,155 | 1 | . 3. | 856, 219 | 883, 26.4 | 84, 788 | 8,463 | 476,357 | 376,877 |  |
| 8 | Cleveland, Ohio | 9,412 | 2,613 | 6,799 | 536,470 | 530,188 | 830,053 500 | $10{ }^{\circ}$ | 366, 352 | 164,636 | 6,282 |
| ${ }_{10}^{9}$ | Buffalo, N. Y | 5,530 600 | 1,889 | 3,611 | 620,675 | 618,830 | 618,613 | 217 | 347, 561 | 271.269 | 1,845 |
| 11 | Detroit, Mich.. | 418 | 0 |  | 507,78 | 307, 782 | 505,782 |  | 235,871 | 271.911 |  |
| 12 | Cincinnatl, Ohio. | 15,691 | 6,933 | 8,758 | 539,976 | 539,976 | 339,111 | $8{ }^{6}$ | 338,860 | 201,096 |  |
|  | Milwankee, Wis. | 82 |  |  | 259,733 | 259,709 | 259.703 |  | 168,054 |  | 24 |
| 14 | New Orieans, La | 471 |  | 51 | 82,401 | 82, 401 | 83.381 | 20 | 61,693 | 20,702 |  |
| 15 16 | Washington, D. | $\stackrel{2,393}{ }$ | 2,393 |  | 477,976 | 476,392 | +76,392 |  | 346,361 | 130,031 | 1,584 |
| 16 | Newark, N. J. | 2,165 | 1,900 |  | 285,233 | 283,248 | 283, 248 |  | 204, 431 | 78,817 | 1,085 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1903.


[^15]${ }^{2}$ Including $\$ 7,159$, paid to departments, offices, or enterprises as "service transfers" and reported in footnotes for certain cities. The payments to public "For allother Including 87136 rald
Incluaing 8,i36 paid to departments, offices, or enterprises as "service transfers."
"Inclucing \$23 paid to departments, offices, or enterprises as "service transfers."

AND OF PUBLIC SERVICE ENTERPRISES: 1908.
assigned to each, see page 79. For a text discussion of this table, sea page 29.]

| PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Classlfied by enterprises. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water syst | supply ems. | Electric power s | ight and stems. | $\begin{gathered} \text { Gas-s } \\ \text { syst } \end{gathered}$ | upply ems. | Marke public | $s$ and scales. | Docks, and lan | $\begin{aligned} & \text { harves, } \\ & \text { dings. } \end{aligned}$ | Cemete cremb | ries and tories. | Institu indus | tional tries. ${ }^{1}$ | All other pris | enteres. |  |
| Sajartes 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. | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | All |  |
| \$13,541,730 | 310,248,017 | \$156,821 | 2557,447 | \$211,397 | 8343,766 | \$259, 722 | 8157,346 | \$1,403,585 | \$949,378 | \$595,668 | \$154,001 | 845, 130 | 8402,210 | \$1, 127,704 | \$551, 557 |  |
| 8,985, 065 | 5,446, 421 | 159,331 | 133,297 |  |  | 149,805 | 105, 743 | 1,358,555 | 922,953 | 107, 305 | 18,785 | 43,670 | 387, 183 | 997,471 | 323, 641 |  |
| 2,186,058 | 2,223,755 | 80,962 | 48,712 | 86, 213 | 123, 013 | 53,954 | 30,963 | 25,020 | 11,429 | 142,823 | 46,455 | 1,460 | 9,068 | 64,907 | 132, 191 |  |
| 1,434, 346 | 1,385,945 | 116,941 | 198,281 | 77,192 | 180,039 | 31,450 | 9,591 | 12,278 | 7,733 | 202,852 | 57,518 |  | 5,959 | 39,240 | 49,508 |  |
| 936, 231 | 1,192,490 | 99,587 | 172, 157 | 45,892 | 40,714 | 24, 513 | 11,049 | 7,732 | 7,203 | 122,088 | 34,243 |  |  | 26,026 | 46,217 |  |

GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| \$2,328,681 | \$1,497, 000 |  |  |  | \$10,150 | ${ }^{\$ 250}$ | 381,211,359 | 35796,026 |  |  | 52, 12 | 898, 133 | \$751,037 | \$154,342 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1,359, 310 | 75, 073 | 858,645 | \$26, 048 |  | 1,545 | 2,118 |  |  |  |  | 52,123 7,400 | 9,193 23,892 |  |  | 2 |
| $1,481,598$ 680,500 | 987,213 301,049 |  |  |  | 8, 1,675 | 8,758 | 29,871 | 21,257 |  |  | 7,400 |  | 1i,013 | 27,786 | 3 4 |
| 480, 424 | 497,303 |  |  |  | 9,424 | 2,638 |  |  | 868,498 | \$8,667 | 4,185 | 53,750 | 173,114 | 94,279 | 3 |
| 393, 477 | 231,992 285,459 |  |  |  | 13,910 22,876 | 37,938 12,374 | 60,304 8,535 | $\begin{array}{r} 81,570 \\ 2,633 \end{array}$ |  |  | 2,092 | 30,630 | 8,696 | 8,332 | 6 |
| 308,004 | 103, 1333 | 10,37i | 24,234 |  | 9,676 | 9,459 |  |  | 37,501 | 6,760 |  | 21,832 |  |  |  |
| 325,852 | 259, 798 |  |  |  | 17,098 | 6,009 |  |  |  |  |  |  | .4,611 | 7,307 | 9 |
| 1i6, 297 | 95,794 | 90,315 | 88,015 |  | 4,855 | $73{ }^{-7}$ |  |  |  |  | 24, 304 | i $1773{ }^{\text {a }}$ |  |  | 11 |
| 320, 350 | 176,449 |  |  |  | 14,753 | 6,631 | 3,771 | 1,633 |  |  |  |  |  | 16,383 | 12 |
| 162,979 | 50,087 |  |  |  | 1,611 | - 310 |  |  |  |  | 3,464 | 32,282 | 49,000 | 15, 212 | 13 |
| 338,88i | 128,000 |  |  |  | 6,774 | 3,257 |  |  | 706 | 358 |  |  | 4,00 | 15,212 | 15 |
| 189, 842 | 72,841 |  |  |  | 14,509 | 7,721 | 80 | 240 |  |  |  |  |  |  | 16 |

GROUP 1I.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^16]Table 6.-Payments for expenses of invested funds
[For a list of the cities arranged alphabetically by states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903.

${ }^{1}$ Connected with penal institutions.

AND OF PUBLIC SERVICE ENTERPRISES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 29.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| payments for expenses of public service enterprises-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Classliced by enterprises. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water-supply systems. |  | Electric light and power systems. |  | Gas-supply systems. |  | Markets and public scales. |  | Docks, wharres, and landings. |  | Cemeteries and crematories. |  | Institutional industries. ${ }^{1}$ |  | All other enterprises. |  | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| Solaries and wages. | All | Salaries and wages. | All | Salaries and wages | All | Salaries and wages. | All |  | All | $\left\|\begin{array}{c} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{array}\right\|$ | All | Saiarles and wages. | All | Salaries and wages. | $\begin{gathered} \text { All } \\ \text { other. } \end{gathered}$ |  |
| \$95,008 | \$75, 503 |  |  |  |  | \$1,006 | 5316 |  |  |  |  |  |  |  |  | 47 |
| 49,321 <br> 96,44 | 26, 900 |  |  |  |  | 800 | 10 |  |  | ¢070 | 82508 |  |  |  |  | 48 |
| 3,930 | 31,858 |  |  |  |  |  |  |  |  | 30,079 |  |  |  |  |  | 50 |
|  | ${ }^{50} 6$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 50,233 | 29,482 |  |  |  |  | 500 | 56 | 200 |  | 2,332 | 405 |  |  |  |  | 59 53 |
| ……7.... | 36,100 |  |  |  |  | 986 | 175 |  |  | 13,644 23,616 | $\begin{gathered} 2,066 \\ 10 \end{gathered}$ |  |  |  |  | $\stackrel{54}{55}$ |
| 3,180 | 63,620 |  |  |  |  |  |  | 6il | 877 | 28,664 | 7,583 |  |  |  |  | 56 |
|  |  |  |  |  |  |  |  |  |  | 360 | 157 |  |  |  |  | 57 |
| $\begin{aligned} & 75,457 \\ & 65,243 \end{aligned}$ | 119,690 |  |  |  |  | 900 | 191 |  | 18 | 600 | 145 |  |  |  |  | 58 59 |
| 41,530 | 24,875 |  |  |  |  |  |  | , |  | ii, 996 | 3,628 |  |  |  |  | 60 61 |
| 24,601 | 25,662 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 62 |
| 44,482 | 42,517 |  | ..... | \$27,240 | 994,409 |  |  |  |  |  |  |  |  |  |  | 63 |
| 23,798 39,599 | ${ }_{36,680}^{21,727}$ |  |  |  |  | 3,396 | 1,046 | 3,000 | 785 | 17, 2000 | $\begin{aligned} & \mathbf{2}, 239 \\ & \mathbf{2}, 780 \end{aligned}$ |  |  |  |  | ${ }_{65}^{64}$ |
| 57,147 | 54,203 |  |  |  |  | ${ }_{925}$ | 105 | 1, 119 | 1, 892 |  |  |  |  |  |  | 66 |
| 20,672 | 33, 631 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 67 |
| 14,435 | 190,652 |  |  |  |  | 995 | 323 | 623 |  | 2,704 | 990 |  | 85,959 | Si,239 | 32,468 | 68 69 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 70 |
| 24,35i | 10,129 |  |  |  |  | 519 |  |  |  | 14,009 | 3,715 |  |  |  |  | 71 |
| 25,C66 | 14,763 |  |  |  |  | 1,800 4,490 | 123 1,009 | 600 | 1,640 | $\mathbf{9 , 8 1 1}$ $\mathbf{3 , 6 7 5}$ | 4,329 185 |  |  | 2,951 | 120 | 72 73 |
| .......3i2 | .......] |  |  |  |  |  |  | 794 | 35 |  |  |  |  |  |  | 74 |
| 56,615 | 34,597 |  |  |  |  |  |  |  |  | 15,68i | 2,584 |  |  | 30,20i | $\underline{21}, 479$ | 76 |
|  |  |  |  |  |  |  |  |  |  | 2,057 | 593 |  |  |  |  |  |
| 50,452 $\mathbf{5 5 , 5 0 0}$ | 33.003 37,832 |  |  |  |  | 4,289 | 2,568 | 900 1,200 |  |  |  |  |  |  |  | 78 78 |
| ${ }_{6}^{65,115}$ | 44, 215 | \$75,096 |  |  |  | 4,209 |  |  |  |  |  |  |  |  |  | 80 |
| 27,020 | 45, 721 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 81 |
| 31,483 | 7,840 |  |  |  |  | 2.240 | 130 588 |  |  | 20,053 | 6,933 |  |  | 1,997 | 18,079 32 | 88 |
| 38,761 46,003 | 24,399 |  |  |  |  | 2,001 | 752 |  |  |  |  |  |  |  |  | 84 85 |
| 46,003 | 28,980 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | 1,119 | 428 |  |  | 9,309 | 2,528 |  |  |  |  | 86 87 |
| 24,427 |  |  |  |  |  | 1,020 | 68 |  |  |  |  |  |  |  |  | 88 |
| 41,683 | 10, 800 | 40,945 | 00,694 | 49,952 | 85,930 |  |  |  |  |  |  |  |  |  |  | 89 |
| 20,651 |  |  |  |  |  |  |  |  |  | 5,156 | 546 |  |  |  |  |  |
| 27,184 19,977 | 11, 24is |  |  |  |  | ${ }_{7}^{1,35}$ | 143 | 13 |  |  |  |  |  | 2,129 | 63 | 91 92 |
| 17,469 | 14, 350 | ......... | . |  |  | , | 56 |  |  | 3,359 | 2,720 |  |  | 720 | 6,705 | 93 |

Table 6.-PAYMENTS FOR EXPENSES OF INVESTED FUNDS.
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

${ }^{1}$ Connected with penal institutions.

AND OF PUBLIC SERVICE ENTERPRISES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 29.]
GROUP IV-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| patments for expenses of public service enterprises-continued. - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Classlfied by enterprises. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water-supply systems. |  | Electric light and power systems. |  | Gas-supply systems. |  | Markets and public scales. |  | Docks, wharres, and landings. |  | Cemeteries and crematories. |  | Institutionsl industries. ${ }^{1}$ |  | All other enterprises. |  |  |
| Salaries and wages. | $\begin{gathered} \text { All } \\ \text { other. } \end{gathered}$ | Salaries gad wages. | All | Salarles and wages. | All | Salaries and wages. | All | Salaries and wages. | $\begin{aligned} & \text { All } \\ & \text { other. } \end{aligned}$ | $\left.\begin{gathered} \text { Salarles } \\ \text { and } \\ \text { wages. } \end{gathered} \right\rvert\,$ | All | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { wages. } \end{gathered}$ | $\begin{aligned} & \text { All } \\ & \text { other. } \end{aligned}$ | Salaries and wages | All |  |
| \$15,372 61,28 $\mathbf{2 0 , 4 5 2}$ | 84,273 29,330 56,369 |  |  |  |  | 3323 <br> 300 | 8978 |  |  | \$2,3\%íz | \$200 |  |  |  |  | 94 95 96 96 97 |
| -19,009 | 143,799 |  |  |  |  |  |  |  | $8210^{\circ}$ | 32,3i2 | $\$ 20$ |  |  |  |  | 98 |
| 18,197 | 23,160 |  |  |  |  |  |  |  |  | 1,984 | 56 |  |  |  |  | 99 |
| $\left\lvert\, \begin{array}{r} 24,637 \\ 27,896 \end{array}\right.$ | $\begin{aligned} & 66,430 \\ & 24,207 \end{aligned}$ |  |  |  |  |  |  |  |  | 5,304 |  |  |  |  |  | 101 102 102 |
| $\begin{aligned} & 26,801 \\ & 16,001 \end{aligned}$ | 15,296 |  |  |  |  | 540 | 356 |  |  | ${ }^{5,3} \mathbf{7 5}$ | 5,039 |  |  |  |  | 103 |
| 17939909 |  |  |  |  |  | 465 902 | 80 42 | \$360 |  |  |  |  |  |  |  | 104 105 |
| 31,262 | 26, 105 |  |  |  |  |  |  | 360 |  |  |  |  |  |  |  | 106 |
| 23, 11,603 18 | 46,943 14,055 |  |  |  |  | 2,174 | 1,2002 | 1,592 | 2,146 2,453 | 9,297 | 3,309 3,405 |  |  | 16,001 | \$36,035 | 107 108 |
|  |  |  |  |  |  | 480 | 190 |  |  |  |  |  |  |  |  | 109 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 111 |
| $\begin{aligned} & 25,459 \\ & 16,103 \end{aligned}$ | $\begin{array}{r} 8,843 \\ 34,410 \end{array}$ |  |  |  |  | 684 | 379 |  |  |  |  |  |  |  |  | 111 |
| $\begin{aligned} & 12,123 \\ & 226 \end{aligned}$ | $\begin{aligned} & 3,+100 \\ & 5,207 \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 113 |
| 11,219 | 16,352 |  |  |  |  | 2, 358 | 923 |  |  | 3000 | 10 |  |  |  |  | 114 |
| 21,768 | 24,786 |  |  |  |  | 1,534 | 302 |  | 7 | 3,618 | 494 |  |  |  |  | 115 |
|  |  |  |  |  |  |  |  |  | 7 |  |  |  |  |  |  | 117 |
| 43, 5775 | 62,450 |  |  | \% 815,902 | \$40,7i4 | 2,069 | 1,675 | 490 |  | ${ }^{2} 772$ | 311 |  |  |  |  | 118 |
| 28,776 | 21,796 |  |  |  |  | 1,255 | 14 |  |  | 11,814 | 5,941 |  |  |  |  | 119 |
| -18,028 | 9,620 |  |  |  |  |  |  |  |  | 10,009 | 1,881 |  |  |  |  | 121 |
| $\cdots \cdots i 7,14 i$ | ii, 170 | \$11, 191 | \$21,077 |  |  | 1, 428 | 313 |  |  | $13{ }^{*}$ | $\cdots{ }^{20}{ }^{\circ}$ |  |  |  |  | ${ }_{123}^{122}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 124 |
| ............ | . |  |  |  |  | 720 | 209 | 238 |  | 420 |  |  |  | 961 | 916 | 120 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ${ }_{128}^{127}$ |
| 18,693 | 17,133 |  |  |  |  | 1,348 | 814 |  |  |  |  |  |  | 2,172 | 5,580 | 128 |
| 24,659 | 20,363 | 58,121 | 112,842 |  |  |  |  |  | 372 | 480 |  |  |  |  |  | 129 |
| 12,549 | -12,8i4 |  |  |  |  | 100 |  | 25 | 372 |  |  |  |  |  |  | 130 131 132 |
| ...13,607 | 9,652 | 9,608 | 14,209 |  |  |  |  |  |  | 750 179 | 661 |  |  |  |  | $\stackrel{132}{133}$ |
|  |  |  |  |  |  | 500 | 474 |  |  | 6,537 | 2,044 |  |  |  |  | 134 |
| 11,593 | 17,533 |  |  |  |  |  | 37 |  |  | , 282 | 15 |  |  |  |  | 135 |
| 17,984 | 23, 454 |  |  |  |  | 284 | 2,919 |  |  |  |  |  |  |  |  | 136 137 |
|  | 2i,913 |  |  |  |  | 2 | 2,919 |  |  | 1,480 | 278 |  |  |  |  | 138 |
|  |  |  |  |  |  |  |  |  |  |  | 1,321 |  |  |  |  | 139 |
|  |  |  |  |  |  |  |  |  |  | 5,685 | 1,944 |  |  | 2 | 546 | - 140 |
| $\begin{aligned} & 17,150 \\ & 17,085 \\ & \hline 17.00 \end{aligned}$ | 33,057 11,952 |  |  |  |  | 200 540 | '84 |  |  | ....1,6.3 | 344 |  |  |  |  | 141 |
| 10,114 | 5,946 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 143 |
|  |  |  |  |  |  |  |  |  | 55 |  | 25 |  |  | 180 | 590 | 1 14 |
|  |  |  |  |  |  |  |  |  |  | 7,515 9 $\mathbf{9} 131$ | 201 |  |  | 75 |  | - $\begin{aligned} & 145 \\ & 146\end{aligned}$ |
| $\begin{aligned} & 26,648 \\ & 19,405 \\ & 10, \end{aligned}$ | [16,977 |  |  |  |  |  |  |  |  | 1,437 | 376 381 |  |  | 300 | 542 | 146 147 148 |
| 18,858 | 20,248 |  |  |  |  | ............ |  |  |  |  |  |  |  |  |  | $\therefore 148$ |
|  |  |  |  |  |  | 1,230 | 278 |  |  | 4,566 | 1,249 |  |  |  |  | 149 |
| 10,190 | 8,5777 |  |  |  |  |  |  |  |  | $\cdots$ | 1,28i |  |  |  |  | 150 151 |
| 10,190 | 8,371 |  |  |  |  |  |  |  |  | 1,907 | ${ }^{1} 515$ |  |  |  |  | 152 |
| 20,679 | 27,834 |  |  |  |  |  |  | 4,290 |  | 9,204 | 690 |  |  |  |  | 153 |
|  | 43, 817 |  |  |  |  |  |  |  |  | 2,686 | 408 |  |  |  |  | . 154 |
| 14,815 | 17,715 |  |  |  |  | 720 | 87 |  |  |  |  |  |  | 2,129 | 625 | ${ }_{156}^{154}$ |
| 22,667 10,071 | 11,444 10,844 | 20,667 | 23,999 |  |  | 2,356 | 217 |  |  | 2,116 | 1,496 |  |  | 4,206 | 1,363 | 156 |
| 53, 823 | 72,128 |  |  |  |  |  |  |  |  | $\cdots 1,13{ }^{1}$ | $4{ }^{4}$ |  |  |  |  | 158 |
| 20,780 | 12,033 |  |  |  |  | 1,770 | 286 |  |  | 1,780 | 218 |  |  | 1,873 | 1,511 |  |

Table 7.-PAYMENTS FOR INTEREST ${ }^{1}$ ON DEBT: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 30.]

| $\begin{gathered} \text { city } \\ \substack{\text { num. } \\ \text { ber. }} \end{gathered}$ | citr. | $\begin{aligned} & \text { Total pay- } \\ & \text { mentrofor } \\ & \text { interest or } \\ & \text { debt. } \end{aligned}$debt. |  |  |  | classtied by payee. |  |  |  | classhied by loass on which pais. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Payments to public. |  |  | Pasments to funds transfers) | Loans for general purpo | $\begin{array}{\|c\|} \text { Special- } \\ \text { assessment } \\ \text { loans. } \end{array}$ |  |
|  |  |  | $\underset{\text { corporation }}{\text { City }}$ | School districts. |  | Total. | For meet- ing govern- mental costs. | Accrued interest and pay- ments error |  |  |  |  |
|  | Grand to | \$82, 272,249 | \$77,500,714 | 81,855,831 | 52,915, 704 | 880,891,963 | 809,600,343 | 81,231,620 | \$11,350,236 | \$56, 477. $4+3$ | 34.315, 550 | s21,279,350 |
|  | Group II. | $\begin{aligned} & 58,661,730 \\ & 11,361,902 \\ & 6,779381 \end{aligned}$ | $55,530,524$ <br> $10,654,307$ |  | $\begin{aligned} & 2,-2,237 \\ & \hline 44,575 \\ & 1472 \end{aligned}$ | $\begin{aligned} & \hline 49,074,287 \\ & 10,208,512 \end{aligned}$ | $\begin{array}{r} 48,518,493 \\ 9,792,822 \end{array}$ $\begin{aligned} & 9,92,822 \\ & 6,312,906 \end{aligned}$ |  | $\begin{aligned} & 9,557,443 \\ & 1,033,390 \\ & 103.342 \end{aligned}$ | $40,950,804$ 7,035,8-1 | $\begin{aligned} & 2,504,745 \\ & 1,125,21 \\ & \hline 127 \end{aligned}$ | $15,206,181$ 3,180 1,650 $1,650,600$ |
|  | Group IV: | 5,469,236 | 5,060, 726 | 402,391 | 14,119 | 5,14,125 | 5,036,122 | 107,03 | - | 3, $3,783,240$ |  | 1, $1,237,649$ |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New Y | 533,017,095 | \$33, 617,695 |  |  | \$27,584,309 | \$27,584,369 |  | 80,033. 3 26 | \$23, 211,575 | 51,603,081 | \$9, 713,039 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicag | 4,075,615 | 2,150, 720 | 830,414 | 81,894,481 | 4,040,199 | 3,971, 619 | 308,350 | 35,416 | 3,290, | 501,876 | 274,017 |
| 3 | Philadelphia, | 2,962,504 | 2,961, 241 |  | 1,323 | 2, 479, 7 , 237 | 2,274,718 | 205,258 | 452.588 | 2,042, 332 |  | 030, 132 |
| 4 | St. Louis, Mo. | 797,409 | 797,409 |  |  | 775,337 | 775, 274 | 63 | 22,072 | 643,610 |  | 133,799 |
| 5 | Boston, M | 5,315,747 | 5,315,747 |  |  | 4,109,536 | 4,109,536 |  | 1,206, 211 | 3,718,519 |  | 1,597,228 |
| 6 | Baltimore, | 1,892,581 | 1,892, 581 |  |  | 1,39, 3 34 | 1,298,585 | 50, 89 | 543.207 | 1,251, 740 |  | 640, 841 |
| 8 | Pittsburg, Pa Cleveland, oh | $\begin{aligned} & 1,804,677 \\ & 1,395,512 \end{aligned}$ | $1,339,714$ $1,208,938$ | 212,928 116,835 | 253,035 09,739 | $1,43,756$ $1,322,951$ | $1,388,236$ $1,314,168$ | 46.530 8,783 | 369,921 | $\begin{aligned} & 1,40,057 \\ & 1,01293 \end{aligned}$ | 7 | 397,620 218,912 |
| 10 | Buffalo, N. Y | 883,365 | 846,285 |  | 37,050 | 790, 140 | 787,000 |  | 93,225 | 023,094 | 46,095 | 214,176 |
| 10 | San Francisco, | 209,789 | 209,789 |  |  | 209,789 | 104,033 | 105,356 |  | 209,789 |  |  |
| 112 | Detrolt, Mich. Cincinnati, Obio | 485,273 $1,962,474$ | 1,803, 540 | 47,752 | $\begin{aligned} & 77,193 \\ & 91,182 \end{aligned}$ | $\begin{array}{r} 388,395 \\ 1,671,671 \end{array}$ | $\begin{array}{r} 382,370 \\ 1,661,707 \end{array}$ | 9,954 | $\begin{aligned} & 10,808 \\ & 000,803 \end{aligned}$ | $368,29]$ $1,486,360$ | 42,890 | 74,141 48,948 |
| 13 | Milwaukee, Wis | 413,454 | 393, 278 |  | 20,176 | 412,134 | 392,818 | 19,316 | 1,320 |  |  |  |
| 14 | New Orleans, | 994,779 | 994,769 |  |  | 964, 642 | 945,890 | 18,752 | 30, 137 | 895, 688 |  | 96, 101 |
| 15 16 | Washington, D | 450,450 $1,400,346$ | 450, 450 $1,120,288$ |  |  | 449,000 $1,097,418$ | 449, 000 $1,078,570$ |  | (802.908 | 450,450 |  |  |
|  | Newars, |  |  |  |  | 1,097, 118 | 1,078,570 | 18,848 | 302,923 | 902,025 |  | 498,321 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^17]Table 7.-PAYMENTS FOR INTEREST ${ }^{1}$ ON DEBT: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of chis table, see page 30 .]
GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{aligned} & \text { City } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ | cITY. | Total payments for interest on debt. | Classified by mivision of the government of tie city paynge. |  |  | Classified by payee. |  |  |  | CLassified by loans on whicipab. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { Clity } \\ \text { corporation. } \end{gathered}$ | Schooldistricts. | Other divisions of the government of the city. | ents to pub |  |  | Payments to funds (Interest transfers). | Loans for general purposes. | $\begin{gathered} \text { Special } \\ \text { assessment } \\ \text { loans. } \end{gathered}$ | Loans for public service enterprises. |
|  |  |  |  |  |  | Total. | For meeting govers: mental costs. ${ }^{\text {a }}$ | Acerued interest and pay$\underset{\text { error. }}{ }{ }^{\text {ments }}$ |  |  |  |  |
| 4748495051 | Albany, N. ${ }^{\text {P }}$ | $\begin{array}{r} \$ 179,979 \\ 133,175 \\ 202,685 \\ 239,448 \\ 86,249 \end{array}$ |  |  |  | \$152,605 | $\begin{array}{r} 8150,492 \\ 124,435 \\ 200,152 \\ 184,190 \\ 67,175 \end{array}$ | \$2,113 | *57,374 | 398,554 | 88,649 | \$52,776 |
|  | leading, la.. |  |  | \$16,739 |  | 124,835 |  |  | 8 8,340 | 14,183 | 57,832 | 21,160 |
|  | Trentil, Mrass. |  |  |  |  | 200,162 |  |  | 2,533 | 157,202 <br> 183 <br> 859 |  | 45,423 35888 |
|  | Bridgeport, Conn. |  |  |  |  | 185,853 88,265 |  | 1,6090 | 53,575 | 183,859 80,269 | 19,681 |  |
| 5253545456 | Camden, N . | 194,934 | $\begin{aligned} & 194,934 \\ & 12,82,800 \\ & 32,507 \\ & 226,967 \\ & 258,303 \end{aligned}$ | 31,199 |  | 178,673129,638 | 178,673 | 688 | 16,201 242 | 133,23189,977 | 6,738 | 54,96532,903 |
|  | Wilmington, D | 122, 850 |  |  |  |  |  |  |  |  |  |  |
|  | Des Moines, Iowa | 63,700 |  |  |  | 63,706 |  | 372 |  | 6,67159,700159 | ..... | 67,952 |
|  | Lynn, Mass...... | ${ }_{20}^{20,967}$ |  |  |  | 181, 560 | 241,179 |  | 44,407 |  | .......... |  |
|  | New Bedford, Mass | 258,303 |  |  |  | 246,331 |  | 5,152 | 11,972 | 189,943 |  | 68,360 |
| 575858 | Kansas City, Kans | 157,699 | $\begin{aligned} & 130,658 \\ & 121,607 \end{aligned}$ | 27,041 |  | $\begin{aligned} & 157,699 \\ & 110,099 \end{aligned}$ | $\begin{aligned} & 157,457 \\ & 106,110 \end{aligned}$ | $\begin{array}{r} 242 \\ 3,989 \end{array}$ |  | $\begin{aligned} & \text { 98, 499 } \\ & 86,332 \end{aligned}$ | 50,200 | $\begin{array}{r} 35,275 \\ 87,233 \end{array}$ |
|  | Springield, Mass. | 121, 607 |  |  |  |  |  |  |  |  | 1,399 |  |
|  | Troy, N. Y. | 17, 297 |  | $\begin{array}{r} 1,900 \\ 43,800 \end{array}$ | 93 | 374,468 126,812 | 173,555 120,812 |  | 2,829 | $\begin{array}{r} 88,605 \\ -126,812 \end{array}$ |  |  |
| 61 | Lawrence, M | 1209, 208 | $\begin{gathered} 8,019 \\ 109,208 \end{gathered}$ |  |  | 103,962 | 103,397 | 565 | 5,246 |  | ......... | - ${ }^{\text {23, }} \mathbf{4 0 0}$ |
| 62 | Somerville, ${ }^{\text {m }}$ | 187,696 | 187,626 | 50,260 |  | 187,626 | 187,015 611 |  |  | $\begin{aligned} & 116,022 \\ & 163,109 \\ & 109,882 \end{aligned}$ | 3,960 | 71,404135,90043,945 |
| 63 | Duluth, Minn | $30 \cdot 969$ | 252, 709 |  |  | 302,941 | -153,827 |  | ............. |  |  |  |
| 64 | Savannah, | 153,827 | 153,82731980294,492 |  |  | $\begin{aligned} & 153,9+1 \\ & 153,827 \end{aligned}$$284,56$ |  |  |  |  |  |  |
| 65 | Norfolk, $\mathrm{V}_{3}$ | 319, 800 |  | , |  |  | 276,672 | 7,904 | 35,924 | $\begin{aligned} & 109,882 \\ & 266,060 \end{aligned}$ | …… | 53,740 |
| 66 | Yonkcrs, N | 264, 482 |  |  |  | 254,954 | 251,007 | 3,947 | 9,528 | 158,409 | 11,440 | 94, 633 |
| 67 | Schenectady, N | 129,316 | 129,716 | ......... |  | $\begin{array}{r} 118,032 \\ 93,345 \\ 50,924 \\ 74,232 \\ 55,641 \end{array}$ | $\begin{array}{r} 117,674 \\ 90,355 \\ 5,307 \\ 72,383 \\ 55,641 \end{array}$ | $\begin{array}{r} 358 \\ 2,990 \\ 2,849 \\ 1,849 \end{array}$ | $\begin{array}{r} 11,684 \\ 1,40 \\ 1,750 \end{array}$ | $\begin{aligned} & 83,184 \\ & 8,157 \\ & 3,399 \\ & 68,528 \\ & 68,528 \end{aligned}$ | $\begin{array}{r} 11,672 \\ 6,151 \\ 14,335 \\ 3,704 \end{array}$ | 34,8601,027 |
| 08 | Iloboken, | 94, 945 | 94,745 | …7.7.0.75 |  |  |  |  |  |  |  |  |
| 69 | Peorla, N . Y | 52.674 74.232 | - 42,390 |  | 7,233 |  |  |  |  |  |  |  |
| 71 | Manchester, | 74,213 | - 74,213 | . |  |  |  |  | 18,572 |  |  | 29,737 |
| 72 | Esansville, Ind. | 107,812 |  | $\begin{gathered} 14,155 \\ 12,278 \end{gathered}$ |  | $\begin{aligned} & 103,022 \\ & 136,153 \end{aligned}$ |  | .......- |  | 83,800 |  | 24,012 |
| 73 | San Antonio, Te | 136, 153 | $\begin{aligned} & 123,078 \\ & 120,271 \\ & 1 \end{aligned}$ |  |  |  |  | $\begin{aligned} & 2,258 \\ & 5,90 \\ & 5,982 \end{aligned}$ | $\begin{aligned} & 6,720 \\ & 6,700 \end{aligned}$ | $\begin{array}{r} 136,153 \\ 125,771 \\ 53,564 \end{array}$ | .......... 50 |  |
| 74 | Elizabeth, N. J.. | 126,271 |  |  |  | 119,551 | $\begin{aligned} & 133,895 \\ & 118,991 \end{aligned}$ |  |  |  | 500 |  |
| 75 | Waterbury Conn | 80,459 | 80,462 | 6.027 41.175 |  | 79,789 | 76,807 20, 587 |  |  |  |  |  |
| 76 | Salt Lake City, | 223,38i | 181,412 | 41,175 |  | 222,387 | 223,587 |  |  | 169,218 | 9,021 |  |
| 77 | Wilkes-Barre, Pa. | 39,93i | $\begin{array}{r} 30,947 \\ 34,252 \\ 242,210 \\ 242,256 \\ 7,424 \end{array}$ | 8,9008,743 |  | $\begin{gathered} 39,657 \\ 34,450 \\ \hline \end{gathered}$ | 39,65734,450 | ............. | 8,545 | $\begin{array}{r} 38,791 \\ 30,550 \end{array}$ | 1,146 | $\begin{array}{r} \cdots, 800 \\ 89,150 \end{array}$ |
| 78 | Fric, Pa. | 42,995 |  |  |  |  |  |  |  |  |  |  |
| 88 | Houston, Tex. | 242, 210 3259 |  | $\stackrel{\substack{42,2 i 2 \\ 23,378}}{ }$ |  | $\begin{array}{r} 242,210 \\ 313,212 \\ 93,076 \\ \hline \end{array}$ | $\begin{array}{r} 313,212 \\ 91,026 \end{array}$ | 2,050 | -12,727 | $\begin{array}{r} 136,33 \\ 60,531 \end{array}$ | $\begin{array}{r} 85,006 \\ 8,183 \end{array}$ |  |
| 88 | Tacoma, Wash Harrisburg, $\mathrm{l}^{\mathrm{P}}{ }^{\text {a }}$ | 325,939 100,802 |  |  | 1,401 |  |  |  |  |  |  | $\begin{array}{r} 104,000 \\ 32,088 \end{array}$ |
| 82 | Portland, me | 255,529 | $\begin{aligned} & 123,485 \\ & 155,393 \\ & 18,021 \\ & 135,225 \end{aligned}$ | ..... | 132,044 | $\begin{aligned} & 243,767 \\ & 136,635 \end{aligned}$ | $\begin{array}{r} 235,376 \\ 136,635 \end{array}$ | 8,391 | 11,762 | $\begin{aligned} & 149,910 \\ & 155 \\ & \hline 202 \end{aligned}$ | ....... | 112,619 |
| 83 | Charleston, S.C. | 155,393 |  | …...303 |  |  |  |  |  |  |  | $\begin{aligned} & 10,0909 \\ & 53,755 \\ & 50,75 \end{aligned}$ |
| 84 | Youngstown, Ohi | 86, 234 $^{\text {c }}$ |  |  |  | $\begin{array}{r} 76,536 \\ 127,804 \end{array}$ | $\begin{array}{r} 76,315 \\ 120,803 \end{array}$ | $7, \frac{221}{}$ | 7,421 | 81,470 | 29,928 |  |
| 85 | Dallas, Tex | 135,225 |  |  |  |  |  |  |  |  |  |  |
| 84 | Terre Haute | 29,218 | $\begin{array}{r} 17,523 \\ 4,569 \\ 24,816 \\ 130,185 \end{array}$ | $\begin{gathered} 11,65 \\ 9,003 \\ 12,595 \end{gathered}$ |  | $\begin{gathered} 29,218 \\ 52,157 \\ 36,911 \\ 126,416 \end{gathered}$ | $\begin{array}{r} 28,429 \\ 52,025 \\ 36,728 \\ 124,351 \end{array}$ | $\begin{array}{r} 769 \\ 132 \\ 183 \\ 2,065 \end{array}$ |  | $\begin{aligned} & 29,218 \\ & 44,212 \\ & 26,512 \\ & 86,261 \end{aligned}$ |  | $\begin{aligned} & 1 ; 053 \\ & 10,388 \\ & 43,924 \end{aligned}$ |
| 87 | Akron, Ohio. | 58,872 |  |  |  |  |  |  | 6,715 |  | 13,107 |  |
| ${ }_{88}^{88}$ | Fort Waync, In | 36,911 |  |  |  |  |  |  | 3.769 |  |  |  |
|  | Hoyoke, 3ias | 130,185 |  |  |  |  |  |  |  |  |  |  |
| 90 | Brockton, Mass | 140,874 | $\begin{array}{r} 140,874 \\ 87,640 \\ 65,908 \\ 100,989 \end{array}$ | $0,925$ |  | $\begin{array}{r} 125,670 \\ 8,640 \\ 75,833 \\ 96,939 \end{array}$ |  | 1,281 | 15,204 | 80,889 |  | 59,985 |
| 91 | Covington, Ky | 87,640 |  |  |  |  | $87,150$ |  |  | 33,076 | 476 | 54,088 |
| ${ }_{93}^{92}$ | Lincoln, Nebr. | $\begin{array}{r}\text { 75, } \\ 1003 \\ \hline 989\end{array}$ |  |  |  |  | $\begin{aligned} & 75.797 \\ & 96.958 \end{aligned}$ | 36 31 | 4,000 | 35, 0S0 | 12,099 46,681 | 8,654 21,781 |
|  | Saginaw, Mich. | 100,939 |  |  |  |  |  |  |  |  |  |  |

${ }^{1}$ Exclusive of interest ciassifted as outlays, which is included in Table 8.
2 Interest payments for meeting governmental costs are the total interest payments to the public, less the amounts previousiy received from the public as aeerued interest on city securities soid.
by refund recelots. The payments in error are given separately on page 30 .
Payments to sinking; investment, and public trust funds by divisions of the government of the city, as interest on city securities beld by such funds.

Table 7．－PAYMENTS FOR INTEREST ${ }^{4}$ ON DEBT：1908－Continued．
［For a list of the cities arranged alphabetically by states，with the number assigued to each，see page 99 ．For a text disecussion of this table，see page 30．］ group iv，－CIties having a population of 30,000 to 30,000 in 1908.

|  |  |  |  |  |  | chasmed by panes． |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { city } \\ \text { corpar } \\ \text { toronal } \end{gathered}$ | School $\begin{gathered}\text { School } \\ \text { districs．}\end{gathered}$ |  | Payments to public． |  |  |  | $\begin{aligned} & \text { Loans for } \\ & \text { pern } \\ & \text { purposeses. } \end{aligned}$ | $\begin{gathered} \text { Spececmen } \\ \text { arfesment } \\ \text { loanms } \end{gathered}$ |  |
|  |  |  |  |  |  | rotal． |  | Accrued and pay． ments in error．${ }^{3}$ |  |  |  |  |
|  | Nutona，Pa | ${ }^{5105,975}$ | 888，000 | 821，955 |  |  |  | 10，0969 | ${ }^{311,40}$ |  | 310，168 | \％ 475,500 |
| $\begin{aligned} & 95 \\ & 9.95 \\ & 90 \\ & 90 \end{aligned}$ |  |  |  | 12，400 |  | － |  | i， 23 | （1，5is | coin | ${ }_{8}^{12,214}$ | coin |
|  | Basonne，${ }^{\text {and }}$ ，J．a．．．．．．．．．．． |  |  |  |  | 127，676 | 120，220 | 4， 423 | 17,13 |  | 8，419 | 8, cos |
|  | Soutu Bend |  | ${ }^{205}$ | ${ }^{11,174}$ |  | ${ }_{4}^{40,079}$ | ${ }^{39,010}$ | 1，069 |  | 30， 389 |  | 9，550 |
| $\begin{aligned} & 100 \\ & \hline 1002 \\ & 102 \end{aligned}$ |  | cise |  | 23，333 |  | \％ | coiction | i， |  | cisi |  |  |
| 103 | Ster |  | ${ }_{66,115}$ | i5，0i0 |  | St， 13 | ${ }^{121,155}$ |  |  | 378，298 | （i） |  |
| ${ }_{105}^{103}$ | Johnstown ${ }^{\text {Pa }}$ | \％ 28,798 | － 15.90 | 年， |  | 圱， | 20， 21,123 | 2，106 | 6，000 | －38， 81.108 |  | i8，${ }^{\text {，935 }}$ |
| $\begin{aligned} & 1060 \\ & 1007 \\ & 107 \end{aligned}$ |  |  | － |  |  | －109，366 | － 3150 | 2,39 | 9 | （ta | 37，${ }^{187}$ | （0．322 |
|  | Augusta，ga |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{10}^{100}$ | East St．Lonis， | ${ }^{878}$ | ，971 | 17， 807 |  |  |  | ${ }_{1} .1193$ | 1i0 | 50，309 | cis， 18.609 |  |
| 1112 | Sopers， |  | cisk | cise， |  |  | Hil＇，7if |  |  | －3， 3 ， 3 （63） | ${ }^{31,1016}$ |  |
| 113 | Ataatic clty， N | 197，688 | 197，688 |  |  | 169，174 | 163，761 | ． 5.413 | 3x，524 | 123，072 |  |  |
| 114 | Springeld，oh |  |  | 1.85 |  | －62，31 | 57， 818 <br> 213,76 <br> 16 | ${ }_{5}^{2,260}$ | 1，931 | 238，68 | 9．276 | －36，${ }_{4}^{230}$ |
| 1116 | Davenpor， Sowa： |  | comer | － 12,578 |  | ， 20 | citicit |  |  |  | 15，4 |  |
| 118 | Wheeling，w，va．： | ${ }_{\text {28，868 }}$ | 20，${ }^{1936}$ | ${ }_{\text {2，2，} 230}$ |  | ${ }_{28,886}$ | ${ }_{2}^{2,318}$ | 20，338 |  | 23，036 |  | 5.850 |
| 1190 | Springield，ill． <br> York，Pa．．．．． | cisk |  | 15，771 | 80，119 | ${ }_{\text {ck，}}^{39,573}$ | ${ }_{\text {ck，}}^{68,523}$ |  | 5，239 |  | 9，202 |  |
| $\stackrel{121}{122}$ | Halden，Mases． |  | －${ }^{135,9070}$ |  |  |  | cisioter | ${ }_{813}^{331}$ | 5，333 |  | 18，201 | ，114 |
| 123 | Bay city，Mlich | 73，430 | 73，430 |  |  | 73， 313 | 73，110 | 330 |  | 33 2，750 | 22，750 | 25，900 |
| ${ }_{125}^{124}$ | South Oma | \％3，${ }_{39}$ | 53， 5308 |  |  | cien | cex |  |  |  | 2.108 |  |
| ${ }_{127}^{2126}$ | Newcastie Pa | cist | cill | \％，097 |  |  | cois | 238 |  | 边 |  | ， 730 |
| 128 | Canton， OHio．： | 80，277 | 66，779 | 14，438 |  | $\pi$ | 55，743 | i， 3 | 3，1 | 53， 4 27 | ${ }_{18,520}$ | 18，24 |
| ${ }_{130}^{129}$ | Jackson， | ${ }_{\text {ck }}^{89,121}$ | 899， 218 |  |  | ， 81 |  |  |  | \％ 68.546 | 2，88 | 20，875 |
| 俍 | Chalea，Mas | 141， 46 | 166， 163 | 9，788 |  | come | 110， 12, | 13 | 36，08s | 9；，62 |  |  |
| 133 | Neweron，Mas | ${ }^{302,2037}$ |  |  |  | 243， 212 | 22， 21288 | $0^{3}$ | 3，0iois | 2in， 2109 |  | 58，423 |
| 134 | Salem，Mas． | cise | ${ }_{8}^{43,697}$ |  |  |  |  |  | 1， 1,23 | 50，201 |  | ¢， 6 |
| $\stackrel{136}{138}$ | Pocksord， 11. | ${ }^{38,250}$ | 20，433 | ii，8i7 |  | ， | 38，1763 | ${ }^{2}, 38{ }^{2}$ |  | ${ }^{23} 8.955$ | \％，786 | ${ }^{\text {3，}}$ ， 50500 |
| ${ }_{138}^{138}$ | Knoxvile， | （8， | －8， 88,298 |  |  | come |  |  | ¢，i50 | －83，204 |  | 2，2，50 |
|  | Elmima，N． Y ． | 108， 14. | S\％ |  |  | 5，500 |  |  | 488 | 33， 3 \％88 |  |  |
| 141 | Okabama Clytyo |  | coisk |  |  | ${ }_{65}{ }^{6}, 133$ | ${ }_{6} 6,758$ | 1，675 |  | ${ }_{43,38}$ |  | 21，731 |
| 143 | Woonsocket，，R．T． | 122，707 | 122， 207 |  |  | 14， 14,84 | 113，051 | 1.823 | 11，833 | ${ }_{80} 8,787$ |  | 39，920 |
| ${ }_{145}^{14}$ | ${ }_{\text {chattan }}$ | ${ }^{27}$ | 110， 112 |  |  | 110.192 | 110，192 |  |  | ${ }^{108}, 167$ |  | 2，025 |
| ${ }_{146}^{146}$ | Ftathburk Hass | 2851 |  |  |  | 速 | 63，124 |  | 4， $4, \mathrm{iz2}$ | 56， 281 |  | 2i， 6.5 |
| 148 | dolier， lin ． |  | 20，tic | 2，i29 |  | 2， 27,818 | 20， 21,385 | 988 |  | ${ }^{12,3238}$ | 8，88828 | 3，251 |
|  | ${ }^{\text {Macoon，} \mathrm{Ga}}$－ |  | ${ }_{4}^{42.832}$ |  |  |  | 32，924 |  | 8，098 |  |  | 1，000 |
| 151 | Evereti，Mass | 112．024 | 112， 3 |  |  | 退 | ${ }^{420,468}$ | ${ }_{298}$ | ii， 5 5 | 217，169 | 21，769 | 4，888 |
| 152 |  |  | ${ }_{30,185}^{21,36}$ |  |  |  |  |  | 3，320 |  |  | 5，280 |
| 154 | Pueblo， |  |  | 10，205 |  | ${ }^{168,724}$ |  |  | 562 | 6， 230 | 30，13 | 70，919 |
| $\stackrel{158}{157}$ |  |  |  |  |  | cispers | \％ |  | 7， 7 |  |  |  |
|  | Fort Worth，Tex |  |  |  |  | 100， 78 | 100，784 |  |  | 30，751 | 8，8 | 50，033 |
|  | San Juan，P．R． | 38，442 | 38，82 |  |  | ${ }^{38,42}$ | 88．474 | 338 |  | 22，9 |  | 15，83 |

[^18]http://fraser.stlouisfed.org/
Federal Reserve Bank of St. Louis

Table 8.-Payments
[For a list of the cittes amanged alphabetically by states, with the number


GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.

|  | New York, N. Y | 583, 417, 149 |  |  |  | \$12,664, 513 | \$2,053, 003 | 810, 610,510 |  | \$70,752,636 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicayo ill | $18,093,986$ | $10,687,273$ | \$2,505, 489 | \$4,901,224 | 4,752, 297 | 1,000,446 | 3,461, 82 | \$20,020 | 13,341, 69 |
| 3 4 | Philadelphia, Pa | $14,473,184$ $8,013,614$ | $14,473,184$ $\mathbf{G}, 532$ |  |  | 823,524 <br> 2413,310 |  | 5 501, 959 |  | 13, 699,600 |
|  | St. Louls, Mo... | 8,013, 614 | 6, 532, 238 | 1,481,376 |  | 2, 413, 310 | 119, 739 | 2,203,571 |  | 5, 600,304 |
| 5 | Boston, Mass | 5, 563,215 | 5,563, 215 |  |  |  |  |  |  | - 5,563,215 |
| 6 | ${ }_{\text {Baitimore, }}^{\text {Pitsbure }}$ | $5,406,538$ <br> $7,130,804$ | $5,406,538$ <br> $5,253,736$ |  |  | 60,210 2,30720 |  | 60,210 |  | 5,346, 328 |
| 8 | Cleveland, Ohio | 7,549, 340 | 5, $\mathbf{3 , 7 3 4 , 7 7 8}$ | 685, 477 | 1,099,085 | 2, 307, 80634 | 50\%,903 | $1,790,871$ 80,000 |  | $\begin{aligned} & 4,622,970 \\ & 4,743,340 \end{aligned}$ |
|  | Buffalo, $\mathrm{N}, \mathrm{Y}$ | 3,176, 560 | 2,816, 429 |  | 359, 131 | ${ }_{4}^{451.201}$ | 93.122 | 358 |  | 2,724,309 |
| 110 | San Francisco, Detroit, Mich. | 4,091, ${ }_{3,658}$ | 4,091, ${ }^{4,565}$ |  | 85,761 | (1) 943,237 | 129.448 | 813,809 |  | $\begin{array}{r}3,148,508 \\ 4,088 \\ \hline, 715\end{array}$ |
| 12 | Cincinnati, Ohio | 5,801,868 | 4, 256,226 | 90i, 2000 | 638,442 | 403,000 | 80,000 | 324,000 |  | 5,377, 668 |
| 13 | Milwaukee Wis | 2,689,642 | 2,553, 381 |  | 136,261 | 885,44 | 223,814 | 635, 192 | 23.438 | 1,801,198 |
| 14 | New Orieans, La. | 6, 036,174 | ${ }_{4,448,356}$ |  |  |  |  |  |  | 6, $6,036,174$ |
| 16 | Newark, N.J.. | 4, $4,502,075$ | 4, 4, 8 83, 151 |  | 603,924 | 1,142,646 | 159,909 | 052,737 |  | $\begin{array}{r} 4,418,356 \\ 2,359,429 \end{array}$ |

GROUP II--CITIES IIAVING A POPULATION OF 100,000 TO 300,000 IN I00s.

|  | Minneapols, Min | \$2, 322, 744 | 82, 322, 74 |  |  | 81,008, 930 |  |  | \$408, 333 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey Cits, ${ }^{\text {N }}$, J | - | comer |  |  | ${ }^{2} 269.501$ | - 114,642 | 134,079 | ¢, 3ns | \$1762, 71 |
| 120 | Indianapolis, | $\xrightarrow{2,12126,915}$ | - | sis8,064 |  |  |  | 1,147,943 |  |  |
| 21 | St. Paul, Mion. | ${ }_{1}^{2,241,087}$ | ${ }_{1,211,087}$ |  |  | ${ }_{7} \mathbf{2 3 1 , 9 9 3}$ | 385, 362 | - ${ }_{2}^{246,925}$ | 49,269 | - |
|  | Providenc | 805, 233 | 805, 233 |  |  | 48071 |  |  |  |  |
|  | Rochester, | 1,526, 036 | 1,526,036 |  |  | 729, 7 92 | 217, 63 |  | 3.125 | 707, |
| $\begin{aligned} & 24 \\ & 25 \end{aligned}$ | Kansas citry , |  | 2,047, 846 | 447,750 |  | 1,223,327 | 92,500 | Tifitigis | 363,615 | 1,272,269 |
|  | Deaver, Colo.. | 2,760,902 | 2,442,250 | 170, ${ }^{\text {22, }}$ | \$148,612 | 1,30,975 | -350, 213 | ${ }_{902,545}^{320,000}$ | 143,217 | 1,419,927 |
|  | Columbus Ohio | 2, 170, 903 | 2,084,248 | 86,655 |  | 815,000 | 15,000 | 800,000 |  | 1,355,903 |
| $\begin{aligned} & 28 \\ & 29 \end{aligned}$ | Los Angeles, | 8, $759,80,342$ | 8,030, ${ }^{750} \mathbf{7 3 1}$ | 228,869 |  | 2,081.024 | 520, 5176 | 1,561.248 |  | 6,177, 183743 |
| $\begin{aligned} & 29 \\ & 30 \\ & 30 \end{aligned}$ | Seattle, Wash. | 6,485, 676 | 5,914,521 | 7i, |  | 3,391, 904 | 316,000 | 2, $733,4 \times 1$ | 342,359 | 3, $\mathbf{3}$,033, 772 |
|  | Nemphis, Tenn |  |  |  |  | 192,717 |  | 182, 117 |  | 774,249 |
|  | Omaha, Nebr | 1,173, 337 | . 1,016, 717 | 156,620 |  | 644,110 | 39,407 | 588,590 | 10,113 | 529,227 |
| $\begin{aligned} & 33 \\ & 34 \end{aligned}$ | New Haven, | ${ }_{6622,113}^{47102}$ | 471,102 | 29,077 |  |  | - 375 | ${ }^{110,927}$ |  | + 423,828 |
| 35 | Syracuse, N. Y | 1,061, 233 | 1,06i, 233 |  |  | 263, 53 | - |  |  | 797, ${ }^{\text {cie }}$ |
| 36 | St. Joseph, Mo. | 518,896 | 336,010 | 182,886 |  | 200, 180 | 40,738 | 249, 222 |  | 228,716 |
|  | Portland, Or | 2,64, 727 | 2,294,528 | 336,283 | 23,916 | 884,5 |  | 1,767,637 |  | 760, 161 |
| ${ }_{39}$ | Paterson, N. ${ }^{\text {A }}$ |  | 1,052, ${ }^{\text {a }}$ |  |  | ${ }^{\text {che }}$ | 8, 8 , 677 | ${ }_{13,268}$ |  | 228,971 |
| 40 | Richmond, Vi. | 1,122,741 | 1,112,741 |  |  | ${ }_{15}^{191,506}$ | 56, ${ }^{5180}$ | 133, 220 |  |  |
| 41 | Dayton, ohio.... | 855,185 | 710,518 | 144,667 |  | 312,312 | 129, 76 | 183,036 |  | 542,873 |
|  |  |  |  |  |  |  |  |  |  |  |
|  | Fall River, Mass. | ${ }^{443,542}$ |  |  |  | 7,224 |  | 7,224 |  |  |
| 44 | Grand Raplds, | 930,051 | 930, 051 |  |  |  |  |  | 113,00 |  |
| 45 | Harthord, Conn. | 830,502 423,815 | 693,431 423,815 | 137,071 |  | 13,481 | 11,028 | 2, 2 233 | 13, 00 | - 389.001 |
| 46 | Cambridge, Mass | 423,815 | 423,815 |  |  | 11,778 | 3,099 | 8,679 |  | 412,037 |

[^19]FOR OUTLAYS: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 31.]

| classtied by payee. |  |  |  |  |  |  |  |  | CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND ENTERPRISES. <br> Departments, oflces, and sccounts. |  | $\begin{aligned} & \text { city } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Payments to public. |  |  |  |  |  |  |  | Payments to departments, offices, enterprises, and funds (service transfers). |  |  |  |
| - | Classified by character. |  |  | - Classilied by object. |  |  |  |  |  |  |  |
| Total. | For meeting governmental costs. | Payments in error subsequently correeted by refund receipts. | Payments offset by receipts irom sales of land and buildings and from insurance. | Land. | Contracts. | Salaries and wages. | Miscellaneous. |  | Total. | General government. |  |
| \$274,263, 179 | 8272, 481, 178 | \$166,210 | \$1,615,791 | \$41,937,835 | \$171,063, 934 | \$22,757, 510 | \$38,503,900 | \% 8757,598 | 8192,755, 843 | S5,746,526 |  |
| $\begin{array}{r} 180,525,341 \\ 49,024,578 \\ 26,49,913 \\ 18,213,347 \end{array}$ | $179,873,339$ $48,745,906$ $26.447,379$ $17,817,504$ | $\begin{gathered} \hline 81,695 \\ 69,956 \\ 6,601 \\ 7,426 \end{gathered}$ | $\begin{aligned} & 570,104 \\ & 208,707 \\ & 448,933 \\ & 388,04 \end{aligned}$ | $\begin{array}{r} 34,520,855 \\ 4,103,892 \\ 2,080,532 \\ 1,232,556 \end{array}$ | $\begin{array}{r} \hline 114,203,799 \\ 29,184,053 \\ 11,54,967 \\ 13,126,115 \end{array}$ | $\begin{gathered} 12,915,963 \\ 6,079,035 \\ 2,247,385 \\ 1,497,127 \end{gathered}$ | $\begin{aligned} & 18,884,724 \\ & 9,639,598 \\ & 7,622,029 \\ & 2,35,549 \end{aligned}$ | $\begin{array}{r} \hline 516,674 \\ 101,350 \\ 44,311 \\ 95,263 \end{array}$ | $\begin{array}{r} \hline 121,552,636 \\ 36,899,428 \\ 18,453,993 \\ 16,849,786 \end{array}$ | $4,066,239$ 60,000 638,063 413,224 |  |

GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 883, 416,914 | ${ }^{833}$,357,699 | \$0,596 | \$52,619 |  | \$50,386,133 |  |  | ${ }_{344,095}^{\$ 235}$ |  | 8282,301 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 14, 173,184 | ${ }_{1 i, 359}^{17}$ | $\underset{33,146}{ }$ | 80, 8821 | ${ }_{2}^{2,322,007}$ | -10,991, ${ }^{1}$ | ${ }^{1,853,147}$ | 2, 3 T00, 0889 |  | - 11.7878 | - 886,323 | 3 |
| 8 8,013,014 |  |  | 18,116 | 2,779,512 | 4, 3 36, 183 | 84,420 | 213, 43 |  | 7,522, 252 | 981,222 |  |
| $\underset{5}{5,569,352}$ | 5,353,461 | 16,000 <br> 1,416 | 192,891 | 1,280,946 | 2,470, | 925, 384 | 888,523 | 883 | ${ }_{4}^{3,593,642}$ | 125,197 |  |
| ${ }^{\text {a }}$ | 5,33, |  |  |  | 3, ${ }^{3}, 833,491$ |  | 1,422,890 | ${ }^{62,937}$ |  | 87,553 |  |
| $5,507,798$ | 5,460,058 | i0, 321 | 37,419 | ${ }_{329} \mathbf{3 4}, 135$ | 3,977, 400 | 483,358 | 1,717, 705 | 41,542 | 4,766, 430 | 624,111 |  |
| 3,155,560 | 3,100,822 |  | 5,708 | ${ }^{100} 7873$ | 1,457 | 298,513 | 1,311, 505 |  | 1,787, 829 | 4,629 |  |
| 3 3,G8,715 | 3,630,152 |  | 14, ${ }^{1+83}$ | 157,959 | \% | 5s0,213 | 1.202, 159 |  |  | - ${ }^{72,927}$ | 10 |
| 5, 501.568 | 5,767, 647 | 73 | 3t,148 | 496,227 | 4,789, 781 | 301,336 | 291,531 |  | 4,920,077 | 8 8,459 | 12 |
| ${ }_{5}^{2,1,999,642}$ | 2,684,112 | 4,000 | -1,500 | 131,040 | 2, 201,238 5 5 | 72,236 $100,6 \pm 8$ | ${ }^{235} 1133$ |  | 2,433,200 |  |  |
| + 4 |  |  | -804 | 330,413 | 5,787, | 449, 3 \% | 3,090, ${ }^{162}$ | 5,993 | 4,191,855 | - | $\frac{15}{15}$ |
| 3,502,073 | 3,500,575 | 1,500 |  | 328,044 | 2,647,004 | 176, 999 | 330,023 |  | 3,209,303 | 41,952 | 16 |

grour in-Cities having a popllation of 100,000 TO 300,000 in 1905.

| \$2,322,690 | 52,248,652 | \$14,616 | \$39,42s | 408,457 | Sc91,073 | \$559,496 | 5763,670 | \$48 | \$2,068,961 | \$2,700 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1,031, 102 | (1,031, 7202 |  |  |  | 823, 01 | ${ }_{56,178}^{63,178}$ |  |  |  |  | 18 |
| - $2,1126,858$ | $\xrightarrow{2,120,190}$ |  | 4, 4 | S8, | 1, $1,034,138$ | $\begin{array}{r}\text { rex } \\ 173,914 \\ \hline\end{array}$ | 835,938 | 10,764 57 | $\stackrel{2,100,977}{1,362,281}$ | 1,000 103,020 | 19 20 |
| 1,241.0S7 | 1,240, 117 |  | 370 | 92, 576 | 852,915 | 129,410 | 106, 156 |  | 1,023,872 |  |  |
| , 805,017 | 804, 107 |  | 850 | 50,736 | 486,300 | 77,890 | 1190,081 | 186 | 618,655 | 6,491 |  |
| 1,526.036 | 1,514,186 | 910 | 11,610 |  | cin |  | 179,988 <br> 308,76 <br> 18 |  | - $1,133,9596$ | coin ${ }^{10,027}$ | ${ }_{2}^{23}$ |
|  | 1,291,356 | ${ }_{25}$ | 4 | ${ }_{5}^{6.120}$ | 1,052, |  | - |  | 2, 4596,977 | 3,222 | ${ }_{25}^{24}$ |
| 2,760, 202 | 2,741, 512 | 4,7so | 14, 604 | 337,078 | 2,040,059 | 103,835 | 279,927 |  | 2,756,712 | 12i,0i4 | ${ }_{26}$ |
| 2.150,903 | 2,170,236 | 6 ciis |  | 43,076 | 1,758, 736 | 181,537 | 187, 55 |  | 1,500,912 | 2,786 |  |
| 8,150,668 | 8,176,538 | ${ }^{4,130}$ |  | 307, ${ }^{3,234}$ | 2,264,033 | 2, $111,261,533$ |  | 79,132 10,638 | 2,881,032 | ${ }_{\substack{3,412 \\ 2,563}}$ | 28 |
| 6, 455.676 | 0,435,948 | 44,225 | 5.503 | 1,013, ${ }^{5}$ | 3,919, 817 | ${ }_{\text {7 }}^{768,979}$ | 273, 2939 |  | 4,972, 178 | 218,467 | 32 <br> 30 |
| Pti6,966 |  |  | 3,990 | 52, 306 | 517,094 | 175,468 | 222,098 |  | 801,788 |  |  |
| 1,173,337 | 1,100,572 |  | 3,763 |  | 1,025, 107 | 47, 8 S05 | 32,619 |  | 1,165,523 | 5,242 |  |
| ${ }_{6}$ | ${ }_{6}^{472,113}$ |  | ........... | -52, 537 | - 531,017 | 6, ${ }^{\text {c, }, 934}$ | ${ }^{48,} 87275$ |  | 471,102 | ..... | ${ }_{3}^{33}$ |
| 1,061,233 |  |  |  | ${ }_{167} \mathbf{6}$, 763 | 79,960 | 66,830 |  |  | 845,593 |  | 35 |
| 518,836 | 515,200 |  | 3,600 | 59,481 | 421,351 | 8,175 | 29,859 |  | 513,899 | 2,392 |  |
|  | 2,639,577 |  | 5,150 | ${ }^{106.734}$ | 2,166,533 | , 127 | 205,343 |  | 2,430, | 12,615 |  |
| - $1.0454,493$ | 1, $\mathbf{3} \mathbf{3 4 , 4 , 4 8 6}$ | 7 | 1,683 |  | 569,962 | 60, ${ }^{\text {,405 }}$ | 3s0, 663 |  |  |  | ${ }_{39}^{38}$ |
| 1,112,741 | 1,111,873 | 156 <br> 16 | 712 | 109,967 | 865,746 690,346 | 59, 5861 | 71, 718 |  | 695, 897 |  | ${ }_{40}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 443,512 |  |  | 38,435 | 27,524 | 1150,724 | ${ }_{\text {1 }}^{150,516}$ | $\begin{array}{r}114,778 \\ 138 \\ \hline 185\end{array}$ |  | ${ }^{358,786}$ | 2,889 | 42 |
| 230,051 | 921,997 | 4 | 8,050 | 78, 820 | 632, 636 | 94,786 | 1124, 587 |  | 888,412 |  |  |
| ${ }_{\text {+23,280 }}$ |  | 12 | 24, 4.5 | 61, | 1+6, ${ }^{\text {a }}$, 179 | 123,237 | 92, 512 | 535 | 377,692 | ${ }^{4} \mathbf{3 7 5}$ | ${ }_{46}^{46}$ |

${ }^{3}$ Including $\$ 60,067$ for real property purchased from sinking fund (Investment transfer).
"As the classification by "recelpts from which paid or payable" was not reported, all payments for outlays are included in the column "from other sources."
[For a list of the cities arranged alphabetically by states, with the number GROUP IIL.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

${ }^{1}$ Including outlays met by issuing special assessment bonds.

OUTLAYS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 31.]
GROUP III.-CITIES HAVING A POPULITION OF 50,000 TO 100,000 IN 1908

| Classhied by payee. |  |  |  |  |  |  |  |  | CLASSIFIED MENTS, OFFICE and enter | $\begin{aligned} & \text { y derart- } \\ & \text { s, accounts, } \\ & \text { apRISES. } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Payments to public. |  |  |  |  |  |  |  | Payments to departments, ontes, enterprises, and funds (service transfers). | Departments, offices, and accounts. |  |  |
| Total | Classified by character. |  |  | Classifled by object. |  |  |  |  |  |  | $\mathrm{Clt}$ num- |
|  | For meeting governmental costs. | Parments in error subse quently corrected by receipts. receipts. | Papments offset by reeptps from sales of rand and buildings and from insurane. | Land. | Contracts. | Salaries and wages. | Miscellaneous. |  | Total. | General government. |  |
| \$443,445 | \$4RS, 20 |  | \$4,725 | \$19,200 | \$338,154 |  | \$154,546 |  |  |  |  |
| 559,457 | 559,457 |  | 3,720 | 41,355 | 311,992 | 44,849 | 131,261 |  | - 3727,336 | \$300 | 48 |
| 301,017 | 335, 316 | - | 25,808 | 4, 400 | - 103,2021 | 154, 042 | 103,924 | S90: | 333,983 | ${ }^{350} 4$ | 49 |
| 552,685 282,851 | 250, 419 | 2,269 |  | 146,774 62,680 | 273,039 89,770 | 50,294 50,331 | 82,581 80,090 |  | 457, 210 $\mathbf{2 8 2 , 8 7 1}$ | 172,897 21,056 | 50 51 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 436493 | - 436,472 | 20 | 2, | 35, ${ }^{140}$ | 129, 641 | 109,588 | 101,503 |  | 333, 322 |  | 53 |
| 699,511 | 699, 909 |  | ${ }^{557}$ | 70,720 | 565,350 | 12,055 | 511,428 |  | 683, 245 | 2,595 | 54 |
| 376,335 597,187 | 345,101 378,945 | 17 | 30,737 18,239 | 69,532 41,589 | 102,060 200,455 | 91,650 152,621 | 113,113 | 23, ${ }^{105}$ | 294, 476 567,895 | 52, 167 | ${ }_{56}^{55}$ |
| 468,538 | 4is, 3 S |  |  | 7,501 | 420,522 | 17,392 | 23,123 |  | 406,703 |  | 57 |
| 973,009 | 948, 376 |  | 24,632 | 217,895 | 31, 307 | 141,437 | 232, 269 | 1,877 | 593, 698 | 136, 543 | 5 |
| 4, 419,948 | 1 ${ }^{307,8010}$ | 32 | 12,035 | - 41,339 | 305,379 $1,223,991$ | 31,490 33,862 | 41, 750 | 1,143 | 1,477,979 |  | 59 60 |
| 1, 294,426 | 1, 273,450 |  | 20,903 | 16,775 | 1,14,000 | 112,693 | 50,958 | 518 | 266,941 | ............ | 61 |
| 218,877 | 211,797 |  | 7,050 | 32,596 | 60,891 | 49,269 | 70,121 | 636 | 202,615 | 775 | 62 |
| 544, 179 | 319,3s2 | 323 | 24,469 | 20,937 | 480, 610 | 9,770 | 26,802 |  | 382, 820 |  | 83 |
| 290,322 | 295,962 |  |  | -7,500 | 108,390 | 53,209 | 127,223 760 |  | 242,538 | 8850 | 64 |
|  | 250,645 903,412 | 1,349 | 6,061 | $\begin{array}{r}40,008 \\ \hline 155025\end{array}$ | 599, 133 | - 95,710 | 103,800 |  | 20, 80,703 | 190, 120 | 66 |
| 833, 472 |  | 128 |  | 88,245 | 677,047 | 19,712 | 53,403 |  | 797,752 | 4,027 | 67 |
| 201, 7 \% | 201,776 |  |  |  | 200,224 | 1,553 |  |  | 115, 821 |  |  |
| 3131,317 | 345, 100 | $3{ }^{3}$ | C, 139 | 8,424 | 311,130 | 16, 004 | 15, 759 |  | 349, 859 | 301 | 69 |
| 202, 200 | 218,479 129,753 |  | 63, 991. | 9,600 | 227,702 17,291 | 27,911 38,964 | 17,057 |  | 282,270 97,077 |  | 7 |
| 129,033 | 129, 753 | iso |  | 11,571 | 17,291 | 38,904 | 62,108 | 2,417 | 97,677 |  |  |
| 164,909 | 16, 8185 | 51 |  | 7,468 | 105,699 | 30,011 | 21,731 |  | 88, 673 |  | 72 |
| 400,007 262,498 | 370,671 262,498 | 100 | 29,230 | 29,999 | 270,540 | 31, 3,179 | ${ }_{8,3,00}^{81}$ |  | 243, 522 | 22,344 | 74 7 |
| \% 62.431 | 605, 031 |  |  | 191,540 | 223, 316 | 109,379 | 129,796 |  | 621, 625 | 11,590 | 75 |
| 1,06ī, 171 | 1,060, 468 |  | 6,709 | 59,139 | 936,581 | 41,458 | 29,999 | 7,813 | 991,978 | 6,800 | 76 |
| 130,009 | 130,069 |  |  | 24,000 | 86,309 | 12,970 | 6,790 |  | 130,069 |  | 7 |
| 539,274 | 528,274 |  |  | 18,043 | 387,847 | 46,357 | 75, 827 |  | 345,894 | 210 |  |
| - 391,521 | 1,590, ${ }^{3871}$ |  | 1, ${ }^{9570}$ | $\begin{array}{r}2,150 \\ 40,284 \\ \hline\end{array}$ | 1,238,514 | 198,954 | - $\begin{array}{r}\text { 229,598 }\end{array}$ |  | 1, 186,869 |  | 80 |
| 1,563, 248 | 1,357, 627 | 171 | 1,46 | 36,390 | 1,550,311 | 4,747 | 29,800 |  | 591,869 | ......... | 81 |
| 4,533, 504 | 4,448,259 |  | 87,245 | 73,893 | 213,437 | 40, 657 | 4,207,517 | 1,489 | 478,927 | 4,637 |  |
| 135,015 | 122,515 |  | 12,500 | 308 | 121,003 | 1,856 | 11,248 | 900 | 137,921 |  |  |
| 5i9, 7015 7015 | 559,325 701,562 |  | 520 | $\begin{aligned} & 47,849 \\ & 84,243 \\ & \end{aligned}$ | 407, 7 797 | 42,274 83,930 | 111,925 224,551 |  | 4731,027 | $\begin{array}{r} \mathbf{4 4 9} \\ \mathbf{6 , 9 9 9} \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  | 760 |  |
| 207,502 | 207,502 |  | 2,038 | 13,020 0,500 | 211,012 | 4,740 | 38,153 |  | 263,403 |  |  |
| 263,403 309,632 | 309, 381 |  | 251 | 5,474 | 249,611 | 9,989 | 44,558 134,670 |  | 140,327 | 568 |  |
| 3S0, 576 | 377,431 | ....... | 3,145 | 20,150 | 163,853 | 61,903 | 134,670 |  | 150, 191 |  |  |
| 303,514 | 301,828 | 536 | 1,150 | 32,849 | 91,019 | 110,087 | 60, 559 | 2,228 | 210,956 | 252 |  |
| -231,688 | 231,652 239,433 |  |  | 4,575 30,121 | 156,799 145,813 | 4,116 12,704 | 36,192 50,75 |  | 193, 184,700 |  |  |
| 558,865 | 55S,063 | 86 | $7 \mathrm{7} 0^{-1}$ | 2,105 | 396, 121 | 27,124 | 133,515 | 924 | 406, 803 | 828 | 9 |

2 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."

Table 8.-Payments For
[For a list of the cittes arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1003 .

${ }^{1}$ Including outlays met by issuing special assessment bonds.

OUTLAYS：1908－Continued．
assigned to each，see page 79．For a text discussion of this table，see page 31．］
GROUP iv．－Cities having a population of 30,000 to 50,000 in 1908.

| Clastitied by patee． |  |  |  |  |  |  |  |  | $\begin{gathered} \text { CLASSIFIED B } \\ \text { MENTIS OFPCE } \\ \text { AND ENTE } \end{gathered}$ | $\begin{aligned} & \text { I DEPART- } \\ & \text { R, ACCOONTS, } \\ & \text { RPRSES. } \end{aligned}$ | $\begin{aligned} & \text { city } \\ & \text { numer } \\ & \text { bur. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Payments to public． |  |  |  |  |  |  |  | Payments to departments， enterprise and lunds （service transfers）． | Departments，offlices，and accounts． |  |  |
| Total． | Classlifed by character． |  |  | Classified by object． |  |  |  |  |  |  |  |
|  | For meeting governg mental costs． | Payments in error sutwe conently corrected bs refund recelipts． |  | Land． | Contracts． | $\underset{\substack{\text { Salaries and } \\ \text { wabes．}}}{ }$ | $\underset{ }{\text { Miscel－}}$ |  | Total． | $\begin{gathered} \text { General } \\ \text { govermment. } \end{gathered}$ |  |
| \＄520， 435 | s：316，840 |  | \＄9，595 | 87，185 | \＄431，499 | 511， 104 | 876，647 |  | 5299，642 |  |  |
| 1，822， 610 | 1，843，082 | \＄2，202 | 7，230 | 13， 1393 | （1，317，000 1 | 318，${ }^{\text {cos }}$ | comer |  | 1，549，956 | $\ldots \ldots . . . . . . .$. | ${ }_{95}^{94}$ |
| （00， 411 | ¢4， |  | 1，074 | 30，215 | 38， 794 | 7,343 | 24，059 |  | 100， 412 | 1，000 | ${ }_{87}$ |
| 453，472 | 449， 522 |  | 3，650 | 16，460 | 409，703 | 15，561 | 11，748 |  | 416， 453 |  | 88 |
| － | ${ }_{27,}^{29,032}$ |  | 2，308 | 3,971 12,26 | 260,792 <br> 20069 <br> 809 |  | 36,778 8,225 |  | ${ }_{277}^{272,923}$ | 7,337 2,545 | 99 100 |
| 石， | 222， 3,35 |  |  |  | 176，935 | 24，311 | ${ }_{26,0959}$ |  |  |  | 101 |
| － 330,4515 | －${ }^{403}+2,5039$ |  | i，242 | $\xrightarrow{12,454} \mathbf{2 , 5 8}$ | 78,418 194,226 | 101，${ }_{8,602}$ | 207，835 |  | 200， 713 | 1，622 | 102 103 |
| 142，977 | 140，72： |  | 2，203 | 4，300 | 117，117 | 2，943 | 18，717 |  | 142，977 | 182 | 104 |
|  |  | 5 |  | －${ }_{850}$ | － 6 （4，450 | 2,600 <br> 16,093 | 20，959 |  | ${ }_{\text {che }}^{69,012}$ |  | 105 |
| \％ 31,182 | 77， |  | ．．．．．．．．．．．．．． |  | 60， 317 | 7，690 | ${ }_{5}$ ¢， 175 |  | 70，016 | 4，377 | 107 |
| 103， 42 | 102， $4 \times 2$ |  |  | 3，750 | 62， 564 | 16， 180 | 20， 248 | \＄3， 347 | 98，744 | 413 | 108 |
| 271，097 | 271，097 |  |  | 8，875 | 233， 111 | 1，736 | ${ }^{7} \mathbf{7}, 375$ |  | 271， 097 | ． | 109 |
| － 382,588 | 28，${ }^{\text {cis }}$ |  |  | 1，037 | 203，144 | 5，649 | 73，018 | $\ldots$ | 220， 5159 | 199 |  |
| －339， 413 | 223,919 613,627 |  | 12，501 | 1120，791 | ${ }_{425}^{202,592}$ | $\underset{ }{7,417}$ | 17,745 39,817 | ．+ ．．．．．．．．．． | ${ }_{555,066}^{197,948}$ |  | ${ }_{113}^{112}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 很 | － 274,3009 |  |  | 35,117 <br> 2,540 | －${ }^{2465,446}$ | $\stackrel{8,593}{8,785}$ | 20，981 | 1，150 | 270,1035 270 |  | ${ }^{114}$ |
| 339， |  |  |  | ciotize | 252， 635 400,509 | 5s，3s9 | 年14，837 |  | 337,830 <br> 418,930 | 94， 152 | 1116 |
| － 419,788 |  |  | 40，700 | 88，541 | 40，663 | ii， 038 | 31， 838 |  | 175，${ }^{\text {a }}$（07 |  | 118 |
| 362，000 | 360， 153 | 441 | 2，315 | 1，434 | 291，898 | 18，260 | 51，317 |  | 285， 716 | 150 | 119 |
| 148，${ }^{3}$ | 141，${ }^{5020}$ | 7 | 7,022 | 29，822 | 65，710 | 27，75 | 25，641 | 2，990 | 145，540 |  | 122 |
| 4int， | 418， 5000 | 3 | 2，556 | i60，7i4 | 210，752 | 16，014 | 55，085 |  | 390，912 | 340 | 123 |
| 300,346 | 300,946 |  |  | $\xrightarrow{38,988}$ | ${ }_{\text {ckich }}^{247,377}$ | $\stackrel{8}{8,431}$ | ${ }_{4}^{6,240}$ |  | 300,946 85.811 | 24，254 | 124 |
| － | 8,811 120,465 |  | 1，100 | ${ }_{6} 9,067$ | cisis | 4，111 | ${ }_{8,200}^{4,202}$ | ．．．．．．．．．．．． | 85，812 120,465 |  |  |
|  |  |  | 20，475 | 10，922 ${ }_{91}$ | 279，936 | 2， 2,714 | 21,245 51,72 | ．－ | ${ }_{206,593}^{315,456}$ | 12，939 | ${ }_{128}^{127}$ |
| 330，852 | 330， 852 |  |  | 2，921 | 202，883 | 18，829 | 106，219 |  | 214，632 | 325 | 129 |
|  | ${ }^{6132,566}$ |  | 230，459 | 166，${ }^{14,38}$ | 166，011 |  | 12，910 |  | 353，102 |  |  |
| 218,705 | 212，316 | 189 | 6，200 | －199 | 176， 189 | 112， 189 | 30， 253 |  | ${ }^{217} \times 13131$ | ${ }_{306}$ | ${ }_{132}$ |
| 494，044 | 494，944 |  |  | 6，700 | 283，075 | 128，880 | 76，2s9 | 1，795 | 435，221 |  |  |
|  |  | 2，334 |  | 30，750 | 178，617 |  | 157，265 |  | ${ }^{322,012}$ |  |  |
| － 299,342 | ${ }^{2966}$ 296， 195 |  | 2，742 | 16，216 | 72,103 <br> 73,34 | ${ }_{23,135}^{20,196}$ | 184，947 | 60 | － 2703,709 |  | 135 <br> 136 |
| 404，205 | 464， 152 | 53 | 6，000 | 42，150 | 400,399 143,736 | －6，890 | － $\begin{array}{r}14,768 \\ 68,503\end{array}$ |  | 464,205 177,700 | 185 | 137 138 |
| 240，042 | 240，042 |  | 0，000 |  |  |  |  |  |  |  |  |
| 22， 132 | 22，132 |  |  |  | 3， 3 ， 810 | 7，099 | 11,233 310 | 104 | 21，911 |  | 139 |
| 1，558，743 | 1，035， 221 | 4 | 4，522 | 59，884 | 949,883 | 27，272 | ${ }^{21}$ 2， 724 |  | 976，815 | ${ }_{172}$ | 141 |
| 175，533 | 175，549 | 4 |  | 3,300 2,700 | $\begin{array}{r}151,915 \\ 38,850 \\ \hline\end{array}$ | －7，662 | 12，960 | ．．．．．．．．．．． | 172 59,471 | 7，399 | 142 143 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 506,333 265,53 | ${ }_{205,531}^{5051}$ | 502 872 |  | ${ }^{21,4,425}$ | ${ }^{240,5,57}$ | S0， 2,100 | 4， 47848 |  |  | 7，350 | ${ }_{145}^{144}$ |
| 147， 3 3， | 132， 104 |  | 15，220 |  | －50，083 | 96， 9 ， 707 | 40， $0+36$ 16,284 | 1，656 | 140,301 167 1318 |  | ${ }_{147}^{146}$ |
| 200， 844 | 201， 20 | 74 |  | 7，867 | 76，259 | 9，669 | 7，049 |  | 70， 299 |  | 148 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 10，477 | 10，477 |  |  |  | ${ }^{99,998}$ | ${ }_{5}^{8,001}$ | 1，660 | ．．．．．．．．．． | 109， 600 | ．．．．．．．．．． | 150 |
| 1119， 178 | 115， 189 |  | 300 | $\xrightarrow{3,261}$ | 33,456 159 1594 | 53，071 | 20， 2,168 | ．．．．．．．．．．．．． | 1093,143 162,732 | ．．．．．．．．．．．．．．． | 151 152 |
| 663，322 | 666， 342 |  | 2，000 | 97，674 | 522，604 | 28，177 | 19，887 | 4，254 | 649，738 | 95，454 | 153 |
| 135，356 | 134，761 |  | 225 | 6，948 | 115，213 | 1，877 | 11，348 |  |  |  |  |
| －117，604， | ${ }_{86,957}^{117,604}$ |  |  | i，93i | ${ }_{41,232}$ | 15，184 | 29，624 | 19 | 10， 49,182 |  | ${ }^{155}$ |
| 64， 650 | 64，880 |  |  |  | 49,29 86,51 | －4．454 | 11．197 |  | 599662 | 1，188 | ${ }^{158}$ |
| 112，050 | 111，580 | 500 |  | 7，534 | 86，551 | 8，544 | 9，461 | 79，888 |  |  | 158 |
| 176， 836 | 170，539 | 4 | 293 | 3，674 | 128，984 | 16，886 | 27，292 |  | 100，398 | ．．．． |  |

2 As the classilication by＂recelpts from which pald or payable＂was not reported，all payments for outlays are included in the column＂from other sources．＂

Table 8.-Payments For
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { Clty } \\ \text { Cumb. } \\ \text { ber. } \end{gathered}$ | crif. |  | classified by departhents, offices, accoúnts, and enterprises-continued. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Departments, oflices, and accounts-Continued. |  |  |  |  |  |  |  |  |  |
|  |  |  | Protection of lile and property. |  |  | Health conservation and samitation. |  | Highways. |  |  |  | Charities, hospitals, and corrections. |
|  |  |  | $\begin{gathered} \text { Police } \\ \text { department } \end{gathered}$ | Fire department | All other. | Sewers. | All other. | Paring. |  | Stdewalks. | All other. |  |
|  |  |  |  |  |  |  |  | Original. | Replaced. |  |  |  |
|  | Grand total. |  | \$1,667,300 | \$4,853, 013 | \$1,150,611 | 525, 291, 102 | S4, 192,957 | \$32.732, 418 | 55.853.172 | 53.505.222 | \$45,311,353 | 57,034,316 |
|  | Group I. |  | 1, 354, 004 | 2,778,501 | 574,638 | 13,383,598 | 3,498,585 | 13.810 .771 | 3.507. 161 | 927, 496 | 33.346, 304 | 6 6,255,133 |
|  | Group Iİ. |  | 133,103 152,332 | 888,304 730,313 | 442,311 90.156 | $6,013,746$ <br> $3,077,278$ | 409,908 97,426 | 9.571 .032 $4,345.891$ | $1,034.510$ 879,411 | 1.393, , 186 594,420 | 6.83it. 309 | 620,635 30,788 |
|  | Group IV. |  | 27, 861 | 455, 435 | 43,446 | 2,816; 880 | 187.038 | 5,013,854 | 412,000 | 356.630 | 1.813.796 | 127, 50 |

GROUP I.-CITIES HAVING A POPLLATION OF 300,000 OR OVER IN 1908.

|  |  | $\begin{gathered} \$ 204,747 \\ 423,426 \\ 355,743 \\ 0,70 \end{gathered}$ |  | $\begin{gathered} 833,187 \\ \hline 997,189 \\ 70,193 \\ \hline 1,515 \end{gathered}$ |  |  |  |  | $\text { 边 } 5$ |  | $\begin{gathered} \$ 3,524,933 \\ 189,0 \pi 3 \\ 19,630 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\stackrel{3}{4}$ | New York, N. Chicazo Min |  |  |  |  |  |  |  |  |  |  |
|  | Phuladelpbla, Pa St. Louis, Ho ... |  |  |  |  |  | 1,988,667 | ${ }^{1,934.789} 3$ |  |  |  |
| 5 | Boston, Ma | ${ }^{600}$ | 52,004 |  | 222, | 113.255 | 203.570 | 311, 181 | 16,206 | \%34.397 | 190,633 |
|  | ${ }_{\text {R }}$ Ratimmore, | ${ }^{106,600}$ | 157,569 | 30,000 | 507, ${ }^{\text {a }}$ | - | - | - | ©.1900 | 1.353 | - |
| 8 | Cleveland, ohio. | 25,641 | 3,509 | 1,886 | 599,618 | 57,960 | ${ }_{022,665}$ | 79,112 | 45.222 | 1,103, 815 | 292, 521 |
|  | Bufalo, S | 37,135 | - $\begin{array}{r}\text { 45, } 419 \\ 575,145\end{array}$ | , 451 | 101,006 292085 |  | ${ }_{6}^{133.7}$ | 2n0. 729 |  | -74,646 | H1, 12 |
|  | Detroit, Mic | 20,794 | 165,315 | 305 | 270. 10. |  | 520,359 | cone 114 | 73, 319 | 151 | $1{ }_{1} 181$ |
| 12 | Cincinnati, Ohio | 718 | 129,948 |  | 7,755 | 127,040 | 1,303, 204 | 43.019 | 19.523 | 1,135,340 | 357,935 |
|  | Milwaukee | 36,523 | 20, 216 |  | 258,177 | 1,000 | 803 ,6is |  | 139,912 | 51.871 | 91,274 |
| 15 | Washington, | 450 |  | 20,100 |  | 23, 2 | - | O, | -15,192 | 2.110.9906 |  |
| 16 | Newark, N.'J |  | ${ }^{131}$, 795 |  | 199,001 | 11,815 | S61.099 |  |  | [132,04i | 601,2i5 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 190 .

| 17 | Minne | \$5,541 | \$61,937 | \$17,751 | \$390,770 | \$18.731 | \$302. 319 | \$115,869 | \$07,342 | 390, 275 | 830.268 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 19 | Indianapolis, ind | 2,496 | 20, 11,374 |  | St7, 120 m | $\xrightarrow{7,103}$ | ${ }_{9}^{172,168)}$ | 80,764 | -3,660 <br> 180,263 | - $\begin{array}{r}8,613 \\ 83,742\end{array}$ | - 225,185 |
| ${ }^{20}$ | Loulsvifle Ky . | 17,255 | 417,136 | 6,812 | 456, 64 | 2.500 | ${ }^{233,715}$ | 119, 447 | ${ }^{14,932}$ | 69, 337 | 10,781 |
|  | St. Paul, Mimn. |  | 6, 116 | 1,082 | 403, 450 | 750 | 99,176 | 26,510 | 87,318 | 109, 186 | 53,665 |
|  | Providence |  | 14,658 |  | 168,035 | 25,375 |  | 31.152 |  | 83.744 |  |
| -23 | Rochester, | 18,608 | 82, | 185 | 230.854 |  | 45.7.740 |  | 23,488 |  |  |
| 25 | Toledo, Ohlo.. | 12,549 | 22, 2183 |  | ${ }^{105,182}$ | ${ }_{2}^{1.654}$ | 6s6,619 | 202 | 139, ${ }_{\text {ckic }}$ | \%7.063 | 121,341 |
|  | Denver, Colo... | 3,188 | 11,715 |  | 267,728 | 67\%,627 | 35i, 217 | \% 6,522 | 36, 322 | 769,992 | ${ }_{20,967}^{4,967}$ |
| $\begin{aligned} & 27 \\ & 28 \\ & 29 \\ & 30 \\ & 31 \end{aligned}$ | Columbus, Ohi | 10,707 | 18 |  | 332,877 |  |  | 24,846 |  |  |  |
|  | Los A np | 4,4 | 114,973 | $22^{2}$ | ${ }^{658} 8$ | 3,282 | d, |  | 231, ${ }^{178}$ | 967, 483 | 16,287 |
|  | Seattle, Wash. | 2,400 | 106, ${ }^{122}$ | 22,454 | ${ }_{412}^{153,782}$ |  | - $\begin{array}{r}40,286 \\ 5080\end{array}$ | 88,825 |  |  | 3,800 |
|  | Memphis, Tena. | 2,180 | 11,969 | 26,904 | 69,439 | 4,739 | 298,801 | ii,3i2 |  | 2,245,371 |  |
|  | Omaha | 11,174 | 17,350 | 4,657 |  |  |  |  | 31,859 |  |  |
| 3 | Seranton, | 400 | 3,17 <br> 12,454 <br> 1 | 1,418 | -87,359 | 91,081 | ${ }_{173,538}^{1764}$ |  | ${ }_{8}^{2,517}$ | 41.138 | 00 |
|  | Stracuse, N . |  |  |  | 113,361 | 1,016 | 135,941 |  |  | ${ }_{28,65}$ |  |
| 36 | St. Joseph, Mo. | 2,004 | 2,685 |  | 46,518 | 1880 | 178.535 | 834 | 25,390 | 66.19 |  |
| 373839404140 | Portland, | 3,850 | 34,548 | 590 | 124,631 | 8,298 | 1,535,251 |  |  |  |  |
|  | Atlants, 'Ga |  | 21, ${ }^{\mathbf{4}, 272}$ |  | - 101,717 |  |  | 120, 12 |  | ${ }^{19,312}$ |  |
|  | Richmond, Vi |  | 3f, 109 | 13, 223 | 127,397 | ${ }_{371}$ | 139,536 | 12,531 |  |  | 3,409 |
|  | Dayton, ohio... | 3,475 | 46,896 | 5,816 | 231,677 |  | 125,958 |  | 1,357 | 187, 369 | 3, |
| $\begin{aligned} & 4243 \\ & 43 \\ & 48 \\ & 45 \\ & 46 \end{aligned}$ | Fall River, Mass |  | 14,542 |  | . 480 | 13,947 | 67,072 |  | 15,954 |  |  |
|  | Crand Rapids, Mí |  |  | i32,102 | 195,786 |  | ${ }^{2} \mathbf{7 , 7 , 5 9 1}$ |  |  | ${ }^{82,137}$ | 6,395 |
|  | Hartiord, Conn. | 3,763 | 17,763 |  | 90, 820 |  | 40, 346 | 30,217 | ${ }_{8}^{\text {8, }} \mathbf{8 5 2}$ | 358,712 |  |
|  | Cambridge, Mass........... | 1,860 |  | 150 | 51,501 | 37,295 |  | 75.991 | 20,434 | 150.765 |  |

OUTLAYS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 31.]

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multicolumn{13}{|c|}{classified bi departments, offices, accounts, and enterprises-continued.} \& \multirow{4}{*}{\[
\begin{aligned}
\& \text { City } \\
\& \text { num- } \\
\& \text { ber. }
\end{aligned}
\]} \\
\hline \multicolumn{4}{|l|}{Departments, omices, and accounts-Continued.} \& \multicolumn{3}{|l|}{Juniclpal service enterprises.} \& \multicolumn{6}{|c|}{Public service enterprises.} \& \\
\hline Educ \& ation. \& \& \& \& \& \& \& \& Electric \& \& \& \& \\
\hline Schools. \& Jibraries, art galleries, and museums. \& Recreation. \& laneous. \& Total. \& light and porver systems. \& other. \& Total. \& supply systems. \& power systems and gas-supply systems. \& \begin{tabular}{l}
and \\
public scales.
\end{tabular} \& teries and crematories. \& All other. \& \\
\hline \$36,774,911 \& \$3.239,035 \& 814,543,092 \& S510,805 \& \$2,004,795 \& \$1,155,771 \& 8849,024 \& 850,260,139 \& \$46,468, 152 \& \$2,351,722 \& \$357, 364 \& \$95,532 \& \$30, 987,339 \& \\
\hline  \& \[
\begin{array}{r}
2.571,547 \\
431,030 \\
162.329
\end{array}
\] \& \(10,553,92\)
\(2,737,193\)
803,792

063 \& 460,626
15,40
9.367
91.482 \& $1,670,773$
165,515
137,691

27 \& $$
\begin{aligned}
& \begin{array}{l}
51,653 \\
140,371 \\
137,691
\end{array}
\end{aligned}
$$ \& \[

$$
\begin{array}{r}
\hline 819,120 \\
28,144
\end{array}
$$
\] \& $57,818,606$

$12,057,955$
$7,952,540$ \& $26,043,496$
$10,784,439$

$7,365,729$ \& $1,068,404$ 396.128 \& $$
\begin{array}{r}
248,575 \\
89,768 \\
18,347
\end{array}
$$ \& 10,993

26,969

48,991 \& $$
\begin{array}{r}
\hline 30,756,688 \\
8,685 \\
123,645
\end{array}
$$ \& <br>

\hline 3,242,756 \& 53.829 \& 623,685 \& 31,432 \& 27,810 \& 26,056 \& 1,760 \& 2,431,008 \& 2,274,518 \& 128,336 \& 674 \& 8,859 \& 18,621 \& <br>
\hline
\end{tabular}

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

| \$11, 245,034 | \$1,902, 152 | \$3,605,745 |  | \$740,970 |  | 8740,970 | \$38,312,527 | \$10,146,596 |  | \$136,512 |  | S28, 029,419 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2,477, 220 | 31,350 | 2,379, 550 | ¢93, 945 | 810,702 | \$3i5,612 | 1,090 | 3 3 3,511,286 | -2,923,509 |  | 313,512 |  | 82, 02, 40 | 2 |
| 1,699, 6105 | 95, 157 | , 718,353 |  |  |  |  | 2,65, 115 | 2,653,052 |  |  |  | 3,063 | 3 |
| 1,481,376 | 153,320 | 1,344,056 |  | 2,400 |  | 2,400 | 488,902 | 488,962 |  |  |  |  |  |
| 1,011,374 |  | 112.679 |  | 22,122 |  | 22,122 | 1,947,451 | 2,712 |  |  |  | 1,944,739 | 5 |
| ${ }^{142} 42.23$ |  | 458.493 |  | 11,051 |  | 11,651 | 1, 0000,143 | 370,344 |  | 10, 163 |  | 679,636 | 6 |
| 848,598 616,992 | 78,435 | 450,040 289,784 | 337,948 | 5,696 | 556 | 5,140 | $1,123,182$ 802,910 | $1,121,195$ 629,903 | 93,093 | 73,421 | 86,493 |  | 8 |
| 990, 167 | 4,935 | 61,403 |  |  |  |  | 1,357,731 | 1,387,731 |  |  |  |  | 9 |
| 1.001,674 | 17,904 | 24.585 |  | 14,747 |  | 14,747 | 53,252 9323 | - 53,282 |  |  |  |  | 10 |
| 807,200 | 15,369 43,117 | lis, | 24,871 | 21,000 |  | 21,000 | 893, 98385 | 845,401 860,471 | 77,984 | 350 |  |  | 12 |
| 316, 750 | 74, 699 | 153,226 |  | 3,509 | 5,509 |  | 230,933 | 226,001 |  | 4,932 |  |  | 13 |
| 284,212 782,590 | 131,135 $3,0,0$ | 18,307 | 4,562 |  |  |  | $\begin{array}{r}3,940,543 \\ \text { 256,541 } \\ \hline\end{array}$ |  |  | 21,210 | 4,500 |  | 14 15 |
| 630,901 | 19,013 | 118,693 |  | 29,976 | 29,076 |  | 262,791 | 252,700 |  |  |  | 10,091 | 16 |

GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 8553, 143 | \$372 |  |  |  |  |  | \$253,783 | \$255,783 |  |  |  |  | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }_{264,917}$ | \$372 |  |  |  |  |  | 88,611 | 88,611 |  |  |  |  | 18 |
| 188,564 | 43,500 | 38,166 |  | \$20,558 |  | \$20.658 |  |  |  |  |  |  | 19 |
| 101.804 98,731 | 130,998 | 23,070 |  |  |  |  | 761,634 217,215 | 700,006 202,361 |  |  | \$2,028 |  | 20 21 |
| 98,731 |  | -0,788 |  |  |  |  | 217,215 |  |  |  |  | 814,854 |  |
| 250,000 |  | 34,980 | 34,200 |  |  |  | ${ }^{180} \mathrm{SO}_{5} 578$ | 180, 118 |  |  | 6, 460 |  | 22 |
| 184, 415 |  | 51,712 |  |  |  |  | 392,080 $3+5,789$ | 361,000 23,036 |  | \$7,320 | 462 | 29,226 | $\stackrel{23}{23}$ |
| 433,234 $22+320$ | 14,510 6,900 | 546 |  |  |  |  | 336, 595 | 331,596 |  |  | 4,999 |  | 25 |
| 170,005 | 177,564 | 603,291 |  | i,sö0 |  | 1,800 | 2,390 |  |  |  |  | 2,390 | 26 |
| 86,655 |  | 5,850 |  | 91,125 | 855,339 | 5,786 | 578,566 | 574,792 |  | 4,074 |  |  | 27 |
| 228,869 | 23,187 | 38,319 |  |  |  |  | $\begin{array}{r}\text { 5,378,768 } \\ 195,875 \\ \hline\end{array}$ | 5,378,768 |  |  |  |  | ${ }_{29}^{28}$ |
| 77,758 507,315 | $\because \cdots 8,32 i$ | 3650 3694 | 5,143 |  |  |  | 1,513,487 | - 716,419 | \$780,873 |  |  | 14,195 | 29 30 |
| 93,418 | 4,791 | 92, 694 |  |  |  |  | 105,178 | 103,473 |  | 1,705 |  |  | 31 |
| 156,620 | 5,005 | 107, 130 | 627 |  |  |  | 7,814 | 7,814 |  |  |  |  | 32 |
| 150765 |  | 21,018 |  |  |  |  |  |  |  |  |  |  | ${ }_{34}^{33}$ |
| 29,057 |  | 4,077 |  |  |  |  |  | 215, 640 |  |  |  |  |  |
| 281,172 182,458 | 4,172 428 | 35,026 5,683 |  |  | . |  | 215,600 5,000 | 215, 60 |  | 5,000 |  |  | ${ }_{36}$ |
| 330, 283 |  | 9,956 |  |  |  |  | 214,060 | 190,144 |  |  |  | 23,916 | 37 |
| 183,749 |  |  |  |  |  |  |  |  |  |  |  |  | 38 |
| 79, 199 | 10,172 | 14,198 |  |  | 6,ii5 | .......... | 391,429 410,729 | 386,477 116,879 | 285, 531 | 2,000 | +4,982 | $4,100 \cdot$ | ${ }_{40}^{39}$ |
| 842,407 | 2,000 | 21,718 38,062 | 8,500 | , 115 | 6,1is |  | 49,878 | -69,878 | 20,301 |  |  |  | 41 |
| 95,211 | 7,514 | 4,359 |  |  |  |  | 54,766 | 49,781 |  |  | 4,985 |  | 42 |
| - 40,282 |  | $\begin{array}{r}1.478 \\ 43 \\ \hline 1.767\end{array}$ |  | 42,400 | 42,400 6,517 |  | $\begin{array}{r}114,564 \\ 35,122 \\ \hline\end{array}$ | 114,564 |  | 500 |  |  | $\stackrel{43}{4}$ |
| 138,825 | 8,231 | 43,712 |  |  |  |  | 130,001 | 130,001 |  |  |  |  | 45 |
| 44,842 | ....... | 44,388 |  |  |  |  | 46,123 | 45,600 |  |  | S |  |  |

Table 8.-PAYMENTS FOR
For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.


OUTLAYS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 31.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1008.

| Classified by departyents, offices, accounts, and enterprises --continued. |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Departments, offices, and accounts-Continued. |  |  |  | Municipal service enterprises. |  |  | Public service enterprises. |  |  |  |  |  |  |
| Educ | ation. |  |  |  |  |  |  |  | Electric |  |  |  |  |
| Schools. | Libraries, art gallerjes, and museums. | Recreation. | MiscelJaneous. | Total. | light and power systems. | All | Total. | supply systems. | power systems and gas-supply systems. | $\begin{aligned} & \text { and } \\ & \text { public } \\ & \text { scales. } \end{aligned}$ | teries and crematories. | All other. |  |
|  | .... | \$29,571 |  |  |  |  | 8246,404 | \$246,404 |  |  |  |  | 47 |
| \$1, 70s |  | \% 600 | ...... |  |  |  | 187.121 | 187.121 |  |  |  |  | 48 |
| 46, 50,038 | ......... | 3,745 5,909 |  |  |  |  | 28,538 85,478 | 28,538 95,478 |  |  |  |  | 49 50 |
| 59,100 | \$3, 429 | 1,000 |  |  |  |  |  |  |  |  |  |  | 51 |
| 11,170 |  | 16, 150 |  |  |  |  | 69,805 | 69, 805 |  |  |  |  | 52 |
| 51, 2 S0 |  | 22,370 |  |  |  |  | 103,150 | 103,150 |  |  |  |  | 53 |
| 58,762 43,597 |  | -45,923 |  |  |  |  | 16.300 81.984 |  |  | 570 | \$16,230 |  | $\stackrel{54}{55}$ |
| 140,171 | 56, 500 |  |  |  |  |  | -52,508 | 52, 140 |  |  | 142 | \$220 | 56 |
| 89,375 | 1,730 | 8,013 |  |  |  |  | 1,835 | 1,835 |  |  |  |  | 57 |
| 14, 813 |  | 39, 193 |  |  |  |  | 380,987 | 380,987 |  |  |  |  | 58 |
|  | -4,592 | 21, 71.292 |  |  |  |  | 200,057 | 200,037 |  |  |  |  | 59 60 |
| 3, 5'2 |  | 2,002 |  |  |  |  | 28,003 | 24, 339 |  |  | 3,609 |  | 61 |
| 18,481 | 20,215 | 4,349 12,004 | ss,532 |  |  |  | 16,898 161.359 | 16,898 103,943 | \$52,007 |  |  | 5,409 | 62 63 |
|  | 1,633 | 7.500 |  |  |  |  | 53,754 | 53, 884 |  |  |  |  |  |
| 205,113 |  | 291,240 | 283 | ... |  |  | ${ }^{33,040}$ | 13,590 | ..... |  | 9,450 | ........ | 65 66 |
| 205, 113 | . | 125, 881 |  |  |  |  | 178,065 | 178,065 |  |  |  |  |  |
| 240, 056 |  | 444 |  |  |  |  |  | 40,720 85,956 |  |  |  |  |  |
| 90, 90.81 |  | 30.897 |  |  |  |  | 85,956 1,423 | 85,956 | ....... |  |  | 1,423 | 68 69 |
| 65,933 | 2,145 | 10,155 | , |  |  |  |  |  |  |  |  |  | 70 |
| 22,500 |  |  |  |  |  |  | 34,673 | 29,512 |  |  | 5,161 |  | 71 |
| 180 |  | 1,549 |  |  |  |  | 66, 236 | 54, 809 |  |  | 11,427 |  | 72 |
| 235, 363 | 3,090 | 6,439 |  |  |  |  |  |  |  |  |  |  | 7 |
| $\begin{array}{r}83,093 \\ 22, \\ 100 \\ \hline 200\end{array}$ | , | 174, 935 | 112 |  |  |  | 18,977 32,06 88 | -1.7.406 |  |  |  | 18,977 | 75 |
| 199, 2 is | $\cdots$ | 174 |  |  |  |  | 83,012 | 80,612 |  |  |  | 2,400 | 76 |
| 39,946 |  | 13,547 |  |  |  |  |  |  |  |  |  |  |  |
| 69,218 | 562 | 1,354 |  |  |  |  | 182,380 | 178,435 |  |  |  | 3,945 | 78 |
| 80,540 119.062 |  | 19, 227 |  |  |  |  | 71,341 370,511 | 71,341 230.490 | 139,071 |  |  | 950 | 79 80 |
| 61,971 | ......... | 29,455 |  |  |  |  | 32, 379 | 32,379 |  |  |  |  | 81 |
| 104, 501 |  | 13,455 |  |  |  |  | 4,058,060 | 4,057,050 |  |  | 980 |  | 82 |
| 47,911 |  | +308 |  |  |  |  |  |  |  |  |  |  |  |
| 77,334 142,960 |  | 15,308 $3 \overline{7}, 594$ |  |  |  |  | 269,935 | $209,935$ |  | 18,27 |  |  | 8 |
|  | - + ..... |  |  |  |  |  |  |  |  |  |  |  |  |
| 10, 852 | 335 | 3,250 |  |  |  |  |  |  |  |  |  |  | 86 |
| 18, 895 | 1,993 |  |  | \$133, | 8133, 176 |  | $35.043$ | 35,673 19,470 |  |  |  |  | 88 |
| 30,651 | ....... | 20,009 |  | , |  |  | $224,520$ | 19,470 | 205,050 |  |  |  | 89 |
| 44,323 |  | 8,085 |  |  |  |  | 94.786 | 94,786 |  |  |  |  | 90 |
| 53,040 |  |  |  |  |  |  | 37.778 50.704 | 37,78 50.704 |  |  |  |  | 92 |
| 21, 23,807 | 21, 900 | 30,25i | 440 | 4,0 | 2,0.9 |  | 152,98i | 61,051 |  |  | 1,925 | 90,010 | 93 |

Table 8.-Paymexts For
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.


OUTLAYS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 31.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| CLassified by departyents, offices, accounts, and enterpaises-continued. |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Departments, omices, and accounts-Continued. |  |  |  | (Municipal service enterprises. |  |  | Public service enterprises. |  |  |  |  |  |  |
| Educ | ation. |  |  |  |  |  |  |  | Electric |  |  |  |  |
| Schools. | Libraries, art galleries, and museums. | Recreation. | Miscel- laneous. | Total. | light and porrer systems. | olll | Totai. | supply systems. | power systems and gas-supply systems. | and public scales. | teries and crematorles. | All other. |  |
| 812, 736 |  |  |  |  |  |  | 5226,793 | \$226,793 |  |  |  |  |  |
| 319, 601 |  | \$13,179 |  |  |  |  | 302,654 | 302, 654 |  |  |  |  | 95 |
| 65,056 |  | 1,764 | \$25,378 |  |  |  | 13,547 | 13,547 |  |  |  |  | 96 97 |
| 192,475 |  | 4,810 |  |  |  |  | 37,019 | 37,019 |  |  |  |  | ${ }_{88}$ |
| 78,531 | \$2,057 | 1,971 |  |  |  |  | 28,598 | 28,593 |  |  |  |  | 99 |
| S, 404 |  |  |  |  |  |  | 139, 388 | 139,388 |  |  |  |  | 101 |
| 72, 501 |  | 21, ${ }^{2}+1+1$ |  |  |  |  | 199,786 68,066 | 198,696 68,066 |  |  | 31,150 |  | 102 |
| 50,350 |  | 9,142 |  |  |  |  | 68,066 | 68,066 |  |  |  |  | 103 |
| 85,703 |  | 315 |  |  |  |  |  |  |  |  |  |  | 104 |
| 20,418 | $\underline{9}, \underline{25 i}$ | i, 002 |  |  |  |  | 13, 1885 | 13,885 |  |  |  |  | 106 106 |
|  |  | 85 |  |  |  |  | 3,166 | 3,166 | ....... |  |  |  | 107 |
|  |  |  |  |  |  |  | 7,345 | ${ }^{7}$ 7,345 |  |  |  |  | 108 |
| 74.931 38,578 | 1,000 | 27, $\begin{array}{r}300 \\ 4\end{array}$ |  |  |  |  |  |  |  |  |  |  | 1109 |
| 4t, 510 | ... | - 4,5046 | ........ |  |  |  | 62,419 | 60, 320 |  | \$99 |  |  | 111 |
| 64, 118 |  | 9, 459 |  |  |  |  | 41, 463 | 41,463 |  |  |  |  | 112 |
| 27,059 | - | 139,947 |  |  |  |  | 58,561 | 58,561 |  |  |  |  | 113 |
| 33.509 |  |  |  |  |  |  | 24,144 | 24,144 |  |  |  |  | 114 |
| ${ }_{8,015}^{3,353}$ | 1,645 | 6, 3 |  |  |  |  | 1,659 | 1, 6.52 |  |  |  | \$1, 803 | 115 116 |
| 109.071 |  | 4,203 |  |  |  |  | 1,788 |  |  |  | 785 |  | 117 |
| 103,627 | 2,809 |  |  |  |  |  | 30,273 | 30,273 |  |  |  |  | 118 |
| 44, 1:8 |  | 21,311 |  |  |  |  | 67, 193 | 64,694 |  |  | 2,499 |  | 119 |
| 70,507 | -1,420 | 23,9:0 | 3,000 |  |  |  | B, ${ }^{\text {a }}$ Si | 6,3si |  |  |  |  | 121 |
| 3,344 |  | i $69,7.10$ |  |  |  |  | 51,653 | $\cdots$ | \$23.997 | 120 |  |  | 123 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 33, 107 |  | 35,752 |  |  |  |  |  |  |  |  |  |  | 124 |
| - ....13. ${ }^{3}$ |  | 15,221 |  |  |  |  |  |  |  |  |  |  | ${ }_{120}^{120}$ |
| 34.760 29,819 |  | 4, $3 \times 3$ | 832 |  |  |  |  |  |  |  |  |  | 127 |
| 29,819 |  | 651 |  |  |  |  | 39,898 | 39,898 |  |  |  |  | 128 |
|  | 1,974 | 353 |  |  |  |  | 116,220 | 26,827 | 89,393 |  |  |  | 129 |
|  | 1,357 |  |  |  |  |  | 9,9\% ${ }^{19}$ | 9,9\%3 |  |  |  |  | 131 |
| 11.946 |  | ¢073 |  |  |  |  | 1,344 |  | 1,344 |  |  |  | 132 |
| 270,941 | ....... | 6,30s | 2,252 |  |  |  | 61,518 | 61,518 |  |  |  | , | 133 |
| 177,573 | 1.033 | 19,150 |  |  |  |  | 15,067 | 15,067 |  |  |  |  | 134 |
|  | 2,200 | $\underline{629}$ |  |  |  |  | 21,701 | 21,701 |  |  |  |  | 135 130 |
| $6-14,384$ 14,328 | ............. | 259 |  |  |  |  | 32,4, | 31,990 |  | 45 |  |  | 130 137 |
|  |  |  |  |  |  |  | 68,342 | 68,342 |  |  |  |  | 138 |
|  |  | 295 |  |  |  |  | 221 |  |  |  | 291 |  | 139 |
| 36, 418 |  | 747 |  |  |  |  | 374,805 | 374,083 |  |  | 722 |  | 110 |
| 196, 1165 | 27,976 | 4,421 |  |  |  |  | 81,928 2,695 | 81,928 2,695 |  |  |  |  | $\stackrel{141}{142}$ |
| $\left.\begin{array}{r} 117,273 \\ 0,469 \end{array} \right\rvert\,$ |  | 2,047 |  | Stb | 350 |  | 2,695 14,599 | 14,599 |  |  |  |  | 143 |
| 15,122 | 2.181 | 2,599 |  |  |  |  |  |  |  |  |  |  | 14 |
| 32,998 | 2...... | 11,607 |  |  |  |  | 1,725 |  |  |  | 1,720 |  | 145 |
| 26.722 $\div 814$ |  | 6,313 |  | 2\%0) |  | \$2e0 | 8,709 34,102 30,50 | 8,709 |  |  |  | 9,531 | 1 |
| 21,025 |  |  |  |  |  |  | 30,545 | 30,435 |  |  |  |  | 148 |
|  |  | 1,286 |  |  |  |  |  |  |  |  |  |  | 149 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 150 |
| 67,575 |  |  |  |  |  |  | 7,035 | 6,535 |  |  | 500 |  | 151 |
| 104,154 | $\dddot{3.541}$ | 22,330 |  |  |  |  | 22,858 | $1703{ }^{163}$ |  |  |  | 6.500 | 153 |
| 63,831 | 397 |  |  |  |  |  | 15,823 | 14.569 |  |  | 1,254 |  | 15 |
| 1,333 |  |  |  |  |  |  | 17,374 | 17,374 | 13,009 |  |  |  | 155 |
| 20,590 4,213 |  | 1,475 |  |  |  |  | 37,794 5,215 | 24,192 4,431 | 13,602 |  |  | 787 | 150 15 |
| 1,400 |  |  |  | 26,990 | '25,496 | i,500 | 19,084 | 19,084 |  |  |  | 88 | 158 |
| 3S,948 |  | 8.234 |  |  |  |  | 16,438 | 4,322 |  | 7,617 | 3,999 |  |  |

Table 9.-PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT: 1903.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.]


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


GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 100 s .

| 17 | Minneapolis, MIInn | \$486, 76\% | 8486,765 |  | \$1,627,64 |  | \{224, 136 | \$1, 140, 879 | ¢916,743 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 19 | Jersey City, ${ }^{\text {In }}$. J. | 1,942,277 | $\begin{aligned} & 1,528,277 \\ & 057 \end{aligned}$ | \$ 414,000 | 3, 769,077 | $\begin{aligned} 31,427,818 \\ 3 \end{aligned}$ | -341,229 | 1,826,800 | 1,899, 5171 |  |
| 19 | Indianapolis, Ind | 1, 257,022 | - 237 , 022 |  |  |  |  | 18.618 | 18.G18 |  |
|  | St. Paul, Minn. | 1,151,486 | 1,151, 180 |  | 2,960,011. | 2,940,011 |  | 1.800. 53.35 | 1,808.525 |  |
| 21 | St. Paul, Minn. | 1,860,946 | 1,859,021 | 7,925 | 2,418,220 | 2,448,229 |  | 581.283 | t89, 208 | 7,925 |
| 22 | Providence, R . | 810,086 | ${ }^{238}$ 28866 | 551,600 | 1,473,121 | 720,577 | 752,544 | 663,035 | 462,091 | 200,944 |
| 23 | Rochester, N. Y | 8,227,956 | 8,011,956 | 226,000 | 8,026,974 | 8,026,974 |  | -200,932 | 25,018 | 226,000 |
| 24 | Kansas Clity, | 547,008 | 547,068 |  | ${ }^{\text {G }} 0.478$ | 640,178 |  | 93. 410 | 93,410 |  |
| 25 26 | Toledo, Ohio. Denver, Colo. | 816,688 723,105 | 499, 552 | 317,136 | 1,074,473 | 632, 115 | 442,328 | 257,735 | 132,563 | 125, 192 |
|  | Denver, Colo. | 723,105 | 712,105 | 11,000 | 1,090,039 | 1,065,539 | 24,500 | 1,206, 03 ! | 1,253, 43-4 | 13,800 |
| 27 | Columbus, | 1,173,904 | 643,104 | 530,800 | 1,963, 431 | 274,631 | 1,688,800 | 789,507 | :368, 773 | 1,158,000 |
| 28 29 | Los Angeles, Cal | $\begin{array}{r}776,207 \\ 1,267 \\ \hline\end{array}$ | 778,207 $1,032,298$ | 235,0 | 7,445,480 | 7,415,480 |  | 6,600.273 | 6, 669,273 |  |
| 30 | Seattle, Wash. | 4,281,090 | 4,122,409 | 238,681 | 1, $5,486,428$ |  | 225,616 | +331,339 |  | 158,681 |
| 31 | Memphis, Tenn | 647,556 | C47,550 |  | 874, 183 | 874, 183 |  | 206,627 | 231, 627 |  |
|  | Omaha, Nebr | 865,554 | 759,213 | 106,341 | 1,727,410 | 1,727,410 |  | 861.856 | 968, 197 | ${ }^{6} 100.341$ |
| 33 | New Haven, | 778,261 | 751,261 | 27,000 | 1,045.872 | 1,005,872 | 20,000 | 267, 611 | 274, 011 | 67,000 |
| 3 | Scranton, Pa, | $\begin{array}{r}390,003 \\ 2,023 \\ \hline\end{array}$ | 2, $\begin{array}{r}353,063 \\ 2,016,696\end{array}$ | 37,000 5 | 5,547,857 | -54, 878 |  | 157,794 | 197, 791 | \$37,000 |
| 35 |  | $\begin{array}{r} 2,022,396 \\ 93,253 \end{array}$ | $\begin{array}{r} 2,016,690 \\ 03,253 \end{array}$ | 5,700 | 2, 432,744 | 2,407,74 | 25,000 | 410,348 824,469 | 391,048 824,469 | 19,300 |
| 37 | Portland, | 1,036,031 | 1,036,031 |  | 2,730,384 | 2,503,678 |  |  |  |  |
| 38 | Paterson, | 2,059,910 | 2,034,910 | 25,000 | 1,078.051 | 1, 12780.051 | 140,000 | 1,38189 | bis | 25,000 |
| 39 | Atlanta, Ga | 255, 276 | 2555,276 |  | 1,737,689 | 1,737,689 |  | -381, 489 | 480, 413 |  |
| 40 | Richmond, | 882,360 | 706,900 | 115,400 | 1,533,144 | 1,066,9.14 | 766,200 | 710,784 | 359,984 | 350,800 |
| 41 | Dayton, Oh | 509, 646 | 444,041 | 65,605 | 935,235 | $8+0,815$ | 94, 220 | 42,589 | 396,774 | 28,815 |
|  | Fall River, Mass | 907, 206 | 881,200 | 26,000 | 1,004,945 | 994, 696 | 10,249 | 97,739 | 113, 490 | 615,751 |
| 43 | Nashville, Tenn. | 81, 722 | 81,722 |  | 257, 733 | 257,735 |  | 176,013 | 176, 013 |  |
| 45 | Grand Rapids, | 420,582 628,906 | 322,082 500,900 | 98,500 | 962,833 | 839.833 | 123,000 | 512,251 | 5177 | 24,500 |
| 46 | Cambridge, Mass. | 1,046,231 | 804, 231 | 182,000 | 1,250,721 | 1,150,721 | 100,000 | 268,562 204,490 | 387,562 286,400 | $\begin{array}{r} \mathbf{8} \\ \quad 682,000 \\ \hline 82,000 \end{array}$ |

[^20]TABLE 9.-PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT: ${ }^{1} 1908$-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | ciry. | PAYMENTS. ${ }^{2}$ |  |  | Receipts. |  |  | excess of receipts over payments. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | To public. | Toinvested funds ${ }^{d}$ (investment transfers). | Total. | From public. | From in. vested tunds ${ }^{8}$ (investment transfers). | Total. | From public. | From invested funds ${ }^{3}$ (investment transfers). |
| 4748495051 | Albany, N. Y | \$505, 442 | \$413,835 | \$91,607 | \$933,760 | \$803,960 | 359,800 | \$448,318 | \$450,125 | ${ }^{5}$ \$1,807 |
|  | Reading. P'a. | 460,600 | 451,400 |  | 593,771 | 593,771 |  | 133,171 | 142,371 | ${ }^{51} 9,200$ |
|  | Lowell, Mas | 1,609,423 | 1,006,423 | 3,000 | 1,604,413 | 1,602,700 | 1,713 | 65,010 | ${ }^{6} 3,723$ | ${ }^{1,287}$ |
|  | Trenton, N. J | 495,318 | 434,865 | 60,450 | 1,048, 175 | 964,630 | 83,545 | 552,857 | 529,762 | 23,095 |
|  | Bridgeport, Coma | 200,639 | 101,639 | 99,000 | 222,289 | 197,289 | 25,000 | 21,650 | 95,650 | 574,000 |
| 5253545550 | Comden, N . | 409,272 | 388,272 | 21,000 | 372,403 | 291,868 |  | ${ }^{3} 36,869$ | ${ }^{3} 96,404$ |  |
|  | Wilmington, Del. | 110, 433 | 110,433 |  | 616, 150 | 614, 150 | 2,000 | 500, 717 | 503,717 | 2,000 |
|  | Des Moines, Iowa. | - 201,421 | 201, 421 |  | - 318,002 | 1, 348,002 |  | 146,581 | 146,581 |  |
|  | Lynn, Mass....... | $1,349,316$ $1,666,401$ | 972, 316 $1,559,401$ | 377,000 107,000 | $1,715,843$ $1,853,974$ | 1,403,843 | 312,000 103,000 | 366,527 $18 i, 573$ | 431,527 194,573 | 665000 87,000 |
| 575859596061 | Kansas City, Kans | 739,187 | 739,187 |  | 927,555 | 927,555 |  | 185.368 | 188,368 |  |
|  | Springricld. Mass. | 652, 300 | 627,500 | 24,700 | 1,277,902 | 1,207,902 |  | 555,702 | 580,402 | 387,700 |
|  | Troy, A . ${ }^{\text {c }}$ | 1,171,858 | 1,106,904 | 64,934 | 1,311,352 | 1,366, 382 | 5,000 | 199,524 | 259, 458 | ${ }^{3} 59,934$ |
|  | Oakland, Cal | 1, 180.457 | 180,487 $1,354,939$ | 29,500 | 1.604,086 | 1,597,0S6 | ,000 | 530,733 219,647 | 500,733 182,147 | , 500 |
| 6263646466 |  |  |  |  |  |  |  |  |  |  |
|  | Somerville. | 907,590 | 907,590 | 3,800 | 46,717 | 812,804 | 3,800 | ${ }^{5} 94,786$ | ${ }^{5} 94,786$ |  |
|  | Duluth, Minn. | 200.612 70,181 | 196,872 70,181 | 3,800 | 101, <br> 1029 | 101,729 | 3,800 | 153,953 31,548 | - ${ }^{31,548}$ |  |
|  | Norfolk, 'ia | 520, 415 | 395, 200 | 128, 155 | 633,737 | 452,143 | 186,594 | 112,322 | 53,883 | 58,439 |
|  | Yonkers, N . | 2,423,275 | 2,413,275 | 10,000 | 3,368,649 | 3,365,649 |  | 945,374 | 953,374 | ${ }^{5} 10,000$ |
| 6768697071 | Schenectady, N. Y | 561, 772 | 556,772 | 5,000 | 1, 296,631 | 1,197,654 | 28,977 | 664,859 | 640,852 | 23,977 |
|  | Iloboken, | 478.883 | 473, 383 | 3,500 4,700 | 673, 397 | 673,397 |  | 194,514 | 198,014 | 53,500 |
|  | Peoria, Ill. | 5S1,695 | 578,905 | 4,700 | -394, 873 | 394,843 787,233 | 10,000 | - 186,802 | ${ }^{182,152} \mathbf{7 1 , 6 1 2}$ | 4. 10,700 1000 |
|  | Manchester, $\dddot{\mathrm{x}} . \mathrm{i}$ | 345,501 | 335, 501 | 10,000 | 330, 552 | 330,452 |  | ${ }^{6} 15,049$ | ${ }_{6} \mathbf{5}, 049$ | ${ }^{10,000}$ |
| 727374787676 | Evansville. Ind. | 86,431 | 86, 431 |  | 8,590 | 8,590 |  | ¢77,835 | ${ }^{5} 77,835$ |  |
|  | San Antonio, Tex | 370, 237 | 363,257 | 7,000 | 451,644 | 451,644 |  | 81,357 | 88,357 | 3,000 |
|  | Flizabeth, $\times$. J. | 313,597 | ${ }^{263,597}$ | 50,000 48,000 | 503, 697 | 373, 878 | 129,819 | 19, 100 | 110,281 | 79,819 |
|  | Waterbury Conn | 205, 012 | 157,012 | 48,000 | -632,398 | 684,395 | 43,000 | 427, 356 | 427,356 |  |
|  | Salt Lake City, U | 372,065 | 372,005 |  | 1,153,241 | 1,153,241 |  | 781,176 | 781,176 |  |
| 7778788081 | Wilkes-Barre, Pa. | 47,872 | 47,872 |  | 43,723 | 31,723 | 12,000 | 64,149 | ${ }^{\$ 16,149}$ | 12,000 |
|  | Erie, P'a. | 215, 190 | 16, 190 | 50,000 | ${ }_{1}^{278,575}$ | 278, 575 |  | 63,385 | 113,383 | ${ }^{3} 50,000$ |
|  | Houston, Tes. | 453, 644 | 458, 641 |  | 1,277,232 | 1,277, 32 |  | ${ }_{311} 81896$ | 818, ${ }^{\text {392 }}$, 134 |  |
|  | Tacoma, Was | 1,032,961 | 967,398 126,363 | $\begin{aligned} & 65,563 \\ & 27,800 \end{aligned}$ | $1,374,287$ 399,165 | 1,359, 3593 | 14,755 | 311,326 205,002 | $\begin{array}{r}392,134 \\ 232 \\ \hline 802\end{array}$ | $\begin{aligned} & \mathbf{3} 50,508 \\ & \mathbf{3} 27,800 \end{aligned}$ |
| 82838485 | Portland, M | 2.53it. 466 | 2,536,466 |  | 6,765, 007 | 6, 754,533 | 11,374 | 4,229,4:1 | 4,218,067 |  |
|  | Charleston, S. ${ }^{\text {c }}$ | 1,237,000 | 1,234,500 | 2,500 | 1,727,908 | 1,727,903 |  | 490,908 | 493, 408 | 62,500 |
|  | Youngstown, O | 236, 601 | 1, 199,376 | 37,225 | 412, 613 | 359, 479 | 53,134 | 176,012 | 160,103 | 15,909 |
|  | Dallas, Tex.. | 114,780 | 99,780 | 15,000 | .501,670 | 501,670 |  | 356, 890 | 201,890 | * 15,000 |
| 86878889 | Terroliante, Ind. | 229, 832 | 229,832 |  | 225,237 | 225,237 |  | ${ }^{54,595}$ | ¢ 4,595 |  |
|  | Akron, ohio...... | 210,847 | 164,762 | 46,055 | 298,347 | 51, 561 | 246,786 | 87,500 | ${ }^{5} 113,201$ | 200,701 |
|  | Fort Wayne, Ind. | 76,650 | 70,656 |  | 91, 212 | 91, 212 |  |  |  |  |
|  | Holyoke, Mass... | 803, 100 | 787,500 | 15,600 | 921,524 | 871,524 | 50,000 | 118, 424 | 84,024 | 34,400 |
| 90919293 | Brockton, M | 774,004 | 742,004 | 32,000 | 893,059 | 939,059 | 54,000 | 219,055 | 197,055 | 22,000 |
|  | Corington, Ky | 112,250 | 112,250 |  | 182,014 | 182, 014 |  | 69, 764 | 69,764 |  |
|  | Lincoln, Nebr | 112,379 | 112,379 |  | 166,133 | 166,133 425,676 |  | 53,754 | 53, 754 |  |
|  | Saginaw, Mich. | 268, 905 | 252,095 | 16,810 | 442,876 | 425,676 | 17,200 | 173, 971 | 173,581 | 390 |

[^21]Table 9.-PAYMENTS AND RECEIPTS ON ACCOUNT OF DEBT: ${ }^{1}$ 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 32.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

${ }^{1}$ The term "debt," as here used, includes all bonds; teraporary and other loans. Including overdratts by the treasurer; all warrants outstanding at the close of the ycar; and all judgments rendered against the government of the city and not paid during the year.
z' Payments of debt by sinkirg funds (included in these columns) are shown separately fin columns and 7 of Table 21 .

3 Sinking, investment, and public trust funds.
of debt for mecting governmental costs. of debt for mecting governmental costs.
F Fxecss of payments over receipts.
http://fraser.stlouisfed.org/
Federal Reserve Bank of St. Louis

Table 10.-RECEIPTS IROM
[For a list of the cities arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New York, N. Y | \$122, 129, 171 | 3122, 129,171 |  |  | 3121,636,517 | 8192.654 | :8109,730,385 | \$103,629,209 | 31,320,079 | S4,772,104 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, III...... | 41,546, 465 | 19,447, 600 | 11,786,885 | \$10,311,880 | 41,542,129 | 4,336 | 31,843,470 | : 31.533,812 | 115, 优8 | 193,980 |  |
| 3 | ${ }_{\text {Philadelpha, }} \mathrm{Pa}$ | 25,484, 932 | $\mathbf{2 5 , 4 2 7 , 2 7 8}$ |  | 57,054 | 25,483,980 | ${ }^{952}$ | 19,531,751 | 19,225,962 | 178,702 | 37.320 | \%9, 76 |
| 4 | St. Louis, Mo.... | 13,799,932 | 9,954,905 | 3,845,027 |  | 13,799,032 | 800 | 11,773,339 | 10,586,165 | 44.037 | 1,143,077 |  |
|  | Boston, | 23,074,209 | 23,074,209 |  |  | 22,989, 661 | 84,448 | 21,615,787 | 19,807,719 |  | 1.6x3,64 | 119,420 |
| 6 | Baltimore, Mo | 8,963,040 | 8,963,040 |  |  | 8,961,246 | 1,794 | 7,518,725 | 6,908. 135 | 43,841 | 5idis,79 |  |
| 7 | Pittsburg, Pa... | $13,084,487$ $9,345,285$ | 9,709,683 $5,020,269$ | 边, 381,432 | 1,783,372 | 13,082, 653 | 1,834 | 11, 170.030 | 11,050,769 | 68,480 | 20,781 | (2) |
|  |  | 9,345,285 | 5,020, 269 | 3,137, 528 | 1, 187,48 | 9,345,285 |  | 7.628,341 | 7,626, 293 |  | 1,44S |  |
|  | Buffalo, N. Y. | 7, 499,883 | 6,561,099 |  | 938,884 | 7,323,219 | 176,764 | 6,556, 446 | 0,369, 293 | 34.448 | 152.705 |  |
| 10 | San Francisco, Ca | 9,385, 013 $7,037,586$ | $9,385,013$ $6,388,314$ |  |  | 9,375,540 $6,963,026$ | 9,473 74,560 |  | 7.063, 913 | +0, $\mathrm{i}, \mathbf{4 3 2}$ |  |  |
| 12 | Cinclnnati, Ohio.. | 8,320,664 | $\begin{aligned} & 6,38,314 \\ & 4,494,265 \end{aligned}$ | 2,067,363 | 1,759,026 | 8, $8,318,6069$ | 74,500 1,985 | 5.45 .955 $6,843.379$ | S. $6.816 .941,331$ |  | $\underline{3} 048$ |  |
| 13 | Milwaukee, W | 6,142, 214 | $\mathbf{5 , 3 5 0 , 8 8 3}$ |  | 791,331 | 6,138,731 | 3,483 | 4.859, 602 | 4. 805.053 | 5. 63.38 | 48,311 |  |
| 14 | New Orleans, L | $\begin{array}{r}5,848,151 \\ 12,168,378 \\ \hline\end{array}$ |  |  |  | 5, 5 | 9,006 22,022 | 4. 771.51 Sil | 4,638. 317 | 46, 911 |  | 36,113 |
| 16 | Newark, N. J.. | 12,826,020 |  |  | 1,098, 400 | $12,146,350$ $5,825,892$ | 22,022 | 5.1632.874 | 4.010 .439 3.138 .539 | +1.410 | 1:1.650 | 40.0080 |

GROUP II--CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN IRON.

| 17 | Minneapolis, Minn.... | \$4,633,924 |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J...... | 2,726, 256 | 24,726, 256 |  |  | 24,717,321 | 8.935 | 1,4S2,086 | \$3.190,627 | 348, 810 | 87,771 | 43,5000 |
| 19 | Indianapolis, Ind | 3,209, 705 | 1,931,898 | \$1,277,807 |  | 3,209,420 | 285 | 2,621,622 | 2. 601.734 |  |  | 19,85S |
| 20 | Loulsville, Ky.. | 3,784,859 | 3,784,859 |  |  | 3,780,317 | 1,542 | 2,878, 583 | 2,849,973 | 28,6i5 |  |  |
| 21 | St. Paul, Minn. | 2,773,615 | 2,773, 615 |  |  | 2,733,515 | 100 | 2,186,931 | $2.106,174$ | 3,601 | i0, 0 ¢ ${ }^{\text {b }}$ |  |
| 22 | Providenc | 3,691,894 | 3,691,894 |  |  | 3,691,355 | 539 | 3,368, 134 | 3,300,781 | 4,2033 | m | 22.724 |
| 23 | Rochester, N. Y. | 3,398,450 | 3,398, 450 |  |  | 3,391, 733 | 6,717 | 2,973,136 | 2,802, 618 | 22, $\mathbf{0} \mathbf{0} \mathbf{i}$ | 87, 953 |  |
| $\begin{aligned} & 24 \\ & 25 \end{aligned}$ | Kansas City, Mo. | 3,881,351 | $2,428,699$ $1,620,140$ | 1,452,652 |  | $3,879,343$ $2,438,585$ | 2,008 | 3, 166, 021 | 3.107.863 | 13,254 | +4,014 |  |
| 26 | Denver, Colo. | 4,198,540 | 2,213,627 | 1,180,772 | \$794, 141 | 4,188,857 | 0,683 | 3,581.885 | 3,56,906 | 1io.02 |  |  |
|  | Columbus, | 2.296,123 | 1,441,674 | 854,449 |  | 2,295, 843 | 280 | 1.919,972 | 1.919,972 |  |  |  |
| 28 | Los Angeles, Cal | $5,273,272$ $2,351,402$ | 4,127,142 | 1,146,130 |  | 5,268,368 | 4.904 | 3,446,268 | 3.446,268 |  |  |  |
| 30 | Vorcester, Siass. | $2,351,402$ $4,100,439$ | $2,354,402$ $\mathbf{2} 833,685$ | 1,356,754 |  | $2,353,602$ $4,190,251$ | 800 | 2,102, 235 | 1,796, 205 |  | 236.688 | 79,203 |
| 31 | Memphis, Tenn. | 1,997, 4.47 | 1,997,647 | 1,350, 54 |  | 1,897,453 | 188 | 3,339,407 | 3.339, | 2,094 |  |  |
| 32 | Omaha, Nebr. | 1,961.470 | 1,292,436 | 669,034 |  | 1,961,464 | 6 | 1,535, 679 | 1,523, 425 | 27,434 | 1,820 |  |
| 33 | New Haven, Conn | 1,949, 297 | 1,918,912 | 21,946 | 8,439 | 1,948, 483 | 55 | 1, (660, 013 | 1,001,081 | 9,691 | 49,671 | 8,570 |
| $\stackrel{34}{35}$ | Scranton, Pa. | $1,346,124$ $\mathbf{2} 316,528$ | -660, 213 | 685, 911 |  | 1,345,770 | 354 | 935, 794 | 902,175 | 12,042 | 4,077 | 30,600 |
| 36 | St. Joseph, | $2.316,528$ 939,213 | 2,316,526 | 6 |  | 2,307,074 | 0.452 | 2,018,277 | 1.931.740 | 13,019 | 53,518 |  |
|  | Portland, Ores | 2,496, 191 | 1,306 | 895, |  | 2,496,012 |  |  |  |  |  |  |
| 38 | Paterson, N. J | 1,825, 495 | 1,825, 495 |  |  | 1,824,935 | 660 | 1,372.818 | 1.180,038 | 74.769 | ii2, iji | 5.500 |
| 39 | Atlanta, $\mathbf{G a}$ | 1,593,814 | 1,593,814 |  |  | 1,587,079 | 6,735 | 1,267,442 | 1,215,208 | 12,101 | 26,797 | 13,336 |
| 41 | Richmond, Va | $1,775,600$ $1,608,871$ | 1,775,600 |  |  | 1,771,993 | 3.607 | 1.53f. 127 | 1,528.999 | 3,646, |  | 3,482 |
|  |  |  | 910,169 | 636, 702 |  | 1,606,871 |  | 1,303,901 | 1,303,901 |  |  |  |
| 43 | Nashville, Tenn...... | 1,692,275 | 1,692,275 |  |  | 1,685,500 | 6,775 | 1,518, 812 | 1.369,796 |  | 100, 128 | 48,888 |
| 44 | Grand Rapids, Mich. | 1,532,425 | 1,332, 425 |  |  | 1, $1,532,162$ | 263 | 1,246,190 | 946,109 $1,254,287$ | 8,303 |  |  |
| 45 | Hartford, Conn. | 2,016,013 | 1,720, 169 | 295,844 |  | 2,016,013 |  | 1,874,257 | 1,558.697 | \%,722 |  | $\ddot{\mathbf{2}, \mathbf{5 1 9}}$ |
| 46 | Cambridge, Mass..... | 2,074,148 | 2,074,148 |  |  | 2,061, 424 | 12,724 | 2,056,788 | 1,868.308 |  | -151, 430 | - 31,050 |

${ }^{1}$ Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 33.]


GROUP I.-CITIES HAVING A POPELATION OF 300,000 OR OVER IN 1906.

| 88,972,746 | \$7,927,300 | \$516, 142 |  | \$40,288 | \$469,016 | \$1,026,232 | \$2,390,224 | \$1,824,525 |  | 8565,609 |  | \$9,584 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8.cos.914 | 7,252,687 | 6\%2, 631 | \$13,184 | 438,872 | 151,540 | 548,790 | 545,291 | 340,585 |  | 201,206 | \$3,500 |  | $\frac{1}{2}$ |
| 2,358, 060 | 1,969,459 | 252, 847 |  | 9,300 | 127,060 | 50,917 | 3,543,598 | 997, 845 | \$2,024,474 | 307,484 | 213,793 |  | 3 |
| 1,495,724 | 1,122.000 | 215,598 | 33,340 | 104,174 | 30,612 | 107,020 | 423,828 | 283,243 |  | 14,085 | 126,500 | 21 | 4 |
| 1.239,063 | 1,151.378 | 51,022 | 29,382 | 7,281 |  | 135,141 | 83,063 |  | 9,153 | 73,910 |  | 1,153 | 5 |
| 902,959 | 752. 859 | 71,349 | 32,173 | 40, 124 | 6. 435 | $\begin{array}{r}9,569 \\ 100 \\ \hline\end{array}$ | 531,787 868.310 | 531,787 |  |  |  |  | ${ }^{13}$ |
| 1,329,353 | 1,306,084 | 6,890 | 6,415 | $\stackrel{3}{3,509}$ | G 460 | 100,501 | 360, 80 | 361,565 | +3,095 | 24,830 | 82,000 | 1.005 | 8 |
| 709,633 | 601, 168 | 68,878 | 11,831 | 16,215 | 11,541 | 35,020 | 198,884 | 145,798 | 37,828 | 15,258 |  |  | 9 |
| $1,582,537$ 867,32 | 1,147,182 | 366,328 | 9,056 | 8, 860 | 31,381 $\mathbf{1 9} 297$ | 33,718 12,334 | 693,877 699,805 | 674, 194 | 6,868 | 19,558 22,309 | ${ }_{569}^{125}$ | 1,480 | 10 |
| 1,202,488 | 1,042,967 | 86,877 | 6, 515 | 58,247 | 7,841 | 31, 140 | 243,290 | 119,738 | 4,206 | 32, 911 | 86,405 | $37^{7}$ | 12 |
| 809,525 | 421,110 | 405,530 | 22,340 | 1,035 | 18,910 | 50, 105 | 356,982 | 263,3 | 68,058 |  |  |  |  |
| 73, 212 | 478. 502 | 234, 656 | 2,848 | 4,352 | 13,824 | 32, 485 | 306, 496 ${ }^{\text {- }}$ | 185, 257 |  | 22, 239 | 99,000 | 3,397 | 14 |
| (iti, 750 | 4G4, $1 \times 4$ | 135,713 | 21,490 | 3,368 | 19,435 | 112,087 | 6. 240, 201 |  | 0,20.219 | 13,982 |  | 1,460 | 15 |
| 615, 199 | 556,3\%0 | 41,285 | 1,559 |  | 15,985 | 23,672 | 1,454,775 | 1,360, 293 | 79,634 | 14,848 |  |  | 16 |

GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

${ }^{2}$ Not reported separately.

Table 10.-RECEIPTS FROM
[For a list of the cities arranged alphabetically by states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903.

${ }^{1}$ Exclusive of recoipts from permits issued by publie service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 33.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| classified by source-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total. | Liquor licenses and taxes. | 1.1 ceoses and permits. |  |  |  | Fines and forfeits. | Total. | Subventions, grants, and gifts. |  |  |  | Miscellaneous general revenues. | $\begin{aligned} & \text { City } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
|  |  | Other business licenses. | $\begin{gathered} \text { Dog } \\ \text { licenses. } \end{gathered}$ | General lieenses. | Permits. ${ }^{1}$ |  |  | Subven grants civil divis | lons and om other ions. | Gifts from indivic | private uals. |  |  |
|  |  |  |  |  |  |  |  | For education. | $\begin{gathered} \text { For } \\ \text { other } \\ \text { purposes. } \end{gathered}$ | $\begin{gathered} \text { For } \\ \text { expenses. } \end{gathered}$ | $\underset{\text { outlays. }}{\text { For }}$ |  |  |
| 3187, 785 | \$178,919 | \$4.046 | \$4,057 | \$705 |  | \$2,029 | \$52,069 | \$43,022 |  | \$9,047 |  |  |  |
| 59,506 | 49,600 | 4,317 | 2,666 |  | 2,923 | 1,344 | 85,123 | 85,123 |  |  |  |  | 48 |
| 140,228 | 132, 333 | 7,093 |  | 802 |  | +,522 | 3,697 37809 | 3,697 |  |  |  |  | 49 |
| 128,787, | 110,500 133,439 | 8,472 2,244 | 6,245 2,245 | 1,035 | 3,553 3,082 | 6,285 12,498 | 376,969 62,107 | $\begin{array}{r}371,629 \\ 47 \\ \hline 140\end{array}$ | \$10,995 | 5,340 1,472 | 32,500 |  | 50 51 |
| 135,324 | 125, 125 |  |  |  | 5,759 |  | 261,982 | 261,406 |  | 576 |  |  | 52 |
| 6,982 |  | 1,769 | 2,888 |  | 2,345 | 6,299 | 35,14 | 24,980 |  | 164 |  |  | 53 |
| 110, 761 | 90,299 | 14;746 | 1,900 |  | 3,816 | 27,497 | 36,598 | 36,156 |  | 442 |  |  | 34 |
| 4,406 |  | 3,583 |  | 823 |  | 8,291 | 3,716 | 3,716 |  |  |  |  | 35 |
| 85,021 | 79,543 | 4,634 |  | 844 |  | 3,946 | 4,480 | 4,480 |  |  |  |  | 36 |
| 38,839 |  | 34,886 2,697 2, 2, | 2,926 | 75 | 1,032 | 3,523 7,966 | 23,880 23,090 | 17,980 4,440 | 1,000 | 5,000 5 | 18,600 |  | 57 58 |
| 147, 199 , | 141,236 | 2,153 | 3,160 | 390 |  | ,604 | 40,539 | 33,671 |  | 6,868 |  |  | 59 |
| 286,064 | 179,240 | 82,500 | 7,757 |  | 10,561 | 59,353 | 453,004 | 450, 167 |  | 2,837 |  |  | 60 |
| 152,313 | 148,571 | 2,871 |  | 871 |  | 6,349 | 2,135 | 956 |  | 1,179 |  |  |  |
| 2,058 | 23 | 1,370 |  | 690 |  | 4,910 | 19,182 | 6,214 |  |  | 14,968 |  |  |
| 198,479 | 182,000 | 9,505 | 1,818 | 118 | 5,035 | 25,623 | 75, 166 | 69,790 |  | 75 | 5,301 |  | ${ }_{6}^{63}$ |
| 153,642 292,643 | 107,9il | 182,348 | 2,354 |  |  | -3,1,241 | 34, 284 | -17, 722 | 2,862 | 1,000 |  |  | ${ }_{65}$ |
| 131,844 | 121,845 | 3,790 | 1,218 | 633 | 4,303 | 4,076 | 39,780 | 31,908 |  | 7,872 |  |  | 63 |
| 138,083 | 131,093 | 3,172 | 2,687 | 500 | 631 | 7,563 | 29,249 | 26,125 |  | 3,124 |  | 811 |  |
| 136,577 | 126,110 | 6,026 | 2,338 |  | 2,103 | 1,388 | 331,730 | 331,628 |  | 102 |  |  | ${ }_{68}^{68}$ |
| 170,320 | 155,040 | 8.618 | 1,730 | 488 | 4,454 | 11,723 | 13,328 | 9,766 31,925 |  | 3,562 3,642 |  |  | 69 70 |
| 146. 859 | 135,751 | 3.593 |  | 656 613 |  | 2,799 4.121 | 45,491 3,578 | 31,925 3,578 |  | 3,642 | 9,924 |  | 70 |
| 62,809 | 50,379 | 1,852 | 2,704 | 613 | 1,261 | 4,121 | 3,578 | 3,578 |  |  |  |  | 7 |
| 91,922 | 74,175 | 7.558 | 2, 556 | 7,013 | 320 | 1,556 | 93,052 | 90,876 | 418 | 1,758 |  |  |  |
| 43,092 | 31,500 | 4.383 | 1,721 |  | 5,488 | 12,470 | 90,416 | 88,392 | ...... 500 | 1,387 | 637 | 197 | 73 7 |
| 97,357 ${ }^{\mathbf{7 3}, 182}$ | 86,304 687 | 2.698 1.298 | 3.250 1.764 |  | 5,075 1,833 | -12,822 | 258,002 41,695 | 235, ${ }_{4}^{23,641}$ | 500 | 1,672 | 52 | ............ | 74 75 |
| 214, 844 | 143,9i3 | 62.590 | 2,237 | 167 | 5,887 | 16,575 | 222,846 | 222,846 |  |  |  |  |  |
| 69,931 | 56,400 | 8,659 | 162 |  | 4,710 |  |  | 47,846 |  | 14 |  |  |  |
| 68,511 | 56,400 | 8,981 | 1,840 |  | 1,290 | 3,039 | 58,577 | 56,196 102,413 |  |  | 2,381 |  | 78 |
| 33.032 133.665 71. | 25,561 120,510 |  | 152 1,439 |  | 2,423 1,119 | 11,84 10,385 | 102,438 157,793 | 102,413 157,793 |  | 25 |  |  | 79 80 8 |
| 71,358 | 135,600 | 13,534 | 1, 103 |  | ${ }^{1} 821$ | 1,431 | 54,592 | 52,749 |  | 1,843 |  |  | 81 |
| 1,068 |  | 1,068 |  |  |  | 723 | 77,037 | 58,772 |  |  | 12.236 |  | 82 |
| 95,697 |  | 85.482 | 1.215 |  |  | $\begin{array}{r}40,733 \\ 8 \\ 8 \\ \hline 162\end{array}$ | 129,330 31,149 | 67,917 30,649 | 59,922 | 1,491 50 |  |  | 8 |
| 135,407 41,405 | $\begin{array}{r} 129,094 \\ 34,844 \end{array}$ | 1,745 4,911 | 1,077 1,650 | 110 | 3,381 | $\mathbf{8 , 1 6 2}$ $\mathbf{9 , 8 2 4}$ | 39, 838 | 30,6096 |  | 197 | 2,600 | 222 | ${ }_{85}^{85}$ |
| 77,115 |  | 3,371 | 886 |  | 4,644 | 3,345 | 202,348 | 200,758 |  | 1,590 |  |  |  |
| 70, 283 | 68,480 | 1,718 |  | 85 |  | 2,509 | 32,343 80,555 | 27,129 | 5,000 | 1214 | .... |  | 88 |
| 40,896 63 | 31,500 61,002 | 7,712 | 1,300 | 575 | 184 | 3,407 5,027 | 80, 3,716 | 79,545 1,666 | 300 | 1,750 |  |  | 88 |
|  |  |  |  |  |  | 9,036 | 4,461 | 4,461 |  |  |  |  |  |
| 35,272 | 21,133 | 9,068 |  | 4,699 | ${ }^{95}$ | 1,515 | 71,575 | 71,575 |  |  |  |  | ${ }^{91}$ |
| 12,716 | 5,324 | 5,509 |  |  | 1,052 220 | 3,721 $\mathbf{2 , 4 0 6}$ | 29,501 193,076 | 14, ${ }_{97} \mathbf{0 1}$ | 6,000 8887 | 2,000 | 9,000 84,968 |  | ${ }_{93}^{89}$ |
| 47,535 | 42,297 | 3,227 | 1,785 |  |  |  | 193,076 | 97,232 |  | 2,000 | 84,508 |  | 93 |

${ }^{2}$ Not reported separately.
[For a list of the cities arranged alphabeticully by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1903.

${ }^{1}$ Exclusive of receipts from permits issued by public service enterprises, which are reported in Table 14.

GENERAL REVENUES: 1908—Continued.
assigned to tueh, sea page 79 . For a text discussion of this table, sea page 33.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| Classified by source-continued. |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tutal. | Litenses and permits. |  |  |  |  | Fines and forfelts. | Subventions, grants, and gitts. |  |  |  |  | Miscel-laneolsgeneralrevenues. |  |
|  | Liquar licenses and taxes. | Uther business licenses. | Dog licenses. | General licenses. | Permits. ${ }^{1}$ |  |  | Subrent gravts civil divis | ions and om other ions. | $\begin{aligned} & \text { Gifts from } \\ & \text { indive } \end{aligned}$ | private uals. |  |  |
|  |  |  |  |  |  |  |  | $\begin{aligned} & \text { For } \\ & \text { education. } \end{aligned}$ | $\begin{gathered} \text { For } \\ \text { other } \\ \text { purposes. } \end{gathered}$ | $\begin{gathered} \text { For } \\ \text { expenses. } \end{gathered}$ | $\begin{aligned} & \text { For } \\ & \text { outlays. } \end{aligned}$ |  |  |
| 847, 224 | \$25, 1;9 | \$18,74 | \$2,040 |  | \$1,294 | \$6,363 | \$42,465 | \$42,465 |  |  |  |  | 94 |
| 230,055 | 205,540 30,000 | 18, ${ }^{6}, 6$ | 4,350 | \$3,492 |  | 35, 832 | 175, 262 | 172, 277 | ........ | \$2,985 |  |  | 93 |
| 276, 418 | 30,000 | - 2 , 7 , 7305 | 1,350 | 3,487 | 9,162 | 37,027 | 39,484 90,291 | -39,382 |  | ${ }_{97}^{27}$ | \$100 |  | 97 |
| 55, 44 | 50, | -1,554 | -914 | $\begin{array}{r}3,187 \\ \hline\end{array}$ | 2,499 | 1,770 | 236,590 | 236,590 |  |  |  | .... | 98 |
| 24,400 | 20,000 | 2,711 |  |  | 1,689 | 1,353 | 67,888 | 66,421 |  | 1,447 |  |  | 99 |
| 95, 354 | 49, 500 | 41,990 | 2,315 | 170 | 1,349 | 30,197 | 140, 549 | 140,509 |  |  |  |  | 100 |
| 32, ${ }^{32} \times 24$ | $3,8,800$ 44,335 | 3,04 4,935 | $\begin{array}{r}100 \\ 2,24 \\ \hline\end{array}$ | 432 | 104 <br> 885 | 6,455 4,500 | 36,354 <br> 12,499 | 36,304 10,552 |  | 1,90 |  |  | 101 |
| (10, 844 | \$4,933 | 5, $5 \times 5$ | 2,346 | 432 | 885 | 15, $\mathbf{1 , 5 2 9}$ | 15,592 | 15,592 |  |  |  |  | 103 |
| (4), 501 | 34,330 | 24, 193 | 1,430 |  | 4,858 | 12,927 | 33,767 | 33, 767 |  |  |  |  | 104 |
| 35, 0 ,il | 32,310 | 1, 849 | , 592 |  | 350 | 211 | 10,536 | 10,536 |  |  |  |  | 105 |
| 53,214 130,74 | -18, 318 | 3, tris | 1,261 | ${ }_{283}^{467}$ |  | 1,913 | 23,892 | 23,892 |  |  |  |  | ${ }^{106}$ |
| 130,733 43,997 | $\bigcirc 3,432$ | 98, 94 | 1, ${ }^{8061}$ | 283 | 3,504 | 8,842 5,306 | 2,599 |  |  | 2,399 |  |  | 107 |
| 177, 246 | 148, 499 | 27,482; | 1,265 |  |  | 1,492 | 7,574 | 7,574 |  |  |  |  | 109 |
| liti, 721 | 3,78s | 3,512 |  |  | 4,421 | 3,334 | 149,989 | 149,982 |  | 57 |  | 35 | 110 |
| 14,9020 |  | 8,512 | 2,153 | 228 | ${ }_{2,083}$ | 12,044 2,513 | 12,087 | 11,688 |  |  |  |  | 111 |
| 196,2\%3 | 110,230 | 涌162 | 1,6s0 |  | 9,131 | 7,688 | 133,463 | 133,463 |  |  |  |  | 113 |
| 47, $\mathbf{N a}^{2}$ | 43, 119 | 1,143 | 795 | 505 | 195 | 3,535 | 12,709 | 12,709 |  |  |  |  | 114 |
| 151, 273 | 34,500 | 116,025 |  | 3 | 745 | 17,725 | 41, 31 | 19,951 | \$20,750 |  | 1,030 |  | 115 |
| 57,194 | 30,6is | 4, ${ }^{4}, 117$ | 1, ${ }^{\text {, }}$, 15 |  | 150 1,653 | 21, 24.48 | 15,641 | 15, 33,41 | 32,683 |  |  |  | 116 |
| 105,021 | 30,059 | 30,118 | 2, 050 | 129 | 1,653 | \% ${ }^{2}, 051$ | 60, 20,705 | 20,705 |  |  |  |  | 118 |
| 117,500 | 100,000 | -,907 |  |  | 1,097 | 5,890 | 7,830 | 7,763 |  | 73 |  |  | 119 |
| 20,043 | 14,000 | 11, | 665 |  | 2,543 | ${ }_{1} 780$ | 41,880 | 41,880 | 988 |  |  |  | 120 |
| 13,7\% | …........... | s,11s | i,4\% | ${ }_{7} 30$ | 3,44 | 7,835 | 8,728 | 8,728 |  |  |  |  | 122 |
| 39,00s | 37,1i5 | 836 | 1,033 |  | 24 | 359 | 102,069 | 100, 269 | 1,800 |  |  |  | 123 |
| N0,00,5 | -7i, 100 | 3,224 | 446 |  | 295 | 2,188 | 12,759 | 9,465 | 3,294 |  |  |  | 124 |
| 75, 558 | - 71, Gisi | 1,98i | 1, $\mathrm{SN}_{1}$ |  |  | 3,984 | 13,343 | 7,870 |  | 15 | 6,458 |  | ${ }_{120}^{123}$ |
| 92, 9 | St,400 | 12,046 $\times, 149$ | 1,183 |  | 1,191 | 3,764 8,819 | 25,052 | 25,082 |  | 3,125 |  |  | 120 |
| 74, 536 | -1, $2=0$ | - 273 | 1,130 | 33 | 1, 640 | ${ }_{821}$ | 26,187 | 24,280 |  | 1,907 |  |  | 128 |
| 127,405 | 16, 930 | -s, 21 | 174 |  |  | 17,563 |  |  |  |  |  |  | 129 |
| 28, 246 | 1s, 6.51 | ${ }^{4,313}$ | 1,295 | 333 | 1,903 | 831 4,868 | 32,569 | 32,569 | 264 |  |  |  | 130 131 |
| 30,460 | 2i, 2,493 | 1,213 2.510 | 1.437 185 | 333 | -880 | 11,935 | 17,328 | 17, 153 | 24 | ……-7 7 |  |  | ${ }_{132}$ |
| 1,160 | $\cdots$ | $\cdots$ |  | $31^{-1}$ |  | 2,197 | 5,600 | 3,001 | 999 | 1,000 |  |  | 133 |
| 1,342 | $\underline{2}$ | 951 |  | 379 |  | 3,050 | 10,196 | 1,591 | 3,470 | 250 | 4,585 |  | 134 |
| 1,576 |  | 1,534 |  | 342 |  | 3,279 | 1,899 | 11,899 | 22,535 | 6 |  |  | ${ }_{136}^{135}$ |
| 1,93 31,116 | 20 | 1,933 10,423 |  |  | 1,003 | 11,303 | 33,94 62,565 | 61,631 | 22,035 | 1,025 |  |  | ${ }_{137}$ |
| 2t,546 | 13:250 | \% ${ }^{\text {c }}$ | $8 \times$ | \%,7io |  | 0,655 | 98,053 | 40,409 | 57,594 | . 50 |  |  | 138 |
| 10, 0 0) |  | 1,834 | $26 i$ |  |  | 1,320 | 21,910 | 20,757 |  | 1,153 |  |  | 139 |
| 27, 134 | 23, 49 | 1, ${ }^{(63}$ | ${ }^{6} 813$ | 443 | 710 6,001 | 7,079 $\mathbf{1 7 , 1 8 2}$ | 27,249 | 22,602 | 843 | 3,804 | 30,000 |  | 141 |
| 17,173 |  | 9,448 | 1,714 | 252 | 6,001 | 17,182 1,668 | 48,807 | 57,882 |  |  | 35,000 |  | 114 |
| 14, | $\begin{aligned} & 1+, 1016 \\ & 24,014 \end{aligned}$ | 2, 2,2212 | 1,058 | 25 |  | 1,00 | 6,860 | 6,860 |  |  |  |  | 143 |
|  |  |  |  |  |  |  | 79,800 | 68,000 | 11,500 | 300 |  |  | 14 |
|  |  | 33,502 14,607 | 2,329 |  |  | 1,699 | 35,530 | 27,924 |  | 387 | \%,219 |  | 145 |
| 34, 197 | 32,270 | 1,508 |  | 329 |  | 3,454 $\mathbf{2}, 600$ | 9,498 18,330 | 1,823 | ............. | \%,675 |  |  | 146 |
| 34,575 | - 32, 212 | ${ }^{979}$ | 985 | 349 | 944 | 2,602 | 18,330 4,635 | 17,185 4,635 |  | 1,145 |  |  | 148 <br> 148 |
| 140,809 | 136,320 | 2,879 | 606 |  |  |  |  |  |  |  |  |  |  |
| 14, 720 |  | 13,737 | 953 |  |  | 9,296 | 92,023 | 91,626 |  | 397 |  | 39 | 149 |
| 53,333 1,218 | 31, 000 | 1,037 | .......... | 477 |  | 1,221 | 4,196 | 2,528 | 1,608 |  |  |  | 151 |
| 35.145 |  | +,3\%0 | 3, 377 | 4 | 99 | 1,783 | 23,995 | 23,359 |  | 6015 |  |  | 152 |
| 96, $\mathrm{ifi5}$ | 1il,935 | 32,078 | 1,732 |  | 920 | 3,009 | 105,294 | 104,694 |  | 600 |  |  | 153 |
| 91,962 | :0, 190 | 9, 494 | 142 ! | 130 | 1,504 | 17, 425 | 49,522 | 49,522 |  |  |  |  | 154 |
| 24,012 | 11, 465 | 7.505 | 48 | 4,259 | 715 | 372 2,467 | 55,506 2,898 | 35,566 | 1,267 |  |  |  | 155 |
| 40, 897 | 39,342 30,200 | 1,250 12.404 | - 7 , 6 il | 305 | 1,019 | 2,478 | 25, 2149 | 23,794 |  | 85 | 500 |  | 157 |
| 31,094 | 25. $2+2$ | 1,279 | 2,125 |  | 3,048 | 13,585 | 48,977 | 48,152 |  | 825 |  |  | 158 |
| 32, 198 | - ... - ....... | 29,034 |  |  | 3,144 | 4,401 | 132, 739 | 84,668 | 47,471 |  | 600 |  |  |

: Not reported separately.

Table 11.-RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM PRIVILEGES: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.]

| $\begin{aligned} & \text { City } \\ & \text { num } \\ & \text { ber. } \end{aligned}$ | CITY. | neceipts from spectal assessyents. |  |  |  |  |  |  | RECEIPTS FROM Pbivileges. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Classified by character. |  | Classified by object. |  |  |  | Total. | Public service. | Minor. |
|  |  |  | For meeting governmental costs. | Recelpts in error subsequently corrected by refundpayments. | For expenses. |  | For outlays. |  |  |  |  |
|  |  |  |  |  | Original assessments. | Penalties and collectors' fees. | Orig!nal assessments. | Penalties and collectors' fees. |  |  |  |
|  | Grand total. | 851,311,221 | 450,691,550 | \$619,671 | 81,284,727 | \$6,089 | \$19.363.434 | E656, 971 | 157, 454.933 | 280,952,554 | 28502,379 |
|  | Group I. | $25,380,020$ $15,356,051$ | $24,990,286$ $15.162,076$ | 389,734 193,975 | 337,651 616,795 | 4,624 1,439 | $24,503.099$ $14,672,117$ | 534,646 65,700 | $25,633,639$ $=1,210,991$ |  | $\begin{array}{r} 2458,325 \\ 231.669 \end{array}$ |
|  | Group IIİ | 5,946,783 | 5,934,452 | 12,331 | 206.707 | 20 | 5,700.015 | 34,035 | 345. 178 | 337,850 | 7,928 |
|  | Group IV.. | 4,628, 367 | 4,604,736 | 23,631 | 123,574 |  | 4,482. 203 | 22,590 | ${ }^{2} 264,525$ | 260.058 | 24,437 |

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

| 1 | New York, N. Y | \$10,029,153 | \%9,855, 230 | 8173,923 |  |  | 59,540,728 | \$488,425 | *51,199,621 | ¢909,280 | 38290,341 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago mili..... | 4,765, 393 | 4,033,426 | 131,967 |  |  | 4, 765,393 |  | 2,356, 275 | 2,306,6602 | 79,613 |
| 3 | Philadelphla, P | 853,746 | + 8 833,746 |  |  |  | -83,523 | 10,223 | 118,700 | 116,970 | 1, 330 |
| 4 | St. Louls, MO.. | 2,579,733 | 2,578,709 | 1,024 | \$235,009 | 84,624 | 2,339,972 | 128 | 391,933 | 385.905 | 6,033 |
| 5 | Boston, Mass. | 235,509 | 227,294 | 8,215 | 20,133 |  | 215.376 |  | 95.253 | 75,122 | 20.131 |
| 6 | Battimore, Md | 69,862 | 69,589 | 273 |  |  | 69.81 i ? |  | - ${ }^{4688}$, 985 | 434,469 | -34.326 |
| 8 | Pittsburg, Pa... | 1,453,088 | 1,451,593 | 1,445 |  |  | 1,453.038 |  | 55.172 | 37,602 | 17,500 |
| 8 | Cleveland, Ohio. | 1,128,669 | 1,065,570 | 63,099 |  |  | 1,128,699 |  | 67,177 | 62,876 | 4,301 |
|  | Buffalo, N. Y. | 533,281 | 533,281 |  | 43,324 |  | 489,957 |  | 151,378 | 150,573 |  |
| 10 | San Francisco, Cal | 943,257 | ${ }^{943,257}$ |  |  |  | 943,257 |  | 75, 783 | 75.682 | 100 |
| 11 | Detrolt, MItch.... | 769,624 417,835 | 761,792 417,320 | 7,832 |  |  | 762.346 415,90 | 7,278 | $\begin{array}{r}58.337 \\ \hline 280,995\end{array}$ | 55,337 |  |
|  | Cincianati, Ohio. | 417,835 |  |  | 1,593 |  | 415,940 |  | 280,993 | 280,895 | . |
| 13 | Milwaukee, Wis New Orleans, $L$ | 611, 709 | 610,879 | 830 | 37,290 |  | 574,419 |  | 54,127 | 54.127 |  |
| 15 | Washington, D. ${ }^{\text {c }}$ | 317, $400^{\circ}$ | 316.794 | 611 |  |  | 317, 405 |  | 12,148 | - 416,728 | 370 |
| 16 | Newark, N. J... | 691,806 | 691,806 |  |  |  | 463, 214 | 2S. 592 | 168, 410 | 168,410 |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^22]Tadle 11.-RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM PRIVILEGES: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


Table 11.-RECEIPTS FROM SPECLAL ASSESSMENTS AND FROM PRIVILEGES: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 38.] group IV.-CITIES HAVING a POPULATION OF 30,000 TO 50,000 IN 1908.


Including receipts in error to the amount of $\$ 131$, subsequently corrected by refund payments.
Including receipts in error to the amount of $\$ 12$, subsequently corrected by refund payments.

Federal Reserve Bank of St. Louis

Table 12.-RECEIPTS FROM
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { city } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | ciry. | Total receipts from departmentalservices. | classified by payer. |  |  |  | Classified by source. |  |  |  | CLASSIFIED BY OBJECT FOR WHICH RECEIVED. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Receipts from public. |  |  | Receipts from de partments, offices, enterprises, and lunds (service transfers). | Fees. | Charges. | Rents. | Sales. | Expenses. | Outlays. |
|  |  |  | Total. | For meeting governmental costs. | Receipts in error quently corrected by rements. |  |  |  |  |  |  |  |
|  | Grand total. | \$17,083,861 | 313,331,942 | 1515,430,543 | \$101,399 | \$1,551,919 | \$5,472,059 | \$8, 852,368 | 31,096,998 | 31,602,236 | 314,017,447 | 53,066,414 |
|  | Group 1. | $12,138,019$ $\mathbf{2}, 248,891$ | 11,073.270 | $10,983,795$ $1,983,364$ | 89,475 5,502 | $1,054,749$ 258.025 | $4,707,915$ 434,402 | 5,520, 238 | 766.809 189,291 | $1,133,037$ 243,513 | 9,900,233 | $2,221,736$ $\mathbf{2 5 2}, 244$ |
|  | Group III. | 1,380,727 | 1,265, 381 | 1,260,227 | 3, $\mathbf{3 , 1 5 4}$ |  | 173,370 | ${ }^{1} \mathbf{5 5 6 , 5 8 7}$ | ${ }_{6}^{18,9,230}$ | 243,513 1850 | 1,894,647 | -382, 188 |
|  | Group IV | 1,328,224 | 1,204, 425 | 1,203,157 | 1,268 | .123,789 | 156,372 | 905,678 | 76, 338 | 99,836 | 1,024,175 | 304,049 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.

| 1 | New York, N. Y. | 51,455,968 | \$1,453,274 | 51,455,274 |  | 5694 | 3638,178 | \$296,520 | \$322.999 | 3198,265 | 81,455,868 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill...... | 2,467,444 | 1,761,349 | 1,680,967 | 870,382 | 706,095 | 1,333, 933 | 780,393 | 173,539 | 179,575 | 2, 467,444 |  |
| 3 | Philadelphia, Pa. | 1,838,962 | 1,835, 775 | 1,83i, 775 |  | 3,187 | -59,334 | 1,224,594 | 2,570 | 17,464 | 1,010,171 | 8828, 791 |
| 4 | St. Louis, 30.... | 541,039 | 446,058 | 446,055 |  | 94,884 | 318,721 | 142,215 | 2,674 | 77,429 | 541,039 |  |
| 5 | Boston, Mass. | 813,496 | 759,534 | 759,534 |  | 53,962 : | 151,981 | 587,008 | 33,545 | 40, 868 | 733, 474 | 80,022 |
| 6 | Baltimore, Md. | -226,728 | 224,387 | 224,190 | 197 | 2,341 | 14, 528 | 6, 2949 | 20,496 | 126,457 | 124,323 | 102,400 |
| 8 | Plitsburg, Pa, | - $\begin{array}{r}\text { 502, } \\ 1,445,158\end{array}$ | 1,393,260 | 1,375,291 | ${ }_{069}$ | - 61,695 | 257,704 | 198,495 | 24,359 45,630 | 21,848 | 502.406 |  |
|  | Butfalo, N. Y | 485,150 | 485, 150 | 485, 150 |  |  | 48,022 | 396,251 |  |  |  |  |
| 10 | San Francisco, C | 559,960 | 549,351 | 549,351 |  | 10,609 | 289, 865 | 201,933 | 63,004 | 5,0e8 | 1759,960 | 209,302 |
| 11 | Detroit, Mich. | 369,558 | 300,979 | 360, 754 | 223 | 8,579 | 74,040 | 197,783 | 19,754 | \%7,981 | 368, 496 | 1,062 |
| 12 | Cinclnnati, Ohio. | 373,800 | 373,540 | 373,540 |  | 260 | 279,681 | 47,183 | 17,800 | 29, 136 | 373,800 |  |
| 13 | Milwaukee, Wis. | 137,573 | 117,288 | 117,259 | 9 | 20,303 | 46,390 | 63, 154 | 12.805 | 15,224 | 137,573 |  |
| 14 | New Orleans, L | 239,567 335,356 | 238,871 301,443 | 238,871 |  |  | 157,712 | 53,601 | 11,582 | 10.672 | $2 \times 9.275$ | 10, 292 |
| 16 | Newark, N.J..... | 335, 354 | 334,323 | 333,668 | 655 | 33,513 1,531 | 1157,603 | - | 6,692 |  | $\begin{aligned} & 243.044 \\ & 273.290 \end{aligned}$ | 92,312 62,564 |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

|  | Minneapolis, Min |  |  | \$106,071 |  | 117 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 19 19 | Jersey City N N.......... | ( 313,493 | cisk, | chi, 427 | 66 | 56 | 23,883 | ${ }^{5} \mathbf{5 1 , 3 0 5}$ | \$19,824 | \$21,096 | -32,483 |  |
| 19 |  | \% 78,7300 | $\xrightarrow{7,8,823}$ | 71,823 63,605 | 40 | ${ }^{567}$ |  | 隹, | 11, 7159 | 8, 3 \% | ${ }_{54,146}^{54,150}$ | 3i8, 324 |
|  | St. Paul, Mrinn .............. | 100,649 | 97,567 | ${ }_{97,567}^{60,06}$ | 40 | 3,082 | 13,085 | ${ }_{34,797}^{14,900}$ | $\underset{46,636}{123,125}$ | 13,592 | 58,369 100,69 |  |
|  | Providence | 176,032 | 173,465 | 173,445 | 20 | 2,567 | 35,639 | 94,097 | 11,471 | 34,825 | 171,880 | 4,142 |
| $\begin{aligned} & 23 \\ & 24 \end{aligned}$ | Rochester, N. Y. |  | +116,524 | 116,463 | ${ }_{202}^{60}$ | ${ }_{6}^{6,885}$ | 10,246 16,303 | -97,634 | ${ }_{5}^{5,510}$ | \%,879 | 31, ${ }^{5183}$ | 71,906 |
| 23 | Toledo, ohif.... | 3S,108 | 37,000 | 37,006 |  | -1,093 | 88, | ${ }_{12} 2085$ | ${ }_{3}$ | 11.107 | ${ }_{3}^{35,1708}$ |  |
|  | Denver, colo...... | 249,503 | 247,19 | 244,127 | 2,992 | 2,474 | 117,055 | 108,875 | 14,904 | 8,759 | 185,113 | -i, 4 \% 9 |
|  | Columbus, Ohlo | 93,027 | 93,02 | ${ }^{92,336}$ | 691 |  | 17,698 | 6S,653 | ${ }^{903}$ | 5,771 | 67,103 | 25, 924 |
| $\begin{aligned} & 28 \\ & 29 \end{aligned}$ | Worcester, Mass. | ${ }_{191}^{209}$,262 | - 9167,649 | - 167,641 | ${ }_{8}^{606}$ |  | ${ }_{7}^{1.523}$ | 198,573 | 4,236 3,231 | - $\begin{array}{r}5,016 \\ 3+117\end{array}$ | 100,037 187,310 | $\begin{array}{r}108,39 \\ 4,42 \\ \hline 12\end{array}$ |
| ${ }^{30}$ | Seattle, Wash. | 80,580 | 48,069 | 47, 831 | 238 | 32,521: |  | 66,107 | 4,578 |  | 80,590 |  |
| 31 | Memphis, Tenn... | 40,764 | 40,764 | 40,764 |  |  | 11,207 | 27,072 | 056 | 1,829 | 40,764 |  |
|  | Omaha, Nebr | 54,846 | 54,846 | 54,705 | 141 |  | 3,509 | 42,723 | 2,074 | 540 | 54,846 |  |
| 3 | Scranton, Pa, | 88,847 |  | ${ }_{8,847}$ |  | 2,909 | 21,296 <br> 200 |  | 1,601 | 3,604 | 41,299 |  |
| ${ }_{3}^{35}$ | Syracuse, N. | 26,795 | 26,785 | 26,795 |  |  | ${ }_{\text {13, }}$ | - 2 2,14 | ${ }^{3,160}$ | ${ }_{3,065}^{605}$ | 20,785 |  |
|  | St. Joseph, Mo.... | 9,602 | 8,621 | 8,621 |  | Ssi | 5,312 | (10,843 | ${ }_{805}^{100}$ | ${ }_{6+2}$ | 92,602 |  |
|  | Portland, Ores | 13,617 | 13,137 | 12,942 | 105 | 480 | 5,723 |  |  |  |  |  |
| 39 | Atlanta, Ga. | 111,776 | 75,093 | 75,093 |  |  | 16,268 | 10,4, | 509 | 512 | 27, 732 |  |
| 40 | Richmond, Va. | \%,746 | 5 5,746 | 5,746 |  | ,0,031 | ¢ | ${ }^{87,729}$ | - |  | 81,740 | 40,376 |
| 41 | Dayton, Oblo....... | 39,555 | 39,538 | 39,538 |  | 17 | 9,044 | 24,964 | 2,185 | - | 33,555 |  |
|  | Fall River, Mass | 36,820 |  |  |  | 15 |  |  |  |  |  |  |
| ${ }_{4}^{43}$ |  | \% 36,480 |  | 28,346 |  | 10,000 | 8,843 | 27,029 | 915 | 1,559 | 38,346 |  |
| 45 | Hrantiord, Conapal... | -66,470 | ${ }_{77,612}^{7,40}$ | ${ }_{772,584}$ |  | - | 8,430 | ${ }^{63,055}$ | 876 | 4,110 | 67,372 | 9,098 |
| 46 | Cambridge, Mass...... | 72,835 | 69,685 | 69,659 | 26 | ,1,730 <br> , 150 |  | 29,676 31,925 | 3,741 | 3,365 | 49,342 |  |

DEPARTMENTAL SERVICES: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 39.]

| Classhfied by departments, offices, and agcounts. |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { city } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| I.-General government. |  |  |  |  |  |  |  | II.-Protection of IIfe and property. |  |  |  |  |  |  |
| Total. | $\begin{gathered} \text { Council } \\ \text { and } \\ \text { legislative } \\ \text { offices. } \end{gathered}$ | Chief executive offices. | $\begin{gathered} \text { Finance } \\ \text { offices } \\ \text { and } \\ \text { accounts. } \end{gathered}$ | $\begin{gathered} \text { Law } \\ \text { offices. } \end{gathered}$ | Elections. | Miscellaneous offices, and city buildings. | Courts. | Total. | Police department. | $\begin{aligned} & \text { Fire } \\ & \text { depart- } \\ & \text { ment. } \end{aligned}$ | Miscellaneous inspec- tion. | Pounds. | All other. |  |
| \$4,144, 977 | \$173,580 | \$491 | \$1,318, 108 | 379,669 | \$67,592 | \$355,538 | \$2,149,899 | \$2,551, 276 | \$323,302 | \$135, 748 | 8759,853 | \$37,002 | \$1, 295, 371 |  |
|  | 89,734 52,90 18,500 12,500 | [286 | $1,207,323$ 57,826 30.640 22,409 | 69,913 8,355 791 7910 | $\begin{array}{r} 58,586 \\ 3,283 \\ 4,884 \\ 4,834 \end{array}$ | 211,288 49,188 38,260 58,802 | (1,956, 318 | 2,015,702 218,134 211,046 116,394 | 145,885 60,160 88,960 88,297 | 60,938 29,644 18,270 26,896 | 544,885 11,683 58,313 44,972 | 17,631 4,328 8,287 6,752 | $\begin{array}{r} 1,246,363 \\ 12,315 \\ 27,216 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP IL.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1808.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \$13,377 \& \$3,384 \& \& \& \$15 \& \$1,080 \& $\$ 350$
145 \& 38,608
16,718 \& 31,983 \& 3138
126 \& $\begin{array}{r}81,022 \\ \hline 996\end{array}$ \& $\$ 431$ \& \$328 \& \$495 \& 17 <br>
\hline 20,185 \& \& \& 5,952 \& \& \& 1,461 \& \& 4,581 \& 1,531 \& ${ }_{606}$ \& 2,279 \& $165^{\circ}$ \& \& 18 <br>
\hline 5,018 \& \& \& \& \& \& 5,018 \& \& 2,002 \& 991 \& ${ }^{975}$ \& \& ${ }_{55}^{36}$ \& \& 20 <br>
\hline 5,034 \& 3,3700 \& \& \& \& \& \& 1,664 \& 1,772 \& \& 1,515 \& 69 \& 55 \& 133 \& 21 <br>
\hline 17,051 \& 19 \& \& 494 \& \& 404 \& 4,093 \& 12,041 \& 30,330 \& 10,848 \& 4,797 \& 4,656 \& 17 \& 10,012 \& 22 <br>
\hline 9,228 \& 777 \& \& 2,949 \& 549 \& \& 395
387 \& 4,558 \& 5,791 \& 4,003 \& 1,604 \& 17,494 \& \& 184 \& 23 <br>
\hline ${ }^{724}$ \& 11 \& \& 326 \& \& $\underline{283}$ \& 38 \& 4,581 \& 17,998 \& 310 \& 2,388 \& 17,400 \& \& \& 24
25 <br>
\hline 5,069
123,298 \& 33,529 \& \& 9,972 \& \& 650 \& 6,200 \& 72,947 \& 19,023 \& 884 \& 1,668 \& 16,222 \& 254 \& \& 28 <br>
\hline \& \& \& \& \& 21 \& \& 5,192 \& 8,211 \& 245 \& 2,954 \& \& \& \& <br>
\hline 5,611 \& 51
30 \& \& $$
\begin{array}{r}
8 \\
93
\end{array}
$$ \& 3,849 \& \& 4,709 \& 5,192 \& 20,917 \& 842 \& 2, 740 \& 19,335 \& \& 215 \& 27 <br>
\hline 8,681
77537 \& 1,865 \& \& 4,667 \& - $\begin{array}{r}310 \\ 210\end{array}$ \& \& 1,795 \& \& 9,014

20,954 \& 5,466 \& 2,177 \& 1,415 \& \& $1{ }^{\circ}$ \& 29 <br>
\hline 17,514 \& \& \& \& 231 \& 845 \& 16,438 \& \& 20,954 \& 18,229 \& ${ }_{48}^{475}$ \& 1,250 \& 60 \& \& 30 <br>
\hline 2,257 \& \& \& 2,257 \& \& \& \& \& \& \& \& 6,641 \& 662 \& \& <br>
\hline 1,030 \& \& \& 27 \& 769 \& \& 28 \& \& 23,797 \& 810 \& 864 \& 22, 123 \& \& \& <br>
\hline 1,71
1,429 \& 6,618 \& \& 650 \& \& \& \& 2,503 \& \& \& 11 \& \& \& \& 33
34 <br>
\hline \& \& \& 6,093 \& 1,49 \& \& 15 \& 4,993 \& 4,440 \& 2,890 \& 1,458 \& \& 28 \& \& 35 <br>
\hline 1,350 \& 128 \& \& \& \& \& 224 \& \& 4,739 \& \& 45 \& 4,694 \& \& \& 36 <br>
\hline 6,092 \& \& 8111 \& \& 227 \& \& 1,581 \& \& 2,348 \& 813 \& \& 77 \& 1,458 \& \& <br>
\hline 8,510 \& \& \& 2,866 \& \& 40 \& 7 \& 5,597 \& - 81425 \& ${ }_{936}^{646}$ \& 179
48 \& 24 \& \& \& ${ }_{39}^{38}$ <br>
\hline 31 \& \& \& 22 \& \& \& 39 \& \& 1,372 \& 73 \& 952 \& \& 347 \& \& 40 <br>
\hline 2,876 \& \& \& \& \& \& \& 2,876 \& 3,899 \& 1,134 \& 1,366 \& 1,399 \& \& \& 41 <br>
\hline \& \& \& \& \& \& 799 \& \& 3,157 \& 1,927 \& \& 649 \& \& \& <br>
\hline 3,057 \& 1,083 \& \& 1,175 \& \& \& 350 \& \& 5,425 \& \& 98 \& 4,644 \& ……83 \& \& 43 <br>
\hline 1,9,187 \& izi ${ }^{\circ}$ \& \& 1,646 \& \& \& 407 \& 4,963 \& 5,593 \& 2,297 \& ${ }_{750}^{926}$ \& 1,887 \& 299 \& 184 \& 4 <br>
\hline 11,384 \& \& \& \& $1,010^{\circ}$ \& \& 3,050 \& \& 2,655 \& 839 \& \& 740 \& \& 1,076 \& 46 <br>
\hline 11,384 \& 1,361 \& \& 5,958 \& \& \& \& \& \& \& \& \& \& \& <br>
\hline
\end{tabular}

Table 12.-RECEIPTS FROM DEPARTMENTAL
[For a list of the cities arranged alphabetically by states, with the number GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| $\begin{gathered} \text { City } \\ \text { numb- } \\ \text { ber. } \end{gathered}$ | cITY. | Total receipts from mental services. | classified by payer. |  |  |  | Classified by source. |  |  |  | classified by onect for which received. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Recelpts from public. |  |  | Recelpts from departments, offices, enterprises, and funds (service transfers). | Fees. | Charges. | Rents. | Sales. | Expenses. | Outlays. |
|  |  |  | Total. | For meeting governcosts. | Receipts in error subsequently corrected by refund pay* ments. |  |  |  |  |  |  |  |
| $\begin{aligned} & 47 \\ & 48 \\ & 49 \\ & 50 \\ & 51 \end{aligned}$ | Albany, N. Y. | $\begin{gathered} \$ 8,105 \\ 4,60 \\ 4,96 \\ 31,680 \\ 32,854 \end{gathered}$ | \$88,105 | $\mathbf{3 8 , 1 0 5}$4,690 |  |  |  |  |  | \$2,941 | $\$ 8,103$4,020 |  |
|  | Reading, $\mathbf{P a}$. |  | 4,690 |  |  | \$914 | 1,195 | 2,550 | 217 |  |  |  |  |
|  | Lowell, Mass.............. |  | 44, 4 46 | $\begin{aligned} & 41,034 \\ & 31,804 \end{aligned}$ |  |  | 6,721 |  |  | $\begin{aligned} & 6.932 \\ & 4.142 \end{aligned}$ | 44,960 31.805 |  |
|  | Trenton, N. J. . . . . . . . . . . |  | 31,805 32,654 |  |  |  | 8,403 | 17,534 | $\begin{aligned} & 1,726 \\ & 5.3 \mathrm{SH} \end{aligned}$ |  | $\begin{aligned} & 31,505 \\ & -6.823 \end{aligned}$ |  |
| 525854545556 | Camden, N. J. | $\begin{aligned} & 16,112 \\ & 16,026 \\ & 44,592 \\ & 66,986 \\ & 143,765 \end{aligned}$ | $\begin{array}{r} 16,112 \\ 16,062 \\ 44,59 \\ 06,56 \\ 102,873 \end{array}$ | $\begin{array}{r} 16,112 \\ 16,009 \\ 44,514 \\ 6,563 \\ 102,873 \end{array}$ |  |  | 8,935 | 5,442: 934 |  | s01 | 16,112 |  |
|  | Wilmington, Del. |  |  |  | 17 |  | 1,445 | 11,501 | 1,976 | NOH | 10.026 |  |
|  | Des Molnes, Iowa......... |  |  |  | 78 |  | 2,371 | 29,826 | 1.605 | 10.790 | 44, [5] |  |
|  | Lynn Mass.............. |  |  |  |  | ${ }^{123}$ | 4,392 | 31,250 | \$38 | 10,500 | 60,9** | ........0 |
|  | New Bedford, Mass........ |  |  |  |  | 40,892 |  | 137,085 433 |  | 1,532 | 74,49: |  |
| 575859506061 | Kansas City, Kans. | $\begin{array}{r} 3,456 \\ 103,860 \\ 7,650 \\ 43,239 \\ 31,775 \end{array}$ | 3,456 |  | $\begin{array}{r}58 \\ 288 \\ \hline\end{array}$ | 6,085 | 60013,597 |  | $\begin{array}{r}500 \\ 7,200 \\ \hline 203\end{array}$ | 13,707 |  |  |
|  | Springfield, Mass. |  |  | 96,887 |  |  |  |  |  |  |  | 3,918 |
|  |  |  |  |  |  |  | 1,658 |  | 18040 | 315 | 7,0:3; |  |
|  | Oakland, Cal ... |  | $\begin{aligned} & 29,639,639 \\ & 31,75 \end{aligned}$ | $\begin{aligned} & 0,79 \\ & 29,50 \\ & 31,265 \end{aligned}$ | 13110 | 13,600500 |  | $\begin{gathered} \mathbf{3}, 281 \\ \mathbf{3 8}, 88 \end{gathered}$ |  | 2.703 | 4,73931,776 | 500 |
|  | Lawrence, Mass. |  |  |  |  |  | 639 | 28,530 | 1,635 | 971 |  |  |
| ${ }_{6}^{62}$ | Somerville, Mass. | $\begin{array}{r} 22,993 \\ 27,130 \\ 19,003 \\ 11,510 \end{array}$ | $\begin{aligned} & 52,863 \\ & 20.266 \end{aligned}$ | $\begin{aligned} & 52,863 \\ & 20,238 \end{aligned}$ |  | 1,4612,727 | 2,402 | $\begin{aligned} 36,602 \\ 5,067 \\ 5,063 \end{aligned} \quad 3,317$ |  | 14,385 | 54,324 |  |
| 63 64 | Duluth, Minn... |  | $\begin{aligned} & 2,130 \\ & 19,1003 \\ & 11,510 \end{aligned}$ |  | 28 |  |  |  |  |  |  |  |
| 65 | Norfolk, Va |  |  | $\begin{aligned} & 27,130 \\ & 18,907 \\ & 11,510 \end{aligned}$ | 96 | ........ | $\begin{array}{r} \dddot{7,596} \\ 2,495 \end{array}$ | 7,$\mathbf{7 , 2 7 5}$$\mathbf{5 , 2 9 6}$ | 2, 142 | 3,192 | 17,818 | $\cdots \cdots \cdots$ |
| 66 | Yonkers, $\mathbf{N}$. Y . . . . . . . . . . |  |  |  |  |  |  |  |  | 1,577 |  | 1.702 |
| 67 | Schenectady, N. Y. | 9,860 | 9,800 | 9,850 | 10 | ........... | 4.010 | 4,168 |  | 1,338 | 8,395 | 1.462 |
| 68 | Hoboken, N. J. | $\begin{aligned} & 19,431 \\ & 38,43,248 \\ & 32,055 \\ & 20,415 \end{aligned}$ | $\begin{aligned} & 18,831 \\ & 37,448 \\ & 23,832 \end{aligned}$ | 18,83137,44893817,832 |  | 600 | 8.396 <br> 6,158 |  |  | 220510 | 19,431 |  |
| 70 | $\stackrel{\text { Peoria, }}{\text { Utica, }} \mathbf{N}$. |  |  |  |  | 8, 8,203 | 6,1581,8812,037 | 11,64 ............ |  |  |  |  |  |
| 71 | Manchester, N. |  | 17,823 |  | 9 |  |  | T,265 | 036 | $\begin{aligned} & 18.530 \\ & 10,177 \end{aligned}$ | $\begin{aligned} & 15,324 \\ & 17.904 \end{aligned}$ | $\begin{array}{r} 16,72 \\ 2,417 \end{array}$ |
| 72 | Evansville, Ind. |  | $\begin{array}{r} 4,637 \\ 16,499 \\ 15,340 \\ 16,150 \\ 40,310 \end{array}$ | $\begin{aligned} & 4,637 \\ & 16,334 \\ & 15,323 \\ & 16,141 \\ & 40,292 \end{aligned}$ |  | ............ | 1,277 | 386 | 318 | 2,656 | 4,437 $\ldots$...... |  |
| 73 | San Antonio, Tex. |  |  |  |  |  | , 850 | 14,934 | $\stackrel{2}{ }$ | ${ }^{493}$ |  |  |  |
| 74 | Wazabeth, N. J........... |  |  |  | 17 |  | 5,133 | 9,276 | 271 | (10) | 15,265 |  |
| 76 | Salt Lake City, Utah. |  |  |  | 18 | 9,507 | 647 4,928 | 12,539 | 1,943 1,918 | ${ }_{\text {6, }}^{1,001}$ | 10,327 38.437 |  |
| 77 | Wilkes-Barre, Pa . | 4,956 | 4,956 | $\begin{gathered} 4,9565 \\ 13,199 \end{gathered}$ | ......... | .......... | 1,096 | $\begin{array}{r} 1,632 \\ 4,915 \end{array}$ | 75; | 1,472 | 4,050 |  |
| 78 | Erie, Pa. ................ | 13,194 | 13,194 |  |  |  | 3,321 |  | 373 | 4.585 | 11,032 | 3.16 |
| 79 | Houston, Tex. | 38,513 | 38,513 |  |  |  | 1.014 | 34,248 | 1,000 | 2.231 | 38,513 |  |
| 80 81 | Tacoma, Wash............ | 15,766 8,480 | 15,766 8,480 | 15,766 8,480 |  |  | 599 | 12,289 | 2.218 | aio | 15,766 |  |
| 81 | Harrisburg, Pa. | 8,480 | 8,480 | 8,480 |  |  | 1,607 | 5,701 | 182 | 990 | 3,566 | 4.314 |
| 82 | Portland, Me. | 47,002 <br> 18, 179 <br> 8,28 64,794 | $\begin{array}{r} 46,033 \\ 0,333 \\ 8,28 \\ 64,794 \end{array}$ | $\begin{array}{r} 44,722 \\ 6,383 \\ 8,288 \\ 8,259 \\ \hline 2,059 \end{array}$ | 1,311 | $\begin{array}{r} 1,569 \\ 11,796 \end{array}$ | 12,528 | 17,43814.339 | 5,3:5 | 12.271 | H,5is | $\begin{array}{r}3.034 \\ 9045 \\ 94.845 \\ \hline 685\end{array}$ |
| 83 | Charleston, S. C... |  |  |  |  |  |  |  | 2,678 | 1.162 | 17,273 |  |
| 88 | Youngstown, Ohio |  |  |  | 2.735 |  | 219 | 54, 561 | 2, 420 | 1.535 | $5 \cdot 633$ |  |
| 85 | Dallas, Tex.:. |  |  |  |  | .............. | 2,874 |  |  | 4.739 |  |  |
| 88 | Terre Haute, Ind. | $\begin{array}{r} 11,233 \\ 7,415 \\ 6,91 \\ 18,297 \end{array}$ | $\begin{array}{r} 11,233 \\ 7,415 \\ 6,921 \\ 18,227 \end{array}$ | $\begin{gathered} 11,233 \\ 7,415 \\ 6,921 \\ 18,287 \end{gathered}$ |  |  | 8,253 | 1.184 | 455 |  | 11,233 |  |
| 88 | Akron, Ohio - ${ }^{\text {Fort }}$ |  |  |  |  |  | 3,136 | 3,5<3 | 110 | Sisf | 7,415 |  |
| 89 | Fort mayne, ind. |  |  |  |  |  | 4,422 | 1,886 | 145 | 4 ts | 6,921 |  |
| 89 |  |  |  |  |  |  | 1,G55 | 13,268 | 1,551 | 1,833 | 17, 6 S2 | 615 |
| ${ }_{91}^{90}$ | Brockiton, Mass. Covington, Ky | $\begin{array}{r} 117,914 \\ 6,081 \\ 13,354 \\ 2,347 \end{array}$ | $\begin{array}{r} 113,265 \\ 6,081 \\ 6,454 \\ 21,726 \end{array}$ | $\begin{array}{r} 113,265 \\ 5,952 \\ 6,454 \\ 21,693 \end{array}$ | $\|$$\cdots \cdots i 29$ <br> $\cdots \cdots \cdots$ | 4,649$\ldots \ldots, \ldots 0$1,521 | $\begin{array}{r} 906 \\ 1,385 \\ 1,563 \\ 6,848 \end{array}$ | $\begin{array}{r} 97,839 \\ 2,772 \\ 14,780 \\ 14,30 \end{array}$ | $\begin{array}{r} 993 \\ 1,361 \\ 300 \\ 172 \end{array}$ |  | 104, 537 | 13,377 |
| 92 | Lincoln, Nebr. |  |  |  |  |  |  |  |  | $\begin{array}{r} 503 \\ 1.711 \end{array}$ | 6, 6, 81 |  |
| 93 | Saginaw, Mich |  |  |  |  |  |  |  |  | $1,507$ | 22, 323 | 924 |

SERVICES: 1908-Continued.
assigned to each, see page 79: For a text discussion of this table, see page 39.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908. .


Table 12.-RECEIPTS FROM DEPARTMENTAL
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES having a population of 30,000 TO 50,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | cITY. | Total receipts from departmental services. | Classified by payer. |  |  |  | Classified by source. |  |  |  | CLassified by object FOR WHICH RECEIVED. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Receipts from public. |  |  | Receipts from departments, onfes, enterprises, and funds (service transfers). | Fees. | Charges. | Rents. | Sales. | Expenses. | Outlass. |
|  |  |  | Total. | $\begin{aligned} & \text { For } \\ & \text { meeting } \\ & \text { govern- } \\ & \text { mental } \\ & \text { costs. } \end{aligned}$ | Recelpts in error subser quently corrected by re- fund pay- ments. |  |  |  |  |  |  |  |
| 94 | Altoona, Pa | 85,082 | \$5,082 | \$5,052 |  |  | \$2,580 | $\$ 995$ | 5977 | \$330 | 35,032 |  |
| 95 | Spokane, Wash | 76,260 | 76,206 | 76,113 | \$153 |  | 13,048 | 52,865 | 620 | 9,727 | 74,916 | 31,350 |
| 96 | Lancaster, Pa.............. | 5,982 | 5,982 | 5,982 |  |  | 19,957 |  |  | 6,215 | 53,982 |  |
| 97 98 | Birmingham, Ala......... Bayonne, | $\mathbf{9 3 , 8 0 9}$ $\mathbf{1 2 , 1 9 8}$ | 57,608 10,861 | 57,521 10,859 | 87 2 | $\mathbf{2 3 6}, 261$ 1,337 | 19,957 6,855 | 68,920 3,739 | 6,318 | 1,674 | -93, 12198 |  |
| 99 | South Bend, Ind. | 1,552 | 1,552 | 1,512 | 40 |  | 694 | 561 | 67 | 230 | 1,552 |  |
| 100 | Butte, Mont. .............. | 6,534 | 6,534 | 6,518 | 16 |  |  | 4,573 | 807 | 1,154 | 6, 534 |  |
| 101 | McKeesport, Pa............. | 8,201 | 8,201 | 8,201 |  |  | 3,303 | 3,281 | 369 | 1,248 | 8,201 |  |
| 102 | Pawtucket, R. I. . . . . . . . | 19,706 | 19,706 | 19,770 |  |  | 4,827 | 10,927 | 330 | 3,522 | 19,131 | 575 |
| 103 | Sloux City, Iowa. | 9,721 | 9,721 | 9,721 |  |  | 453 | 7,046 | 1,559 | 633 | 6,002 | 3,719 |
| 104 | Johnstown, Pa............ | 9,159 | 9,159 | 9,159 |  |  | 2,572 | 5,535 | 36 | 1,016 | 8,904 | 255 |
| 105 106 | Dubuque, Iowa | 2,040 15,438 | 2, $\mathbf{1 5}, 438$ | 15,438 |  |  |  | 1,327 10,859 | 591 1,084 | 789 | 15,430 |  |
| 107 | Mobile, Ala.... | 7,964 | 3,470 | 3,470 |  | 4,499 | ,69 | 6,658 |  | 1,237 | 7,964 |  |
| 108 | Augusta, Ga. | 36,668 | 21, 130 | 21,120 | 10 | 15,438 |  | 35,547 |  | 1,021 | 36,558 |  |
| 109 | East St. Louis, Ill.. | 37,247 | 37,247 | 37,180 | 67 |  | 4,125 | 32,932 | 66 | 124 | 4,717 | 32,530 |
| 110 | Passaic, N. J. | 4,838 10,164 | 4,838 $\mathbf{9} 790$ | 4,838 |  | 374 | 3,529 $\mathbf{7 , 0 2 8}$ | 1,114 | 1,165 | 7195 | 4, $\begin{array}{r}4,128 \\ 10,124\end{array}$ |  |
| 112 | Allentown, Pa . | 42,542 | 42,542 | 42,542 |  |  | , 107 | 41,429 | , 120 | 889 | 1,184 | 41,358 |
| 113 | Atlantic City, $\mathrm{N} . \mathrm{J}$ | 12,924 | 12,924 | 12,924 |  |  | 2,900 | 8,271 | 131 | 1,622 | 12.924 |  |
| 114 | Springfield, Ohio. | 19,915 | 19,915 | 19,915 |  |  | 1,058 | 15,731 | 2,049 | 1,077 | 19,915 |  |
| 115 | Montgomery, Ala.......... | 20,824 | 16,024 | 16,024 |  | 4,800 | 2,872 | 12,911 | 4. 190 | 821 | 18,677 | 2,147 |
| 116 | Davenport, Ioria............ | 25,338 18,530 | 25,338 14,125 | 25, 338 14,125 |  | 4,425 | 3,247 <br> $\mathbf{2 , 0 4 0}$ | $\begin{array}{r}9,904 \\ \hline 15,763\end{array}$ | $\begin{array}{r}1,334 \\ \hline 300\end{array}$ | 10,743 447 | 25,338 13,334 | S,216 |
| 118 | Wheelling, W. Va.......... | 5,377 | 1,998 | 1,998 |  | 3,379 | 1,35i | 3,803 | 150 | 70 | 5,377 |  |
| 119 | Springfield, Ill. | 5,919 | 5,439 | 5,439 |  | 480 | 2,690 | 1,274 | 1,460 | 486 | 5,019 |  |
| 121 | York, Pa..... | 2,093 | 2,093 | 2,093 |  |  | 1850 | 98974 | 180 | 349 | 1,397 | 2,803 |
| 122 | Wichita, Kans. | 6,951 | 6,951 | 6,951 | 10 | 4,721 | 1,999 | 4,871 | 84 | ${ }^{3} 997$ | 6,235 | ,716 |
| 123 | Bay City, Mich............ | 28,628 | 28,628 | 28,628 |  |  | 1,264 | 24,067 | 2,308 | 989 | 5,141 | 23, 487 |
| 124 | South Omahn, Nebr | 3,321 | 3,321 | 3,321 |  |  | 842 | 1,296 |  | 1,183 | 3,321 |  |
| 125 | Quincy, Ill.... | 3,556 | 3,556 | 3,556 |  |  | 1,343 | 819 | 518 | 876 | 3,550 |  |
| 127 | Newcastle, Pa | 9,928 | 9,928 | 9,819 | 109 | ......... | 3,075 | 3,433 | 2,662 | 758 | 9,928 | 295 |
| 128 | Superior, Wis Canton, Ohio. | 3,319 3,703 | 3,319 3,703 | 3,319 3,691 | 12 |  | 1,920 | 1,792 736 | 800 | 1,047 | 3,054 | 265 |
| 129 | Jacksonville, Fla. | 55,619 | 46,119 | 46,119 |  | 9,500 |  | 52,070 |  | 3,549 | 28,840 | 26,779 |
| 130 | Chester, Pa. | 3,339 | 3,339 | 3,339 |  |  | 1,368 | 1,350 |  | 421 | 3,339 |  |
| 131 | Chelsea, Mass | 23,662 5,172 | 23,662 5,172 | 23,662 5,158 |  |  | 2,088 | 16,001 1,852 | 2,173 | 1,902 2,914 | 23, 662 | 2,185 |
| 133 | Newton, Mass. | 47,383 | 44,290 | 44,213 | 77 | 3,093 | 2,528 | 42,721 | 1,000 | 1,134 | 28,294 | 19,089 |
| 134 | Salem, Mass. | 37,382 | 37,382 | 37,382 |  |  | 1,661 | 32,009 | 1,485 | 2,227 | 36,038 | 1,344 |
| 135 | Haverhill, Mass | 65,404, | 60,371 | 60,371 |  | 5,033 | 2,135 | 58,550 | 2,084 | 2,635 | 41,596 | 23,808 |
| 136 137 | Rockford, Ill... | 14, 411 | 14,411 | 14,411 |  |  | 3,898 | 9,825 | 430 | 258 | 12,378 | 2,073 |
| 138 | Galveston, Tex. | 84,810 | 18,83 84,810 | 84,807 | 3 |  | $\begin{array}{r}1,726 \\ \hline 210\end{array}$ | 7,207 81,010 | 1,299 | 2,291 | 9,834 $71,0+6$ | 13,760 |
| 139 | Elmira, N. Y ............. | 8,403 | 4,893 | 4,887 | 6 | 3,600 | 1,339 | 5,717 | 950 | 487 | 7,554 | 939 |
| 140 | New Britain, Conn........ | 36,234 | 35, 419 | 35,419 |  | 815 | 6,841 | 13,676 | 14,448 | 1,269 | 31,772 | 4,462 |
| 141 | Oklahoma City,Okla...... | 70,413 20.464 | 66,213 20,464 | 66, 6158 | 35 | 4,200 | 3,401 | 61,704 | 5,172 | 1136 | 26,281 | 44,132 |
| 143 | Woonsocket, R. I............ | 20,305 | 20,305 | 20,300 | 5 |  | 3.175 | 13,846 7,284 | 8,308 | 1, 1,538 | 20, 205 |  |
| 144 | Chattanooga, Tenn. | 34,708 | 32,099 | 32,099 |  | 2,609 | 3.814 | 28.754 | 165 | 1,975 | 34,156 | 552 |
| 145 | Racine, Wis................ | 8,394 | 8,394 $\mathbf{8 8 , 7 3 5}$ | $\begin{array}{r}8,394 \\ \\ 28 \\ \hline\end{array}$ |  |  | 2,023 | 3,191 | 50 | 3,130 | 8,394 | 1,686 |
| 147 | Auburn, N. Y.............. | 31,000 3,900 | 28,735 3,800 | 28,735 3,900 |  | 3,165 | 1,497 3,202 | 26.479 | 1,985 | 1,059 103 | 30,214 3,900 | 1,686 |
| 148 | Joliet, Ill... | 3,302 | 2,702 | 2,699 | 3 | $\underline{000}$ | 1,257 | 597 | 600 | 848 | 3,302 |  |
| 149 | Macon, Ga............... | 14,925 | 8,925 | 8,925 |  | 6,000 |  | 12,367 | 1,922 | 636 | 14,925 |  |
| 150 | West Hoboken, N. J...... | 2,832 | 2,832 | 2,832 |  |  | 219 | 2,573 |  | 40 | 2,832 |  |
| 151 | Ererett, Mass............. Oshkosh Wis... | 19,250 3,772 | 18,312 | 18,309 | 3 | 968 | 989 | 17,917 |  | 374 | 11,575 | 7,705 |
| 153 | Sacramento, Cal.............. | 11,919 | 7,665 | 7,656 | 9 | 4,254 | 401 | 2,827 10,834 | 88 | 494 <br> 96 | 3.772 8,821 | 6,098 |
| 154 | Pueblo, Colo. |  | 3567 |  |  | 1,500 |  | 2,770 | 521 |  |  |  |
| 155 | Newport, K5.. | 3,056 | 3,056 | 3,056 |  |  | 723 | 1,735 |  | 1,508 | 3,05\% |  |
| 156 | Taunton, Mass. | 31,088 | 30,229 | 30, 229 |  | 859 | 4,035 | 21,387 | 91 | 5,575 | 31,008 |  |
| 157 | La Crosse, Wis............ | 3,386 | 3,386 | 3,786 |  |  | 520 | 1,351 | 921 | 594 | 3,386 |  |
| 158 | Fort Worth, Tex........... | 40,692 | 38,798 | 38,306 | 492 | 1,894 | 952 | 37,659 | 1,317 | 764 | 6,416 | 34,276 |
|  | San Juan, P, R............ | 20,045 | 26,045 | 20,038 | 7 |  | 23,000 | 2,264 | 528 | 253 | 26, 045 |  |

SERVICES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 39.]
GROEP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


Table 12.-RECEIPTS FROM DEPARTMENTAL
[ For a list of the cities arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OI OVER IN 1905.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1003

| 17 | Minneapolis, Minn. | 322, 234 |  | \$443 | \$21,786! | \$5 | \$17,454 |  | 31, 2010 | \$19 | S87 | S16,013 | 869 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 19 | Jersey City, N. J. | 2, 330 | \$330 |  |  |  | \$1, 95 |  | , 9.5 |  |  | 31,013 |  |
| 20 | Louisvile, Ky . | 4,935 | $2 \div 2$ | 70 | ${ }_{4,68}$ | 2,540 | 35, 6800 |  | 17,539 |  |  |  | 18,244 5,33 |
| 21 | St. Paul, Minn. . | 14,988 | 632 | 336 | 10,825 | 3,135 | 6,885 |  | 1,931 | 457 | 1,213 | 3,314 |  |
| ${ }_{23}^{22}$ | Providence, | 13,850 | 230 | 12,816 | $\ldots$ | 750 | 64, 343 |  | 50,617 | 13,235 | 237 |  | 203 |
| ${ }_{24}^{23}$ | Rochester, N. Y... | 7,123 | 823 | 4,491 | $6{ }^{\circ}$ | 1,803 | 81,010 |  | $73,16{ }^{\circ}$ |  |  | 7,817 | 26 |
| 25 | Toledo, Ohjo.... | 1,017 | ii2 | 360 | 6 | 370 545 | 4,963 4,978 |  | 4,963 4,83 |  | 140 |  |  |
| 25 | Denver, Colo.. | 2,963 | 2,770 |  | 193 |  | 75,080 |  | 75,030 |  | 140 |  |  |
| 27 | Columbus, Ohio. | 10,848 | 196 | 10, 413 | 235 | 4 | 23, 195 |  | 17,829 | 10,006 | 400 |  |  |
| ${ }_{29}^{29}$ | Los Angeles, Cal | 35,359 40,248 | 4,089 | $\mathbf{2 5 , 8 3 1}$ $\mathbf{8 , 6 7 9}$ |  | S,433 24,321 | 101, 101 | 83 | 64,704 | 5,970 | 30, 424 |  | 03 |
| 30 | Seattie, Wash.. | -248 | 248 |  |  |  | 18,799 4,919 |  | 17,737 4.919 | 170 |  | 103 | 693 |
| 31 | Memphis, Tenn. | 3,092 | 2,509 | 233 |  | 15 | 9,656 |  | 8,044 |  |  |  | i,6i2 |
|  | Omaha, Nelr. | 8,176 |  | c, 990 | 487 | 10 | 11,543 |  | 11,543 |  |  |  |  |
| ${ }_{34} 3$ | New Haven, ${ }^{\text {Scranton, }} \mathrm{Pa}$ | 1,025 | 1,025 |  |  |  | 4, 221 |  | 4,253 |  |  | 265 | 3 |
| 35 | Syracuse, N . Y | 2,155 | 1,535 | 220 | 400 |  | 810 |  |  | 62 | 5 |  |  |
| 36 | St. Joseph, Mo. |  |  |  |  |  | 276 |  | 207 | 62 | J |  | 9 |
| 37 | Portland, Orep | 1,925 | 286 | 1,639 |  |  | 775 |  | 775 |  |  |  |  |
| 38 | Paterson, $\mathbf{N}$ |  | 85 | 3 49 |  |  | 1,137 |  | 1,137 |  |  |  |  |
| 39 40 | Atlanta, Ga | 5,003 88 | 55 | 3,534 | $\begin{array}{r} 25 i \\ 729 \\ \hline \end{array}$ | 1,163 | 52, ${ }_{523}$ |  | 30, 244 | 7,959 |  |  | 5,592 |
| 41 | Dayton, Ohlo. | 8,174 | 626 |  | 7,548 |  | 13,626 |  | 4,297 |  | 3 | 2,262 | 0,654 |
|  | Fall River, Mass. | 891 | 891 |  |  |  | 5,018 |  |  |  | 200 |  | 110 |
| 43 | Nashyille, Tenn.... | 88 | 73 |  |  | 15 | 6,099 |  | 8, 499 | 90 |  |  |  |
| 44 | Grand Rapids, Mich | 20,847 | 5, 324 |  |  | 15,476 | 12,623 |  | 8,720 | 2,511 |  | 68 |  |
| 45 | Hartiord, Conn.... | 4,818 17,678 | 4, 230 | 279 | 4,259 |  | 2,823 |  | 1,229 | 23 | 1,563 | 9 |  |
|  | Cambide, |  |  |  |  | 13,101 | 1,869 |  | 1,185 | 438 | 51 | . 295 |  |

including incidental receipts on account or miscellaneous sanitation.

SERVICES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 39.]

grour l.-CITIES having a population of 300,000 OR OVER IN 1903.


GROUP IL.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1903.


Table 12.-RECEIPTS FROM JEPARTMENTAL
[For a list of the cities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPCLATION OF 50,000 TO $100,1 \mathrm{NO}$ IN IMN.

${ }^{1}$ Inchuding incidental receipts on account of miscellaneots sanitation.

SERVICES: 1908-Continued.
assigned to cach, sw pabu 79. For a text discussion of this table, see page 39.]
GROUP III.-CITIES IIAVING A POPULATION OF 50,000 TO 100,000 IN 1908

| classified by departmests, offices, and accousts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Charites, hosipitals, and corrections. |  |  |  |  |  |  |  | VI.-Education. |  |  |  | viI.-Recreation. |  |  |  | MIII.- <br> $\substack{\text { Miscol. } \\ \text { laneous. }}$ |  |
| Totul. | $\begin{aligned} & \text { General } \\ & \text { super } \\ & \text { vision. } \end{aligned}$ | Poor in tions. |  | $\begin{gathered} \text { chll } \\ \text { chare. } \\ \text { char. } \\ \text { ties. } \end{gathered}$ | pitas. | Insane In insti- |  | Total. | Sohools. | $\begin{gathered} \text { Libra- } \\ \text { ries. } \end{gathered}$ | Art galler- ies and mut seums. | Total. | Parks, dens, etc. | Baths, bathing etc. | cele- bra- trons tond enter- trin- ments. |  |  |
| \$386 |  |  |  |  | 5386 |  |  | 1,5446 | 3446 |  |  | 82,750 | ${ }_{5}^{505}$ | 82,231 |  | 3114 |  |
| 24,520 |  |  | 83,899 | 319,0із |  |  |  |  | 边, | ${ }_{3}^{327}$ |  | 1,136 | (1, ${ }^{\text {¢ }}$ |  |  |  | 48 49 |
| 0,22i |  | \% ${ }^{3}$ | s.asi | 40 | - 31 |  |  | 8,744 | 3,790 | ¢ |  | 1.096 | 1,096 |  |  |  | 50 51 |
|  |  |  |  |  |  |  |  | 8,289 | 4,880 | 709 |  |  |  |  |  |  | 52 |
|  |  |  |  |  |  |  |  | $2{ }^{2}, 063$ | 2, |  |  | -2,2i4 | 2,234 |  |  |  | ${ }_{5}^{58}$ |
| 38,4i2 |  | 2.40 | 3.3<4 | 323i3 |  |  |  | 10,963 | 1, 1,331 | 639 |  | 4,660 | 4,660 |  |  | 100 388 | ${ }_{55}^{54}$ |
| 24,923 |  | 2,910 | 4.s95 | 17.118 |  |  |  | 2,136 | 1,599 | 537 |  | 6isi | 322 | 354 |  | 91 | ${ }_{56}$ |
|  |  |  |  |  |  |  |  |  | 2,021 |  |  |  |  | 56 |  | 450 | 58 |
|  |  | C, 171 | 5,539 |  |  |  |  | ${ }^{11,985}$ | 11,985 |  |  | 4,052 <br>  <br> 100 |  | 56 |  |  | -58 |
| ${ }_{\substack{\text { a }}}^{13,100}$ |  | i 30 | 15, ¢\% |  |  |  | 813,100 | 3.348 | 1,766 | $\mathfrak{i}, 5_{217}^{20}$ |  | 1,835 | 1,893 |  |  | 7 | 60 61 |
|  |  |  | 3-99, | 16.88T |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20,403 |  |  | ,92 |  |  |  | -3,408 | 1,499 | 1,1235 | ${ }_{203} 8$ |  | 108 | 108 | 50 |  |  | ${ }_{63}^{62}$ |
|  |  | з\% |  |  |  |  | 151 | ${ }_{60}^{68}$ |  | ${ }_{650}^{68}$ |  |  |  |  |  |  | ${ }^{64}$ |
|  |  |  |  | 342 |  |  |  | 1,894 | 1, 1,0 | $8{ }_{8}{ }^{\text {a }}$ |  | 2,987 | 905 | 2,082 |  |  | 66 |
|  |  |  |  |  |  |  |  | 3,592 | 3.592 |  |  |  |  |  |  | 344 | 67 |
| 2,808 |  |  |  |  |  |  | 2,808 | ${ }_{3}^{1,558}$ | 1,793 | 1,835 |  | i,027 | i,02i |  |  |  | ${ }_{69}^{68}$ |
| 94 |  | - ${ }^{\text {a }}$ | 9.5 .10 |  |  |  |  | $\xrightarrow{2,871}$ | 1,110 $\mathbf{2}, 12$ | $\xrightarrow{7} \mathbf{7} \mathbf{7}$ |  | $\cdots$ | 66 |  |  | 742 | 70 71 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| , |  |  |  |  |  |  |  | 1,624 | $\stackrel{\text { 2, }}{1}$,, 051 | 573 |  | 229 | 229 |  |  | …… | ${ }_{73}^{7}$ |
| $\begin{array}{r} 6,29 \\ 3, \end{array}$ | , | $659$ | - ${ }^{2}$ |  | 493 |  |  | $\xrightarrow{1,502}$ | ${ }_{3}^{1,0,99}$ | 1,458 |  | 6 io | dio |  |  |  |  |
|  |  |  |  |  |  |  |  | 1;, 138 | 5,566 | 1,012 |  | 450 | 489 |  |  | 1,6*3 | ${ }^{76}$ |
|  |  |  |  |  |  |  |  | 2,332 | 2,532 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | -1,630 | -1,769 | -85 | ... | 437 | $\frac{277}{437}$ |  |  | ${ }^{2}$. | $\stackrel{78}{98}$ |
| ${ }_{5}$ |  |  |  | 55 |  |  |  | 8.233 2.161 |  | 850 |  | 483 | 463 |  |  | ..... | 80 |
|  |  |  | ... |  |  | - \$4,004 |  | 2,593 | 1,233 | 1,310 |  | 420 |  |  |  | 1,212 |  |
| 10,501 |  |  |  | ${ }^{13}$ |  |  | 10.200 |  |  |  |  | 2,808 | 2,808 |  |  |  | ${ }_{84}^{83}$ |
| ${ }^{4} \mathbf{i i}{ }^{-}$ |  | ... | $3{ }^{5}$ |  |  |  | $20^{\circ}$ | 5,402 | 4,353 | 1,049 |  | 2.923 | 2,933 |  |  |  | 85 |
|  |  |  |  |  |  |  |  | f,573 | 5,958 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | 3,085 | ${ }_{3}^{3,885}$ | 221 |  | 15 75 |  |  |  |  | 88 |
| -12,988 |  | 2, 3 | 7\% | 3,373 |  |  |  | 669 | $6{ }^{\text {cia }}$ |  |  | 775 | 75 |  |  |  | 89 |
| 27,670 |  | 5,934 | 4. Pa | 17.448 |  |  |  | 2,618 | 2.030 |  |  | 800 | s00 |  |  |  | 90 |
|  |  |  |  |  |  |  |  | 3.323 | ${ }_{2,344}^{1.14}$ |  |  |  |  |  |  | 0,600 | 92 |
| 339 |  | 381 |  | $\ldots$ |  |  |  | 0.6104 | 6.403 | 201 |  | 80 | 0 |  |  | ${ }^{275}$ | 93 |

Table 12.-RECEIPTs FROM DEPARTMENTAL
[ For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

${ }^{1}$ Including incidental recelpts on account of miseelitneorts sanitation.

SERVICES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 39.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| Classified by depabtments, offices, and accounts-continued. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { City } \\ & \text { numb. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| V.-Charities, hospitals, and correetlons. |  |  |  |  |  |  |  | VI.-Education. |  |  |  | VII.-Recreation. |  |  |  | VIII.tancous. |  |
| Total. | General supervion. | Poor in institutions. | Outdoor poor rellef. | All other charl ties. | Hos. pitals. | Insane in institutions. | $\begin{gathered} \text { Prisons } \\ \text { and } \\ \text { reforma- } \\ \text { tories. } \end{gathered}$ | Total. | Schools. | Libraries. | $\left\lvert\, \begin{gathered} \text { Airt } \\ \text { galler- } \\ \text { fes } \\ \text { and } \\ \text { smu } \\ \text { seums. } \end{gathered}\right.$ | Total. | Parks, gar- dens, etc. | Baths, bath- ing beaches, etc. | Cele-bratlons enter-tainments. |  |  |
| ............ |  |  |  |  |  |  |  | \$2,159 | 82,159 |  |  |  |  |  |  |  |  |
|  |  |  |  |  | \$109 |  |  | 7,975 | 62,952 4 4 | 81,023 |  | 3245 | \$275 |  |  | \$77 | 95 96 |
|  |  |  | \$3is |  |  |  | 336,861 | 4,698 17,240 | 16,992 | 248 |  | $620^{\circ}$ | 620 |  |  |  | 96 97 |
|  |  |  |  |  |  |  |  |  |  | 399 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | 424 | 308 | 116 |  |  |  |  |  | co | 99 |
|  |  |  |  |  |  |  |  | ${ }_{\mathbf{5}, 080}^{\mathbf{2 , 0 6 1}}$ | 1,052 | 1,699 |  |  |  |  |  |  | 100 |
|  |  | ®ī1,005 |  |  |  |  |  |  | ${ }^{303}$ | 231 |  | 618 | $0{ }_{618}$ |  |  | 50 | 101 |
|  |  |  |  |  |  |  |  | 2,181 | 1,735 | 446 |  |  |  |  |  |  | 103 |
| \|...............| |  |  |  |  |  |  |  | 3,461 | 3,461 |  |  |  |  |  |  |  | 104 |
| $\cdots, \ldots .$.$\mathbf{9 , 3 i} 1$30,953, |  |  |  |  |  |  |  | 464 | 82 | 382 |  |  |  |  |  |  | 105 |
|  |  | $\underline{3}$ |  | \$1,733 | \%,598 |  | 3.74 | 1,764 | 1,298 | 466 |  | 1,126 10 | 1,126 |  |  |  | 106 107 |
|  |  |  |  | 6 | 15,002 | ...... | 15,295 |  |  |  |  | 29 | 29 |  |  |  | 108 |
| ............ |  |  |  |  |  |  |  | 1,0\%8 | 690 | 338 |  |  |  |  |  |  | 109 |
|  |  |  |  |  |  |  |  | 1,739 | 1,229 | - 510 |  | ${ }_{153}^{104}$ | 164 | ........ |  |  | 110 |
|  |  |  |  |  |  |  |  | +;026 | 1,831 810 | 195 |  | 153 | 153 |  |  |  | 111 |
|  |  |  |  |  |  |  |  | 1,759 | 759 | 1,000 |  |  |  |  |  |  | 113 |
| $\begin{array}{r}13,214 \\ 8,499 \\ \hline . .7\end{array}$ |  |  |  |  | 13,214 |  |  | 1,903 | 1,064 | 239 |  | 557 | 557 |  |  |  | 114 |
|  |  |  | 9 |  |  |  | 8,497 | 1,360 | 7,708 | 659 |  |  | 350 |  |  |  | 115 |
| 3,3693,379 |  |  |  |  | 2,099 |  | 3,300 | 14,012 | 13,216 | 790 |  | 350 | 350 |  |  | 100 | 116 117 |
|  |  |  |  |  | 2,0, |  | 3,379 | 1,738 | 1,601 | 137 |  |  |  |  |  | 100 | 118 |
| $\cdots \cdots$ |  |  |  |  |  |  |  | 2,812 | 2,347 | 465 |  | 1,276 | 1,270 |  |  |  | 119 |
|  |  |  |  | 8. |  |  |  | 1,143 1,689 | 1,143 1,24 |  |  |  |  |  |  |  | 121 |
|  |  | 1,529 | 4,173 | 8,458 |  |  |  | 1,131 | 1,006 | 125 |  | , 179 | 179 |  |  | 100 | ${ }_{122}$ |
| $\ldots \ldots \ldots .$.$\ldots \ldots . . .$.1,259$\ldots . . .$. |  |  |  |  |  |  |  | 1,955 | 1,702 | 253 |  | 2,308 | 2,308 |  |  |  | 123 |
|  |  |  |  |  |  |  |  | 1,984 | 1,984 |  |  |  |  |  |  |  | 124 |
|  |  | 233 |  |  |  | 3i.02i | 545 | 1,270 3,314 | 1,030 3,314 | 240 |  | 59 | 59 |  |  | 430 100 | 120 |
|  |  |  |  |  |  |  |  | 466 | 338 | 128 |  |  |  |  |  |  | 127 |
|  |  |  |  |  |  |  |  | 2,687 | 2,372 | 315 |  |  |  |  |  |  | 128 |
| 12,500 |  |  | 3,000 |  |  |  | 9,300 | 1,035 |  | 1,035 |  |  |  |  |  |  | 129 |
| ....13, 212 |  |  | 2.904 | 10,308 |  |  |  | 1,020 | 1, 1,889 |  |  | ${ }_{20}^{15}$ | ${ }_{20}$ |  |  | 3,739 | 130 131 |
|  |  |  |  |  |  |  |  | 871 | 1688 | 183 |  |  |  |  |  |  | 132 |
|  |  | 125 | 4,314 | 3,436 | 3,471 |  |  | 2,312 | 1,248 | 1:064 |  | 69 |  |  |  | 1,001 | 133 |
| $\begin{aligned} & 24,892 \\ & 30,658 \end{aligned}$ |  |  | 2.308 | 18,197 | 3,841 |  |  | 1,570 | 1,104 | 460 |  | 1.153 | 1,183 |  |  | 404 | 134 |
|  | 1- 844 | 6,260 | 2,995 | 17,437 | 3,922 |  |  | 1,058 <br> 4,760 | 1,444 <br> 3 |  |  | 1,075 | 1,075 |  |  |  | 135 |
| $\begin{array}{r} 7,2 \in 0 \\ 13,682 \end{array}$ |  |  |  |  |  |  | , | 4,760 1,720 | 3,710 1,726 |  |  |  |  |  |  | 30 | 136 |
|  |  |  |  |  | 13,682 |  |  | ${ }_{198}$ | ${ }^{198}$ |  |  | 1,125 |  | \$1,125 |  | 174 | 138 |
| 4,0001,4114,200181,074 |  |  |  |  |  |  | 3,600 | 813 | 813 |  |  | cso | 680 |  |  |  | 139 |
|  | (1) ${ }^{\text {a }}$ | 301 | 1.000 |  | 16 | i6 |  | 4,666 | 4,666 |  |  | 40 | + 4 |  |  |  | 140 |
|  |  |  |  |  |  |  | 4,200 | 317 3,069 |  | 327 | …… |  | ${ }_{15}$ |  |  | 2,660 | 141 142 |
|  |  | 1,074 | 182 |  |  |  |  | 5,707 | 5,617 | 33 90 | . | 8 |  |  |  | 2,60 | 143 |
| 20,200 |  |  | 248 |  | 17,413 |  | 2.609 | 2,331 | 1,660 | 671 |  | 2.787 |  |  |  |  | 14 |
|  |  |  |  |  |  |  |  | 3,912 | $\begin{array}{r}1,535 \\ \hline 797\end{array}$ | 376 |  | 300 200 | 300 .200 |  |  | 189 | 145 146 |
| $\mid \cdots 16,688$ |  | cst | 2,005 | 5,547 | 8, 422 |  |  | 3,364 | 3,364 |  |  |  |  |  |  |  | 147 |
| $6,000$ |  |  |  |  |  |  |  | 2,320 | 1,279 | 1.041 |  |  |  |  |  |  | 148 |
|  |  |  |  |  |  |  | 6.000 |  |  |  |  | 1,731 | 1.731 |  |  |  | 149 |
|  |  |  |  |  |  |  |  | ${ }^{724}$ |  | ${ }_{371}^{174}$ |  |  |  |  |  |  | 150 |
|  |  |  | i, 1 ¢ ${ }_{\text {a }}$ | 5,613 |  |  |  | 833 939 | 462 | 371 488 |  | 13 | 13 | - |  |  | 151 152 |
|  |  |  | 935 |  |  |  |  | 2,649 | 945 | 1,704 |  | 104 | 104 |  |  |  | 153 |
| 12,447 |  |  |  |  |  |  |  |  |  |  |  | 1.109 | 1,109 |  |  |  |  |
|  |  |  |  |  |  |  |  | 760 | 683 | 77 |  |  |  |  |  |  | 155 |
|  |  | -7,592 | i, i87 | 8,6\%8 |  |  |  |  | 3,523 | 386 |  | 14 466 |  |  |  |  | 150 |
|  |  |  |  |  |  |  |  | 2,032 | 1,076 |  |  |  |  |  |  | iii | 158 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2,273 |  |  |  |  | 1.362 |  | 913 | 242 | 242 |  |  |  |  |  | ..... | 108 |  |

Table 13.-RECEIPTS from revenues of municipal service enterprises, with value of plant at CLOSE OF YEAR, AND COSTS OF SERVICES RENDERED: $1908 .{ }^{1}$
[Cities having no municipal service enterprises are omitted from this table. For a list of the cities arranged alphabetienly by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 40.]

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CITY, AND KIND OF ENTERPRISE. | RECEIPTS from reventes. |  |  | Vajue of plant at close of year. | costs or services rendered. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Frorn From de- <br> public for partments, <br> meeting offices, <br> govern- enterprises, <br> mental and funds <br> costs. (service <br>  transfers). |  |  | Total costs of services. | Expenses of operation. |  | Interest on present value of system. ${ }^{2}$ |
|  |  |  |  |  | Services, materials, and supplies. |  | Depreciation (estimated): |  |
|  | Grand total. | \$2,033,937 | 839,835 | \$1,094, 102 |  | 812,621,200 | *3, 182,278 | \$1,832,572 | \$861, 177 | \$489,529 |
|  | Group I | 1, 440,499 | 20, 257 | 1,414,242 | 10, 465.160 | 2,393, 768 | 1,253,558 | 733,5199 | 406,661 |
|  | Group Iİ. | 321.430 29.320 | 13.336 | 308,094 29.209 | $1,379,129$ 279.829 | 459,944 <br> 3.503 |  | 86,232 6.600 | 54,731 4.424 |
|  | Group IV: | 242,688 | 130 | 242,558 | 49i.082 | 300,058 | 242.549 | 34, 796 | 22,713 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1008.

| 19 | Indianapolls, Ind.: |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Asphalt repair plant. | 850,403 | \$10,684 | \$45,924 | \$30,55s | \$ 10,576 | \$59, $4 \times 3$ | 4\$567 | 4830 |
| 20 | Denver, Colo.: |  |  | 5,281 | 16. 800 | 19,308 | 17,339 | 1,170 | 793 |
| 27 | Columbus, Ohio.: |  |  |  |  |  |  |  |  |
|  | Electric light system <br> Asphalt repair plant | 65.74 | 1,918 | 63,828 | 1633,017 <br> 14,883 | 136,378 | 6.3, 823 | 45,711 | 2i, 839 |
| 32 | Omaha, Nebre ${ }^{\text {and }}$ |  |  |  |  |  |  |  |  |
|  | St Asphalt repair plant. | 5t, 558 |  | 50,588 | 12,500 | 58,688 | 30.35s | 1,500 | 400 |
| 36 | St. Joseph, Mra.: Electric Ilght systems. | 28,038 | 145 | 27,893 | 57.240 | 37,371 | 27,818 | 6, 107 | 3.446 |
| 43 | Neshville, Tenn.: <br> Electrc light arotems | 64, 359 |  | 27,8,3 | 51.201 | 873719 | 2,818 | 6, 010 | -17.480 |
| 44 | Electric light axstems. Grand Raplds, Mich.: | 64,359 |  | 64,359 | 400.003 | 103,839 | 58, 355 | 28,000 | -17.480 |
|  | Electric light systems. | 44,810 | 559 | 44, $2 \times 1$ | 174.131 | 43,781 | 35,606 | 43,171 | 45,007 |

GROUP LII.-CITIES HAVING A POPULATION OF $\mathbf{0 0 , 0 0 0}$ TO t00,000 IN 1605 .


GROUP IV.-CITIES IAAVING A POPULATION OF 30,000 TO 30,000 IN 1908.


[^23]Tadle 14.-RECEIPTS FROM REVENUES OF
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { Clty } \\ \text { nump- } \\ \text { ber. } \end{gathered}$ | cITY. | Total receipts from revenues of pubilic service anterprises. | CLassified by payer. |  |  |  | CLassified by source. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Recelpts from public. |  |  | Receipts from departments, offices, enterprises, and lunds (service transfers). | Fees. | Charges. | Rents. | Rates. |
|  |  |  | Total. | For meeting governmental costs. | Receipts in erro subse quently by refund payments. |  |  |  |  |  |
|  | Grand total.. | \$69, 137,687 | \$67,833, 460 | 507, 552,366 | \$281,100 | 31,304,221 | \$51,746 | \$2,275,553 | 88,257,409 | \$55,306,342 |
|  | Group I. | 43,341,335 | 42,850,338 | 42,635, 685 | 216,653 | 488,997 | 14,478 | 1,057,778 | 7,772,963 | 32,093,854 |
|  | Group II.. | 12,042, 136 | 11,762,433 | 11,720, 763 | 41,670 | 279,703 | 9,005 | 570,799 | 274,428 | 10,801,624 |
|  | Group III. | 7,992,185 | 7,662,701 | 7,649,912 | 12,789 | 329,434 | 10,344 | 355,730 | 109,540 | 7,222,777 |
|  | Group IV. | 5,762,031 | 5,555,994 | 5,540,006 | 9,988 | 200,037 | 17,859 | 291, 246 | 100,4ī8 | 5,188,087 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.

| 1 | New York, N. Y | \$18,604, 056 | \$18, 491, 737 | \$18,472,270 | 819,461 | \$112,319 | 365 | \$185,434 | 66,178, 573 | \$10,785,051 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill. | 5,127,401 | 5,038, 302 | 4,889,974 | 148,323 | 89,099 |  | 20i, 594 | -188,497 | 4,776,388 |
| 3 | Philadelphia, $\mathbf{P}$ | 4,388,213 | 4,360,468 | 4.358, 435 | 2,033 | 7,i45 | 2,572 | 165, 812 | 75,094 | 4,004,660 |
| 4 | St. Louis, Mo.. | 2,048,536 | 2,040,406 | 2,040,406 |  | 8,130 | 2,160 | 33,376 | 113,299 | 1,843, 759 |
| 5 | Boston, Mass | 3,442,212 | 3,411,069 | 3, 439,311 | 1,75s | 1,143 | 372 | C0,G41 | 443,307 | 2,629,904 |
| 6 | Baltimore, Mo | 1,383,187 | 1,379,687 | 1,377,972 | 1,715 | 3,500 |  | 19,913 | 325,556 | 1,033,255 |
| 7 | Plitsburg, Pa.: | 1,508,859 | 1,499,757 | 1,498,329 | 1,428 | 9,102 | 2,231 | 1,401 | 133, 150 | 1,321, 774 |
| 8 | Cleveland, ohio | 1,265,537 | 1,202, 724 | 1,174,007 | 28,717 | 62,813 | 2,733 | 138, 130 | 39,239 | 1,029,971 |
| 9 | Buffalo, N. Y | 944,724 | 843,150 | 843,156 |  | 101,563 |  |  | 74,714 | 870,010 |
| 11 | Dan ${ }^{\text {detroit, Misch.... }}$ | 935,354 | 928,877 | 933, 877 |  | 6.477 | 2,0S0 | 86,145 | 1,350 |  |
| 12 | Cincinnati, Ohió | 1,058,057 | 1,056,998 | 1,045, 215 | 11,783 | 1,059 | 255 | 19,353 | 37,534 | 956,611 |
| 13 | Milwaukee, Wis. | 671,517 | 504,782 | 594,759 | 23 | 76,735 | 1,660 | 6,207 | 1,130 | 596,595 |
| 14 | New Orleans, La, | 230,936 587,587 | 280,036 581.128 | -230,921 | 1,075 | 6,459 |  | 69,561 43,329 | 210,182 37,935 | 502,895 |
| 16 | Newark, N. J.. | 1,115, 159 | 1,112,311 | 1,111,996 | 1,315 | 2,848 | 34 | 21,820 | 63,403 | 1,039,432 |

GROUP IL-CITIES HAVING A POPULATION of 100,000 TO 300,000 in 1909.

| 17 | Minneapolis, Minn. | \$353,043 | 3351,785 | \$351,417 | $\$ 368$ | 81,258 | \$110 |  | \$180 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J. | 1,138,106 | 1,138, 106 | 1,137, 351 | 635 |  | \$10 | 10,581 | 31849 | 1,008, 032 |
| 19 | Indianapolis, Ind | 39, 510 | 39,510 | -39,510 |  |  |  |  | 32,824 | 4,127 |
| 20 | Louisville, KY... | 722,774 393,245 | 722,774 393 | $\begin{array}{r}707,344 \\ \hline\end{array}$ | 15, 430 |  |  | 14,858 | 18,203 | 683, 627 |
| 21 | St. Paul, Mina. | 393,245 | 383, 829 | 383,390 | 439 | 9,416 | 140 | 57,320 | 25,767 | 297,333 |
| 22 | Providence, R. I | 772,096 | 721,972 | 721,956 | 16 | 50, 124 | 1,844 | 38,496 | 1,883 | 710,324 |
| ${ }_{24}^{23}$ | Rochester, N. Y. | 667,042 | 667,042 | 665, 921 | 1,121 |  |  | 36,963 | 13,144 | 511,835 |
| 24 | Kansas City, Mo. | 881,026 272,435 | - $\begin{array}{r}873,593 \\ 272,435\end{array}$ | 873,533 |  | 7,428 | 1,715 | 30,718 | 38,439 | 793, 273 |
| 26 | Denver, Colo | 24,682 | 27, 24,685 | 209,845 | 2,580 |  |  | 27,767 | 8,135 19,378 | 211, 5134 |
| 27 | Columbus, Ohio. | 289,320 | 285,654 | 280, 139 | 5,515 | 3,606 | 122 | 24,166 | 20,501 | 237, 444 |
| 28 | Los Angeles, Cal. | 1,055,147 | 1,053,560 | 1,033,560 |  | 1,587 |  | 38, 164 | 7,038 | 982, 289 |
| 29 | Worcester, Mass. | 424,641 | 404, 064 | 404,962 | 2 | 19,677 |  | 45,171 | 69 | 369, 280 |
| 30 31 | Seattle, Wash... | $1,056,170$ 388,251 | 956,159 3616 | 955.828 | ${ }_{3}^{331}$ | 100,011 |  | 36, 207 | 7,914 | 1,005,009 |
| 31 | Memphis, Tenn | 388,251 | 361, 649 | 358,016 | 3,633 | 26,602 |  | 3,718 | 7,840 | 376,612 |
| 32 | Omaha, Nebr... |  |  | 497 |  |  |  |  |  |  |
| 33 | New Haven, Conn | 1,442 | 1,442 | 1,442 |  |  |  |  | 1,442 |  |
| 35 | Syracuse, N. $\mathbf{Y}$ | 32, 314 | 322,3i4 | 314,112 | 8,202 |  | 2,629 | 1,913 |  | 315, 265 |
| 36 | St. Joseph, Mo. | 3,410 | 3,410 | 3,410 |  |  | 230 |  | $\begin{aligned} & 1,180 \\ & \mathbf{3}, 180 \end{aligned}$ |  |
| 37 | Portland, Ores | 698,098 | 695,341 | 695,341 |  | 2,757 |  | 95,317 | 1,734 | C01,010 |
| 38 | Paterson, N. J | ${ }^{2} 211$ | 211 | 2211 |  |  | 2 ii | 35,317 | 1,734 | c0,010 |
| 39 | Atlanta, Ga . | 325,192 | 325, 197 | 325, 192 |  |  | 109 | 5, 617 | i,23i | 292, 715 |
| 40 | Rlchmond, Va Dayton, Ohio. | 625,337 169,989 | 6159.971 169,989 | 615.541 169.791 | 430 | 9,360 | 201 | 8,129 | 19,311 | 580,901 |
| 41 |  | 169,989 | 169,989 | 169.791 | 193 |  | 1,691 | 10,271 | 15,671 | 140,276 |
| 42 | Fall River, Mass. | 241,868 | 241,395 | 241.395 |  |  |  | 16.585 | 3,460 | 205, 653 |
| 43 44 | Nashville, Tenn ${ }^{\text {Grand Rapids, Mich }}$ | 257,174 222,759 | 235, 719 | 205.719 |  | 1,435 |  | 2,243 | 13,790 | 241, 141 |
| 4.5 | Hartiord, Conn.... | 303, 062 | 200,306 250,442 | 199.374 280.442 |  | 22.4.33 |  | 32, 205 | 3,501 | 170, 305 |
| 46 | Cambridge, Mass. | 393,295 | 392, 485 | 390,863 | 1.632 | 22, 810 | 63 | 22,758 | 228 | 363,636 |

${ }^{1}$ Connected with penal institutions.

PUBLIC SERVICE ENTERPRISES: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 40.]

| classified by source-continued. |  |  |  | CLassified by enterprises. |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tolls. | Sanulec- tures. | Sales. | P'ermits. | Watersuppls systems. | Electric light and power systems. | Gas-supply systems. | Markets and public scales. | Docks, wharves, and landings. | Cemeteries and cremstories. | Institutional industries. | All other enterprises. | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| 81, 500, 038 | \$621,415 | 8089,405 | \$129,770 | 855, 208,043 | \$1,470,355 | \$S43, 791 | 31.431, 103 | 33, 975, 341 | \$610,794 | \$632,502 | 34,905,758 |  |
|  | $\begin{gathered} \text { f08.094 } \\ 13,34 \\ \cdots \cdots . . . . \end{gathered}$ | $\begin{aligned} & \hline 240,835 \\ & 320,860 \\ & 278,718 \\ & 142,392 \end{aligned}$ | $\begin{array}{r} \hline 57,199 \\ 52,036 \\ 10,681 \\ 9,860 \end{array}$ | $\begin{array}{r} 32,921.487 \\ 10,699,004 \\ 6,699,823 \\ 4,94,729 \end{array}$ | 157,806 370,016 525,000 417,393 | 388,970 373,013 81,802 | $\begin{array}{r} 1,056,132 \\ 20,979 \\ 88,364 \\ 76,638 \end{array}$ | $\begin{array}{r} \hline 3,85,5,103 \\ 49,863 \\ 37,918 \\ 32,457 \end{array}$ | $\begin{array}{r} 75,932 \\ 191,312 \\ 217,847 \\ 125,703 \end{array}$ | $\begin{gathered} 608,094 \\ 13,324 \\ 11,084 \end{gathered}$ | $\begin{array}{r} 4,600,721 \\ 10,662 \\ 38,156 \\ 80,319 \end{array}$ |  |

GROUP I.-CITIES HAVING A POUULATION OF 300,000 OR OVER IN 1908.

| \$1,258, 530 | \$113,570 | \$75,875 | \%6,958 | 810, 856, 903 |  |  | 4297,975 | \$3,504,164 |  | \$113,570 | 831 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 83.131 | 9,239 | 3,550 | 4, 042,204 | 883,7i3 |  | 3, 654 | -13,420 |  | ${ }^{83}$, 131 | -0,1,279 | 2 |
|  | 57,2-28 | 2,847 |  | 4, 4 |  |  | 10,963 44,242 | 54,201 74,027 |  | 57,228 | 1,930 39,137 | 3 4 |
|  |  | 44,806 | 11,136 | 1,891, 130 |  |  | 44,242 | 74,027 |  |  | 39,137 |  |
| 231,604 | 52,242 | 24,082 | $\cdot$ | 2,678,486 |  |  | 110,324 |  | \$33,301 | 52,242 | 567,799 | 5 |
|  | 4i, ${ }^{20} 6$ | +,4531 | 7,120 | 1, $1,332,452$ |  |  | - 112,898 | $\underset{22,483}{168}$ |  | 41,026 | 123,832 | 6 7 |
| .............. | 20.730 | 29,734 | , | 1,101,921 | 34.967 | ................. | 38,695 | 2,848 | $41,3 \ddot{7}$ | 25,730 |  | 8 |
|  |  |  |  | 870,010 |  |  | 65, 115 |  |  |  | 9,599 |  |
|  | 158.76 | 2.999 | 10,523 | 718, 293 | 19,18\% |  | 9 |  |  | 188,7972 |  | 11 |
|  |  | 44,304 |  | 1,022, 263 |  |  | 13,125 | 6,016 |  |  | 16,653 | 12 |
|  | 46,405 | 3,496 | 16.014 | 629, 329 |  |  | 2,790 |  |  | 46,405 |  |  |
|  |  | 1,530 | ¢ 1.808 | 54, 519,422 |  |  | 210,179 30,014 | 8,0¢6 | 1,130 |  | 67,138 | 14 |
|  |  | 160 |  | 1,001.633 |  |  | 52,476 | 1,050 |  |  |  | 16 |

GROUP II-CITIES IIAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


Table 14.-RECEIPTS FROM REVENUES of
IFor a list of the elties arranged alphabetically by states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

' Convected with penal institutions.

PUBLIC SERVICE ENTERPRISES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 40.1
GROUP III.-CITIES ILAVING A POPULATION OF $\mathbf{5 0 , 0 0 0}$ TO 100,000 IN 1905.


Table 14.-RECEIPTS FROM REVENUES OF
[For a list of the citles arranged alphabetically by states, with the number
GROUP IV.-CITIES having a population of 30,000 TO 50,000 in 1908.

${ }^{1}$ Connected with penal institutions.

## PUBLIC SERVICE ENTERPRISES: 1908-Continued.

## assigned to each, see page $\mathbf{7 9}$. For a text discussion of this table, see page $40 . \mathrm{J}$

GROUP IV:-CITIES RAVING A POPULATION GF 30,000 TO 50,000 IN 1903.


Table 15.--RECEIPTS FROM INTEREST: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | CTIY. | Total recelpts from interest. | Classified by payer. |  |  |  | Classified by solrce. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Receipts from public. |  |  | Receipts from divisions, funds, and enterprises (interest transfers). ${ }^{3}$ | Assets of Invested funds. | Current deposits. | Deferred payments of taxes. | Deferred payments of special assessments. | Acerued interest on original loans. | Investments in municipal service enterprises. ${ }^{6}$ |
|  |  |  | Total. | For meet- <br> Ing governmental costs. 1 | Accrued interest and recepts in error. |  |  |  |  |  |  |  |
|  | Grand total. | 525,478,335 | \$13,942, 100 | 812,644,617 | \$1, 297, 483 | \$11,536,235 | 818,297,206 | 84.050,772 | \$649.887 | \$1.193, 101 | 81,242.855 | 814,514 |
|  | Group I................... | 19,559, 177 | 9,853,153 | 9,262,362 | 590,791 | 9,709,024 | 15,251,323 | 2.928,819 | 307. S07 | allt, 614 | 555.032 | 1,442 |
|  |  | $3,414,809$ $1,403,766$ | 2,320,767 | $1,805,590$ 917,871 | 515, 177 | $1,094,012$ $\mathbf{4 0 7 , 6 9 2}$ | $\begin{array}{r}1,643,417 \\ 810,940 \\ \hline\end{array}$ | 695.935 244.806 | 94.993) | 433,245 <br> 150.258 <br> 18 | 515.657 65,63 | 11,573 1,499 |
|  | Group 1V..................... | 1,100,583 | 772,300 | 658,794 | 133, 512 | 328,277 | 591,520 | 211, 192 | 116,468 | 74.824 | 100, 473 |  |

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

| 1 | New York, N. Y | \$6,967,022 | \$838,097 | \$857,993 | \$104 | \$6,103,925 | \$6,369,845 | 8597, 177 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago. Il N. | 1,622,835 | 1,587,419 | 1,517,453 | 69,9i6 |  | 66, 627,352 |  |  | \%09, 203 | 208,580 |  |
| 3 | ${ }^{\text {Philadelphia, }} \mathrm{Pa}$ | 3,854,562 | 3,371,974 | 3,149,988 | ' 221,986 | 482, 588 | 3,24, 102 | 31.5149 | \$8,116 |  | 202, 895 |  |
| 4 | St. Louis, Mo. | 439,933 | 404,996 | 404,855 | 141 | 34,037 | 152,338 | 287,532 |  |  | 63 |  |
| 5 | Boston, Mass. | 1,574,476 | 368,265 | 355,415 | 12,850 | 1,206, 211 | 1,290.594 | 54.673 | 10s,0ss | 61,121 |  |  |
| 6 | Baltimore, Mo | 888,946 | 318,785 | 267,996 | 50,789 | 570, 161 | 728.859 | 37.642 | 71,603 |  | 50, |  |
| 8 | Plttsbure, Pa. | 606,463 514,491 | 235, 100 | 188, 414 | 46,686 | 371, 363 | 419.870 | 129.372 |  | 9. 259 | 46, 5 50 | 8i, 4 +2 |
| 8 | Cleveland, Ohio. | 514, 491 | 441,860 | 432,515 | 9,345 | 72,631 | 112,704 | 392,934 |  |  | 8,553 |  |
|  | Buttalo, N. Y | 243,323 | 150,098 | 146,958 | 3,140 | 93,225 | 179.231 | 90,952 |  |  | 3.140 |  |
| 10 | San Francisco, Cal | 126, 827 | 126,827 | 21,071 | 105, 756 |  | 2,942 | 18,129 |  |  | 105,756 |  |
| 11 | Detroit, Mich. ${ }_{\text {cincinati, }}$ | 1,841,026 | ( $\begin{array}{r}124,162 \\ 1,550,223\end{array}$ | 1,538,523 | 11,403 | 102,878 290,803 | 1,639, ${ }^{12788}$ |  |  | 23,140 | $9.94{ }^{23}$ |  |
| 13 | Milwaukee, Wls. | 84,785 | 82,855 | 63,539 |  |  |  |  |  |  |  |  |
| 14 | New Orleans, La. | 130,051 | 99,014 | 80, 262 | 18,752 | 31,037 | 37, $1=0$ | 73, 219 |  |  | 19,652 |  |
| 15 | Washington, D. C | 14, 477 | 13,625 | 13.605 |  | ,850 | 2,587 |  |  | 11, $1 \times 19$ |  |  |
| 16 | Newark, N. J | 422,922 | 119,853 | 101,001 | 18,852 | 303,069 | 337, 291 | 60,642 |  |  | 18.9k0 |  |

GROUP II.-CITIES ILAVING A POPULATION OF 100,000 TO 300,000 IN 190 S .



| 5201,982 | \$121,803 |
| :---: | :---: |
| 198, 721 | 14,997 |
| 27,361 | 26, 795 |
| 180,115 | 178,755 |
| 44,356 | 24,561 |
| 284,532 | 96,015 |
| 125,618 | 108,578 |
| 85,182 | 61,210 |
| 130,992 | 58,222 |
| 115,492 | 107,844 |
| 215,697 | 45,331 |
| 408,954 | 405,204 |
| 174,772 | 47, 817 |
| 349,312 | 344,113 |
| 18,958 | 18,958 |
| 42,329 | 31,610 |
| 39,656 | 36,328 |
| 2,066 | 18,586 |
| 80,438 | 79,975 |
| 21,802 | 21,470 |
| 09,016 | 63,341 |
| 36,820 | 33,945 |
| 11,919 | 11,919 |
| 77,214 | 13,541 |
| 50,844 | 46,760 |
| 104,673 | 89,476 |
| 19,828 | 13,641 |
| 62,529 65,292 | 51,661 |
| 129,311 | 103,099 |


| \$104,455 | \$17,348 |
| :---: | :---: |
| 12,784 | 2,213 |
| 20,500 | 235 |
| 158.046 | 20,309 |
| 18,650 | 5,911 |
| 94,356 | 1,959 |
| 107,572 | 1,003 |
| 55,500 | 5,710 |
| 51, 668 | 3,454 20,594 |
| 87,200 | 20,594 |
| 45,331 |  |
| 42, 021 | 363,183 |
| 44,340 | 3,477 |
| 34,183 | 10,125 |
| 22,856 | 8,754 |
| 30,515 | 5,811 |
| 17,709 | 877 |
| 73,605 15,190 | 6,370 6,280 |
| 15,190 | 6,280 |
| 58,082 | 5,259 |
| 32,889 | 1,056 2,885 |
| 11,871 | 2,885 1,670 |
| 44, 434 | 2,326 |
| 87,093 | 2,383 |
| 10,243 | 3,393 |
| 46,287 | 5,374 $\mathbf{1}, 099$ |
| 97,088 | 6,011 |


| 880, 179 | \$125,200 |
| :---: | :---: |
| 183,734 | 185.888 |
|  | 9,234 |
| 1.360 | 84, 236 |
| 19,795 | 29,185 |
| 188,517 | 217,537 |
| 17,040 | 45, 755 |
| 23,972 | 35,100 |
| 72,70 | 85,559 |
| 7,648 | 10,864 |
| 170,306 | 176.345 |
| 3,780 | 28, 780 |
| 120,955 | 152,379 |
| 5,199 | 5,199 |
| 10,719 | 11,443 |
| 3,330 | 29, 252 |
| 13,480 | 20, 387 |
| 463 | 3,043 |
| 332 | 983 |
| 5,675 | 5,164 |
| 2,875 | -30,558 |
| 63,673 | 66,993 |
| 13,084 | 19, 704 |
| 13,197 | 91,75 |
| 6,185 | 185 |
| 10,868 | 9,694 |
| 20,078 | 51,351 |
| 20, 212 | 111,480 |


| 318, 318 |  | 838,878 | 318, 3 so |  |
| :---: | :---: | :---: | :---: | :---: |
| 11,901 |  |  | 932 |  |
| 15,737 |  | 1,628 | 176 | \$506 |
| 75.170 |  |  | 30,709 |  |
| 9.283 |  |  | 5,888 |  |
| 55,535 | 810,482 | 938 |  |  |
| 35, 102 |  | 43, 765 | 1,000 |  |
|  |  |  | 5,483 |  |
| 40.254 |  |  | 5,149 |  |
| 43,361 | 40, 727 |  | 20,540 |  |
| 27,614 |  |  | 11.738 |  |
| 20.44 |  |  | 359, 760 |  |
| 56,395 | 13,100 | 28,039 | 1,859 |  |
| 56,479 8,833 |  | 287,634 | 10,125 |  |
| 22,132 |  |  | 8,754 |  |
| 5,573 |  |  | 4,831 |  |
| 10, 802 |  |  | 877 |  |
| 31,246 |  | 39,779 | 6,370 |  |
| 14,537 |  |  | 6, 280 |  |
| 20, 409 |  | 37,673 | 5,770 |  |
| 5,176 |  |  | 1,056 |  |
| 1,805 8,164 | 7,229 387 | ….......... | 2,885 1,670 |  |
| 37,993 |  |  | 2,147 |  |
|  | 11,573 |  | 1,325 |  |
| $\begin{aligned} & 10,243 \\ & 42,434 \end{aligned}$ |  |  | $\mathbf{3}, 398$ $\mathbf{3}, 374$ | 6,007 |
| 12,378 |  | 774 | 5,789 | , $\times$ |
| 5,044 | 1i, 464 | 137 | 1,186 |  |

[^24]Table 15.-RECEIPTS FROM INTEREST: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | CTIX. | Total recelpts from interest. | Clasgified by payer. |  |  |  | CLASSIFIED EY SOURCE. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Receipts from public. |  |  | Recelpts from divjsions, funds, and enterprises (interest transfers). ${ }^{2}$ | Assets of Invested funds. ${ }^{4}$ | Current deposits. | Deferred payments of taxes. | Deferred payments of special assessments. | Accrued interest on orlginal loans. | Investments in municipal service enterprises.s |
|  |  |  | Total. | For meeting goveramental costs. 1 | Accrued interest and receipts in error. ${ }^{2}$ |  |  |  |  |  |  |  |
| 47 | Albany, N. Y............. | \$100, 158 | 572,273 | 369,860 | 82,413 | \$27,885 | \$61,629 | \$12,323 |  | \$23,582 | \$2,624 |  |
| 48 | Reading Pa............... | 9,572 | 1,232 | 1,232 |  | 8,340 | 8,589 | 983 |  |  |  |  |
| 49 | Lowell, Mass, | ${ }_{67,729}$ | 65, 196 | $64,131$. | 1,065 | 2,333 | 42,619 | 3,854 | 321,250 |  |  |  |
| 50 | Trenton, N. J.............. | 63,401 29,029 | 9,828 | 8,163 | 1,663 | 53,575 18,004 | 57,798 19,222 | 3,940 |  |  | 1,663 | ... |
| 51 | Bridgeport, Conn.......... | 29,022 | 11,018 | 9,950 | 1,068 | 18,004 | 19,222 | 8,732 |  |  | 1,068 | .-.......... |
| 52 | Camden, N. J. | 42,850 | 25,589 | 25,530 | 59 | 10,261 | 21,849 | 7,815 | 9,806 | 2,380 |  |  |
| 53 | Wilmingion, Del............ | 7,751 | 7,509 | 6,821 | 688 | 242 | , 382 | 6,681 |  |  | 688 |  |
| 51 | Des Mioines, Iowa. . . . . . . . . | 8,404 | 8,404 | 8,032 | 372 830 |  |  | 8,032 |  |  | , 372 |  |
| 55 | Lynn, Mass................. | 79,629 | 34, 123 | 33, 298 | . 830 | 45,501 | 55,996 | 4,786 | 17,323 | 430 | 1,094 |  |
| 56 | New Bedford, Mass. . . . . . | 95,253 | 83,281 | 74,146 | 9,135 | 11,972 | 81,358 | 4,174 | 4,569 |  | 5,152 |  |
| 57 | Kansas City, Kans. | 7,052 | 7,052 | 6,810 |  |  | 288 | 6,529 |  |  | 242 |  |
| 58 | Springfield, Mass........... | 41,294 | 29,786 | 24,992 | 4,794 | 11,508 | 20,742 | 5,892 | 10,171 | 500 | 3,989 |  |
| 59 | Troy, N. Y................... | 10,053 | 7,224 | 6,311 | 913 | 2,829 | 0,023 | 3,117 |  |  | 913 |  |
| 60 | Oakland, Cal............... | 5,410 | 5, 510 | 5, ${ }^{\text {2 }}$, 110 |  |  | 5 489 | - 4,921 |  |  |  |  |
| 61 | Lawrence, Mass. | 18,795 | 13, 406 | 12,841 | 565 | 5,389 | 5,533 | 2,054 | 8,922 |  | 686 |  |
| 62 | Somerville, Mass | 11,141 | 11, 141 | 10,530 | 011 |  | 113 | 2,278 | 8,139 |  | 611 |  |
| 63 | Duluth, Minu. | 3,627 | 3,599 | 3,599 |  | 28 | 50 | 3,577 |  |  |  |  |
| 64 | Savannah, Ga. | 8,716 | 8,716 | 8,716 |  |  | 6,203 | 1,820 | 693 |  |  |  |
| 65 | Norfolk, Va. | 47, 430 | 11,295 | 3,379 | 7,916 | 36, 135 | 37,882 | 733 |  |  | 8,815 |  |
| 60 | Yonlers, N. | 26,540 | 17,012 | 13,065 | 3,947 | 9,528 | 14,003 | 8,530 |  |  | 3,947 |  |
| 67 | Schenectady, N. Y......... | 35,205 | 23, 521 | 23,163 | ${ }^{3} 588$ | 11,684 | 13,589 | 5,007 |  | 16,251 | - 358 |  |
| 68 | Hoboken N. J. . . . . . . . . . . | 7,639 | 6,239 | 3,645 | 2,594 | 1,400 | 3,785 8,467 | 1,260 |  |  | 2,594 | ........... |
| 69 |  | 11,837 | 10,097 | 9,810 24888 | 277 <br> 1.849 | - 1,750 | 8,467 14,725 | 3,153 4,780 |  |  | 217 1.849 |  |
| 70 |  | 20,717 24,64 | 10,717 6,072 | 24,868 5,923 | 1,849 | … 18,572 | 14,725 21,994 | 4,780 |  | 5,363 | 1,849 |  |
| 71 | Manchester, N. II........... | 24,644 | 6,072 | 5,923 | 149 | 18,572 | 21,094 | 2,650 |  |  |  |  |
| 72 | Evansville, Ind. | 8,855 | 6,065 | 6,065 |  | 2,790 | 3,909 | 4,946 |  |  |  |  |
| 73 | San Antonio, Tex | 8,942 | 8,942 | 6,684 | 2,258 |  | . 141 | 2,400 | 4,143 |  | 2,258 |  |
| 74 | Elizabeth, N. J. | 11,959 | 4,886 | 4,326 | -560 | 7,073 | 7,488 | 3,558 |  |  | 913 |  |
| 75 | Waterbury, Conn........... | 28,362 | 21,662 | 18,220 | 3,442 | 6,700 | 18,281 | 7,099 |  |  | 2,982 |  |
| 76 | Salt Lake City, Utah....... | 2,500 | 2,600 | 2,600 |  |  | 2,600 |  |  |  |  |  |
| 77 | Wilkes-Barre, Pa. | 5,737 | 5, 457 | 5,457 |  | 280 | 1,282 | 4,224 |  | 231. |  |  |
| 78 | Erie, Pa...... | 24,151 | 15,600 | 15, 000 |  | 8,545 | 15,370 | 8.781 | 8995 |  |  |  |
| 78 | Ilouston, Tex. | 11,415 | 11,415 | 11,151 | 264 | 19.787 | 2,720 |  | 8,695 | 89 |  |  |
| 80 | Tacoma, Wash. | 107,823 | 95,096 | 95,096 |  | 12,727 | 12,727 | 5,367 |  | 89, 729 |  |  |
| 81 | IIarrisburg, I'a. | 25,187 | 17,461 | 15,411 | 2,050 | 7,726 | 9,492 | 13,645 |  |  | 2,050 | ............ |
| 82 | Portland, Me. | 78,768 | 67,006 | 58,615 | 8,391 | 11,769 | 61,607 | 6,568 | 2,202 |  | 8,391 |  |
| 83 | Charleston, S. C............ | 33,236 | 14,478 | 14,478 |  | 18,758 | 23,328 | 9,908 | ....... |  |  |  |
| 84 | Youngstown, Onio........ | 26, 788 | 17,046 | 16,825 | $7{ }_{7}^{221}$ | 9,759 | 16,681 | 9,892 |  |  | 7225 | ............ |
| 85 | Dallas, Tex. ................. | 46, 415 | 38,994 | 31,993 | 7,001 | 7,421 | 12,495 | 11,244 | 15,675 | . | 7,001 |  |
| 80 | Terre Haute, Ind. | 6,709 | 6,709 | 5,738 | 971 |  | 2,315 | 3,605 |  |  | 789 |  |
| 87 | Akron, Ohio..... | 25,144 | 18,394 | 11,285 | 7,109 | 6.750 | 14,513 | 10,499 |  |  | 132 |  |
| 88 | Fort Wayne, Ind..........- | 11,188 | 11,188 | 10,932 | 2.256 |  | 4,634 72,676 | 6,371 | 6,433 |  | $\underline{183}$ | -........... |
| 89 | Holyoke, Mass.............. | 86, 333 | 82,664 | 80,501 | 2,163 | 3,769 | 72,676 | 5,259 | 6,433 |  | 2,065 |  |
| 90 | Brockton, Mass | 35,852 | 20,648. | 19,360 | 1,288 | 15,204 | 21,195 | 1,350 | 11,503 | 463 | 1,281 |  |
| 91 | Covington, Ky | . 490 | 490 |  | 490 |  |  |  |  |  |  | 1.409 |
| 92 | Lincoln, Nebr................. | 15,752 | 14,253 | 14,253 |  | 1,499 +4.000 | 37 4,061 | 2,887 8,989 |  | 11,329 |  | \$1,499 |
| 83 | Saginaw, Mich.............. | 13,081 | 9,081 | 9,050 | 31 | 4,000 | 4,061 | 8,989 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| the public and later repald and of receipts in error subsequently corrected by refund payments. <br> The several classes of recel pts included in this column are indicated on page 42. |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| divisio 2 of the eity government on securdites 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 transiers" which are |  |  |  |  |  |  |  |  |  |  |  |  |
| "Amounts shown as "Interest on cost of plant" (accounting transfers), Table 5. |  |  |  |  |  |  |  |  |  |  |  |  |

$$
51151^{\circ}-10-15
$$

Table 15.-RECEIPTS FROM INTEREST: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discusslon of this talle, see page 42. ] group IV.-CITIES HAVING a POPULATION OF 30,000 TO $\mathbf{5 0 , 0 0 0}$ IN $190 S$.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CITY. | Totalreceptsts from interest | Classified by payer. |  |  |  | Classified by source. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Recelpts from public. |  |  | Receipts from divisions, funds, and enterprises (interest transfers). ${ }^{2}$ | Assets of invested funds. ${ }^{4}$ | Current deposits. | Deferred pasments of taxes. | Delerred payments of special assess ments. | Accrued interest on oriminal loans. | Investments in municipal service en terprises. |
|  |  |  | Total. | For meeting governmental costs. ${ }^{1}$ | Accrued interest and receipts In error. ${ }^{2}$ |  |  |  |  |  |  |  |
| 94 | Altoona, Pa | \$16,519 | \$5,119 | \$5,013 | \$106 | 811,400 | \$16, 413 |  |  |  | 8100 |  |
| 95 | Spokane, Wash | 59, 49 | 58,670 | 48.611 | 10,059 | , 98 | 179 | 66, 860 |  | S41,731 | 10,039 | ...... |
| 96 97 | Lancaster, Pa. ${ }_{\text {a }}$ | -8,378 |  | -6, ${ }^{631}$ | 1,23i | - 1,051. | 1, 1,197 | - 8 8,609 |  | 15,0.22 | i,234 |  |
| ${ }_{98} 8$ | Bayonne, N.J............. | 30,339 | 12,705 | 8,279 | 4, 426 | 17,634 | 19,025 | 6,248 |  |  | 4, 424 |  |
| 99 | South Bend, Ind. | 3,886 | 3,886 | 2,817 | 1,069 |  | 1,024 | 1,703 |  |  | 1.049 |  |
| 100 | Mutte, Monl. ${ }^{\text {McKesport, }}$ | 15,431 | 13,591 | 13,591 |  | 1, 840 | 8,474 | 1i,957 |  |  |  |  |
| 102 | Pawtucket, R. I | 88,780 | 23,652 | 21,205 | 7747 | C0, 128 | 69, it | 8,212 | \$2,491 | 9 | 8,237 |  |
| 103 | Sloux City, Iowa. |  |  |  |  |  |  |  |  |  |  |  |
| 104 | Johnstown, Pa | 9,014 | 2.924 | 818 | 2,100 | 6,090 | 6,908 |  |  |  | $2,10 \mathrm{Ci}$ |  |
| 105 106 | Dubuque, Iowa | $\underset{8,433}{\mathbf{3 , 1 1 2}}$ | 3. 112 9,301 | 3.112 9,23 | 67 | 132 | 1,56S | 7, 829 |  | 3,112 | 36 |  |
| 107 | Minghamton, |  |  |  |  |  |  |  |  |  |  |  |
| 108 | Augusta, Ga | 3,005 | 3,005 | 3,005 |  |  |  | 2, is? |  | 223 |  |  |
| 109 | East St. Louis, Ill.. | 18,330 | 18,330 | 17,727 | ${ }_{1} 603$ |  |  |  | 17,727 |  | ${ }_{1}^{103}$ |  |
| 111 | Passaic, ${ }_{\text {Topeka, }}^{\text {Nans................. }}$ | 2,943 $\mathbf{6 , 2 9 9}$ |  | 1, ${ }_{5}^{1,618}$ | 1,115 | 110 |  | $\xrightarrow{\text { i, }, 116}$ |  |  | 1.115 683 |  |
| 111 | Topeka, Kans.. Allentown. Pa. | 6,299 4,126 | 6,299 $\mathbf{2}, 388$ | 5, $\mathbf{2 , 3 1 8}$ $\mathbf{3}, 318$ | 638 | 1,778 | 142 +120 | 5,019 |  |  | 6i3 |  |
| 113 | Atlantic City, $\mathrm{N} . \mathrm{J} . . . . . . . . .$. | 72,844 | 44,095 | 38,504 | 5,591 | 28,749 | 32,595 | 12,3i4 | 20,923 | 1,374 | S, 833 |  |
| 114 | Springfield, Ohlo. | 29,807 | 37,924 | 23,464 | 4, 460 | 1,943 | 17,828 | 7,579 |  |  | 4.410 |  |
| 115 | Montgomery, Ala. | 5,265 7,135 | $\mathbf{5}, 265$ 7,135 | 7,135 |  |  | 3,125 | 2,502 | T0s |  |  |  |
| 117 | Little Rock, Ark | 784 | 784 | 494 | 290 |  | 72 | +22 |  |  | 290 |  |
| 118 | Wheeling, W. Va. | 29,404 | 29,404 | 3,126 | 26,338 |  | 3.12i |  |  |  | 26, 335 |  |
| 119 | Springfield, Ill. | 3,402 | 3,402 | 3,402 |  |  |  |  |  | 3,402 |  |  |
| 120 | York, Pa | 10,355 | $\begin{array}{r}5,296 \\ 49 \\ \hline 9 \\ \hline\end{array}$ | 5,296 48,780 |  | 5,259 5,563 | 41, 6.149 | + 2.1008 | 10,203 | 482 | 351 |  |
| 122 | Wichita, Kans | + 4 +697 | +,697 | 3,854 | 813 |  | 16 | 3,865 | 10,203 |  | 913 |  |
| 123 | Bay City, Mich | 8,152 | 8,152 | 7,832 | 320 |  | 970 | 6, 562 |  |  | 320 |  |
| 124 | South Omaha, | 6,447 | 6,477 | 6,447 |  |  | 100 | 6,347 |  |  |  |  |
| 125 | Quincy, Ill............... | 16,175: | 16, 175 | 16,175 |  |  | 15,174 | 1,001 |  |  |  |  |
| 126 | Newcastle, Pa........... |  | 2, 313 5,662 | ${ }_{5}^{2,175}$ | 133 |  |  | 2,173 |  |  | 138 |  |
| 128 | Superior, Canton Ohio. | - 13,668 |  | - ${ }_{8}^{5,662}$ | 1,343 | 3, $1+6$ | $4,1,007$ | \%, 7,794 |  |  | i, 30 |  |
| 129 | Jacksonville, Fla. | 5041 | . 504 | 504 |  |  |  | 509 |  |  |  |  |
| 130 | Chester, Pa.. | 6,032 | 2.375 | 2,344 | 31 | 3,657 | 5,353 | 618 |  |  | 31 |  |
| 131 | Chelsea, Mass | 52,485 | 16,397 | 16, 294 | 133 | 36,088 | 36,317 | 4.745 | 11,590 |  | 133 |  |
| 132 | Joplin, Mo.... | 4, 122 | -4,122 | 4,119 |  |  | 2,281 | 1,838 |  |  |  |  |
| 133 | Newton, Mass. | 108,299 | :0,23 | 43,957 | 6.277 |  | 00,918 | 1,20] | 14,83,5 | 327 | 4 |  |
| 134 | Salem, Mass.. | 23.14 | 21,711 | 17,149 | 4.562 | 1,433 | 11,329 | 3.908 | 3,338 |  | 4,389 |  |
| 135 136 | Haverhill, Mass | -3,005 | 45,028 1,317 | 41,911 1,230 | 3.117 | 8,974 | 29,231 | 14,150 | 8,177 | 1.230 | 2. 38 |  |
| 137 | Knoxville, Tenn. | 4, 146 | 4, 146 | 1,893 | 2,250 |  | 1,23s |  | 327 | 331 | 2.250 |  |
| 138 | Galveston, Tex. | 42,870 | 38, 720 | 38.720 |  | 4.150 | 36, 132 |  | 6, 738 |  |  |  |
| 139 | Elmira, N. Y. | 10,058 | 9,680 | 9,572 | 103 | 378 | 2.120 | 5,597 | 606 | 1,729 |  |  |
| 1414 | New Britain, Conn | 14,419 | 14.379 | 8.450 | 5, 929 | 40 | 5,60s | 2,852 |  |  | 3, 1,929 |  |
| 142 | Oklahoma City, Ok | 3.42 9.807 | 3.422 |  | 1,069 | 2,930 | 3, 5 |  |  | 4,488 | 1,07, |  |
| 143 | Woonsocket, R. I | 19,820 | i,454 | 4, 8.5 | 2,603 | 12,372 | 15,378 | 1,179 |  | 017 | 2,362 |  |
| 144 | Chattanooga, Tenn | 23, 315 | 25,345 | 25,345 |  |  | 2,784 | 22,561 |  |  |  |  |
| 145 | Racine, Wls.... | 5, 136i 22,044 | i, 136 7,210 | 4,426 | 710 |  |  | 4,446 |  |  | ${ }^{\text {ainct }}$ |  |
| 147 | Auburn, $\mathbf{N}$. $\mathbf{Y}$.. | 5,522 | 4,839 | 3,861 | 978 | 14,834 | 16,327 1,219 | 3.32i) | 5,3,6 | - | 328 |  |
| 148 | Joliet, ill. ...... |  |  |  |  |  |  |  |  |  |  |  |
|  | Macon, Ga. | 14, 731 | 4,823 | 4,823 |  | 9,908 |  | fi3s |  |  |  |  |
| 150 | West Hoboken, N. | 2,262 | 2,262 | 1,312 | 950 |  | 1,312 |  |  |  | 9,0 |  |
| 151 | Everett, Mass. | 26,410 | 12.852 | $1+.554$ | 298 | 11, 358 | 11,983 | 2, 164 | 11,965 |  | 298 |  |
| 152 | Oshkosh, Wis. Sacramento, Cal | 5,674 11,947 | 12,34 | 2,354 | 6,547 | 3,320 | 3,44 | 2.227 5,400 |  |  | 4i, 347 |  |
| 154 | Puéblo, Colo | 3,904 | 3,402 | 3,248 | 154 | 562 | 3. 496 | 70 |  | 398 |  |  |
| 155 | Newport, Ky | 31,67\% | 24,236 | 22.332 |  |  |  |  | 13.9 |  |  |  |
| 157 | La Crosse, Wis. | 11,789 | T,489 | 7,423 |  | 4,300 | 8.271 | 3, 4.2 | 1,369 |  | (if) |  |
| 158 | Fort Worth, Tex........... | 1,954 | 1,054 | 1,934 |  |  | 691 | 1,263 |  |  |  |  |
|  | San Juan, P. R. | 8,083 | 8,063 | 7,715 | 368 | ............ | 7,3i9 | 356 |  |  | 30 k |  |

[^25]Table 16.-PAYMENTS AND RECEIPTS OF REFUNDS, RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 42.]

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | cITY. | meflends. |  | YONREVENUE RECEIPTSCONSTIUTING OFFSETSTO OUTLAYS. |  | agency transactions for otmer civil divisions. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Payments. |  |  | eceipts. |  |  |
|  |  | Payments. ${ }^{1}$ | Receipts, ${ }^{2}$ |  |  |  | Total. | Taxes. |  | $\begin{aligned} & \text { Liquor } \\ & \text { Hcenses and } \\ & \text { taxes. } \end{aligned}$ | All other. |
|  |  |  |  |  |  |  | General property. | All other. |  |  |
|  | Grand total. | \$2,45, s*4 | \$3,442,160 | \$514,310 | 491, 102,981 | \$25,303,206 |  | 5\$25,34, 169 | -521.009,568 | 82,791,874 | 731,336,612 | \$206,115 |
|  | Groun I | 1,585.685 | 3.199,915 | 48,425 | 521,679 | 13,364,893 | 13,417,125 | 9,879,233 | 2,531,548 | 807,597 | ${ }^{98,747}$ |
|  | Group ili. | 115,214 | -55,998 | 189, 410 | ${ }^{3} 200,983$ | 4, 4 +493, | -4,470,188 | - 4.132 .233 | 118,201 | 180, 209 | 38, 545 |
|  | Group 15. | 112,317 | 45,206 | 253, 873 | 134,168 | 2,631,128 | 2,565,368 | 2,397, 439 | 38,388 | 898,904 | 30,437 |

group 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| d | New York, N. Y............ | 8069.992 | \$2,170.381 | \$15,650 | \$36,969 | \$1,300,612 | 81,300,612 |  | \$1,300.123 |  | \$487 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\stackrel{2}{3}$ | Chizago, III................ | 355,013 <br> 2,985 | 28.885 73.581 3.85 |  | 94,862 <br> 80,821 <br> 18 | $\cdots, 024,30$ | 2,024,300 | \$2,024,306 |  |  |  |
| 4 | St. Louls, Mo................. | 1,921 | 3,147 |  | 15.116 | 1,502,859 | 1,502, 859 | 9905,122 | 137,937 | \$144,900 | 14,830 |
| 5 | Boston, Mass. | ©4,421 | 20,760 |  | 192,891 | 2,887,039 | 2,887,039 | 1,978,350 | 545,992 | 362, 697 |  |
|  | Batimore, Md.............. | 3,415 4,732 | 80, | 5.337 | icis |  |  |  |  |  |  |
| 8 | Cleveland, Onio.. | 109,\%85 | 14,115 | 24,923 | 12,491 |  |  |  |  |  |  |
|  | Butalo, N. Y | 176.564 | 42,76 |  | 5,708 |  |  |  |  |  |  |
| 10 | San Francisco, Cal........... | 9.473 | 16,175 |  | 14,893 | 2,370,319 | 2,366, 235 | 1.818,741 | 517,494 |  |  |
| 11 | Detroit, Mich.............. |  | 16,902 4.816 | 1,910 | 18.482 |  |  |  |  |  |  |
|  |  |  |  |  |  | 1,199,705 | 16 | 1,194,547 |  |  | 47,999 |
| 14 | Mew Orleans, La.............. | 9.111 | 2.158 |  | 11,139 | ......... | 1,24,54 | 1,104,51 |  |  |  |
| 15 | Washimion. I. Č.............. | ${ }^{23,723}$ | , 278 |  | 804 | 23, 006 | 35,381 |  |  |  | 3.3 .381 |
| 16 | Newark. N. J. . . . . . . . . . . . | 1,102 | 3,122 |  |  | 2,058, 14? | 2,058,147 | 2,038, 147 |  |  |  |

GROUP II-CITIES IIAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^26]Table 16.-PAYMENTS AND RECEIPTS OF REFUNDS, RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For is text discussion of this table, see page t2.] group ili.-Cities having a population of 50,000 to 100,000 in 1909.

${ }^{1}$ In adjustment of receipts in error reported in Tables $10,11,12$, 14 , and 15.
${ }^{2}$ To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of puble works. The amount of outlays "offiset by receipts from sales of land and buildings and from insurance" is shown under that nead in Table 8 .

4 Including feceipts in error to the amount of si, 500 , which were adjusted by refund payments.

Table 16.-PAYMENTS AND RECEIPTS OF REFUNDS,. RECEIPTS FROM INSURANCE AND FROM SALES OF LAND AND BUILIDINGS, AND AGENCY TRANSACTIONS FOR OTHER CIVIL DIVISIONS: 1908-Continued.
[For a list of the cities arranget alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 42.] fiROLP IV.-CITIES IAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


[^27]Table 17.-Payments, Receipts, and balances of private trust funds and aciounts: 190 d .
[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a flat of the citles arranget alphaletically ly xtaters, with the number assigned to erch, see page 70 . For a text discussion of this table, seep page t3.]


GROUP I.-CITIES HATING A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New York, N. Y. | \$591,490 | 1810,90i,357 | 34,043,546 | 815,542,343 | \$3,461, 2 cl | \$1,187, 812 | 13154, 512 |  | \$2,370, 121 | \$5,301,947 | 81,011,180 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, 111...... |  | .947,811 | 395,236 | 1,343, 047 | 391, 31N |  | 40 | 951, tis9 | 1,000 | $391,23 i$ |  |
| 3 | Philadelphia, P |  | 163,022 | 188,974 | 331,9\%\% | 158,022 |  |  | 193,934 |  | 189,974 |  |
| 4 | St. Louls, Mo. |  | 1,038,269 | 180,288 | 1,224, 50.7 | 196,314 |  | 23 | 1,027,988 | 7,000 | 10,214 | 183,074 |
| 5 | Boston, Mass |  | 56,525 | 1(8, 076 | 294,601 | 151, 213 |  |  | 7:3,0 |  | 168,076 |  |
| 6 | Baltimore, Md | 7,083 | 538 | 155 | 7,76 | 2003 | 5,6i39 | 1,133: | 793 | 31, 100 | 30, 25.5 |  |
|  | Pittsburg, 1'a. |  | 11,083 | 2,464 | 14,447 | 1,722 |  |  | 12, 25 |  | -437 | 2,026 |
| 8 | Cleveland, Ohio. |  | 111,755 | 371,782 | 5483,337 | 34, 499 |  |  | 1:99, 510 |  | 371, 313 | 249 |
|  | Butialo, N. Y |  | 181,593 | 38,343 | 219,936 | 34,72 |  |  | 185. 1 ti4 |  |  | 34,343 |
|  | San Francisco, Ca |  | 800,889 | 182,172 | 963.054 | 111,635 |  |  | hil, 419 |  |  | 112, 172 |
| 11 | Detroit, Mich..- |  | 174,261 | 11,312 | 185.573 | 14,3t-4 |  |  | 171. 46 |  |  | 11,312 |
| 12 | Cincinnati, Ohio. | 94,285 | 62,832 | 130,802 | 307,919 | 34,361 |  |  | 2\%3, $2 \times 5$ | 264, 785 | 440, |  |
| 13 | Milwatkee, Wis. |  | 250,052 | 108.178 | 358,230 | 116,203 |  |  | 20.6 |  |  | 109, 178 |
| 14 | New Orleans, La |  | 457, 621 | 6617, 549 | 1,125,170 | 505, 734 |  |  | 1119. 536 |  | 21,181 | 640,363 |
|  | Washington, D.C | 98,969 | 693,853 | 337, 153 | 1,129,973 | 301, 237 | (30, 438 |  | 783, 81013 | 1 $1 \times 3,248$ | 700, 422 |  |
| 16 : | Newark, N. J. |  | 72,255 | 177,303 | 249, 508 | 140, 64.5 |  |  | 105, 913 |  |  | 177,303 |



| 17 | Minneapolls, Minn |  | \$32,096 | \$108, 370 | \$140.46f | \$135,914 |  |  | \$4, 3.9 |  |  | \$10\%,370 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.. |  | 17,545 | 10,936 | 28,481 | 22,73i |  |  |  |  |  | 10, 833 |
| 19 | Indianspolis, I | 883,027 | 401,017 | 141,749 | 625.793 | 110, 831 i | \$22.010 |  | 449.347 | 8214,851 | F\%, 100 | 1,500 |
| ${ }_{21}^{20}$ | Louisville, Ky. |  | 42,318 | 12,398 | 54,716 | 6,926 |  |  | 47, 79 |  |  | 13,398 |
| 21 | St. Paul, Minn. |  | 34,052 | 1,004 | 35,676 | 423 |  |  | 33,233 |  |  | 1,604 |
| 22 | Providence, R. |  | 9,860 | 41,341 | 51,201 | 41,399 |  |  | 0,802 |  | 21;44 | 19, 897 |
| 23 | Rochester, N. Y |  | 189,732 | 333,024; | 322,738 | 296,651 |  | \$1, N$) \mathrm{4}$ | 224,303 |  | 332,427 | 599 |
| 24 | Kansas City, |  | 1,007,803 | 126,988 | 1,134,791 | 116, 176 |  |  | 1,018, 615 |  |  | 127,958 |
| ${ }_{26}^{25}$ | Toledo, Ohio. |  | 9,154 | 14,932 | 24,089 | 12,235 |  |  | 11, 21 |  | 3,402 | 11,530 |
| 26 | Denver, Colo |  | 351,964 | 40,811 | 392,765 | 27, 409 |  |  |  |  | 40, 163 | 644 |
|  | Columbus, Ohio | 102,219 | 67,579 | 100, 692 | 270,490 | 94, 619 | 37, 729 | 3,9741 | 1:32.168 | 239,501 | 249,835 | ${ }_{90,448}$ |
|  | Los Angeles, Cal |  | 344,157 2,783 | 62,644 | 40's, 801 | 62, 242 |  |  | 344, 358 |  | 14,349 | 48,295 |
| 30 | Seattle Wer, Mras. |  | 2,783 166,974 | 96,216 | 3, 3, ${ }^{\text {a }}$ | ${ }_{75} 293$ |  |  | 2,783 |  |  | 96,216 |
| 31 | Memphis, Tenn |  | -6,500 | 45,589 | -52,089 | 88,009 |  |  | 14,798) |  |  | 45,589 |
|  | Omaha, Nel | 16,484 | 289, 759 | 206,286 | 572,519 | 263,844 | 19, 10; |  | 289,569 | 48,455 | 314,741 |  |
| 35 | Syracuse, N. Y |  | 438,158 | 13,017 | 451,175 | 3,760 |  |  | 447,415 |  | 13,017 |  |
| 36 37 | St. Joseph, Mo |  | 15,900 | 1,280 | 17,180 | 2,058 |  |  | 15,122 |  | 1,280 | 1,260 |
| 38 | Paterson, N. |  | 6,922 | 8,637 | 16,548 | 1,161 3,510 |  |  | 13,038 | 1,000 | 8,1837 |  |
| 39 | Atlanta, Ga |  | 1,730 | 464 | 2,194 | 1,33\% |  |  | 858 |  |  | 464 |
| 40 : | Richmond, Va. |  | 2,282 | 5,183 | 7,465 | 4,493 |  |  | 2,072 |  |  | 5, 183 |
| 42 | Fall River, Mass. |  |  | 583 | 583 | . 568 |  |  | 21 |  |  | 183 |
| 44 | Grand Raplds, |  |  | 4 | 92 | 8 |  |  | 84 |  | 2 | 2 |

[^28]Table 17.-PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1908-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 79. For a text discussion of this table, see page 43.]
GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| City num | CITY. | Payments. |  | Cash and cash credits at close of year. | Aggregate of all payments, and cash and cash credits at close of year. ${ }^{2}$ | Cash and cash credits at beginning of year. | EECEIPTS. |  |  | Par value of investments at close of year. | CASH, CASH CREDITS, AND INVESTMENTS AT close of year. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Forinvestments purchased. 1 | For purposes of trusts. |  |  |  | From Investments disposed . 0 . 1 | From interest. | For purposes of trusts. |  | Private trust funds. | $\begin{aligned} & \text { Private } \\ & \text { trust } \\ & \text { accounts. } 4 \end{aligned}$ |
| 47 | Albany, N. Y |  | \$36, 559 | \$3,019 | S39, 578 | \$4,782 |  |  | 334, $\mathbf{3 9 6}$ |  |  | \$3,019 |
| 48 | Reading, Pa. |  | 1,525 | 943 | 2,468 | 443 |  |  | 2,025 |  |  | 843 |
| 49 | Lowell. Mass. |  |  | 3,210 | 3,210 |  |  |  | 3,210 |  |  | 3,210 |
| 50 | Trenton, N. ${ }^{\text {d }}$ |  | 10,950 | 6, 188 . | 17,138 3,608 | 11,361 |  |  | 5,73 |  | \$1,188 | 5,000 |
| 52 | Camden, $\mathrm{N} . \mathrm{J}$ |  | 156 | 3,452' | 3,603 | 2,912 |  |  | 696 |  |  | 3,452 |
| 53 | Wilmington. Del. |  | 125 | 1,400 | 1,525 | 1,225 |  |  | 300 |  |  | 1,400 |
| 56 | Few Hedford, Mass |  | 15, 644 | 4,683 | 20,330 | 92 |  | . | 20,238 |  | 4,509 | 174 |
| 57 | Kansis City, Kans. |  | 330 | 4,229 | 4,559 | 4,229 |  |  | -360 |  | 4,229 |  |
| 59 | Troy, X Y |  | 23, 133 | 4,330 | 27, 403 | 6,067 | \$2,500 | \$682 | 18,214 | \$15, 692 | 19,828 | 194 |
| 62 | Somerville, Mass |  | 1,794 | 818 | 2,612 | 649 |  |  | 1,903 |  |  | 818 |
| 63 | Dulsth, Minn |  | 2,030 | 8,914 | 10,944 | 8,626 |  |  | 2,318 |  |  | 8,914 |
| 65 | Noriolk, Va.. |  | 2,417 | 1,561 | 3,978 | 1,994 |  |  | 1,984; |  |  | 1,561 |
| 67 | Schenectady, $\mathbf{X}$ : $\mathbf{Y}$ |  | 1,025 | 138 | - 1,163 | 98 |  |  | 1,065 |  |  | 135 |
| 68 | llaboken, N . J |  | 2,000 | 2,500 | - 4,500 |  |  |  | 4,500 |  |  | 2,500 |
| 69 | l'eoria, Ill... |  | 1,873 |  | 1,873 | 1,662 |  |  | 211 |  |  |  |
| 70 | Utica, $\mathrm{N} . \mathrm{Y}$ |  | 5,318 | 572 | 5,890 | 5,123 |  |  | 767 |  |  | 572 |
| 72 | Evansville. Ind.... |  | 64,355 | 23,422 | 92, 777 | 13,453 |  |  | '99,324 |  |  | 28,422 |
| 73 | San Intonto. Tex.. | 8245 | 1,304 | 18,315 | 1,864 | ..... $23.11{ }^{\text {a }}$ |  | 150 | 1,714 20,039 | 38, 492 | 38,807 | … 18.30 |
| 76 | Salt Lake City, Utah |  | 24, 821 | 18,333 | 43,154 | 23,115 |  | ...... | 20,039 |  |  | 18,333 |
| 78 | Erie, l'a. |  |  | 7,126 | 7,126 |  |  |  | 7,126 |  |  | 7,126 |
| 79 | Houston, Tex.. |  | 8,237 | 51542 | 8,779 | 4,851 |  |  | 3,928 |  |  | $51542$ |
| 80 | Tacoma. Wash. |  | 46,404 | 21,203 | 67,607 | 19,940 |  |  | 47,667 4,888 |  |  | 21, 203 |
| 82 | Portland, Me.. |  | 628 | 6,477 | 7,105 | 2,217 |  |  | 4,888 |  |  | 6,477 |
| 83 | Charlesion, S. C. |  |  | 5,000 | 5,000 | 5,000 |  |  |  |  | 5,000 | ....... |
| 84 | Youmgstown, Ohio. |  |  |  |  |  |  |  |  |  | 32, 793 | - - |
| 85 | Dallas Tex........ |  | 5.440 | 27,015 14,800 | 32,455 37,795 | 29,564 17,747 |  | 465 | 2,426 20,048 | 32,000 | 32, 493 | 20,522 14,734 |
| 80 | Terre Haute, Ind. . |  | 22,995 | 14,800 | 37,795 | 17,747 |  |  | 20,043 |  | 66 | 14,734 |
| 58 | Fort Wayne, Ind. |  | 81,488 | 37,088 | 118,576 | 43,027 |  |  | 75, 549 |  | 33,071 | 4,017 |
| 90 | Brockion, Mass.... |  | 100 |  | 5,178 |  |  |  | 476 |  |  |  |
| 92 93 | Lincoln, Vebrinaw, Mich.... |  | 10,500 | 4,409 4,214 | 5,178 14,714 | 14,714 |  |  | 476 |  | 4,214 | 4,409 |
|  | వagmaw, Mle |  |  |  | 14.7 |  |  |  |  | , | 1 2,21 |  |

1 Par value, premiums, and accrued interest, less discounts.
The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.
Sum of par value of investments and cash on hand at close of year.
4 Total cash credits at close of year.

Table 17.-PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1908-Continued.
[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the citles arranged alphabetically by states, with the number assigned to each, seo page 79. For a text discussion of this table, see page 43.]

GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1903.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | cITY. | payments. |  | Cash and cash eredits at close of year. | Aggregate of all payments, and cash and cash credits at close of year. ${ }^{2}$ | Cash and cash eredits at beginning of yеаг. | receipts. |  |  | Par value of investments at close of year. | CASH, CASH CREDITS, ANDINVESTMENTSAT close of tear. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | For investments purchased. 1 | For purposes of trusts. |  |  |  | $\begin{gathered} \text { From } \\ \text { invest- } \\ \text { ments } \\ \text { disposed } \\ \text { of. } 1 \end{gathered}$ | From interest. | For purposes of trusts. |  | Private trist finnds. ${ }^{3}$ | $\begin{gathered} \text { Private } \\ \text { trust } \\ \text { accounts. } \end{gathered}$ |
| 94 | Altoona, Pa. |  | \$3,759 | \$907 | \$4,666 | \$056 |  |  | \$1,010 |  |  | \$907 |
| 97 | Birmingham, Ala |  | 10,670 | 712 | 11,302 | 494 |  |  | 10, 83 |  | sil2 |  |
| 98 | Bayonne, N. J... |  | 3,393 | 4, ${ }^{3,3,3}$ | 7,636 135,399 | -5,212 | \$950 |  |  | \$1,182 | 33.511 | 4,2\%3 |
| 101 | McKeesport, Pa. |  | 14,234 | 6,490 | 20,774 | 15,019 |  |  | 5,150 |  | $(1,446$ |  |
| 102 | Pawtucket, R. I. |  |  | 1,503 | 1,503 | 1,496 |  |  | 7 |  |  | 1,503 |
| 103 | Sioux City, Iowa |  |  | 496 | 2 496 | ${ }_{6}^{490}$ |  |  |  |  | 4 |  |
| 105 106 | Dubuque Iowa. |  | 1,859 | 620 | 2,479 | 657 |  |  | 1,823 |  | 515 | 105 |
| 110 | Passaic, N. J. |  | 1,165 |  | 1,165 | 1,10.5 |  |  |  |  |  |  |
| 111 | Topeka, Kans. |  |  | 5,230 | 5,230 | 1,000 |  |  | 4. 330 |  | 1,000 | 4,230 |
| 112 | Allentown, Pa, |  | 707 | 1,200 | ${ }^{913}$ | 313 |  |  | 601 |  |  | 20 |
| 116 | Springield, Ohio |  | 233,024 | 1,2,693 | 235, ${ }^{1,230}$ | 1,290 4.900 |  |  | 23). 81 |  | 1,2k | 2,693 |
| 117 | Little Rock, Ark |  | 350 | 600 | 950 | 500 |  |  | 450 |  |  | 600 |
| 118 | Wheeling, $\mathrm{W}, \mathrm{Va}$. |  | 160 | 700 | 860 | 500 |  |  | c) |  | (10) |  |
| 120 | York, Pa. |  | 21,517 |  | 21,317 | 21, 517 |  |  |  |  |  |  |
| 121 | Malden, Mass. |  | 308 200 | $\begin{aligned} & 9,430 \\ & 1.000 \end{aligned}$ | 9,733 1,200 | 9,738 1,000 |  |  | 200 |  |  | 9,430 1,000 |
| 124 | South Omaha, Nei |  | 50 | 300 | 1350 | 250 |  |  | 100 |  |  | ${ }^{300}$ |
| $\cdot 127$ | Superior, Wis. |  |  | 3,800 | 3,800 |  |  |  | 3. 500 |  |  | 3,800 |
| 129 | Jacksonville, |  | 5,572 | 13,52i | 19,097 | 11,195 |  |  | 7,902 |  |  | 13,523 |
| 132 | Joplin, Mo. |  | 10,000 | 5,000 | 15,000 | 15,000 |  |  |  |  | 5,000 |  |
| 133 | Newton, Mass. |  | 2,500 | 1,718 | 4,238 | 1,718 |  |  | 2.580 |  |  | 1,718 |
| 134 | Salem, Mass.. |  | 606 | 341 | 947 | 102 |  | ......... | 845 |  |  | 31 |
| 137 | Knoxville, Tenn. |  | 5,000 | 1,000 | 6,000 | 5,000 |  |  | 1,000 |  |  | 1,000 |
| 138 | Galveston. Tex. |  |  | 3,450 | 3,450 | 3,300 |  |  | 100 |  |  | 3,450 |
| 139 | Elmira, N. Y..... | 850,930 | 1,054 | 5,990 | 7,044 | 5,990 |  |  | 1,034 |  | 5,478 | 512 |
| $\cdot 142$ | Kalamazoo, Mich. | 5,000 | 7,130 |  | 12,130 |  | B.ios | \$22 | 5,000 | 6,000 | 66,009 |  |
| 143 | Woonsocket, R. I. |  | 725 | 23,105 | 23,830 | 28,190 |  |  | 1,640 |  |  | 29,105 |
| 144 | Chattanooga, Ten |  | 78 | 712 | 790 | 652 |  |  | 108 |  | 712 |  |
| 145 | Racine, Wis.. |  | 54, 106 |  | 54, 106 | 1,86il |  |  | 52,245 |  |  |  |
| 146 | Fitchburg, Mass. |  | 1 | 234 | 285 | 254 |  |  | 1 |  |  | 28 |
| 147 | Auburn, N. Y. |  | 85,880 | 2,360 | 88,240 | 1,3;3 |  | 31 | 88,846 |  | 1,813 | 547 |
| 150 | West Hoboken, N |  | 5,150 | 100 | 5,250 | 50 |  |  | 5,200 |  |  | 100 |
| 151 | Everett, Mass.. |  |  | 240 | 240 |  |  |  | 240 |  |  | 240 |
| 152 | Oshkosh, Wis. |  | 47,12; | 18,331 | 65, 435 | 23,596 |  |  | 44,859 |  |  | 18,331 |
| 154 | Pueblo, Colo. |  |  | 1,150 | 1,150 | 950 |  |  | 200 |  |  | 1,150 |
| 156 | Taunton, Mass. |  |  | 143 | ${ }^{242}$ | 143 |  |  | 99 |  |  | 143 |
| 158 |  |  | 3,463 449 | 740 220 | 4,293 <br> 669 | 4, 2103 |  |  |  |  |  | 140 200 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | San Juan, P. R. |  | 5,573 | 11,436 | 17,009 | 3,000 |  |  | 14,003 |  | 11, 436 | ........... |

1 Par value, premiums, and accrued interest. less discounts.
T The same as the agregate of cash and cash credits at beginning of year and all receipts during year.
Sum of par value of investments and cash on hand at close of year.
Total cash credits at elose of year.

Table 18.-PAYMENTS, RECEIPTS, AND balanges of PUBLIC TRUST FUND́ FOR NONMUNICIPAL USES: 1908. Cities having no public trust funds for nonmunicipal uses are omitted from this table. For a list of the citles armanged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]


GROUP 1,-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1005.


GROUP IV.-CITIES IIAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| 102 | Pawtucket, R. |  |  |  | \$35,670 | \$35,670 | \$31,022 | 84, 648 |  | \$1,273 | \$3,375 |  | \$35,670 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 119 | Springfield, ili............... | \$7, 729 |  | $\$ 7,229$ 3,879 |  | 7,229 8,851 | 1,517 |  | \$6,600 | 4.110 | 3,224 | 579,000 | 79,909 |
| 134 | Malden, Mass................. | 7,942 | $\mathbf{8}, 1,150$ | 3,879 | 506 | 1,650 | 1.582 | 1,474 |  | 324 | 1,150 | 9,234 | 9,740 |
| 135 | Haverhill, Mass. | 128 | 128 |  |  | 128 |  | 128 |  | 28 | 100 | 814 | 814 |
| 139 | Elmira, N , Y. ${ }^{\text {a }}$. | 2,348 | 1,941 | 407 | .... | 2,348 1,867 | 473 | 1,875 |  | 685 892 | 1,230 | 14,900 15.990 | 14,900 |
| 140 | New Britain, Conn........... Kalamazoo, Mich......... | 1,867 | 975 | 892 | 665 | 1,873 | 238 | 1,385 |  |  | ${ }^{985}$ |  | 15,990 |
| 146 | Fitchburg, Mass | 3,410 | 2,000 | 1,410 |  | 3,410 |  | 3,410 |  | 1,410 | 2.000 | 28,294 | 28,294 |
| 147 |  |  |  |  |  |  | 4,061 | 6,512 | 5,000 | ${ }_{603}$ | 909 | 13,100 | 15,242 |
| 156 | Everett, Mass................ | 8,431 3,834 | $\begin{aligned} & \mathbf{8 , 0 0 0} \\ & 2,700 \end{aligned}$ | 1,134 | 2,142 | 10,834 | 4,01 | 3,834 | 5,00 | 1,134 | 2,700 | 32,009 | lin, |

1 Par value, premiums, and acerued interest, less discounts
: The same os the aggregate of cash on hand at leginning of year and all recelpts during year.

Table 19.-PAYMENTS, RECEIPTS, AND balances OF
[Cittes having no public trust funds for municipal uses are omitted from this table. For a list of the elties arranged


GROUP I-CITIES HAVING A POPULATION OF 200,000 OR OVER IN 100N.

| 1 | New York, N. Y | 6 | \$3,291,000 | \$145,000 | \$10,000 |  |  | 83,123,979 | 52,921 | 8707,9:3 | \$3,909,853 | \$513,542 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, In. | 15 | 1,751,591 | 156.022 |  | \$1,356 |  | 6,671.943 | 922,240 | \$45, 521 | 2,617,112 | 803,755 |
| 3 | Philadelphia, Pa | 45 | 3,236,210 | 1,505,242 | 133,050 | 2,094 |  | 1,359, $6 \mathbf{4} 4$ | 176.190 | 414,903 | 3,651, 163 | 31s, 325 |
| 4 | St. Louis, Mo | 4 | 203, 159 | 36,332 | 5,000 | ${ }_{5} 5$ |  | 54,774 | 100,983 | 69, 220 | 272,385 | 55,784 |
| 5 | Boston, Mass. | 108 | 56is, 702 | 41,945 | 67,089 | 164 |  | 453,320 | 3,2*5 | 96,921 | C63, 623 | 199,846 |
| 6 | ${ }_{\text {Baltimore, }}^{\text {Pittshurg }} \mathrm{Pa}$ | ${ }_{2}^{3}$ | 51,099 |  | 1,055 |  |  | 50,014 |  | ${ }_{82}{ }^{21}$ | 51,130 |  |
| 8 | Cleveland, Ohio | 8 | 220,007 | 82,357 |  | 408 |  | 137, ${ }^{1} 24$ |  | 80,498 | 300,503 | 112.861 |
|  | Buffalo, N. Y. | 6 | 153,712 | 5.700 |  |  |  | 145,032 | 2,950 | 74.275 | 227,987 | S6,623 |
| 10 | San Francisco, ${ }^{\text {Detroit, }}$ | 3 | 127,824 | 14 |  |  |  | 99, 719 | 20,205 | 39,433 | 116,357 | 46,773 |
| 12 | Cincinnati, Ofio | 23 | 276, 872 | 110,870 | , | 282 |  | 12, 414 | 50.271 | 13,104 33.704 | 40,490 310,576 | 30,023 |
| 13 | Milwaukee, Wis. | 3 | 87,110 |  | 47,000 |  | \$810 | 38,352 | 1,148 | 2,003 | 80,173 | 7,809 |
| 14 | Nerr Orleans, La | 8 | 89,970 | 8,0984 | 10,780 |  | 900 | 35, 034 | 34, 585 | 3,959 | 03,959 | 3,425 |
| 15 16 | Wewark, N. J. ${ }^{\text {Wand }}$ | $\stackrel{4}{2}$ |  |  | 123,000 |  |  | 2. 6161 |  | 1,141 | 3, 502 | 11,165 |
|  |  |  |  | 10,000 | 12,000 |  |  | 31,235 |  | 13, m ( | 183,925 | 11,382 |

GROUP II.-CITIES ILAVING A POPCLATION OF 100,000 TO 300,000 IN 1904.

| 17 | Minneapolis, Minn. | 2 | \$66,703 | \$24,547 |  | $\$ 97$ |  | 842,059 |  | 5244 | 30, 047 | \$3,204 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J. | 2 | 72,541 | 8,000 |  |  |  | 64,541 |  | 36,842 | 109,383 | 40,214 |
| 19 | Indlanapois, Ind | 5 | 43,564 | 14,011 |  | 59 |  | 29,494 |  | 9,324 | 52, 888 | 11,643 |
| 20 | 1,ouisrille, Ky. | 2 | 20,250 |  |  |  |  | 20,280 |  | 3,500 | 23,700 | 5,045 |
|  | St. Paul, Minn. | 1 | 1,001 | 1,000 |  | 1 |  |  |  | 178 | 1,179 | 194 |
| 22 | Providerice, R . | 10 | 183,915 |  | \$125,000 |  |  |  | \$23.132 |  |  | 85,638 |
| 23 | Rochester, N. Y. | 4 | 64,133 | 8,000 | 125,00 |  |  | 56, 133 | \$20.132 | 220,085 | 284,218 | 187, 885 |
| 24 | Kansas City, Mo | 1 |  |  |  |  |  |  |  | 961 |  | 771 |
| 25 | Toledo, Ohio. | 5 | 30,508 | 1,519 | 00 | 23 | 10 | 88.960 | 112 | 10,633 | 41, 141 | 7,300 3,750 |
| 27 | Columbus, Ohio |  |  |  | 2,500 |  | 2 |  |  |  |  | 1,999 |
| 28 | Los Angeles. Cal. | 2 | 10,664 |  |  |  |  | 19, 1004 |  | 8,880 | 28,554 | 8,417 |
| 29 | Worcester, Mass | 27 | 262, 041 | 237,383 |  | i, 365 |  | 2,914 | 20,379 | 12,907 | 274,948 | 15,413 |
| ${ }_{33}^{32}$ | Omaha, Nebr.. New Haven, | 8 | 8,501 | 3, 520 |  |  |  | 1,981 |  | 1,945 | 7,440 | 4,980 |
| 33 | New Haven, Con | 8 | 81, 224 | 34,780 |  | 396 |  | 33,611 | 12.437 | 14,203 | 95, 427 | 17,742 |
| 34 | Scranton, Pa. |  |  |  |  |  |  |  | 54 | 106 | 100 |  |
| ${ }_{36}^{35}$ | Syracuse, ${ }^{\text {N }}$. $\mathbf{Y}$ St. Joseph, Mo | 3 | 60, 688 | 7,000 | 25,000 |  |  | 23,085 |  | 8,682 | 69,367 | 29,067 |
| 37 | Portland, Oreg. | 1 | 6,914 | 1,151 |  |  |  | 096 |  | 2,477 | 4,324 | 1,309 |
| 38 | Paterson, $\mathbf{N} \mathbf{J}$ |  |  |  |  |  |  |  |  |  |  |  |
| 40 | Richmond, Va | 2 | 8,147 |  |  |  |  | 8,147 |  | 13, 431 | 21,578 | 4,047 |
| 41 | Dayton, Ohio. | 2 | 14, 421 |  | 6,690 |  | 29 | 8,702 | 180 |  |  | , 280 |
| 42 | Fall River, Mass. | 2 | 2,616 |  |  |  |  | 2,616 |  | 1,322 | 10,323 3,038 | 1,325 |
| 43 | Nashville, Tenn |  |  |  |  |  |  |  |  |  |  |  |
| 14 | Grand Rapids, Mic | 5 |  |  |  |  |  | 101 |  |  | $\begin{array}{r}18 \\ \hline \text { 43,979 }\end{array}$ | 23,004 |
| 45 | Martford, Conn... | 8 10 | 19,133 3,139 | 4,8977 |  |  |  | 12,887 | 1,409 | 6,952 | 26,085 | 10, 494 |
| 40 | Cambridge, Mass. | 10 | 3,139 |  |  |  |  | 1,883 | 320 | 2,695 | 5,834 | 2,730 |

${ }^{1}$ Par value and premiums less discounts.
The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

PUBLIC TRUST FUNIS FOR MUNICIPAL USES: 1908.
alphabetkeally by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 43.]

| Total. | From investments disposed of. 1 |  | From interest and other income from investments. |  |  | Miscellaneous recelpts from public. | Transter receipts. ${ }^{2}$ | $\begin{aligned} & \text { City secu- } \\ & \text { rities. } \end{aligned}$ | Other investments. | Cash and investments (par value) at close of rear. | $\begin{aligned} & \text { Clty } \\ & \text { num, } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Topublic. | To city (investment transfers). | Total. | From public. | From city (Interest transfers). |  |  |  |  |  |  |
| ¢12, 293,265 | \$1,360, 933 | \$5t0, 86: | \$3.417,017 | \$2,817, 294 | 48599,723 | 33,427,3:2 | \$3,527,090 | \$15, 179,867 | 845, 663, 752 | \$54, 288,08is |  |
| $10,405,127$ $1,043,3: \times i$ | 1,087,971 | 334,332 | 3,079,157 | $\begin{array}{r}2,582,203 \\ 106,658 \\ \hline\end{array}$ |  | 2,788,400 | $3,183,2,1$ $190,7 \% 0$ |  | $\begin{array}{r}\text { 90, } \\ 2,1.55,752 \\ 2,13,878 \\ \hline\end{array}$ | 55, ${ }_{\text {5, }}^{3,588,839}$ |  |
| +482,313 | 102, 630 | 33, 372 | 120,733, | 68, 625 | 52, 128 | 100, 227 | 125, 271 | 1,232,315 | 1,378,138 | 2,955, 36 |  |
| 979,4i9 | 95, 18i | 36, 899 | -73,645 | 59,810 | 13,835 | 42,959 | 27,788 | 347, 255 | 1,283,984 | 1,793,654 |  |

GROUP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II.-CITIES INAVING A POPULATION OF 100,000 TO 300,000 IN 1905.


4 Including service transiers reported in footnotes for certain cities.
4 Including service transifs
including service transfers to the amount of $\$ 12,86 i j$.
Including service transfers to the amount of $\$ 290$.

Table 19.-Payments, RECEIPTS, AND balanees of
[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO $\mathbf{3 0 , 0 0 0}$ IN 1908.

${ }^{2}$ Other than Investment and interest transfers.

PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1908-Continued.
ulphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 43.]
group itl.-Cities having a population of 50,000 to 100,000 in 1908.

| Total. | Receipts. |  |  |  |  |  |  | PAR VALUE OFINVESTSENTS at CLOSE OP YEAR. |  |  | $\left\lvert\, \begin{aligned} & \text { city } \\ & \text { nunt. } \\ & \text { ber. } \end{aligned}\right.$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | From investments dis- |  | From interest and other income from in- |  |  | Miscellaneousrecelpts frompublic. public. | Transfer receipts. ${ }^{2}$ | City secu-ritles. | Other invest-ments. |  |  |
|  | To public. | To cits (intransfers) transfers). |  | From public. | From city (interest transfers). |  |  |  |  |  |  |
| \$33, 33 |  |  | 52.991 | \$2. 219 | 8772 | 811,011 | \$18, 331 | \$38.600 | \$31,969 | \$105,061 |  |
| 9, 9 | \$2, (x) |  | ${ }_{2,263}$ | 2,013 | 2, ${ }_{250}$ | 6,910 |  | 33,200 <br> 8,000 |  | -146,153 | 49 |
| 11,260 |  |  | 2,418 | 2,488 | 330 | 5,029 |  | 6.000 | 2, 87.50 | 8, 8 8,80 | 51 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| ,08s | ${ }^{1,0}$ |  | ${ }^{352}$ | ${ }^{1+1}$ | ${ }_{5 S 5}^{24}$ |  | 2,000 | 7,000 13,000 | 5, ${ }^{200}$ | 7,200 20,956 | ${ }_{55}^{53}$ |
|  |  |  | 17,893 | 11, 107 | 6,786 |  | 2,374 | 117, 100 | 258,000 | 392, ${ }^{2}$ | ${ }^{56}$ |
| 22:093 |  | 31,05s | 1,781 | 1,316 | 465 | 8,454 | i0, 800 | 10,575 |  | 46,246 | ${ }_{59}$ |
| 22.364 |  |  |  | 489 |  |  | 21,879 |  |  |  |  |
| 3 |  |  | ${ }^{34}$ | ${ }^{64}$ | 280 |  |  | 7,000 | 1,638 | 8,729 |  |
| 413 |  |  | 113 22 | ${ }_{22}^{113}$ |  | ${ }_{419}^{100}$ | …........... |  | 5,414. | - $\begin{array}{r}5,474 \\ 1,819\end{array}$ | ${ }_{6}^{62}$ |
| 1,074 |  |  | 3 | 7 |  | 1,000 |  |  | 1,000 | 1,000 |  |
| 25,812 |  |  | 4,405 | 4,405 |  | 10,183 | 13,224 |  |  |  |  |
| cis | ......... |  | ${ }_{131}^{601}$ | ${ }_{131} 1$ | ….......... | 7,165 | 6, ${ }_{633}$ | ……...... | 1,000 | 23,625 | 67 |
| 70.409 | ¢5i, 20 | 4,00 | 5,293 | 3,543 | i,750 | 3 3,561 | 5,633 |  |  |  |  |
| 27.44 | 7, 432 |  | 4,632 | 4,632 |  | 12,701 | 2,679 | 10,000 | 49,592 | 85,559 | 30 |
|  |  |  |  | 790 |  |  |  |  | 21,770 |  |  |
| 7.5s0 | ......... | .............. | $\stackrel{83}{79}$ | 213 | G+0 | 3,511 | ${ }^{4,8080}$ | 16,000 |  | - ${ }^{26,929}$ |  |
| 33,302 | 4, 4000 | ............ | 11,925 | 10.750 | i,175 | 4,911 |  | 35,000 | 228, 1270 | 272, 620 2682 | 75 78 78 |
|  |  |  |  |  |  |  |  |  |  | 2,002 |  |
| ${ }_{24}^{24,509}$ |  |  | ${ }_{2}^{13,235}$ | 1,773 | 11,762 | $\xrightarrow{10,266}$ | 1,108 | ${ }^{2985} \mathbf{4} 6.659$ | 28,500 | ${ }^{327.159}$ |  |
| 44.814 |  | i6,224 | 10, 105 | 5,6i9 | 4,426 | , 50 | 5,970 | 71,725 | 139.880 | 227,670 | ${ }_{84}$ |
| 14,244 |  |  | 1,711 | 1,711 |  | 1,390 | 2.791 |  | 20,388 | 24,454 |  |
| cites | ${ }_{5}^{6,581}$ | 11.390 | 4,216 | 2,531 | 1,685 | 1,2878 | ${ }_{5}^{5,581}$ | 50.300 | 42, 100 | 100,213 |  |
| 318 693 |  |  | 351 | 193 | 158 |  |  | 3,000 | 2,000 | 5,019 | 9 |
|  |  |  |  |  |  |  |  |  |  |  |  |




8\%88

The same as the aggregate of cash on hand at beginning of year and all receipts during year.

Table 20.-PAYMENTS, RECEIPTS, AND
[Cities having no investment funds are omitted from this table. For a list of the cities arramged alphabetlcally


GROUPI-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.
GROUP II--CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

GROUP IIL.-CITIES IIAVING A POPULATION OF 50,000 TO 109,000 IN 1908.


GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


20 ther than investment and interest transfers

BALANCES OF INVESTMENT FUNDS: 1908.
by states, with the number assigned to each, see page $\mathbf{7 9}$. For a text discussion of this table, see paye 45.]

grove i.-cities having a population of 300,000 or over in 1908.


GROEPP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


GROUP III.-CITIES IIAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

GROUP IV.-CITIES HAVIKG A POPULATION OF 30,000 TO 50,000 IN 1908.


The sa me as the aggregate of cash on hand at beginning of year and all recelpts during year.

Table 21.-PAYMENTS, RECEIPTS, AND
[Citles having no sinking funds are omitted from this table. For a list of the citles arranged alphabetically

group l-cities having a population of 300,000 or over in 1903.

| 1 | Newv York, N. Y | 839, 132,338 |  | \$24, 489,901 |  | 875,599 | 311,420,533 | 81,592,223 | 81,535,771 | \$18,341 | \$3, \$12,917 | 342, 975, 235 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago III. | 313, <br> 5,390 <br> 161 |  |  |  |  |  |  |  | 313,000 | 4,218,493 | 4,531,499 |
| 3 4 | Philadelphia, | 5,390, 161 | \$1,588, | 249,000 | \$16,631 |  | 562,400 | 498,100 | 2, 465,900 |  | 972, 8381 | 5, 467, ${ }_{\text {922, }}^{624}$ |
| 5 | Boston, Xass | 1,621,547 | 1,279,386 | ii,47is | 12,686 |  |  | 318,000 |  |  | 3,261,011 | 4,552, 558 |
| 6 | Baltimore, M M | 2, 196, 142 | 30,524 | 893,015 |  |  |  |  |  | 1,272,603 | 18,730 | 2,214, 872 |
| 8 | Plttsburg, Pa | 1,815,085 | -37,093 | ${ }^{989,000}$ | ${ }_{154}^{166}$ |  | 1,419344 | 378,708 | 216.774 |  | 1,849,352 | 3,664,437 |
| 8 | Cleveland, Buffalo, O. | 3,498, <br> $1,216,354$ | 104,296 38,500 | -896,663 | 154 | 70 | 1,412,625 | 300,000 191,678 | 1,314.427 | 85, 619 | $\mathbf{4 7 3 . 9 1 5}$ $\mathbf{8 3} \mathbf{7 3 4}$ | $3,972,067$ $1,299,088$ |
| 11 | Detroit, Mich | 1,465,907 | 122,895 | 858,888 | 8ii |  | 404, 990 | 19,30 | 78,723 |  | 446,848 | 1,912,755 |
| 12 | Cincinnati, Ohio | 4, 400, 951 | 79,171 | 983, 188 | 1,453 |  | 1,333.486 |  | 2,003,652 |  | 781.615 | 5,182,566 |
| 13 15 | Mrilwaukee, Wis | 18,909 |  |  |  |  | 184,209 |  |  | 107 | 48.344 57.478 | 67,253 |
| 16 | Newark, N.'J... | 4,858,455 | i,970 | 2,561,608 |  | 141 | 1,011,000 | 412,890 | 871, 187 |  | 203, 662 | 5,067,117 |

GROUP IL.-CITIES having a population of 100,000 TO 3x,000 in 1908.

| 17 | Minneapolis, Minn | \$266,465 |  | 5224,136 |  | \$2,329 |  | \$40,000 |  |  | \$27,878 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J | 888,123 | 896,858 | 341,229 | \$1,465 | 184 |  | 236,000 | 83i7 | 3i92,000 | 360.8660 | 1,228,989 |
| 19 | Indianapolis, | 82,643 886,179 |  |  |  |  | \$81,000 |  | 1,643 |  | 12.913 | 1,95,556 |
| 21 | Louisville, Ky | 886,179 89,473 | 2,060 |  | 22 |  | 67,864 26 | 60.925 | 416. ${ }_{24}$ | 401, 729 | ${ }_{6}^{614,907}$ | 1,501.0066 |
| 22 | Pro | 1,117,750 | 138,000 | 754,544 | 1,659 | 817 |  | 222, 700 |  |  | 311,791 | 1,423, 541 |
| 23 | Rochester, | 3 387,421 | 123, 899 |  |  |  | 195, 730 | 66,000 |  |  | 402, 833 | 790, 254 |
| 25 | Toledo, Ohio. | 1,460, 802 | 46,115 | 442,328 | 188 | 1,900 | 2ifi, ${ }^{2986}$ |  | 2,544 |  | 249,933 58,510 | -550,140 |
| 26 | Denver, Colo | 40,996 |  |  |  |  | 27,200 |  | 2, 887 | 10,909 | 239, 466 | , 280,462 |
|  | Columbus, | 4,131,605 |  | 1,725,300 |  | 11,772 | 444,619 | 530,800 | 543,858 | 875,256 | 154,343 | 4,285,948 |
| 28 29 | Los Angcles, Cal | $\begin{aligned} & 171,843 \\ & 608,633 \end{aligned}$ | 168,420 146,000 | 225,616 | 3,423 1,135 | 882 |  | 235,000 |  |  | 100,848 66.455 | 278,691 675,088 |
| 30 | Scattle, Wash.. | 150,375 |  |  |  |  | 150,000 | -3,00 | 375 |  | 77,003 | 675,088 227,378 |
| 31 | Semphis, Tenn. | 55.500 |  |  |  |  | 47,500 |  | 500 | 7,500 | 73,883 | 129,383 |
| 32 | Omaha, Ne | 680,608 | 77,341 |  |  |  | 324.382 | 24,000 | 254,855 |  | 120,087 | 809,695 |
| 33 | New IIaven, ${ }_{\text {Scoranton, }}$ | 130,384 208,834 | 59,800 4,059 | 20,000 | 584 |  | 50,000 |  |  |  | 0,025 | 140,309 |
| 35 | Syracuse, N | 208,837 83,200 |  |  |  |  | 65,500 | 37,000 | 102,275 |  | 355, 390 | 564,724 86,681 |
| 36 | St. Joseph, Mo | 82, 191 |  |  |  |  | 70.442 |  | 35 | 11,714 | 11,266 | 93,457 |
|  | Portland, 0 | 275,549 |  | 138,586 |  | 498 | 136, 485 |  |  |  |  |  |
| ${ }_{39}^{38}$ | Paterson, ${ }_{\text {A }}$ | 333,175 123,532 | 123,160 | 50,000 |  |  | 133,000 | 150,000 | 175 |  | 361,854 | 695,029 |
| 40 | Richmond, Va | 1,378,573 |  | 4609.200 |  |  | 421.960 | 115,400 |  | 372 |  |  |
| 41 | Dayton, Ohio. | 628,328 | 14,000 | 97,220 |  | 5 | $\mathbf{3 0 S}, 30 \mathbf{0}$ |  | $206,055$ | $-7,533$ | $\begin{aligned} & 36,63 \\ & 54,953 \end{aligned}$ | $\begin{array}{r} 1,415,198 \\ \mathbf{6 S 3}, 281 \end{array}$ |
|  | Fall River, Mass. | 412,260 74,600 | 125,938 | 10,249 | 1,070 | 12 |  | 305,000 |  |  | 344, 564 | 826, 833 |
| 4 | Nashrille, Tenn. Grand Rapids, Mic | 74,600 568,452 |  | 123,000 |  |  | 74,800 |  |  |  | 27,996 | 102. 596 |
| 45 | IIartford, Conn... | 1,04, ${ }^{\text {519 }}$ | 786,958 | 123,000 | 310 |  | $\begin{array}{r} 203,500 \\ 17,500 \end{array}$ | 150,075 200000 | 91,877 |  | 60,393 $\mathbf{5 1 9 , 8 5 4}$ | -628,845 |
| 48 | Cambridge, Mass. | 771,267 | 590, 579 | 100,000 | 4,788 |  | ............ | 75,900 |  |  | ${ }_{7} 7.352$ | -7,788,619 |

${ }^{1}$ Par value and premiums less discounts.
${ }_{2}$ IIncluded in columns 2 and 3 or Table 9 .
IOchering value of city securities which belonged to sinking funds and were canceled during jear.

- Other than investment transfers, interest transfers, and general transfers for the redemption of debt.

BALANCES OF SINKING FUNDS: 1908.
by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.]

| Cash on hand at beginaling of year. | RECEIPTS. |  |  |  |  |  |  |  | PAR value of investo MENTS AT CLOBE OF YEAB. |  | $\begin{gathered} \text { Cash and } \\ \text { investments } \\ \text { (par value) } \\ \text { at close of } \\ \text { year. } \end{gathered}$ | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total. | From investments disposed ol. ${ }^{1}$ |  | From interest and other income from investments. |  |  | $\begin{gathered} \text { Mlscella- } \\ \text { neeus } \\ \text { remp public. } \end{gathered}$ | Transier receipts. ${ }^{4}$ | $\begin{aligned} & \text { City } \\ & \text { securlites. } \end{aligned}$ | $\begin{gathered} \text { Other } \\ \text { investments. } \end{gathered}$ |  |  |
|  |  | To public. | $\begin{gathered} \text { To city } \\ \text { (inest- } \\ \text { ment } \\ \text { transfers). } \end{gathered}$ | Total. | From public. | From city (interest transfers). |  |  |  |  |  |  |
| 818, 821,494 | \$105,158,106 | 85,335,314 | 223, 619,357 | \$12,215, 779 | 81,393,305 | '810, 872, 474 | 524,242,110 | \$39,725,540 | \$342,489,540 | 521,668,918 | \$391, 036,391 |  |
| 10,895,359 | 71, 576, ${ }^{18,58}$ | 1,016,014 | 17,520,004 | 9, 816, 100 | 621,499 | ${ }^{1} 9$ | 16,699, 699 | $2 \mathrm{Ca}, 824,371$ | 296, 561,930 | 7,452,965 | 320, 304, 858 |  |
|  |  |  | $3,240,918$ $1,43,345$ |  | 3070,802 2002 | 1, 342,121 | 3, $1,414,185$ | 2,903, 489 | ${ }^{29,596,92,517}$ |  | $40,182,687$ $17,228,220$ |  |
| 1,993,311 | 7,694, 447 | 475, 359 | 1,415, 090 | 401, 720 | 153,500 | 308, 226 | 3,087,262 | 2, 254, 810 | 8,037,112 | 3,037,984 | 13,370, 620 |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| \{2, 055,426 | \$40,019, 829 |  | 311,755,725 | 36,264,243 | \$225,619 | 50,038,624 | \$14,980,502 | \$7,069,359 | S210, 421,340 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3,487, 320 | 1,044,179 |  |  | 3, 8 \$5 | 3,885 | *,03,024 | 31,90,302 | 1, 040,294 | sulo, $41,3 \times 0$ |  | -214, 218, ${ }^{4,2189}$ | ${ }_{2}$ |
| 81,032 | 5,3¢0, 140 |  | 747, 100 | 329, 737 |  | 329,737 | 2,463 | 4, 306, 810 | 9, 135, 200 |  | 9, 212,231 | 3 |
| 8,830 $1,109,840$ | 3,772, 715 |  | 325,000 | 1,169,338 | 43,485 | 1,125, 853 |  | -913,994 | 31,118,705 | \$500,000 | $\begin{array}{r} 022,824 \\ 34,879,710 \end{array}$ | 5 |
| 91,050 | 2,173,502 | 8524, 134 | 60,067 394,708 |  | $\begin{array}{r}158,560 \\ 48,945 \\ \hline\end{array}$ | 7523,731 369,921 | 374 | 857,324 $\mathbf{2 , 0 2 5 , 0 3 5}$ | $14.064,994$ $10,485,576$ | 4,797,838 | 18,881,502 | ${ }^{6}$ |
| $\stackrel{825,4}{31,0}$ | 2, 2 | 260, 87 | - 3909,859 | 418, 855 | $\xrightarrow{44,024}$ | -609, 61 |  | 2,025,035 | ${ }^{10,485,576}$ | 91,990 | 1,921, 774 | 8 |
| 15S, 201 | 1, $140,82{ }^{2}$ | 75,000 | 523, 753 | 128,047 | +43,271 | 82,776 | 319.872 | 9i, 155 | 2,301, 106 | 993, 030 | 3, 376,870 | 9 |
| 614, 477 | 1,205,27s | 113,977 | 355,840 | 123,857 | 21,009 | 102,788 | 550,617 | 123,987 | 3, 107,283 | 283,937 | 3, 838,008 | 1 |
| 911,952 37,991 | $\begin{array}{r} 4,270,614 \\ 29,262 \end{array}$ |  | 220,567 | 259,004 | 20,144 | 259,760 | 860,609 29,202 | 2,897,534 | 7,391,601 |  | 8, 173,216 | 12 |
| 3,607 30,005 | 4, $\mathbf{6 0 8 , 5 4 7}$ | 13,020 | 2,801,385 | 332, 401 | 32,491 | 299,910 |  | $\underset{1,561,220}{603,57}$ | 7,180,159 | 786,170 | 8, $\begin{array}{r}174,478 \\ \hline 891\end{array}$ | 15 16 |

GROUP IL--CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


- The same as the aggresate of cash on hand at bepinning of year and all receipts during year. Increase in slnking fund assets shown in Table 2 .
$51151^{\circ}-10-16$

Table 』1.-PAYMENTS, RECEIPTS, AND
[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically GROUP III.-CITIES ILAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

${ }^{2}$ Par value and premtums less discounts.
2Included in columns 2 and 3 of Table 9.
${ }^{2}$ Including value of city securities which belonged to sinking funds and were canceled during year.

BALANCES OF SINKING FUNDS: 1908-Continued.
by states, with the number assigned to each, see page 70 . For a text discussion of this table, see page 45.$]$
AROCP PIIL-CITIES IMAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


- Other than investment transfers, interest transfers, and general transfers for the redemption of delat.

The same as the aggregate of cash on hind at beginning of year and ali receipts during year.
S Increase in sinking fund assets shown in Table $\boldsymbol{z}$ ?
[Cities having no sinking funds are omitted from this table. For a list of the citles arranged alphabetically GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


[^29]BALANCES OF SINKING FUNDS: 1908-Continued.
by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 45.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO $\mathbf{6 0 , 0 0 0}$ IN 1908.

| Cash on hand at beginning of year. | RECEIPTS. |  |  |  |  |  |  |  | par valde of investyents at close of year. |  |  | $\begin{aligned} & \text { clty } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total. | From Investments disposed of. 1 |  | From interest and other Income from investments. |  |  | $\begin{array}{\|c} \text { Miscella- } \\ \text { neeus } \\ \text { recelpts } \\ \text { rrom pubice. } \end{array}$ | Transfer receipts. 4 | City securities. | $\begin{gathered} \text { Other } \\ \text { investments. } \end{gathered}$ |  |  |
|  |  | To public. | $\begin{gathered} \text { To city } \\ \text { (invent } \\ \text { ment } \\ \text { transfers) } \end{gathered}$ | Total. | From | From city (Interest transfers). |  |  |  |  |  |  |
| $\begin{array}{r} \$ 47,540 \\ 15,539 \end{array}$ | $\begin{gathered} \text { E208, } \\ 56,121 \\ 5,120 \end{gathered}$ | 81,000 | \$117, 000 | \$16, 413 | 85,013 | 811,400 | \$100,019 | $\begin{array}{r} \$ 33,589 \\ 24,000 \end{array}$ | 881,000 |  | $\begin{array}{r}\$ 205,749 \\ 1,649 \\ \hline\end{array}$ | 94 95 |
| 1,723 | 3,137 |  | 2,000 | 1,137 | 57 | 17,080 |  |  | 15,000 |  | 19,865 | 97 |
| 89, <br> 10 <br> 158 | 313,826 7,145 |  | 80,500 | 19, ${ }_{228}$ | 1,991 | 17,634 | 140,826 | $\begin{array}{r} 72,875 \\ 6,920 \end{array}$ | 244,350 |  | $\begin{array}{r} 427,369 \\ 8,405 \end{array}$ | $\stackrel{98}{98}$ |
| 13,919 | 21,865 |  |  |  |  |  | 22 | 21,843 |  |  | 17,762 | 100 |
| 200, 239 | 260,294 352,383 |  | 206, 000 130,687 | 8, 694 | 6,034 | 1,840 |  | 44,220 | 104,000 |  | 345, 933 | 101 |
| 243, 1,514 | 352,333 | 35,000 | 130,687 | 69,662 | 10,327 | 59,335 |  | 147,034 | 1,600,000 | 870,000 | 1,922,826 | 102 |
| 32, 761 | 39, 943 |  | 2,709 | 6.773 |  | 5,955 | 900 | 29,0їّ | 139,000 |  | 182, 204 | 104 |
| 20,034 | 45, 844 |  |  |  |  |  | 45,844 |  |  |  | 32,933 | 105 |
| 113,385 | 2,366, ${ }^{2,175}$ |  |  | 235 | 235 |  | 2,092,519 | $\begin{array}{r} 21,940 \\ 273,6411 \end{array}$ |  |  | 9,453 113,596 | 106 107 |
| 94,690 | 26,436 |  |  |  |  |  | 26, 430 |  |  |  | 121, 126 | 109 |
| 56 | 10,829 |  | 4,500 |  |  | 410 |  | 6,917 | 13,979 |  | 14,013 | 110 |
| 7,016 | ${ }^{20.512}$ |  |  |  |  |  |  | $\begin{aligned} & 20,811 \\ & 8,7726 \end{aligned}$ |  |  | 20,811 | 111 |
| 90,608 104,192 | 127, 692 | 32,500 | 10,000 52,000 | - ${ }^{42,1295}$ | 2,348 | 1,778 28,524 | $\begin{array}{r} 80,830 \\ 7,316 \end{array}$ | $\begin{array}{r} 33,736 \\ 134,000 \end{array}$ | 62,000 $\mathbf{6 7 6 , 0 0 0}$ | 72,000 | 143,198 891,401 | 112 |
| 3,007 | 149, 760 | 17,344 | , 116 | 726 | , 157 | 28, 669 |  | 131,549 | 463 |  | 11,392 | 114 |
| 10, 326 | 28,249 |  |  | 3,625 | 3,625 |  | 22,371 | 2,253 |  |  | 117,544 | 116 |
| 7,8M | 47,537 | 30,000 |  | 72 | 72 |  |  | 17,465 |  | 11,423 | 66,784 | 117 |
| 3i, 720 | 76, 612 |  |  | 1,423 | 1.423 |  |  | 75,189 |  |  | 71,801 | 118 |
| 38,005 | 73,699 $148,8,3$ | 84, 6001 | 24,400 | 5,414 20,573 | 810 2099 | 5,604 5,583 | 68,265 | 13,250 | 152,300 105,450 | 509,000 | 188,960 639,007 | 121 |
| 83,207 | 135, 052 |  | 2,400 | ${ }_{970}$ | -970 |  | 60,582 | 67,500 |  | W, | 56,425 | 123 |
| 6;102 | 90,994 |  |  |  |  |  | 99,994 |  |  |  | 7,304 | 12.5 |
| ${ }^{13,162}$ | ${ }_{69,912} 8$ |  |  |  | 823 |  | 8,912 |  | 22,131 |  | - 2,311 | ${ }_{127}^{120}$ |
|  | 24, 2101 |  |  | 82 |  |  | 25,127 | 217,954 | 22,131 |  |  | 127 |
| 41,792 | 109,950 |  | 45,000 | 5,334 | i,6i7 | 3,657 |  | 59,616 | i16, io0 |  | 132, 448 | 130 |
|  | 111,520 |  | 39,517 | 35,488 |  | 35,488 |  | 6f,515 | 962.053 |  | 982,053 | 131 |
| $\begin{array}{r}10,170 \\ 5134 \\ \hline 13\end{array}$ | 51, 698 $\mathbf{6 7 9} 909$ | 169,000 |  | 87,964 |  | 37,925 | 14,400 | 37,288 134,500 | 1,582, 450 | 698,761 | - 11,882 | ${ }_{133}^{132}$ |
| 5, 5 , 2124 | 19,572 | 16,500 | 2, 2,500 |  | , 386 |  |  | 143 |  |  |  | 134 |
| 242 | 111,40\% | 15,300 | 9,000 | 21,479 | 14,247 | 7,232 |  | 65,627 | 183,000 | 402,700 | 38,803 | 135 |
| 9. 436 | 3,145 | 2,987 |  | 158 | 158 |  |  |  |  | 5,388 | 14,469 | 13i |
| 29.191 | 95, 652 |  | 1,000 | ${ }_{5}^{4,150}$ | 5,356 | 4,150 |  | 90,502 | 312,000 1,000 | 136,562 | 377,843 <br> 137.562 | ${ }_{140}^{138}$ |
| $45,517^{\circ}$ | -93, 289 |  | 35,500 | 3,554 | -624 | 2,930 | 48,852 | 5,383 | 56,000 | 136,502 | 123,157 | 142 |
| 62,309 | 134,874 |  | 71,000 | 15, 334 | 3.501 | 11,833 |  | 48,540 | 336,000 | 118,000 | 472,588 | 143 |
| 5, ${ }_{\text {5, }}^{17} \mathbf{1 2 6}$ | 11, 818 |  |  | 1,862 | 1,862 |  |  | 10,000 25,300 | 421,456 | 41,350 | +44,526 | 144 |
| 17,019 74 | 94,090 |  | 3,7\%0 | 14, 712 | ${ }_{29}$ | 1,683 |  | 5,000 | 22,080 |  | 22,080 | 147 |
| 17,556 | 72, 521 | 10,328 | 8,000 | 14,003 | 4,185 | 9,908 |  | 40,000 | 221,000 | 90,200 | 338,261 | 149 |
| 22,361 25,071 | 8,003 212,041 |  | 184,000 | 11,983 | 1,312 | 11,558 |  | 6,691 16,058 | 323,000 | 2,500 | 19,364 327,612 | 150 151 |
| 24,788 | 89,523 |  |  | 2,860 | 2,806 |  | 74,957 | 11, 700 |  | 71,000 | 99,618 | 154 |
| 45,505 | 56.250 |  |  |  |  |  |  | 50.250 | 1,003 |  | 29.780 |  |
| 28,753 | 134,304 50,517 | 2,000 | +5,800 | 29,015 | 21,585 3,911 | $\begin{aligned} & 7,430 \\ & 3,300 \end{aligned}$ |  | 57,579 43,275 | 190,300 74,000 | $\begin{aligned} & 646,605 \\ & 155,435 \end{aligned}$ | 839,888 229,435 | 156 |
| 62, 522 | 130,830 |  |  |  |  |  | 130,830 |  |  |  | 101,400 | 155 |
| 197, 209 | 36,941 |  |  | 0,941 | 6,941 |  |  | 30,000 |  |  | 234,141 |  |

4Other than investment translers, interest translers, and general transfers for the redemption of debt.
The same as the aggregate of cash on hand at beginning of year and all receipts during year
Increase in sinking fund assets shown in Table 22.

Table 22.-GROSS AND NET DEBT ${ }^{1}$ OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,
[For a list of the elties arranged alphabetically by states, with the number

| $\begin{gathered} \text { City } \\ \text { nume. } \\ \text { ber. } \end{gathered}$ | cITY. | gross debt outstanding at close of year. |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Classified by division of the government of the city issuing. |  |  | Class!fied according to provisions made for payment. |  |  |  |  |
|  |  |  | City corpora-tion. | Schoaldistriots. | Other divisions of the govern. ment of the city. | Funded or fired. ${ }^{2}$ | Current. |  |  |  |
|  |  |  |  |  |  |  | Specialassessment loans. | Revenue loans. | Out. standing warrants. | All other. |
|  | Grand total. | 82, 109,220,215 | \$1,993,225,718 | \$46,911,484 | 869,083,013 | 81,841,457,006 | \$95,827,012 | \$131,156,616 | :332, 743,951 | 88,035,630 |
|  | Group I | 1,547,176,805 | 1,473,141,890 | 11,069,753 | 62,965,062 | 1,360, 589,423 | 31,382,032 | 107,933,941 | 20,388,531 | 6,373,878 |
|  |  | $160,013,650$ | 146,785,360 | 8,506,077 | 4, 222,213 | 139,623,986 | $10,678.205$ | 7,037,100 | ${ }_{\mathbf{2}, 938,150}$ | 647.32 |
|  | Group IV. | 122,655,761 | 112, 703,509 | 9,824,078 | 123,174 | 104,819, 0 if | 9,044,500 | 5,465, 381 | 3,063, 133 | 233,591 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190N.

| 1 | New York, N. | \$898,600,612 | \$898,600,612 |  |  | \$765,043,160 | 834, 358,833 | \$ $58,003,500$ | \$11,060,029 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago Ill..... | -91,220, 123 | - $49,190,414$ | 8883938 | \$1i, $140,33 i$ | -69,331, 002 | 9,705,674 | 8, 8 205,521 | 3, 882,938 | 894,088 |
| 3 | Philadelphia, Pa.............. | 91, 264, 581 | 91, 249,476 |  | 20, 105 | $88,756.220$ |  | 10, 105 | 2, 474, 236 | 25,000 |
| 4 | St. Louls, Mo................... | 24,829,003 | 24,794,646 | 34,357 |  | 23, 853,178 |  |  | 325,825 | (650,000 |
| 5 | Boston, Mass | 108,480,406 | 108,486,406 |  |  | 108,486,400 |  |  |  |  |
| 6 | Baltimore, Ma | 52, 210, 883 | 52,210,883 |  |  | 51,989,883 |  | $\underline{292,000}$ |  |  |
| 8 | Pittsburg, Pa | ${ }^{47,923,310}$ | $35,891,445$ $29,297,280$ | $5.604,068$ 2,960 | 6.367. ${ }^{697}$ | ${ }_{47}^{4}, 5151581$ | - 2085,938 | 92,418 | 24, 116 | 88,057 |
|  | Buffalo, N. Y | 24,681,374 | 23,560,139 |  | 1,121,235 | 23,041,052 | 1,068,078 | 314,74 |  |  |
| 10 | San Francisco, Cal | 11,785,216 | 11,785,216 |  |  | 10,563,300 |  |  | 1,217,916 |  |
| 11 | Detroit, Mich... | 13,627,988 | 11,012,038 |  | $2.015,0.50$ | 12,474,631 | i. $033,3.35$ | 70,000 | 1,217,10 |  |
| 12 | CincInnati, Ohio. | 63,098,130 | 49,312,491 | 1,527,900 | 2,257,739 | 51, 469,110 | 1,633,015 |  | 975 |  |
| 13 | Milwaukee, Wis. | $11,101,804$ | $\begin{gathered} 10,679,809 \end{gathered}$ |  | 484,985 | 9,829,745 | 643,651 |  |  | 5. 517221 |
| 15 | New Orleans, La <br> Washington, D. C | $32,262,801$ $14,137,545$ | $\begin{aligned} & 32,262,801 \\ & 14,137,545 \end{aligned}$ |  |  | 25,078,890 $10,115,030$ |  | $1,211,986$ | 454, 113 | 5.517,512 |
| 16 | Newark, N.'J..................... | 37,350,463 | 30,075,789 |  | 7,274,674 | 31,654,401 |  | 5,606,062 |  |  |

GROUP II-CITIES HAVING A POPULITION OF 100,000 TO 300,000 IN 100 s .

| 17 |  | \$12,849,183 | 812,849,153 |  |  | \$12,093,000 | \$545,612 | \$202. 616 | \$2,925 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.. | 22, 615,867 | 22,615,867 |  |  | 19,303, 357 | CS9, ${ }^{\text {cheo }}$ | 2,185,135 | 432,575 |  |
| 19 | Indlanapolis, | $4,103,930$ $12,065,168$ | 2,893,930 | \$1,210,000 |  | 3,981.800 |  | 170.6 | 122, 130 | 8310,000 |
| 21 | St. Paul, Minn. | 11,124,435 | 11,124,435 |  |  | 1,053,909 |  | 1,873,800 | 153,216 |  |
| 22 | Providence ${ }^{\text {P }}$. | 19,432,887 | 19,432,887 |  |  | 18,470,000 |  | 002,887 |  |  |
| 23 | Rochester, N . Y | 13,007,932 | 13,007,932 |  |  | 7, 489.000 | 3,8\%, 84 | 1,449,000 | 243.48 |  |
| 24 | Kansas City, Mo | $8,522,753$ $9,446,780$ | $5,040,137$ <br> $8,820,694$ <br> 1 | 3, 482,616 |  | 7,87, 81000 | 178,642 |  | 16.111 |  |
| 26 | Denver, Colo. | 6,225,363 | 8,316,836 | 626,086 500,963 | \$367,50\% | $8.165,268$ $2,033,700$ | $1,158.612$ $3,812,800$ | $\begin{gathered} 66,000 \\ 25,747 \end{gathered}$ | $\begin{array}{r} 56,000 \\ 243,358 \end{array}$ | 99.758 |
| 27 | Columbus, Ohio | 15,352,027 | 14,435,027 | 917,000 |  | 12.153.300 | 2,893,044 | 259,891 | 45.792 |  |
| ${ }_{29}^{28}$ | Los Angeles, Cal Worest. | $\xrightarrow{15,614,015}$ | $14,876,057$ $9,021,387$ | 737,958 | ...... | 15,123,673 | 2,83,01 |  | 48.310 |  |
| 30 | Seattle, Wosh. | 19,088,106 | 15,676,001 | 3,412,045 |  | -10,740,350 | 5. 198,494 | 838,000 | 2, 180.4142 |  |
| 31 | Memphis, Tean. | 6,880, 162 | 6,886,162 | 3,42,015 |  | 6,563,000 | 3.30, 49 | 322, 145 | 2,31,017 |  |
|  | Omaha, Nebr | 8,065,663 | 7,026,577 | 1,039,091 |  | 0,694,000 | 591,000 |  | 777,648 |  |
| 33 | New Haven, Con | 4,197,509 | 4,125,509 | 12,000 |  | 3,96, 500 |  | iii,000 | 58,009 | 6,000 |
| 34 35 | Scranton, Pa | 3,118,381 | ${ }_{8,899,945}^{1,786,370}$ | 1,382,011 |  | $2,655,000$ | 1923,250 | 108,211 | 8,990 | 53,824 19,341 |
| 36 | St. Joseph, Mo. | 2,84, ${ }^{\text {2,881 }}$ | 1,411,555 | 1,413,425 |  | 7,089,493 $2,793,050$ | 1,181,592 | 442,500 | 187,019 31,031 | 19,341 |
|  | Portland, Oreg | 9,784,722 | 8,534,722 | 350,000 | 900,000 | 7,476,500 | 1,707,369 |  | 600,854 |  |
| 38 39 | Paterson, N | 4,568.777 | 4,508,777 |  |  | 3,615,000 | 5:94,777 | 309,000 |  |  |
| 40 |  | $4,195,678$ $9,223,358$ | ${ }_{9,223,358}^{4,195}$ |  |  | 3,847,500 |  | 172,500 | 25,678 | 150,000 |
| 41 | Dayton, Ohlo. | 5,075, 302 | 4,588,164 | 507,138 |  | $9,223,318$ $4,282,600$ | 651,470 | 140,000 | 1,232 |  |
|  | Fall Miver, Mass. | 6, 177, 661 | 6,177,661 |  |  |  |  |  |  |  |
| 43 | Nashville, Tenn.... | 4,978, 167 | 4,978, 167 |  |  | $\begin{aligned} & 6,177,03,70 \\ & 4,9, i \end{aligned}$ |  | 4,467 |  |  |
| 44 | Grand Raplds, Mich <br> Hartford, Conn | 3, 184, 608 <br> $8,310,697$ | 3,184, 603 |  |  | 2, 257, 100 | 897,200 |  | 25,308 | 5,000 |
| 45 46 | Hattiord, Conn... | $8,340,697$ $11,442,550$ | $\begin{gathered} 6,409,454 \\ 11,442,350 \end{gathered}$ | 1,831,243 | . | 7,594, 554 |  | 746,243 |  |  |
|  |  |  |  |  |  | 11,422,550 |  | 20,000 |  |  |

1 The term "debt," as here used, includes all bonds; special debt obligations to public trust funds; temporary and other loans, Including overdrafts by the treasurer; all warmats outstanding at the close of the year, and ali judgments rendered against the government of the city and not paid durligg the year,

I Including all generat bonds, and special debt obligations to public trust funds.
ancluding all short-term loans in antielpation of taxes, commonly designated as
zincluding all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warmats, tax certifeates, temporary loans, ete.
-Sinding, investment, and pubilc trust lunds. - Sinking, investment, and pubilc trust lunds.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908.
assigned to each, sec page 79. For a text discussion of this table, see page 46.]

| gross debt outstanding at close of year-continued. |  |  | NET DEET ${ }^{5}$ OUTSTANDING AT CLOSE OF YEAB. |  | increase during year in- |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Classlifed as | held by- |  |  |  |  | Gross debt. |  | Sin | ng fund asse |  |  |  |
| Public. | Invested funds. | Per capita. | Total. | Per capita. | Total. | Held by public. | Held by invested funds. ${ }^{4}$ | Total. | City securities. | Other | Net debt. ${ }^{\text {b }}$ | . |
| \$1,751,058, 331 | 2358, 131, 854 | \$57. 64 | \$1,718, 183,824 | 871.40 | 8212,304, 628 | \$194,350,375 | 817,924, 251 | \$26,426, 770 | \$17,947, 2 ¢ | 38,479,506 | 3185,877, 856 |  |
| $\begin{array}{r} 1,237,768,500 \\ 248,847,557 \\ 150,314,554 \end{array}$ | $\begin{array}{r} 309,40,305 \\ 30,526,442 \\ 9,699,096 \end{array}$ | $\begin{array}{r} 113.27 \\ 61.25 \\ 49.08 \end{array}$ | $\begin{array}{r} 1,220,071,947 \\ 239,241,312 \\ 142,785,430 \end{array}$ | $\begin{aligned} & 89.82 \\ & 52.45 \\ & 43.50 \end{aligned}$ | $\begin{aligned} & 165,915,475 \\ & 23,693,334 \\ & 14,159,746 \end{aligned}$ | $\begin{aligned} & 148,93,428 \\ & 22,747,032 \\ & 14,109,316 \end{aligned}$ | $\begin{array}{r} 17,012,047 \\ 951,352 \\ 50,430 \end{array}$ | 22,400,654 $2,015,256$ $1,273,848$ | $\begin{array}{r} \hline 17,131,350 \\ 929,129 \\ 75,291 \end{array}$ | 5,269, 304 $1,086,127$ $1,279,139$ | $\begin{gathered} 143,514,821 \\ 21,83,128 \\ 12,885,898 . \end{gathered}$ |  |
| 114,157, 720 | 8, 495,041 | 47.43 | 109,285, 135 | 42.26 | 8,531,021 | 8,620,599 | '89,578 | -737,012 | ' 107,924 | -844,930 | 7,794,009 |  |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| Sakxi, 450,272 | \$212,150,340 | 8207. 13 | \% 6 S, 336, 355 | \$157. 74 | \$99, 921, 558 | 587,187, 382 | \$12,734, 176 | 513,621, 667 | \$12,734,176 |  | 80, 299, 891 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90,309,503 | 910, 620 | 42.11 | 87,001,624 | 40.17 | 6,712,233 | 6,613, 593 | 98, 610 | 731,178 |  | 731, 179 | 5,981,054 | 2 |
| 77, $\mathbf{8 1 5}$,981 | 13, 415,410 | 61.21 | 82,052,350 | 55.03 | 16,877,093 | 15,928, 268 | 948,825 | 1,053,379 | 1,057,400 | 74,021 | 15,823,714 | 3 |
| 24,341,676 | 487,327 | 3 i .84 | 23,906, 179 | 35. 47 | 6,105,576 | 6,006,244 | 39,332 | 913, 994 |  | 913,994 | 5,191,582 | 4 |
| 75,150, | 33, 325,130 | 170.09 | $73,006,690$ | 119.48 | 3,273,700 | 3,024,325 | 249,375 | 3,113,646 | 462,475 | 2,651, 171 | 160,054 | 5 |
| 36,952, | 15, 2 2x, 294 | 91.18 | 33, 329,321 | 58.62 | 4,139,950 | 3,194, 887 | 945, 063 | , 281,839 | 943,963 | ${ }^{7} 6662,124$ | 3, 858, 111 | 6 |
| 37, 437,734 | 10, $4 \mathrm{LS}, 5,56$ | 8 8i. 53 | 35, $3 \leqslant 8,382$ | 65.00 | 4,815,577 | 4,181, 788 | 630,702 | 1,654, 690 | 630, 732 | 1,023,898 | $3,160,887$ | 8 |
| 32, 583,600 | 1,G99,96G | 70.25 | 32,611,692 | 66.36 | 1,690,679 | 1,618,691 | 71,033 | 97,202 | 26,988 | 70,214 | 1,593,477 | 8 |
| 22,097, | 2,583,93 | 63.02 | 21,304 | 54.40 | 2,215, 7 | 1,922, S05 | 292,010 | 260, 833 | 297,910 | ${ }^{\text {7 36, }} 977$ | 1,054, 842 | 9 |
| 11, 5 , 216 |  | (3) | 11,785,216 | (5) | 6, 860,342 | 6, 802,342 |  |  |  |  | 6,862, 942 | 10 |
| $10,517,70 j$ $4,8,6,876$ | 3, 110,231 | 33.23 152.01 | $9,789,920$ $44,924,914$ | 26.03 128.61 | $\begin{aligned} & 1,217,345 \\ & 2,5 \$ 2,847 \end{aligned}$ | 746,042 $1,753,916$ | 471,323 | 303, 694 | 471,323 834,431 | $\begin{aligned} & 167,629 \\ & 7130,337 \end{aligned}$ | $\begin{array}{r} 913,671 \\ 1,878,753 \end{array}$ | 11 |
| 11,04, 804 | 50,00 | 34. 05 | 11,110, 460 | 33.90 | 908,232 | 861,232 |  | 10,353 |  | 10, 553 | 897, 879 | 13 |
| 31,812, 761 | 430, 020 | 99.84 | 32,202, 801 | 99,84 | 4,078,122 | 4,004, 322 | 116,200 |  |  |  | 4,078.122 | 14 |
| 14,114,245 | 23,300 | 44.54 | 14,080,047 | 44.36 | 1159,348 | ${ }^{1} 159,348$ |  |  |  | 53,87i | ${ }^{7} 213,219$ | 15 |
| 30, 110,304 | 7,240, 159 | 123.54 | 29, 173, 472 | 96.50 | 4,673,774 | 5,003,882 | 1330,108 | 1399,887 | '328, 108 | 771,779 | 5, 073,661 | 16 |

GROU1' II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

|  |  | \$13. 19 |  |  | \$1,136,541 | \$913,541 | \$223,000 | \$218, 176 | 5223,000 | 131,824 | 3918, 365 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$15,05t,033 | \$1,50,000 | ${ }_{91.02}$ | 17,731,007 | *31.36 | 1,788,967 | 1,700,23 | 18,729 | 346,765 | 18,729 | 328,036 | 1,442, 202 | 18 |
| 4,031,930 | 421,000 | 17.4S | 4,091,017 | 17.43 | 18,488 | 18,458 |  | 5,708 | 5,708 |  | 12,780 | 19 |
| 10, $750,0 \mathrm{mis}$ | 1,303,100 | 51.77 | 10, 175, 161 | 43.60 | 1,802,054 | 1, 802,054 |  | 250,180 |  | 280, 180 | 1,521, 7774 | 20 |
| 10, 403,035 | 1,519,400 | ${ }_{51} 517$ | 10,390, 604 | 47.80 | -550,284 | 588, 209 | 7,925 | 2,492 | 7,925 | 10,417 | 577, 792 | 21 |
| 13,825,342 | 5,604,545 | 91.47 | 13,861,551 | 65.24 | 663,035 | 324,090 | 338,945 | 458,246 | 353,944 | 104, 302 | 201,789 | 22 |
| 12, 6151 , 132 | 362, 000 | 67.36 | 12,243,099 | 63.40 | 206,719 | 299, 719 | '93,000 | ${ }^{7} 102,835$ | 193,000 | 19,835 | 309,554 | 23 |
| 7,919,753 | 573,000 | 45. 19 | 7,044, 820 | 40.54 | 86,625 | 46, ${ }^{4} 105$ | 40,000 | 174, 140 | 40,000 | 134,140 752,808 | ${ }^{187}$ 1815 | 24 25 |
| 7,836, 424 | 1,550,350 | 55. ${ }^{18}$ | 7,874,504 | 46. 49 | 1,249,862 | 1, $\begin{array}{r}107,170 \\ \hline 153\end{array}$ | 142,092 13,500 | 89,410 106,188 | 172, 1000 | -110, 188 | 1,160, ${ }^{1605}$ | 20 20 |
| 6,059, 603 | 165,700 | 40.13 | 5,909, 997 | 38.10 | 1,206,853 | 1,253,353 | 13,500 | 106,188 | '10,000 | 110, 188 | 1,160,665 | 26 |
| 10,985,027 | 4,357,0 | 100.98 | 10,805,684 | 71.49 | 789,527 | 1,514, | '725,000 | T637,0 | '727,500 | 90,441 | 1,420, 586 | 27 |
| 15, 446,015 | 16s,000 | (5) | 15,339, 167 | (8) | 6,651,933 | 6,483,933 | 168,000 | 256, 679 | 113,000 | 88,679 | 6, 3959,244 |  |
| 5,523,087 | 3,498,300 | 67.34 | 3,416,632 | 40.43 | 320, 664 | 190, 464 | 130,000 | 134.933 | 130, 000 | 4, 453 | 185. 511 | ${ }_{30}^{29}$ |
| 19,05s, 106 |  | (3) | 19,011,103 | (8) | 1,290,920 | 1,499,607 | 1158,681 | ' ${ }^{183,023}$ | T158,681 | 75,658 | 1,373,919 | 30 31 |
| 6, 856,162 |  | 51.04 | 6,812,279 | 51.38 | 212,600 | 2,60 |  | 3, |  | 2,450 | 189,160 |  |
| 7,826, 303 | 239,270 | 61.40 | 7,713,581 | 58.72 | 837,454 | 864 | [27,000 | 1115, | 24,000 | 791, 273 | 952,727 |  |
| 4,002, 500 | 115,000 | 32. 93 | 3,918,507 | 31.19 | 258,421 | 212, 421 | 46,000 | 56, 855 | 48,000 | 8,855 | 201,566 | 33 <br> 34 |
| 2,812,351 | 306,000 | 25. 16 | 2,456, 491 | 19.82 | 157, 730 | 190,730 | +33,000 | 37,786 | 133,000 | 70,786 | 119,944 | 34 |
| 8 , 864, 445 | 35,500 | 72.00 | 8, 896,464 | ${ }_{21} 1.97$ | 3980,060 | 829, 060 | 18,000 | 1,010 |  | 1,010 | 829,056 | 30 |
| 2,814,081 | 10,000 | 22.07 | 2,813,715 | 22.87 | 830,000 |  |  |  |  |  |  |  |
| 9,569, 462 | 215,240 | 83.90 | 9,564, | 82.01 | 1,667,788 | 1,546,811 | 120,977 | 101,341 | 116, 977 | ${ }^{3} 15,636$ | 1,566, 447 |  |
| 4,548, 777 |  | 39.61 | 3,974, 993 | 34. 46 | ${ }^{1} 3994,039$ | 1369,039 |  | 191.153 119.75 | 125,000 | ${ }^{7} 66,153$ | -302, 866 | ${ }_{39}$ |
| 3,412, 678 | 734,000 | ${ }^{38} 5.30$ | 3,441,571 | 31.42 68.40 | 717,640 | 362,43 360,340 | 351,300 | 224,242 | 351, 300 | 1127,058 | 493, 398 | 40 |
| $\begin{aligned} & 7,420,335 \\ & 4,822,0 \times 2 \end{aligned}$ | $\begin{aligned} & 1,803000 \\ & 253,220 \end{aligned}$ | 85. <br> 478 <br> 18.48 | 4,820,819 | 45.10 | 414, 456 | 410,941 | 3,515 | 712,524 | 3,325 | 115,849 | 426, 380 | 41 |
|  |  |  | 3,937,097 | 37.04 | 99,8 |  | 4,000 |  | 4,000 |  |  |  |
| 5,7 | 29,000 | 47.02 | 4,950,171 | 46.75 | 173,278 | 173,278 |  | 27,996 |  | 27,936 | 145, 282 | 43 |
| 4,94, $3,041,985$ | 3,700 142,623 | 30.66 | 2,995, 592 | 28.84 | 514,950 | 490, 450 | 24,500 | 28,146 | 27,500 | 646 | 480.804 | 44 |
| 7,772,243 | 568, 554 | 82. 46 | 8,683,922 | 66.08 | 268, 337 | 302,337 | 34,000 | 717,752 | 734,000 $\mathbf{3 8 0 , 5 0 0}$ | 16,248 | 280, 4.99 | 45 |
| 10,446,450 | 963, 100 | 113.56 | 8,319,398 | 82.50 | 200, 000 | 182,900 | 289,500 | 333,494 | 289,500 | 43,964 | 126,864 | 40 |

- Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21
- For amount of sinking fund assets at close of year, see Table 21.

7 Per caperta average not computed, because no reliable estimate of population could be mede.

Table 22.-GROSS AND NET DEBT ' OUTSTANDING AT CLOSE OF YEAR, TOTAL AND PER CAPITA,
[For a list of the cities arranged alphabetically by states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

${ }^{1}$ The term "debt" as here used. Includes all bonds; special debt obligations to public trust funds; temporary and other loans, tncluding overdrafts by the treasuret: all warrants outstanding at the cose of the year, and alljudgments rendered against the government of the city and not pald during the year.
2 Including all general bonds, and special debt oblications to public tust fands.

2 Including all Reneral bonds, and special debt obligations to public trust funds.
${ }^{2}$ Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certficates, temporary loans, efc.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 46.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1008.

${ }^{3}$ Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21
: For amount of sinking fund assets at close of year, see Table 21.
1 Decrease.
? Decrease.

Table 22.-GROSS and Net Debt ${ }^{1}$ outstanding at close of year, total and per capita,
[For a llst of the citles arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1903.


1 The term "debt"" as here used, includes all bonds; special debt obligations to public trust funds; temporary and other loans, including overdraits by the treasurer; marrants outstanding at the close of the year; and all judgments rendered against the government of the city and not paid duriag the year.
Including all general bonds and special debr obligations to public trust funds.

- Sinking, investment, and public trust funds.

TOGETHER WITH CHANGES DURING YEAR IN DEBT AND IN SINKING FUND ASSETS: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 46.]
GROUP IV.-CITIES HAVING. A POPULATION OF 30,000 TO 50,000 IN 1908.


Gross debt less sinking fund assets. For amount of sinking fund assets at close of year, see Table 21
For smount of sinking fund assets at close of year, see Table 21.
Decrease.
Per capita average not computed, because no reliable estimate of population could be made.

Table 23.-FUNDED DEBT AND SPECIAL ASSESSMENT LOANS
[For a list of the eities armaged alphabetically by states, with the number

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | CITY. | Total. | tssued for general purposes. |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | IIIghways. |  |  |
|  |  |  | Total. | $\text { buildings. }{ }^{1}$ | Police and fire departments. | Scwers and sewage disposal. | $\begin{gathered} \text { Street } \\ \text { pavements. } \end{gathered}$ | Bridges and abolition of grade crossings. | Other highway purposes. | School buildings and sites. |
|  | Grand total. | \$1,937,284, 018 | \$1, 118, 318, 353 | 850, 788, 879 | 324, 444, 256 | \$133, 202, 790 | 823, 792,014 | 574, 272,876 | 3187, 783,081 | \$220,751,995 |
|  | Group I | 1,412,470, 455 | 799, 372,327 | 39,610, 379 | 18, 600, 444 | 80, 007,979 | 8, 477,006 | 53,745,890 | 165, 223,741 | 151, 576, 310 |
|  | Group II | 201,612,636 | $164,124,306$ $83,496,053$ | $6,332,900$ $2,917,600$ |  | $29,973,842$ $10,414,214$ | 4, 425,332 | $13,144,381$ $3,239,434$ | 7, $7,211,434$ | $30,630,815$ $20,420,304$ |
|  | Group IV.... | 113,893,656 | 71,320, 672 | 1,923,000 | 1,276, 850 | 12, 1600,755 | 5, 655,805 | 2.107, 121 | 7,812,253 | 18, 123, 566 |

GROUP L-CITIES HAVING A POPULATION OF 310,000 OR OVER IN 1908.


GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 in 1908.

| 17 | Minueapolis, Min | \$12,643,612 | \$10, 613,612 | \$1,366,000 | \$65, 000 | \$335,000 |  | \$S45,000 |  | 81,835,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J | 19,993, 157 | 5, 393,057 | 590.000 | 137,500 | 53i, 196 |  |  | \$22,007 | 1,683,000 |
| 19 | Indianapolis. In | $3,981,800$ $11,146,200$ | 2,705, 800 | 300,000 189,900 |  | 2, 29,000 |  | 140,000 |  | 1,240,300 |
| 21 | St. Paul, Minn. | 1,9033,900 | 6,22i, 900 | 500,000 | 200,000 | 1, 75, ${ }^{\text {a }}$, 000 |  | i, $40,1,000$ | 158,000 | $909,0000^{\circ}$ |
| 22 | Providence, | 18,470,000 | 14,054,000 | 91,000 | 631,223 | 5, 835,000 |  | 633, 431 | 2,502,000 | 2,248,000 |
| 2 | Rochester, N. | 11,315,444 | 5,511,444 | 130,000 |  | 85,5,000 | \$1,444 | 320,000 |  | 3,275,000 |
| 25 | Toledo, Ohio. | $\stackrel{8}{8,353,850}$ | 4,857,642 | 130,000 | 190,000. | 14,000 100,000 |  | 359,000 | 1,564, 268 | $3,240,000$ $\mathbf{6 2 6}, 000$ |
| 20 | Denver, Colo. | 5,850,500 | 4,735,500 |  |  |  |  | 33, | 1,30,26 | 465,000 |
| 27 | Columbus, Ohio. | 15,046, 344 | 11,168,344 | 146,000 | 540,000 | 3,407,500 | 30, 000 | 1.722.000 | 19,800 | 917,000 |
| 23 | Los Angeles, Cal. | 15, 128, 675 | 3,435,075 |  | 139, 5000 | 1,585,525 |  | 102,250 | 1221,000 | 1,496,550 |
| 3 | Worcester, Mass | \%, 8,833, 625 | 5,040,625 | 650,000 175,000 | 88,000 |  | 460,500 : | 60,000 | 311,825 | (744,500 |
| 31 | Memphls, Terin. | $15,139,874$ $6,563,000$ | 11,937, 394 | 175,000 |  | 2,235,000 |  |  | 3,900 | 3,170,000 623, 500 |
| 32 | Omaha, Ne | 7,258,000 | 6, 494,000 | 475,000 | 185, 000 | 2,443,000 | 022,000 ! | 100,000 |  | 1,025,000 |
| 33 | New Haven, Conn | 3,963, 500 | 3,124, 500 |  |  | 750,000 | 312,500 | 390, 000 |  | 500,000 |
| 34 35 | Scranton, Pa | 2,947, 250 | 2, 504, 250 | 30,000 | 120,000 | 190,000 | 25,000 | 346,000 |  | 1,220,000 |
| 35 36 | Syracuse, N. St. Joseph, | $\begin{aligned} & 8,251,085 \\ & 2.793,950 \end{aligned}$ | 3,774,485 2,070,500 | 490,000 99,000 | 101,800 100,000 | 100,341 460,000 | 104,98S | 9.100 | 182,203 | $\begin{array}{r} 82,515 \\ 18030 \end{array}$ |
| 37 | Portland, Orer | 0, 183, 868 | 4,597, 368 | 675,000 |  |  |  | 1,100,000 | 50,000 |  |
| $\stackrel{39}{39}$ | Paterson, N. | 4,199,777 | 3,241, 277 | 426,000 | 40,000 | 374,500 |  | 1,10,0no |  | 1,051,000 |
| 39 40 | Atlanta, Ga, | $3,847,500$ $9,233,318$ | $\begin{array}{r} 930,518 \\ 7,79,318 \end{array}$ |  |  | 250,000 |  | 140,000 | 149,000 |  |
| 41 | Dayton, Ohio. | 4,934, 070 | 4,069,070 |  | 135,500 | $861,2 \mathrm{~s} 0^{\circ}$ | 877,000 | 627,000 | 623,330 | 500,0000 |
| 42 | Fall River, Mass. | 6, 177, 661 | 4,727,661 |  |  | 1,194, 500 | 75,000 | 5f,000 | 424,000 | 820,000 |
| 43 | Nashyille, Tenn. | 4,973,700 | 3,241,700 |  |  | 850,000 | 810,000 | 150,000 | 327,000 |  |
| 44 | Grand Rapids, Mich | 3,154, 300 | 1,891,800 |  |  | 212,000 | 556,000 | 216,600 | 99, 200 | 228,000 |
| 46 | Cambridge, Mass. | 7,594, 454 | 6, $\mathbf{7 , 6 4 9}, 454$ |  |  | 973,000 | 220,000 | 2.040,000 |  | 1, 895,000 |
|  |  |  | \%,64, 4 |  |  | 9, 0 |  | 2,103,000 | 916,000 | 1,242,450 |

${ }^{1}$ Exclusive of school and other departmental buildings.

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908.
assigued to each, see page 79. For a text discussion of this table, see page 49.J

| Libraries, art galleries and museums. | ED POR GEN | ERal PURPO | Es-continu | ed. | Issued for municipal service enterprises. | ISSUED For public service enterprises. |  |  |  | Issued for refunding. ${ }^{2}$ | Issued for funding. ${ }^{2}$ | City number. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Parks and gardens. | Miscellaneous purposes. | Comblned or unreported purposes. |  |  |  |  | Electric |  |  |  |  |
|  |  |  | Funded debt. | Special assessment loans. |  | Total. | systems. | tems and gas-supply systems. | All other |  |  |  |
| 222,220,615 | 8139,826.822 | \$96, 779,353 | 870,280,664 | \$81, 155, 013 | 55,463,250 | 8560, 584, 748 | \$312,216, 444 | \$6,893,500 | \$241, 474, 805 | \$87, 795, 219 | \$165, 122, 442 |  |
| 20,013, 815 | 113. 183, 733 | 79,020,349 | 18,636,598 | 49, 186,093 | 4,100,250 | 424,910,700 | 186, 740, 917 | 1,502,000 | 236, 667, 783 | 50,618,737 | 133, 468, 441 |  |
| 1,649,700 | 12,444, 704 | 11.722.772 | 22,879,051 | 20,504,627 | 1,278,000 | 71, 693,780 | 66,982,680 | 2,810,000 | 1,901,100 | 14, 554, 000 | 9,962,550 |  |
| 425, 600 | 4,857, 777 | 3.012. 425 | 17,996,774 | -6, 181, 133 | 65,000 | 38,546,447 | 35, 642,247 | 1,969,000 | 935, 200 | 12,815, 108 | 14, 384,663 |  |
| 131,500 | 2,340,608 | 3,023, 807 | 10,768, 241 | 5,283, 160 | 20,000 | 25, 433, 822 | 22, 850,600 | 612,500 | 1,970,722 | 9, 807, 374 | 7,306. 788 |  |

group i.-Cities having a population of 300,000 or over in 1908.

| *17,560,343 | \$a3, | \$22.6 |  | 83, 398,833 | 33, 496,250 | S295, 224, 426 |  |  | 8211,227,383 | *23,922,679 | 878, 520,570 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 291, +27 |  | 3,563,520 |  |  | 29,766,321 | 29,093, 321 | \$67\%,000 |  | 5,900,000 | $\begin{array}{r}14,00,31 \\ 2,20000 \\ \hline\end{array}$ | ${ }_{3}^{2}$ |
|  | 0,000 | 5,809,000 | 2,000,000 |  |  | 3,426,000 |  |  |  | 3,807, 178 | 6,111,000 |  |
| i4,000 | 16,947 | 5,924, |  |  |  | 20,487,700 | 4,249, 500 |  | 16,238, 200 |  |  | 5 |
|  | 12,503, 000 | 5,733,831 | 6,765, 100 | 2, 439,738 | 469,000 | 11, 1020,200 | 11,372,200 |  | -, 25.000 | ${ }_{5}^{4}, 464,700$ | 1,176,000 | ${ }_{7}$ |
| 250,000 | 4, 354,000 | s99,354 |  |  |  | 5,614,587 | 5,099,587 | 30,000 | 485,000 | 1,337,000 | 185,112 | 8 |
|  | 2,005. 1906 | 2.463, 2 S | 1,336, | 542,926 |  | 6,630,507 | 6,550,507 |  | 80,000 |  |  |  |
| 575.400 50,000 | $\begin{aligned} & 1,24.0010 \\ & 1,231,000 \end{aligned}$ | 1,030,000 | 209, |  |  | 2, 210,000 2,12,, 100 | 1,32, 1,300 | 799,000 |  |  |  | 11 |
| *s,500 | 1,60, 300 | 18, 743,869 | 61,217 | 628, |  | 12, 728,800 | 11,390,200 |  | 1,333,600 | 5, 929,480 | 14,018 | 12 |
| 237;000 | 839,500 | 542 | s2, 500 | 6-3, 651 | 135,000 | $3,31,250$ | $3,377,5000$ |  |  | 40,000 |  |  |
| 350,000 | 3,64,000 | 1,872,354 | $\begin{gathered} 100 \\ \mathbf{5 0 0}, 000 \end{gathered}$ |  |  | 1i2, 322,000 | 12,187,000 |  | 335,000 |  | $\begin{array}{r} 10,111,150 \\ \begin{array}{r} 2,005,000 \end{array} \end{array}$ | 15 16 |

grour il.-Cities having a population of 100,000 to 300,000 in 1905.

| 8100,000 | \&1 | ,000 | 986,000 |  |  | $81,930,000$ | \$1,930,000 |  |  |  | \$100,000 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 225,000 | 81,302,000 | 801,000 | 552,750 | \$150,604 |  | 5,585,100 | 5, 456,000 |  | \$129,100 | 45,958,000 | 3,126,000 | 18 |
|  | 559,500 | 225,000 | 241,000 |  |  | 25,000 | 10,000 |  | 15,000 | 1,225,000 | 28,000 | 19 |
| 391,000 | 558.000 | 1,840.500 | 2,893,800 |  |  | 1,858,000 | 1,857,000 |  | 1,000 |  | 912,000 | 20 |
|  | 657,900 | 1,524,000 |  |  |  | 2,623,000 | - $2,427,000$ |  | 200,000 |  | 200,000 | 21 |
|  | 1,569,000 | 190,000 | 344, 340 |  |  | 4,416,000 | 4, 416,000 |  |  |  |  | 22 |
|  | 360,000 | 730,000 |  | 3,000,000 |  | 5, 304,000 | 3,560,000 |  | 14,000 |  | 100,000 | 23 |
| 200,000 22,000 | 988, 1,095 1000 | 175,000 11,322 | 185,000 | 1, $117 \overline{7}, 290$ |  | 3, ${ }^{3,458,000}$ | 3,248,000 | \$750,000 | 30,000 | i,6i1,0000 |  | 24 25 |
|  |  | 457,700 |  | 3,812,800 |  | 10,000 | 10,000 |  |  | 633,000 | 478,000 | ${ }_{26}$ |
| 110,000 | 19,500 | 538.500 | 825,000 | 2, 993,044 | \$673,000 | 3,052,000 | 3,012,000 |  | 40,000 | 153,000 |  | ${ }^{27}$ |
|  | 37,500 | 43.750 |  |  |  | 11,433,600 | 11,438,600 |  |  | 195,000 |  | ${ }_{29}^{28}$ |
| 100,000; | 314,800 500,000 | 521,000 | 495,000 | 5,108, 494 |  | 2, 371,980 | $1,131,980$ | $1,100,000$ |  |  | i, 129,300 | $\stackrel{29}{30}$ |
| -0,00: | 250,000 |  | 956,000 |  |  | 2,919,500 | 2,859,500 |  | 60,000 | 1,784,000 |  | 31 |
| 100,000 | 450,000 | 200,000 |  | 504, 000 |  |  |  |  |  | 200,000 | 594,000 | 32 |
| 100,000 | 200,000 | 500,000 10000 | 372,000 161,000 |  |  |  |  |  |  | 38,000 | 844,000 405,000 | ${ }_{34}^{33}$ |
| 24, 700 | 20,000 16,250 | (100, $\begin{array}{r}1000 \\ 1,015,000\end{array}$ | 161,000 13,528 | 824,000 |  | 4,959,000 | 4,259,000 |  |  |  | 217, 600 | 34 35 |
|  |  | 1, 2,500 |  |  | 80,000 | 25,000 |  | 25,000 |  |  | 618,450 | 36 |
|  | 550,000 | 115,000 | 50, 000 | 1,707. 368 |  | 4,100,000 | 3, 150,000 | 50,000 | 900,000 | 56,500 | 430,000 | 37 |
|  | 165,000 |  | 600,000 | 584,777 |  | 1, 433,000 | 1,433,000 |  |  | 938,500 1,402,000 | 82,000 |  |
|  | 60,000 | 31,500 | 7,790,318 |  | 250,000 | 1, 183,000 | 638,000 | 54,000 |  |  |  | 40 |
|  | 131,000 | 33,000 | 53,000 |  |  | 866,000 | 866,000 |  |  |  |  | 41 |
| 250,000 | 182,000 | 75,000 | 1,651,161 |  |  | 1, 450,000 | 1,450,000 |  |  |  |  |  |
|  |  | 1,100,000 | 4,700 |  | 150,000 | 1, $1,402,000$ | 1,352,000 |  | 50,000 75,000 | 70,000 | 110,000 | 43 <br> + |
|  | 300,000 | 350,000 800,000 | 1,229,554 |  |  | 1, 4750000 | 1,075,000 |  |  | 270,000 | \%90,000 | 4 |
| 27,000 | 1,607,000 | 333,000 | 440,000 |  |  | 3,781, 100 | 3,7i4, 100 |  | 7,000 |  |  | 46 |

[^30][For a list of the cities arranged alplabetically bs states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190 .


[^31]${ }^{2}$ Exclusive of loans made to take up former loans whose purpose of issue was reported.

OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 49.]
GROUP III.-CITIES EIAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| Issued for general purposes-continued. |  |  |  |  | Issued for municipal service enterprises. | ISSUED FOR PUBLIC SERVICE ENTERPRISES. |  |  |  | Issued for refunding.2 | Issued for funding. ${ }^{2}$ | $\begin{aligned} & \text { city } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Libraries, art galleries, and museums. | Parks and gardens. | Miscellaneous purposes. | Combined or unreported purposes. |  |  | Total. | Watersupply systems. | Electric light and power systems and gas-supply systems. | All other. |  |  |  |
|  |  |  | Funded debt. | Special assessment loans. |  |  |  |  |  |  |  |  |
|  | \$1,295,300 | \$101,500 | \$243,030 | \$569,031 |  | \$1,479, 700 | \$1,479,700 |  |  |  |  |  |
|  | 13,1700 | 4,500 | 931,548 |  |  | 1,121,600 | 1,121,600 |  |  | 997,00 |  |  |
| 3115,000 | 213,850 | 99,500 19,000 | 30,100 152,000 |  |  | 845,500 | 845,500 |  |  | 135,000 | $\$ 76,900$ | 50 51 |
|  | $\begin{aligned} & 2 \oplus, 000 \\ & 210.000 \end{aligned}$ | 118,000 | 2,208,200 | 12,000 |  | $1,338,000$ 909,500 | $1,331,000$ 909,500 |  | \$7,000 | 64, 200 | 1,085,000 |  |
| 35,000 | $\begin{aligned} & 13,030 \\ & 200,000 \end{aligned}$ | 64, 750 | $\begin{gathered} 919,500 \\ 561,500 \\ 501,835 \end{gathered}$ |  |  | i, ${ }^{1,609,000}$ | 1,700, $1,427,000$ |  | 10,000 182,000 |  |  | 54 55 56 |
|  |  | 80,000 | 421,903 | 966,042 |  |  |  |  |  | 297.500 | 472,000 | 57 |
|  | 1204,000 | 10,000 | 720,814 | 44,120 |  | 1,015,000 | 1,015,000 |  | 11,000 |  | 240, 013 | 58 59 |
| $\cdots 5,000$ | 942,400 |  | 355,915 |  |  | 738,000 | 738,000 |  |  |  | 101,500 | ${ }_{60}^{60}$ |
|  | 21,000 312000 |  | $1,0 i 9,500$ |  |  |  | 62,000 $32,354,500$ |  |  |  |  |  |
|  | 312,000 |  | $\begin{array}{r} 1,148,6 ; 00 \\ 3,300 \end{array}$ | 99,000 |  | $3,121,000$ 878,900 | 3 $2,354,500$ 878,900 | a 8766,500 |  | 500,000 $1,983.250$ |  | ${ }_{64}^{63}$ |
|  | 135,000 329,000 | 90,000 12,000 | $\begin{aligned} & 3,878,050 \\ & 183,500 \end{aligned}$ | 246, 745 |  | 1,200,000 | $1,0 \% 8,000$ $2,215,000$ |  | 198,000 2,200 | $1,638,500$ 525,000 | 70,000 | 65 |
|  | 6,000 |  | 136,000 | 351,484 |  | 871,000 | 871,000 |  |  |  |  |  |
| 50,000 | 22.850 | 74,000 | 17,500 |  |  | 115,000 | 115,000 |  |  |  | 63,000 | ${ }_{6}^{68}$ |
| $\cdots 177,000$ | 13,000 | 205,000 | 115,654 |  |  |  |  |  |  | 186,15s | 100,000 | 70 |
|  |  |  | 3s0,000 |  |  | 700,000 | 700,000 |  |  | 150,000 | 55,000 | 71 |
|  |  |  |  |  |  | 400,000 | 400,000 |  |  | 10,000 | 1,482,000 | 72 |
|  |  | 25,000 | 135,000 | 97,319 |  | 45,000 |  |  | 4,000 | 490,000 | 2,759,000 | ${ }_{7}$ |
|  |  |  | 25,000 |  |  | 840,000 | 840,000 |  |  |  | 100.000 | 75 |
|  |  | 2,800 | so0,000 | 712,125 |  | 1,100,000 | 1,100,000 |  |  | 1,200,000 | ......... | 76 |
|  |  |  |  |  |  |  |  |  |  | 250,000 |  | 78 |
| 43,000 | 16,000 | 15,000 | 1,913,000 |  |  | 833,000 | 534,000 |  | 299,000 |  | 524,000 | 79 |
|  |  |  |  | 1.562, 276 |  | 2,050.000 | 1,768,000 | 312,000 |  |  | 1.443,000 | 80 |
|  |  |  | 963,600 | 183,700 |  | 849,700 | 849,700 |  |  | 75.400 |  | \$1 |
|  |  | 958,000 | 334, 221 |  |  | 2,059,000 | 2,059,000 |  |  | 49,500 | 1,323,000 | 82 |
|  | 75,025 |  | (10, | 8,501 |  | -113,500 | 361,000 |  | 52,500 | 4,280,000 |  | 8 |
|  | \%,03 | 37,500 | 97,000 |  |  | 1,172,000 | 1,172.000 |  |  |  | 2s2,000 | 85 |
|  |  | 4,000 | 100,000 |  |  |  |  |  |  |  | - 377,000 | ${ }_{87}^{86}$ |
|  | 14,748 |  | 45,704 |  |  | 285,500 | 285.800 |  | 29,500 | 35,000 5,000 | 100,000 | 88 |
|  | 27\%,000 | 2200000 | $3 \mathrm{~s}, 000$ |  |  | 1,240,500 | 350,000 | 890,500 |  |  |  | S9 |
|  | 16,000 | 7,000 | 33,600 |  |  | 1,640,000 | 1,640.000 |  |  |  |  |  |
|  |  |  |  | 17,500 |  | 1,352, 200 | 1,319, 200 |  | 33,000 | 157,600 | 354,200 | 91 |
|  | 55,000 | $\begin{array}{r} 204,500 \\ 27,400 \end{array}$ | .......... | 268,258 813,032 |  | 206,100 | 203.400 519,100 |  | 67,000 |  | 291.000 | ${ }_{93}^{92}$ |

? Debt wa; incurrei jolutly for water-supply systems and for gas-supply systems. The amount entered under each head is estimated
[For a list of the citles arranged alphabetically by states, with the number
GROUP IV.-CITIES IIAVING A POPULATION OF 30,000 TO 50,000 IN 1909.


[^32]OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1908-Continued.
assigned to earh, see page 79. For a text discussion of this table, see page 49.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1008.


Table 24.-FUNDED DEBT AND SPECIAL ASSESSMENT LOANS
[For a list of the elties arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1003.

|  | New York, N. Y | 8799,441,993 | \$205, 164 | \$23, 057,594 | 811, 190, $2 \times 6$ | S11,590,200 | \$13,114, 193 | \$10, 2\$2, 457 | \$18,247.530 | \$16,027,164 | \$18,872,025 | \$20,364,935 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, 11. | 79,037,576 | 1,789,363 | 2,151,841 | -3,521,279 | 4, 502, 140 | 4,805,574 | 2,139. 233 | 4.405.000 | 5. 31,500 | 1,352,500 | 1,427,200 |
| 3 | Philadelphia, Pa...... | 88,756,220 | 63,520 | 2,033, 800 | 2,023,800 | 2,033, 800 | 2.033 .800 | $\stackrel{0}{2}, 03,500$ | 2.033 .800 | 2.03 .400 | 2,023,800 | 2,023,500 |
| 4 | St. Louts, Mo......... | 23,853,178 |  | 675,000 |  | 2, 497, 4SS | $1,155,000$ | $1,250,60$ | 2,000,000 | 973, 000 |  |  |
|  | Boston, Mass | 108,486, 400 |  | 408,500 | 278,000 | 1,574,500 | 2,579,925 | 4,793,600 | 2,768,300 | 1,554,850 | 3,053,000 | 3,078,700 |
| 6 7 | ${ }_{\text {Baltimore, }}^{\text {Pitsburg, }} \mathrm{Pa}$. | $51,988,883$ $47,718,719$ | 4,03,8 | 1,9\%9, 818 |  | 1,57,500 | $1,675,000$ | 5,5i5, |  | 5,05i, $1, \ldots 0$ | 6,250,000 $1,298,500$ | $\cdots \cdots, 100$ |
| 8 | Cleveland, Ohio. | 34,533, 290 | 17,162 | 1,818,822 | 1,754,250 | 1,258,525 | 1,900,355 | $1,400,825$ | 1,152, 209 | 907, 242 | 1,0isi, 0 (i5 | 1,311, ${ }_{\text {cki }}$ |
| 9 | Buffalo, N. Y Y . ${ }^{\text {San }}$ | $24,110,030$ $10,567,300$ |  | $1,310,653$ 429,000 | 1,773,053 | 1,221,985 | 1,197,204 | 1,100, 1175 | 1,193, 002 | 6i5, 600 | 950, 1:0 | 1,393,023 |
| 110 | San Francisco, Cal | $10,567,300$ $13,557,088$ | 3,000 | 429,000 | 1529,000 $1,688.800$ | 579,000 314,667 | 569.000 209, | (69, 0000 | 83.000 15.000 |  | 1,059,000 | $\begin{array}{r}845,300 \\ 26,000 \\ \hline 1\end{array}$ |
| 12 | Clncinnati, Ohi | 53,097,155 | 3,155 | 1,351,524 | - 1 305,323 | 400, 352 | 3+2, 230 | 324,251 | +10, 154 | 15\%, | 1,033,491 | 167,0.01 |
| 13 14 | Milwaukee, Wis. New Orleans, | $10,473,396$ $25,078,890$ | 7,000 $\mathbf{3 3 , 9 9 0}$ | 862,809 | 764,848 | $\begin{array}{r} 795,358 \\ 10,000 \end{array}$ | 764,755 | 6SS, 159 | 645.409 | 608,639 | 591,169 | 529,409 |
| 15 | Washington, D. C.... | $10,115,030$ $31,654,401$ | 850 |  |  |  |  |  |  |  |  |  |
| 16 | Newars, N. J......... | 31,6Ft,401. |  | 716,6\% | 62,89 | 456.63 | S9,6i0 | 131,610 | 36,010 | 69.010 | 158,010 | 221,010 |

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

| 17 | Minneapolis, Minn. | 812,643,612 |  | \$81,997 | \$81,997 | \$103,997 | 851,097 | \$740,997 | 85S5, 497 | \$13.419 | \$230. 419 | \$1, 201, 127 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.. | 19,998, 157 | S7,750 | 1, 490,000 | 5591,000 | 175, 09 | 53, 5100 | 1,601,500 | $\underset{\sim}{2} \mathbf{0} 0,571$ | 50, 69 S | 2,075, 600 | \$1, 20,1000 |
| $\stackrel{18}{20}$ | Indianapolis, Ind | $3,981,800$ 11 1166200 |  | 48,500 | 110,000 | 133.000 | 85,000 | 49,000 | 41,000 | 245.800 | 39,000 | 31,000 |
| 20 | St. Paul, Minn......... | $11,146,200$ $9,033,900$ | 14,000 36000 | 468,000 | 872,000 4,900 | 357,000 3,000 | 50.000 346,000 | 220,000 | 121, | 888,060 | 475,000 | 00 |
| 22 | Providence | 18,470,000 |  | 100,000 |  | 125,000 | 200,000 |  |  |  |  |  |
| 23 | Rochester, N. Y. | 11,315,444 |  | 731,444 | 30,000 | 35,000 | 20, 2000 | 7s0.000 | 741.000 | 50,000 | 30.000 | 50,000 |
| 24 | Kansas City, Mo. | 8, 3555,642 |  | 200,000 | 283,000 | 10,000 | 1050.020 |  | 2(0).000 | 2,239,000 | 320.000 |  |
| ${ }_{2}^{25}$ | Toledo, Ohio.... | ${ }_{5} 9,323,850$ |  | 291, 122 | 85, 493 | 460,800 | $4.51,000$ | +1.000 | 1,297,000 | 60.000 | 93, 0100 | 320,000 |
| 26 | Denver, Colo. | 5,836,500 |  | 92,950 | 133,900 | 133,900 | 133,000 | 133,900 | 1, 133,010 | 133,900 | 133,400 | 375,900 |
| 27 | Columbus, Ohio | 15,046,344 | 282 | 492,181 | 852,291 | 200.500 | 240.000 | 333.000 | 120,000 | 163,000 | +5, 000 | 123,500 |
| 28 | Los Anceles, Ca | 15,128, 675 |  | 177,362 | 257,612 | 210,312 | 233.412 | 215.412 | 452.012 | 432,012 | 452,012 | 432,012 |
| 29 | Worcester, Mass. | ${ }^{8,830,625}$ |  | 242,000 | 85,000 | 90.000 | 546.000 | $5 \% .000$ | 303,000 | 301,300 | 329,323 | 325,500 |
| 31 | Memphils, Terin. | $15,938,874$ $6,563,000$ |  | 1,009,500 | 1,175,000 | 500.000 25,000 | $1,154,000$ 12,500 | $\begin{array}{r} 1.00 \mathrm{j}, 000 \\ 12,500 \end{array}$ | 12,500 | 466, 500 795,500 |  | 10,000 232,500 |
| 32 | Omaha, Nebr | 7,28s | 7,000 | 436,000 | 317,000 | 152,000 | 1,202 | 256, | G:000 |  |  | 115,000 |
| 33 | New Haven, Conn | 3,968.500 |  | 24in, 000 | 155,000 | 167,500 | 117,500 | 105,000 | 130.000 | 175, 000 | 184. 5100 | 116,500 |
| 34 | Scranton, Pa | 2,947,250 |  | 66,500 | 165,500 | 4i, 300 | 41,500 | Sĩ,500 | 193, 5000 | 200.300 | 9S.500 | 89,000 |
| 35 | Syracuse, $\mathrm{N} . \mathrm{Y}$ | 8,251,085 |  | 598,950 | 273, 600 | 244, 100 | 230.315 | 183,100 | 174.900 | 152,500 | 123:900 | 130,400 |
| 36 | St. Joseph, د\%. | 2,793,950 | 3,850 |  |  |  | 3,000 |  | 187,000 |  |  |  |
| 37 | Portland, Or | 9,183, 868 |  |  | 20,000 | 6,000 | 3,000 | 150,000 | 91.000 | 6,000 | 10,000 | 700,000 |
| 38 | Paterson, N. | 4,199,777 |  | 121,566 | 591,446 | 322,000 | 60,000 | 93,500 | 155.000 | 163,000 | 38,000 | 53,000 |
| 39 40 | Atlanta, Ga... | 3,847,500 | 2,000 |  | 50,000 | 128,500 |  |  | 55,500 | 52,000 | 116,000 | 22,000 |
| 41 | Dayton, Ohio. | $9,223,318$ $4,934,070$ | 16,200 | 355,600 | $\begin{array}{r} 66,600 \\ 297,800 \end{array}$ | $\begin{gathered} 19,900 \\ 345,600 \end{gathered}$ | 12,000 360,800 | 6,000 341,430 | 10.000 342.500 | 403,000 <br> 397 <br> 800 | 378, 000 | 15,500 |
| 42 | Fall River, Mass. | 6,177,661 |  | 472,500 |  |  |  |  |  |  |  |  |
| 43 | Nashville, Temn. | 4,973,700 |  | 50,000 | 50,000 | 150.000 | 20,000 | 50,000 | 37,000 50,000 | 275.000 50 | 284,000 | 33,000 |
| 44 | Grand Rapids, Mich.. | 3, 159,300 |  | 395,500 | 297, 500 | 211,500 | 452,000 | 205,000 | 87.000 | 112,000 | 87,000 | 130,000 |
| 46 | Hambridge, Mass....... | 11,422,550 |  | -953,973 | 558,500 | 168,500 | 126,000 360.500 | 172.507 | 35.000 $\mathbf{1 7 7 , 5 0 0}$ | 532,503 | 998,000 | 637,500 |

AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908.
assigned to each, see page 79. For a text discussion of this table, see page 49.]

| 1918 | 1919 | 1920 | 18리 | 1924 | 1928) | 1924 | 1925 | 1936 | 1028 | 1028 | $\begin{gathered} \text { Later than } \\ 1928 \end{gathered}$ | Not reported. | $\begin{aligned} & \text { City } \\ & \text { num } \\ & \text { loer. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| S46, 865, 760 | \$40,044,836 | 851,844, 078 | \&11,080, 74 | S65, 747,716 | S42, 547, 875 | \$55, 202, 634 | \$40, 189,066 | 832,325,964 | \$44,674,889 | S66,506, 436 | \$031, 119, 502 | \$25,410,201 |  |
| 30, 159,666 | 25, 165. 798 | 31,013.03S | 26, 022, 762 | 45, 066, 436 | 23, 546, 593 | 33, 020,786 | 25,123, 798 | 17,894,005 | 23,961,317 | 41,554,712 | 789,112,508 | 4,801,237 |  |
| 7, 445,578 | 7,600,0063 | 9,828. 103 | 7, 500,313 | 9,703,968 | 10,650, 013 | 11, 817,408 | 6,322,613 | 6,561, 513 | 10, 238, 413 | 9,295,013 | 82,956,595 | 12,785,917 |  |
| 4,935,208 | 3,920,114 | 7,967,105 | 3,623, 519 | 6,451, 061 | 4, 273, 763 | 3,963, 860 | 3,827, 720 | 4,431, 702 | 5,919,544 | 5,564, 763 | 32,347, 999 | 4,996,360 |  |
| 4, 333, 313 : | 3,358, 801 | 3,035, 712 | 3,874,150 | 4,520,251 | 4,074, 506 | 6,400, 580 | 4,914,935 | 3,438, 744 | 4,555,615 | 10,091,948 | 26,702,600 | 2,826,687 |  |

GROUP I.-CITLES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 516, 120.703 | \$10.680. 362 | \$1\%, 734, 170 | S9, 122,907 | 814,834, 497 | \$5,587,306 | \$8,581,306 | 85,373, 320 | \$4, 534,315 | \$7,251,064 | 818,204,422 | 3537,886,088 |  | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1, +57.000 | 2. 36.500 | +1.210,712 | 5. 337,000 | 3,269,000 | 5, 587,464 | 3,435.000 | 7,845,400 | - $4,416,000$ | 6, 703,000 | 1,849,120 | - | \$342, 700 | 2 |
| 2. 033.100 | 2.023.000 | 1,703,800 | 1,793.800 | 1.530, 800 | 1,268,800 | 927, 800 | 377,800 | 97,800 | 65.300 |  | 38,575.000 |  |  |
| 2,578.000 | 275.000 | 1, 12,000 |  | 4,009,000 |  |  | 1,000,000 |  | 926,000 | 0, 300,000 |  |  |  |
| 2, 292.080 | 4, 112,300 | 1,367,500 | 3,537, 100 | 3.780,950 | 3,771,775 | 2,705,025 | 2,445,000 | 845,150 | 2,116,950 | 5,309,000 | 55,467, 201 |  | 5 |
| 1, 473.3100 | 1,4is, 400 | 950.000 539,000 | 1,575. 400 | ${ }_{1}^{1,500,000} 1$ | 1,160,600 | 2,244.400 | 684,000 $3,203,700$ | $1.000,000$ $1,269,300$ | 1, 764, 000 | 5, 814,000 | $34,052,800$ $11,167,450$ |  |  |
| 1.351, 131 | 1,231,090 | 1,860,090 | 1, 204,803 | 2,598, 705 | 1, 423, 705 | 1,187,990 | 1,907, 848 | 2,793,993 | 1, 139,851 | 2,118,000 | 2,931,000 |  |  |
| 892,200 560,000 | $\begin{array}{r}1,528,984 \\ 480,000 \\ \\ \hline 8.9\end{array}$ | 594,078 480,000 | 841,842 480,000 | 880,988 430.000 | 959,032 <br> 330,000 | 551,815 130,000 | 422,471 130,000 | $\begin{array}{r}1,168,4+7 \\ 130,000 \\ \hline\end{array}$ | 828,872 130,000 | 396,920 130,000 | $3,625,200$ 760,000 | 342,926 | 9 10 |
| 336, 00) | 396,000 | 393,000 | 436,000 | 941,000 | 136,000 | 1,461,000 | 446,000 | 225,000 | 25,000 | 74,000 | 4,860,931 |  | 11 |
| 463, 695 | 98,313 | 468, 439 | 325,601 | 1,05s,029 | 1,013,412 | 1,101,301 | 891, 500 | 223, 000 | 568,000 | 316,800 | 42, 004,888 |  | 12 |
| 4S6, 409 | 462,409 | 465, 409 | 441,909 | $432,727$ $117,000$ | 315, 159 | 297, 159 | 263, 159 | 189,000 | 137, 500 | 64,250 | 0 | $\begin{array}{r} 6 \pm 3,651 \\ 3,234,900 \end{array}$ | 13 |
|  |  |  |  |  |  | 10, 114,150 |  |  |  |  |  |  | 16 |
| 124, 340 | 24,340 | 157,940 | 23,340 | 8, 483,3i0 | 1,663,340 | 253,840 | 133,600 | 1,002,000 | 456, 780 | 70,000 | 16,098,960 |  | 16 |

GROLIP II.-CITIES ITAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \[
\begin{array}{r}
5.500 .0 \text { (0, } 5 \\
120.000 \\
30,000
\end{array}
\] \& \[
\begin{array}{r}
\$ 9,3,500 \\
20,000 \\
30,000
\end{array}
\] \& \(\$ 632,500\)
145000
32,000 \& \[
\begin{gathered}
\$ 507,500 \\
300,000 \\
34,000
\end{gathered}
\] \& \[
\begin{array}{r}
\$ 314,500 \\
1,016,000 \\
39,000
\end{array}
\] \& \[
\begin{array}{r}
8107,500 \\
1,200,000 \\
1,29,000 \\
1,21,000
\end{array}
\] \& \[
\begin{array}{r}
312,500 \\
1600,000 \\
1,238,500
\end{array}
\] \& \[
\begin{array}{r}
\$ 312,500 \\
50,000 \\
84,000
\end{array}
\] \& \[
\begin{array}{r}
\$ 112,500 \\
25,000 \\
40,000
\end{array}
\] \& \[
\begin{gathered}
812,500 \\
750,000 \\
550,000
\end{gathered}
\] \& \[
\begin{array}{r}
512,500 \\
1,205,000 \\
50,000 \\
1,429,800
\end{array}
\] \& \(\$ 4,313,500\)
\(7,18,500\)
\(1,025,000\)
\(7,158,400\) \& -390, \({ }^{29}\) \& 17
18
19
20 \\
\hline 910,000 \& 濠,000 \& \(\bigcirc 12,000\) \& 75,000 \& 99,000 \& \& \& \& \& \& \& 1,759,000 \& \& 21 \\
\hline 200,000 \& 500,000 \& 125,000 \& \(1,125,000\)
125,000 \& \[
\begin{array}{r}
1.000 .000 \\
125,000
\end{array}
\] \& \(\begin{array}{r}1,317,000 \\ 25000 \\ \hline 2000\end{array}\) \& \begin{tabular}{c}
\(1,230,000\) \\
695.000 \\
\hline
\end{tabular} \& \begin{tabular}{l}
\(1,100,000\) \\
25.000 \\
\hline
\end{tabular} \& 700,000
23,000 \& \(1,587,000\)
25,000
0 \& \[
\begin{aligned}
\& 200,000 \\
\& 325,000
\end{aligned}
\] \& \[
\begin{aligned}
\& 9,263,000 \\
\& 6,325,000
\end{aligned}
\] \& \& \(\frac{22}{23}\) \\
\hline \& 400.000 \& \& \& \& 300,000 \& 2,025,000 \& 1,000,000 \& \& 600,000 \& \& \& \& 24 \\
\hline 2050000
285,900 \& \%
\(1,200,000\)
\(1,233,650\) \& \[
\begin{gathered}
249,000 \\
1,234,250
\end{gathered}
\] \& \[
\begin{array}{r}
216,000 \\
1,090.450
\end{array}
\] \& 200,000 \& 378,000 \& 2,317,195 \& -200,000 \& 198,000 \& 50,000 \& 225,000 \& 1,552,000 \& 1,147, 200 \& \(\begin{array}{r}25 \\ \hline 26 \\ \hline 2\end{array}\) \\
\hline 175,000 \& 401,000 \& 233,000 \& 335,000 \& 603,000 \& 172,000 \& 77,000 \& 374, 000 \& 150,000 \& 91,200 \& 145,500 \& 6,372,500 \& 2,892, 200 \& 37 \\
\hline 459,013 \& 4i2, 013 \& 454,013 \& 452, 013 \& 452,013 \& 452,013 \& 452, 013 \& 455, 013 \& 453, 013 \& 439,013 \& 439,013 \& 7, 248,774 \& \& 23 \\
\hline 597,000 \& \(37 \% .000\) \& 80,000 \& 181,000 \& 235, 000 \& 50,000 \& 50,000
518,000 \& 250,000 \& 325, 000 \& 860,000 \& 750,000 \& 2,788,500 \& 5, 193,404 \& 29 \\
\hline 12,:000 \& -41,000 \& 200,000
12,500 \& 11, 3 , 500 \& 32,500 \& -53,000 \& 12,500 \& 12,500 \& 1,209, 200 \& 32,500 \& 87,500 \& 2,849,500 \& 5,193.404 \& \({ }_{31}^{30}\) \\
\hline 325.000 \& 325,000 \& 100,000 \& 288,000 \& \& \& 447,000 \& 167,000 \& 475,000 \& 575,000 \& 729,000 \& 1,129,000 \& \& 32 \\
\hline 104,000 \& 101,000 \& 319,000 \& 91,000 \& 116,500 \& 94,000 \& 84, 000 \& 200,000 \& 95,000 \& 157, 000 \& 305,000 \& 840,000 \& \& 33 \\
\hline 100,000 \& 107,000 \& 197,000 \& 29,000 \& 79,000 \& 72,000 \& 70,000
\(-68,300\) \& 140,000
53,450 \& 90,000
153,450 \& \& 127,000
119,700 \& 523,000
1,093, 523 \& \({ }_{135}^{2925,250}\) \& 34 \\
\hline 114,400 \& 92,000 \& \[
\begin{array}{r}
3,892,000 \\
45,000
\end{array}
\] \& \[
\begin{array}{r}
9.900 \\
315,100
\end{array}
\] \& 79, 450 \& 69,000
402,000 \& \(-63,300\)
300000 \& 53, 450 \& 153,450
35,000 \& 139,700
300,000 \& 119,700 \& \(1,093,523\)
900,000 \& \[
\begin{aligned}
\& 135,242 \\
\& 227,000
\end{aligned}
\] \& 35
36 \\
\hline \& 11,00 \& 175.000 \& 440,000 \& 1,350,000 \& 2,250,000 \& \& 200,000 \& \& \& 696,500 \& 1,365,000 \& 1.707,36S \& \\
\hline 135,000 \& 100,000 \& 60,000 \& 10,000 \& 48,000 \& 125,000 \& 150,000 \& 85,000 \& 125,000
46,000 \& 10,000 \& 110,000 \& 1,552,000 \& 39,360 \& 35 \\
\hline 21,500 \& 25,000 \& 12+4,000 \& 31,000

453,250 \& 780, 010 \& 218,000
295,500 \& $\begin{array}{r}46,000 \\ 685 \\ \hline 600\end{array}$ \& 220 \& 46,000
579,450 \& 74,000
213,000 \& 275,000
255,000 \& $1,767,000$
$5,060,893$ \& ............. \& 39
40 <br>
\hline 357,500 \& 243,000 \& 207,500 \& 189,500 \& 182, 500 \& 123,300 \& 93,500 \& 93,500 \& 56,500 \& 11,000 \& 3i, 000 \& 71,000 \& \& 41 <br>
\hline 229,000 \& 3,500 \& 3,500 \& 3,500 \& 3,500 \& 103,500 \& 203,500 \& 418,500 \& 228,500 \& 248,500 \& 263,500 \& 1,666,000 \& 120,161 ; \& 42 <br>
\hline 550,000 \& 325,000 \& 117,000 \& 200,000 \& 310,000
100,000 \& 400,000
80,000 \& $1,310,000$
90,000 \& \& \& 200,000 \& 280,000
100,000 \& [25,000 \& 6,700 ${ }^{\mathbf{6}, 000}$ \& 43
4
4 <br>
\hline 765.000 \& \& 10,000 \& \& 1,320,000 \& 212,000 \& 25,000 \& \& 420, 000 \& 146.000 \& 20,000 \& 3,536,000 \& 23,481 \& 45 <br>
\hline 1,126,500 \& 210, 010 \& 65,500 \& 20,500 \& 178,500 \& 121.500 \& 949,000 \& 244,950 \& 309, 000 \& 124,000 \& 136,000 \& 3,032,000 \& 25,000 \& 46 <br>
\hline
\end{tabular}



| $\underset{\substack{\text { city } \\ \text { num. }}}{ }$ | city. | Total. | Prior to 1909 | 1909 | 1910 | 1911 | 191: | 191:3 | 1914 | 197: | 1916 | 1915 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5 | Albany, N. Y |  |  | \$319.172 | 8.301.887 | \$351.812 | \$311.232 | \$246.252 | \$392.982 | \$200.015 | \$213.2s? | \$100.907 |
| 48 | Reading Pa. | 2,629,800 |  | 664. 500 | 8,000 | 8.000 | 113, 000 | 200.000 | 60, $1 \times(0)$ |  |  | S0.000 |
| 49 | Lowell, Mass | 3,596, 83S |  | 298,935 | 271.823 | 311,475 | $3 \mathrm{HH}, \mathrm{SiH}$ | 193, 423 | $1: 3.194$ | 127, 32 | 11..737 | 60,952 |
| 50 | Trenton, $\mathrm{N} . \mathrm{J}$ | 5,121,401 | 83,400 | 138,000 | 195,600 | 415.046 | 96,73 | 209, 30 | -s.0.06) | 1301.835 | 3:30, 615 | +6, 5 , 500 |
| 51 | Bridgeport, Conn..... | 2,215,000 |  | 51.900 | 48,900 | 45,900 | 48.901 | 41,900 | $3 \times .000$ | 113, 000 | 35,900 | 3s,000 |
| 52 | Camden, N. J. | 4,439,159 |  | 22,750 | 77.750 | 243,709 | 50, 250 | 230 | 250 | 3511 | 40.250 | 10.250 |
| 53 |  | $3.472,700$ 1 $1.593,200$ |  | 84.400 29.500 | 112, 450 | 99,750 216.000 | 145,300 | 14.4:4) | 140.300 |  | $1,1.200$ <br> 3160 <br> 1000 | 153,700 35,000 |
| 5 | Des Moines, Iowa..... | 1,592, 200 |  | 29.500 | 2.000 | 216.000 | 363,000 |  | 10.76) | 330.000 | 310.000 | 34.000 |
| 4 | J.ynn, Mass........... | 4.532,700 |  | 432,003 | 284,900 | 371,000 | 307,000 | 27,0011 | 151. 3 (1) | 120.400 | 203.20) | 193i.500 |
| it | New Bedford, Mass... | 6,038,835 | 10,000 | 263.000 | 145,000 | 124.000 | 330,000) | 40.000 | 95,000 | 155.000 | (ī, 000 | 336.000 |
| 5 | Kansas City, Kan | 3,153,298 | 71.000 |  | 50.000 | $5 \overline{0} .000$ |  |  | \$0, 000 | \$0.000 | 8.000 | 240.000 |
| 55 | Springfield, Mass | 3,392, 500 |  | 47,200 | 38.200 | 67.201 | 64. 2 219 |  | (3).200) | 91.200 | (18.200 | Sisht 200 |
| 59 | Troy, N . Y ..... | 4,194,838 | 2.000 | 193.437 | 204,650 | 192.062 | 18i. $\mathrm{S}_{6} \mathrm{i}$ | 197.0142 | 205.00: | 321.123 | 164.862 | 134.003 |
| 60 | Oakland, Cal.. | 2,828,525 | 134.000 | 31.000 | 31.000 | 31.000 | 111.0010 | 31.000 : | 31.000 | 43.750 | 33,600 | 31.000 |
| 61 | Lawrence, Mass. | 2,357,715 | 9,000 | 152,000 | 153,000 | 139.500 | 135.10) | 117, 700 | 105.201 | 56,700 | 76, 100 | 00.000 |
| 62 | Somervile, Ifass. | 1,470,500 | 4.000 | 153.500 | 150,000 | 145.000 | ${ }^{135} .0009$ | 125, 000 | 119.00) | 104,500 | s6,500 | 73,500 |
| ${ }_{6}^{63}$ | Duluth, Minn......... | ${ }^{6,500.050}$ |  | 2,02, 5000 | 30,000 | 115,000 | 100.000 | 70.000) | 517.001) |  |  |  |
| $\stackrel{6}{65}$ | Savannah, Ga.......... | 2,865.450 | 3,300 3,500 | 2,628,500 |  | 320,000 | 91.000 | 233, 110000 | 453.060 | 50.000 | 10, 500 |  |
| 66 | Yoriokers, $\mathrm{N} . \mathrm{Y} . . . . . . . . .$. | 6,044.160 |  | 522,150 | 323,65 | 223.050 | 24, 050 | 437,050 | 233,030 | 230,750 | 241,500 | 235,391 |
|  | Schenectady, N. Y | 3,541.924 |  | 166,585 | 94.645 | 134.645 | 161.645 | 100.645 | 151. $\mathrm{H5}$ | 109.345 | 175.345 | 151.345 |
| 68 | Hoboken, N. J........ | 2,114,581 | 4,011 | 31.659 | 184,776 | 4.400 | 27.500 | 3. 040 |  |  | 10.000 | 175.000 |
| 69. | Peoria, in | 148.154 | 2.200 | 54,500 | 120, +80 | 53.400 | 53.500 | 37.950 | 41.400 | 6s. 330 | 20.70 | 14,300 |
| 71 ; |  | 1, $1,055,000$ | 186.158 | 102,453 60,000 | 88.850 110.000 | 85.989 75.000 | 110.000 | 39,600 | 160.000 |  | $\begin{array}{r}\text { (iti.a } \\ 1+0,000 \\ \hline\end{array}$ | 61,320 100,000 |
| 72 | Evansville, Ind. | 2,016.800 |  | 13,200 | 13,200 | 29,200 | 1,505.20) | 13,219 | 13.200 | 13,200 | 13,200 | 13,200 |
| 73 | San Antonio, Tex | $2,740,509$ $3,307,819$ |  |  |  |  |  |  |  |  |  | 150,000 |
| 75 | Waterbury, Conn..... | 2,32i,009 |  | i4,000 | 269,000 | 8.ono | $50.000{ }^{1}$ | 30.000 | 41.0010 | 34.000 | 37.000 | 4i,000 |
| 76 | Salt Lake City, Utah.- | 5,369,925 |  | 1,400 | 1,400 |  | $3 \times 1.000$ | 220,000 | 800,000 |  |  |  |
|  | Wilkes-Barre, Pa. | 1,007,000 | 1,100 |  | 18.000 | 18.000 ${ }^{\text {' }}$ | 23,009 | 62.500 | 63. 509 | 38.000 ${ }^{\prime}$ | 3s,000 | 38,000 |
| 78 |  | 1,063, 481 5,018,351 |  | 11,350 | 11,710 | 24,611 |  | 69, 6 \%9 | 521.1:1 | 15,000 | 14.500 | 12,500 |
| 79 | Houston, Tex......... | 5,018,351 |  |  |  |  | 224.000 |  |  |  | 20.900 |  |
| 80 | Tacoma, Wash........ | 5,895,276 |  |  |  | 700.000 |  | 2,240,000 |  |  |  |  |
| 81 | Harrlsburg, Pa.. | 2,763,100 | 900 | 36,400 | 36,400 | 86,400 | 30.000 | 150,900 | 113.500 | 214,300 : | 177,900 | 180, 100 |
| 82 |  | 5,326,721 | 4.000 $\mathbf{2} 1.50$ | 1,073,000 | 22,500 | 15,000 | 172.000 | 220,000 | 79.000 | 30.000 | (i3,000 | 40,500 |
| 83 | Charleston, S. C...... | 4,231,150 | 2.150 | 492,500 |  |  |  |  |  |  |  |  |
| 8 | Youngstown, Ohio.... | 1.897,961 | 5.426 | 294,119 | 294.112 | 253, 380 | 211.022 | 1.54.972 | 106, 126 | 74,7s | 70,483 | 53.893 |
| 85 | Dallas, Tex........... | 2.820,750 |  | 3,750 | 3.750 | 3,750 | 3.750 | 50,650 | 71,750 | 3.750 | 14,750 | 189,750 |
|  | Terre Haute, Ind. | 706.000 | 10.000 | 24,000 | 10,000 | 10,000 | 29.000 | 20,000 | 20.000 | 133.000 | 50.000 | 80,000 |
| 87 | Akron, Ohio.... | 1,448.084 | 9,300 | 242,688 | 230,332 | 176,13; | 151.406 | 15 ti. 116 | 9.3. $\mathrm{Bifit}^{\text {a }}$ | 63.410 | 45, (itio | 69,910 |
|  | Fort Wayne, Ind..... | 869,800 | 12.500 | 56.500 | 27,500 | 27.500 | 27.500 | 326.500 | 43.300 | 12.500 | 12.500 | 12,500 |
| 89 | Holyoke, Mass......... | 2,815,000 |  | 139,600 | 208,600 | 187, $\mathrm{f60}$ | 102,600 | 3.59 .100 | 23i.000 ! | 238.000 | 178,500 | 173,000 |
| 90 | Brockton, Mas | 3.135, 150 |  | 124.950 | 211.430 | 119.4易) | 167.030 | 211.0;0 | 176.050 | 125, 450 | 177,450 | 08,950 |
| 91 | Covington, Ky | 2,117,000 |  | 2,700 | 2,600 | 2. 600 | 2.510 | 2.000 | 1,800 | 1,133 | 1,091 | 476 |
| 92 | Lincoln, Nebr......... | 1,642.358 |  | 139,500 | 402.000 | 196, 600 | 215.000 |  | 14.3.000 | 30,000 | 90,000 |  |
| 93 | Saglnaw, Mich ........ | 2.080.032 |  | 199,662 | 205.350 | 26i5, 350 | 236, 4 20 | [85, 320 | 201.530 | 242,0.0 | 160, 550 | 97, 450 |

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908-Continued.
assignel to each, see page \%. For a text discussion of this table, see page 49.]
GROU'P IIf.-CITIES IAAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| 1918 | 1919 | 1920 | 1921 | 1922 | 1934 | 1924 | 1925 | 1926 | $192$ |  | $\begin{aligned} & \text { Later than } \\ & 19 \geq 8 \end{aligned}$ | $\begin{gathered} \text { Not } \\ \text { reported. } \end{gathered}$ | $\begin{aligned} & \text { Clty } \\ & \text { num- } \\ & \text { beer. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8154,157 | 5112,637 | \$146, 157 | \$123, 657 | 49,352 | \$78,451 | \$72,751 | 864, 100 | \$54, 100 | \$40,000 | \$535,000 | \$72,000 | 8114, 61 | 47 |
| 156,000 $30.4+1$ | 185,000 | - $\begin{array}{r}300,000 \\ 1,450,000\end{array}$ |  | 80,000 | 107,000 | 60,000 |  | 200,000 | 20,000 | 94,000 | 544,300 | 36,200 | 43 |
| 243, Lita | 99.100 |  | 65,000 | 1i6,300 | 40,000 | 20.000 |  | 25, 4000 | 183,000 | 0,100 | 2,144,000 |  | 50 |
| 38, 000 | 437.000 | 37,000 | 31,000 | 31,000 | 31,000 | 231,000 | 31,000 | 31,000 | 31,000 | 31,000 | 427,000 | 6,000 | 51 |
| 85,250 | 303, 200 | 110,250 | 93, 250 | 95, 2 | 95,2 | 45, | 50 | c00, | 13,2 | 584, 250 | 700 |  | 52 |
| 181,550 | 185, 830 | 111,500 | 175, 450 | 178,700 | 145,450 | 114,350 | 131, 050 | 140,00 | 166, 000 | 136,200 | 648, 800 |  | 3 |
| 332, 500 | 247,000 | 341,000 | 106,000 | \$1.000 | 46,000 | 6,000 | 171,000 | 69,000 | 78,000 | 180,000 109,500 | 655,000 |  | 65 |
| 153,000 | in, 000 | 223,000 | 23,000 | 88,000 | 193,000 | 423,000 | 287,000 | 423,000 | 764,000 | 58,000 | 1,252,000 | 143,835 | 36 |
| 104.135 | 6i5,000 |  | 40,000 |  | 133,500 |  |  |  | 279,500 | 242,403 | 584,000 | 1,188,687 | 57 |
| \%4,700 | 550.000 | 290,000 | 1610.000 | 95,000 | 354,000 | 40,000 | 433,000 | 245,000 | 36,000 | 28,000 | 312, 000 |  | 58 |
| 139.162 | 132,302 | 139,302 | 119,362 | 127, 239 | 116, ${ }_{3}$ | 113,809 | 287,070 | 145, ${ }^{188}$ | 97,344 31 | 67,600 | 906, 625 $1,978,975$ |  | ${ }_{60} 59$ |
| 31.000 | 31,000 26,000 | 31.000 31,000 | 31,000 20,000 | 31,000 26,000 | 31,000 $\mathbf{i f 8}$, 000 | 31,000 | 31,000 8,000 | 31,000 8,000 | 31,000 6,500 | 31, $\mathbf{9 2}$, 500 | 1,978,975 |  | ${ }_{61}^{60}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 611,500 185,000 | 4S.500 | 44.500 160.000 | $\begin{array}{r} 33,500 \\ 532,000 \end{array}$ | $\begin{array}{r} 32,500 \\ 200,000 \end{array}$ | $\begin{array}{r} 29,500 \\ 400,500 \end{array}$ | $\begin{array}{r} 22,500 \\ 150,000 \end{array}$ | 20,000 100,000 | $\begin{array}{r} 13,000 \\ 1,350,000 \end{array}$ | $\begin{array}{r} 12,000 \\ 113,000 \end{array}$ | $\begin{array}{r} 9,000 \\ 1,025,000 \end{array}$ | $\begin{array}{r} 40,000 \\ 1,334,000 \end{array}$ |  | $\stackrel{6}{61}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  | ${ }^{6}$ |
| 207,050 | 16is,000 | 172,930 | 80,000 256,300 | 425,000 2850 | 168,050 | $\begin{array}{r} 145,000 \\ \mathbf{2 5 0 , 0 5 0} \end{array}$ | 233,050 | 212,200 | 228, 050 | 624,000 78,050 | $3,756,000$ $1,156,930$ |  | ${ }_{66}^{65}$ |
| 151,345 | 150.125 | 132.125 | 152,000 | 157,000 | 160,000 | 107,000 | 89,000 | 82,000 | 457, | 57 | 0 | 51, |  |
| 335,000 | \$3,000 | 10,000 | 10.000 | 10,000 | 10,000 | 150,000 | 29, 850 | 35,000 | 20,000 | 200,000 | 784, 119 | 1, | S8 |
| 30.000 | 10.900 | 10.000 | 50,330 | (31.000 | 36,000 54,050 | 10,000 51,300 | 5,000 48,800 | 221,264 50,050 | 5,000 $+6,050$ | 10,000 46,050 |  | 102,379 | 69 70 |
| 61,320 | 59,3201 | 51,820 | 50,320 | 54,320 80,000 | 54,050 | 51,300 | - 58,800 |  | 40,000 |  | 179,000 | 102,379 | 71 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 2 |
|  | 310,000 | $77_{18000}$ |  |  |  |  | 22,000 |  |  |  | 1,480, 500 |  | 73 |
|  |  |  |  | 2,739,000 | 20,000 39,000 | 46,000 39,000 | 4,000 34,000 | 2,500 34,000 |  | 10,000 25,000 | 242,000 630,000 | 97,319 25,000 | 74 75 78 |
| $\begin{aligned} & 44 .(010) \\ & 500,000 \end{aligned}$ | 439,(001) | 39.000 250.000 | $\begin{array}{r} 39,000 \\ 700,000 \end{array}$ | 39,000 | 39,000 | 39,000 548,000 | $\begin{array}{r} 34,000 \\ 1,000,000 \end{array}$ | 34,000 | 23.0 | 250,000 | 630,000 | 712, 125 | 76 |
| 38.000 | 25.000 | 34.000 | 34,000 | 34,000 | 35,00 | 79,500 | 30,500 | 29,500 | 199,000 | 25,000 | 141,000 |  |  |
| 12.54 | 12,500 | 12. 500 | 82,500 | 63,000 | 75,055 | 12,500 100,000 | 61,500 | 5,000 | 5,000 | 5,000 | 24,000 032,000 |  | 78 |
| 1,003, 00 |  | 1.193.000 |  |  |  |  | 200,000 |  |  |  |  | , 962,276 | 80 |
| 113, 500 | (i0, 400 | 115,400 | 141,900 | 140,400 | 127,200 | 134,700 | 50,400 | 50,400 | 60, 100 | 50,400 | 631,600 |  | 81 |
| 41,000 | :1.000 | 214,000 | 15,000 | 629,000 | 10,000 | 10,000 | 10,00 | 10,000 | 1,510,000 | 210,000 | 290,000 | 301,721 |  |
|  |  |  |  | \$0,000 | 56,000 | 62, 600 | 90,000 | \$5,000 | 19,500 | ${ }^{100,000}$ | 3,373.000 |  | 8 |
| 24,750 | 401000 S. 750 | 44,000 292,750 | $\begin{gathered} 41,000 \\ 45,50 \end{gathered}$ | $\begin{array}{r} 30,000 \\ 3,750 \end{array}$ | $\begin{array}{r} 36,000 \\ 3,50 \end{array}$ | 37,100 3,750 | $\underset{3,750}{ }$ | 1,750 | 1,250 | 164,250 | 1,900,750 |  | 85 |
| 10,000 | 10,000 | 10,000 | 10.00 |  | 5,000 | 10,000 | 55,000 | 10.000 | 110,000 | 10,000 | 30,000 |  |  |
| 36,7:0 | 27.700 | 27,000 | 17,000 | 32,000 | 7,000 | \%,000 | 8,000 | 8,000 | 33,000 | 8,000 |  |  | 8 |
| 5. 0.000 | 105, 000 | 151,000 561,500 | 50,000 39,000 | 36,50 | 37,500 | 37,500 | 37, 500 | 37,0900 | 295,5000 | 36,500 | $2 \mathbf{2 3 2}, 000$ |  | 89 |
| 65, 010 | 62.500 |  |  |  |  |  |  |  |  |  |  |  |  |
| 95,050 | 80,450 200 | 137,200 $\mathbf{2 5 H}, 200$ | 87,200 | 81,200 106,300 | $\begin{aligned} & 140,700 \\ & 141,400 \end{aligned}$ | 50,400 | 73,400 | $\begin{aligned} & 46,900 \\ & 33,000 \end{aligned}$ | 53,900 | $\begin{array}{r} 15,900 \\ 39,4,000 \end{array}$ | 851, <br> $\mathbf{5 0 0}$ |  | 91 |
| 16.000 |  |  |  |  |  | $\begin{array}{r} 50,000 \\ 110,000 \end{array}$ | 25, 000 88.000 |  | 25.000 3,000 | 3.000 |  | 268,258 | ${ }_{93}^{92}$ |
| 81,200 | 45.510 | 130, 500 | 52,000 | 77,500 | 183,509 | 10,000 | 88.000 | 18,000 | 3,000 | 3.000 |  |  | 93 |

Table et.-FUNDED DEB'T AND SPECIAL ASSESSMENT LOANS AT CLOSE
[For a list of the cities arranged alphabetically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| rity number. | cITY. | Total. | $\begin{aligned} & \text { Prior to } \\ & 1009 \end{aligned}$ | 1009 | 1910 | 1911 | 1912 | 191\% | 1914 | 1915 | 1916 | 191\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 91 | Altoona, Pa | \$2,259,400 |  |  |  |  |  |  |  |  |  | \$90,900 |
| 95 | Spokane, Wash | 4, 4 , 602,981 |  | \$10,000 | 2200,000 30,000 | 31,20,000 | \$10,000 | 310,000 | 800,000 10,000 | 100001000 | 510,000 | 10,000 10,000 |
| 96 97 |  | $1,274,500$ $\mathbf{2}, 807,850$ | \$1,000 | ,134 | 30,000 1,415 | 18,915 | 39,415 | 31,915 | 10,000 | ${ }_{9}$ | 10, 917 | 10,000 128,545 |
| 98 | Bayonne, N.J... | 3,030,750 |  | 117,000 |  | 470,000 | 23,000 | 40,000 | 13,000 | 47.000 | 227,000 | 50,500 |
| 99 | South Bend, | 763,318 |  | 35,000 | 41,000 | 55,000 | 90,000 | 44,000 | 22,000 | 72,000 | 37,000 | 80,000 |
| 100 | Butte, 3iont. | 670,500 |  |  |  |  |  |  |  |  |  |  |
| 101 | McKeesport, Pa...... | $1,551,915$ $6,210,000$ | 45,000 | 354,415 50,000 | 107,000 600,000 | 32,000 | 35,000 | 35,000 70,000 | 36,000 50.000 | 150,000 | 41,000 | 45,000 |
| 103 | . . . . Sloux City, Iowa. | $\begin{aligned} & \begin{array}{l} \mathbf{6}, 210,000 \\ 1,707,20 \end{array} \end{aligned}$ | 20,000 | 525,900 | 25,000 | 25,000 | 20,800 | 25, 800 | 340,000 | 3i,000 | 6, 100 | 2si,000 |
| 104 | Johnstown, Pa. | 685,300 |  |  |  |  | 10,000 | 10,000 |  |  |  |  |
| 105 | Dubuque, Iova. | 1,304, 139 | 3,450 | 20,700 | 2,125 | 35,885 | 2,400 | 4, 050 | 40,439 | 23, 08 | 38.750 | 3600000 |
| 100 107 | Binghamton, N . | 838,108 3, 807,00 | 34,500 | 31,509 | 22,099 | 20,000 47,125 | 17,000 | -2.010 | 47, | 47,120 | +7, 125 | 27, 125 |
| 108 | Augusta, Ga........... | 1,733,500 |  |  |  |  |  | 200.00 |  | 45,000 | 24, 510 |  |
| 109 | East St. Louis, | 1,466,300 |  |  | 39,000 | 18,000 |  | 17,000 | 60.000 | 9.000 | 10.000 |  |
| 110 | Passaic, N. J.. | 1,059,623 | 72,231 | ${ }^{75,260}$ | 53,376 | 31,000 | 45,500 | 33.500 | 35.500 | 36, 5(x) | 48.300 | 48. 50 (0) |
| 111 | Topeka, Kans........ | 2,350, 513 |  | 99, 505 | 175,514 | 83, 413 | 167,650 |  | 42. 6.00 | 91,709 | 33, 309 | 13.800 |
| 112 | Allantown, Pa | $1,120,300$ $4,266,000$ |  | 6,000 49,000 | 10,000 | 104,000 | 10,000 | 20,000 | 25,000 | iio,oio | 79,000 | 28.000 |
| 114 | Springfield, | 1,540,023 |  | 57,000 | 69,000 | 62.500 | 5s,000. | Gt,000 | 63.000 | 62.000 | 54,300 | 52,000 |
| 115 | Montgomery, Ala | 2,749, 820 |  | 25,235 | 26,445 | 26,445 | 26,445 | 26.445 | 20, 415 | $26 i, 43$ | 26,445 | 25, 680 |
| 117 | Davenport, Little Rock, Ark. | 568, 177 |  | 272, 112,500 | 25,500 | 25,500 | 25,500 | 15,500 | 15,500 | 5,300 |  | 5,000 |
| 118 | Wheeling, W. Va. | 1,293,700 |  |  |  | 15,900 |  |  |  |  |  |  |
| 119 | Springfield, 1 | 1,182,210 | 24,900 | 54,900 | 62, 600 | 54,400 | 46,300 | 33,000 | 10,000 |  |  |  |
| 120 | York, Pa . | 1,147, 810 |  |  | 5,000 | 15,400 | 41.000 | 17,400 | 3S. 400 | 17,401 | 50,900 | 63, 400 |
| 121 | Malden, Mass. | 1,972, 200 |  | 62,400 | 181,400 | 73.400 | 83, 400 | 116,900 | S2,900 | 46.400 | 69, 200 | 34,200 |
| 122 | Wichita, Kans. | 1,752,940 |  | 114.100 | 124,062 | 89,055 | 68.732 | 73,232 | 76.479 | 197.tis | 72,213 | 145.413 |
| 123 | Bay City, Mich. | 1,593,219 | 500 | 17,000 | 95,000 | 141,500 | 85,000 | 135,000 | 62,000 | 20.000 | 50,000 | 52,500 |
| 124. | South Omaha, | 1,484 | 6,250 |  | 1,860 | 56,410 | 128,123 | 4.200 | 30.835 | 141.820 | 204 |  |
| 125 | Quincy, Ill. .......... | 769,000 |  | 40,000 | 80,333 | 84,334 | 83,333 | 83,3:3 | 83,334 | 83.333 | 67,0(0) | 74,000 |
| 127 | Newcastle, Pa........ | 490,998 |  |  |  | 7,000 |  |  |  |  | 47,510 | 23,000 |
| 128 | Superior, Wis | 1,0126,590 | 249,167 1,000 | 183,808 | 124,0¢ิ | 11,000 133,75 | 109,360 | 97,840 | 110.087 97 | 61, 910 | 121,9010 | 144,232 |
| 129 | Jacksonville, Fla | 1,768,000 |  |  |  |  |  |  |  |  |  |  |
| 130 | Chester, Pa,......... | 2, 939,100 | 41, 000 |  | 1. 500 |  | 6,500 | 27,500 | 91,000 | 13,000 |  | 6,0c0 |
| 131 | Chelsea, Mass.......... | $2,265,900$ 335,000 |  | 43,700 | 42,600 | 1,081,500 | 23,000 |  |  |  | 50,000 |  |
| 133 | Newton, Mass | 6, 189, 300 |  | 52,000 | 151,000 | 313,500 | 320,000 | 46,000 | +14,000 | 477,000 | 105,000 | 312,100 |
| 134 | Salem, Mass | 1,190, 650 | 3,000 | 87,450 | -80,650 | 76,650 | 51,850 | 71.850 | 64.350 | c0. 830 | 57,000 | 53,500 |
| 135 | Ilaverhill, Mass | 2,070,500 |  | 138.000 | 105.000 | 72.000 | 336.500 | 28,000 | 25,000 | 21,000 | 13,00) | 32,000 |
| 137 | Rockford, M.......... |  | 424 | 55,470 40,000 | 37,498 330,704 | 34,003 | 22,108 | 12.105 15.704 | 11,595 | 4.237 | 39.035 | 1,501 |
| 138 | Knoxville, Tenn....... | 4, 1,312, 038 |  | 40,000 | 330,304 | 35,704 | 15,70+ | 15,704 |  | 93,000 |  | 110,000 |
|  | Elmira, N. | 1,079,500 |  | 62,000 | 65,000 | 51,50 | 36,000 | 37,000 | 31.000 | 48.500 | 30,0(0) | 30,000 |
| 140 | New Britain, Conn | 2,309,000 |  | 11,000 | 11,000 | 111,000 | 11,000 | 21,000 | 11.000 | 11,(09) | 11,000 | 11,000 |
| 141 | Oklahoma City, Okla.. | 1,597,000 |  |  |  |  |  | 17. 500 | 45.500 | 22,500 | 36,010 | 5,000 |
| 142 | Kalamazoo, Mfich..... | -985, 6088 | 500 | 92,287 | 112,386 | 139,815 | 109, 140 | 81,390 | 124,530 | 49,530 | 72,030 | 35,530 |
| 143 | Woonsocket, R. I | 3,022,000 |  |  |  | 90,000 |  |  |  | 200,000 | 83,000 |  |
| 144 | Chattanoga, Tenn... | 2,305,649 | 272 | 129,020 | 4,927 | 160,030 | 4,932 | 4,662 |  |  |  | 50,000 |
| 145 | Racine, Wls.......... | 6699,000 |  | 35,000 | 54,000 | 39,000 | 135,000 | 39,500 | 38, 000 | 33,000 | 32,000 | 40,000 |
| 146 | Fitchburg, Mas | 1,783,470 |  | 88,739 | 80,140 | 174,839 | 102,940 | 259.539 | 71, 410 | 139,739 | 31,520 | 17,300 |
| 147 | Auburn, $\mathrm{N} . \mathrm{Y}$ | 1,050, 696 | 10,575 | 134,586 | 85.457 | 60,419 | 50.803 | 49,975 | 69, 421 | 6,5:1 | 60,55] | 59,225 |
| 148 | Jollet, Ill.. | 347,105 |  |  | 26,021 | 6,021 | 6,021 | 6,021 | 14t, 821 |  |  | 35,000 |
| 149 | Macon, Ca | 780,700 |  | 1,000 | 375.700 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2.000 | 22,000 |
| 150 | West Hoboken, N. J.. | 867,483 | 123,499 | 115,359 | 107.375 | 21,875 | 44,875 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 151 | Everett, Mass......... | 1,540,928 |  | 85,075 | 82,775 | 171,175 | \%is. 58 | 51,750 | 4,250 | 43,030 | 36,550 | 33,550 |
| 152 | Oshkosh, Wis......... | 478,400 | 26,400 | 20,000 | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15.000 | 10,000 | 10,000 |
| 153 | Sacramento, Cal. | 1,119,100 | 40, 000 | 12,000 | 36,000 | 36,000 | 31,000 | 36,000 | 31,000 | 31,000 | 31,000 | 31,000 |
|  | Pueblo, Colo.......... | 2,892,265 |  |  |  | 468,000 | \%0,000 |  | 230,500 | 8.000 |  | 183,093 |
| 155 | Newport, K $5 . . . . . . . .$. | 1,209,400 | 1,500 |  |  | 37,000 |  | 52.300 | 102,000 |  |  |  |
| ${ }_{157}^{156}$ | Taunton, Mass........ | 2,250,375 | 4, 600 | 69, 750 | 69,000 | 03. 800 | 25,000 | ti, 100 | 53.500 | 93.000 | 70.800 | 92, 509 |
| 157 | La Crosse, Wis........ | 878.611 | 360 | 19,201 | 19.204 | 36,204 | 24,004 | 21,359 | 14,593 | 89.345 | 14,309 | $2, \mathrm{xOS}$ |
| 158 | Fort Worth, Tex..... | 1,850,828 |  |  | 12.000 | 12,000 | 12,000 | 12.000 | 12,000 | 12,000 | 8,828 |  |
|  | San Juan, P. R. . . . . . | 723,343 |  | 4,000 |  |  |  | 40. 000 | 34,113 | 12,2(4) |  |  |

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1908-Continued.
assigued to each, see page 79. For a text discussion of this table, see page 49.1
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| 1918 | 1919 | 1920 | 1921 | 1922 | 1928 | 1824 | 1925 | 1926 | 1927 | 1928 | $\begin{aligned} & \text { Later than } \\ & 1928 \end{aligned}$ | Not reported. | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$153,000 |  |  |  |  |  | \$392,500 | \$70,000 |  |  |  | \$1,533,000 |  | 94 |
| 140,000 130,000 | $\$ 10.000$ 10.000 | \$10,000 | $\$ 10,000$ 10,000 | $\$ 10,000$ 100,000 | 510,000 | 200,000 10,000 | 450,000 10,000 |  | $\$ 3000000$ 10,000 | 3000000 10,000 | 1140,000 465000 | \$1,012,98i | 94 96 |
| 154, 5000 | 306, 500 | 200,000 | 330,000 | 1010,000 | 140,000 | 350,000 |  | 810,000 |  | 10,000 | 765,00 719,000 | 17,600 | 97 |
| 214,000 | 141,000 | 12,000 | 12,600 | 104,400 | 132,000 |  | 85,000 | 21,000 |  | i, i18,000 | 167,750 | ${ }^{500}$ | 98 |
| 40,000 | 15.000 |  |  |  |  | 50,000 | 28,000 | 28,000 |  | 80,000 |  | 46,318 | 99 |
| 33.000 | 30,000 34.010 | 78,000 | 13,000 36,000 | $\begin{array}{r} 63,000 \\ 37 \end{array}$ | 38,000 | 31,500 103,000 | 400,000 42,000 | 63.000 40,000 | 40,000 | 40,000 |  |  | 100 |
| 30, 0100 | 450, 000 |  |  | 250,000 | .0ї0,000 | 50,000 |  |  |  | 70,000 | 3,330,000 |  | 101 |
| :29, 500 | 363,000 | 184,900 |  |  |  |  | 39,000 |  |  |  |  | 5,768 | 103 |
|  | 34,132 | 397.250 | 40,000 35,000 |  | 25,000 | 58,000 |  | 20,000 |  |  | 520,000 | 2,300 | 104 105 |
| 3i9. 000 | 30.000 | $\bigcirc$ | -5,000 | 25,000 | 25,000 | 20,000 | 20,0000 | 20,000 | 15,000 | 10,000 | 399,500 |  | 105 106 |
| 47, 125 | 4i, 12:5 | 47.125 | 47,125 | 47,125 | 47,125 | 45, 125 | 47,125 | 47,125 | 47,125 | 47,125 | 2,830,000 |  | 107 |
|  | 20i. (14)0 |  | 105,000 | 115,000 | 98,000 | 104,000 | 88,000 | 56,000 | 62,000 | 100,000 | -711,000 |  | 108 |
|  |  | 9.000 | 10,000 |  |  | 125,000 |  |  |  | 772,500 |  | 396,800 | 109 |
| -2,000 | 33.0000 13.000 3 |  | 13,500 30,000 | $\begin{aligned} & 10,500 \\ & 30,000 \end{aligned}$ | 15,500 35,000 | 125,500 509,100 | 14,560 | 114,300 | 20,500 0,400 | 71,500 | $\begin{array}{r} 185,250 \\ 59,000 \end{array}$ | 104, 9 | 110 |
|  | 30, 400 |  |  |  |  | 21,700 |  | 7,000 | 20.500 |  | 911,300 | 200 | 112 |
| 75,000 | 59.000 | \%500 | 200,000 | 30,000 | 10,000 | 205,000 | 961,000 | 33S,000 | 260,000 | 195,000 | 1,503,000 |  | 113 |
| 53.000 199.920 | 24.000 | 52,000 | 50,000 91.175 | 50,000 21.03 | 48,730 | $\begin{array}{r} 53.000 \\ 269,605 \end{array}$ | 60.000 18,715 | 40,000 16,365 | $\begin{array}{r}50,000 \\ \hline 640 \\ \hline\end{array}$ | $\begin{array}{r} 38,413 \\ 8,010 \end{array}$ | $\begin{array}{r} 198,600 \\ 1,059,000 \end{array}$ | 261,474 | 114 115 |
| 3,300 | sioini | 5, 510 | 3.500 | 5,500 | 5,500 | 5.500 | 5,500 | 5,500 | 5.500 |  |  | $\underline{276,077}$ | 117 |
|  | 119.(00) |  |  |  |  | 65, 00 |  |  |  |  | 1,093,200 |  | 18 |
|  |  | 20\%, 400 | 294,600 |  | 227, 236 |  | 128,000 | 38,854 |  |  |  |  | 119 |
| iis. 40 | is. ${ }^{\text {a }}$ (i) | 18.400 | 16.000 | 69.000 | 125, 500 | 29.200 | 29, 200 | 37,200 | 28,200 | 129,200 | 273.500 | 7,7i0 | 120 |
| Stic: 30 | 滈, (3) | 35.201 | 13.200 | 9\%. 200 | 147.200 | 204, 2000 | $19 \mathrm{y}, 200$ | 130.200 | 700 | 150 700 | 233, 000 | 300 | 121 |
| $13 i .363$ | (12.039 | 3,500 117,000 | 1961,500 39.000 | 3,500 25,000 | 143,500 | 2,500 | $\mathbf{2 , 5 0 0}$ 83,000 | 42,500 | 19,500 30,000 | 153,500 33,000 | 66,500 516,000 | 1,219 | ${ }_{123}^{122}$ |
| 105, 505 |  |  | 5,000 |  | 153,000 | 243,300 | 255,008 | 290,000 |  | 60,000 |  |  | 124 |
| ${ }_{35,000}$ | [00.000 | 57.000 | 20,00 | 50,000 |  |  | 35,000 |  | 35,000 | 12,000 |  | 117,498 | 125 |
| i9i.coo | 100.000 |  |  |  |  | 263, 7300 | 211,000 |  | ,000 |  |  |  | 127 |
|  | 2.00 |  |  | 0, |  | ,00 |  |  |  |  |  |  |  |
| i5.5n0 |  |  |  |  | 000 | 1,368,000 |  |  |  |  | $400,000$ |  | 129 |
|  |  |  | 150.000 |  |  |  | 200,000 | 05,000 | 1io,000 |  | 500,000 |  | 131 |
|  | $\cdots$ | 38.000 | 45.000 |  |  | \%,000 |  | 45,000 | 30.000 | 65,000 | 93,000 |  | 132 |
| 194,000 | 141.950 | 334,000 | 105,900 | 497,850 | 194,000 | 344,000 | 215,000 | 215,000 | 195.000 | 166,000 | 1,216,500 | 3,500 | 133 |
|  | 50,500 5,000 | 49,500 5.000 | 39,500 53,000 | $\begin{array}{r} 39,500 \\ 528,000 \end{array}$ | 39,500 25,00 | 34,500 | 34,500 | 34,500 225,000 | 18,000 159,000 | $\begin{gathered} 13,000 \\ 192,000 \end{gathered}$ | 100,000 |  | 134 |
| 18.131 |  |  |  | $36,000$ | 27.700 |  | 16,500 | -60,000 | 83,000 | 28,500 |  |  | ${ }_{136}$ |
|  | 175.000 | 34,000 | 500,000 |  | 37,000 |  |  |  | 514,000 <br> 1 | 3, 322,000 | 310,00 | 94,088 | ${ }_{138}$ |
| 20,500 | $\underline{29,000}$ | 99,000 | 33,000 | 35.000 | 35.000 | 34,000 | 34,000 | 75,000 | 34,000 | 33,000 | -288,000 |  | 139 |
| 311.000 | 11,000 | 11,000 | 11.000 | 11,000 | 9.000 | 234,000 | 150,000 | 9,000 | 239,000 | 9,000 | 1,061,000 |  | 140 |
| 5,000 | 5,000 | 105.000 | 5.000 |  | 100.000 |  | ${ }_{7}^{68.000}$ | 45.000 7,000 | 55,000 | 357,500 | 725,000 |  | 141 |
| 50,530 | $\begin{array}{r} 19,000 \\ 150,000 \end{array}$ | 19,000 | 19.000 82,000 | 19,000 | 19,000 300,000 | 391,000 | 150,000 | 7,000 | 676,000 |  | 900,000 |  | 143 143 |
|  |  | 250,000 | 250,000 | 100,000 |  |  |  |  |  | 1,350,000 |  |  | 144 |
| 26,000 | 25,000 | 24.000 | 0,000 6.000 | 20,500 318,000 | 19,000 | 14,000 3.000 |  |  |  |  |  | 52,674 | 145 148 |
| 8,600 in, 885 | 3,000 50,320 | 6.000 45.000 | 6.000 -45.000 | 318,000 45,000 | 304,000 35,000 | $\begin{array}{r}35.000 \\ \hline\end{array}$ | \$3,000 | 48.000 15,000 | 3,000 10,000 | 3,000 10,000 | 20,000 | 52,614 | 146 148 |
|  | 14,000 |  |  |  |  |  |  |  |  |  |  | 139,200 | 148 |
|  |  |  |  | 2,000 | 137,000 | 2.000 | 2,000 | 132,000 | 42,000 | 2,000 | 73,000 |  | 49 |
| 4,600 | 4.500 | 4.500 | 4,500 | 4,500 | 4.500 | 4.500 | 104,500 | 4.500 | 4,500 | 4,500 | 2S2, 500 |  | 150 |
| 31,050 | 21,050 | 21,050 | 121,050 | 49.751 | 143,214 | 83.100 | 11,000 | 4,000 | 4,000 | 4,000 | 434,000 |  | 151 |
| 236,000 | 5.000 | 41.000 | 5,000 | 51.000 |  |  |  |  |  | 3i,0000 | 462,500 |  | 153 |
| 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 46, 50 |  | $1 \times 3$ |
| $\begin{array}{r}445000 \\ 30.000 \\ \hline\end{array}$ | $\begin{gathered} 18: .3601 \\ 88.100 \end{gathered}$ | 21,712 | 229,000 | 5.100 | 1,500 | 23,000 70,000 | 43,000 | 562,000 55,000 | 245,000 | 181,000 571,000 |  | 195, 800 | ${ }_{154}^{154}$ |
| 85.500 |  | 33.000 |  | 51.5 | 10,000 | 33,500 70,000 |  |  | 200,500 00,000 | 71,500 | 603,000 | 29,825 | 156 |
| 26.220 | 122,000 | 62,000 | $\begin{aligned} & 1,000 \\ & 156,000 \end{aligned}$ | 25,000 $\mathbf{7 6 7 , 0 0 0}$ | 20.000 | 70,000 | 150.000 | 30,000 | 00,000 |  | 681,000 |  | 157 158 |
|  |  | 160,000 | 156,000 | 767,000 |  |  |  |  |  |  | 63,00 | , |  |
| 13,000 |  |  |  | 600,000 |  |  |  |  |  |  |  |  |  |

Table 25.-FUNDED DEbT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page $\mathbf{7 9}$. For a text discussion of this table, see page 49.]

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CITY. | Total. | 3 per cent. | 312 per cent. | 3.65 per cent. | 4 per cent. | 12 percent. | 5 per cent. | 6 per cent. | 7 per cent. | Other reported rates. | Rate not reported. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Grand tot | \$2,068,440,634 | \$260,284,620 | 3588,812.144 | \$21,119,650 | ¢697,225,791 | \$181,521,094 | \$140,512,917 | S76,033,511 | \$19,713,566 | 870, 176,414 | S6, 740,027 |
|  | Group |  | 252,115,270 |  | 20,081,150 | 446, 894, 5t0 | 106i,649,259 | 60, 078, 733 | 40,767.052 | 12,534,360 | (0,017, 150 | 2,573,417 |
|  | Group | 272,322,820 | 7,019,000 | 48,763,257 | 256,500 | 119,556,004 | 37, $\mathbf{7} \mathbf{6 7}$, 035 | .30,212,331 | 13, 113.535 | 4,ti01, 636 | 8,816,775 | 2,046, 44 |
|  | Group III | 156,344,381 | 577,350 | 18,312,531 | 101,000 | 81,933,310 | 15, 850, 660 | 24, 929,100 | 5,590.594 | 2,340,413 | 3,835,543 | 870,838 |
|  | Group IV. | 119,359,037 | 573,000 | 9,996,941 | 651,000 | 48,841,917 | 21, 254, 10 - | 23,542.733 | 10,512,323 | 117, $15 \frac{3}{}$ | 2, 013,1045 | 1,215,928 |

GROUP 1.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190 s .

|  | New York, | $\{887,540,583$ | \$226,429,170 | \$303,583,358 | \$20,000 | \$157,878,297 | 893, 126,730 |  | 844,64,775 | 810,392,000 | . 874,253 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill. | $87,243,097$ |  | $2,372,94$ |  | $53,264,443$ | 4,749,000 | $21,640,595$ | 210,973 |  | 5,449 |  |
| 3 | Philadelphla, | 88,766,325 | 18,755,700 | 43, 606,000 |  | 26,325, 000 |  | 10,105 |  |  | 69,520 |  |
|  | St. Louls, Mo | 23,853, 178 |  | $2,555,000$ | 1,901,000 | 15,388, 178 |  |  |  |  | 009,000 |  |
| 5 | Boston, M | 108,4 | 4,164,400 | 57,187,081 |  | 46,985, 925 | 120,000 |  |  |  | 29,000 |  |
| 6 | Baltimore, | 52, 210,8 |  | 38,866,800 |  | 5,134,000 |  | 6,502,000 |  |  | 708,053 |  |
| 8 | Pittshure, Pa | $47,811,137$ $34,533,290$ |  | 6,731,300 |  | $\begin{aligned} & \text { 25, } 201,056 \\ & 28,328,520 \end{aligned}$ | $\begin{gathered} 3,73,80 \\ 1,01507 \end{gathered}$ | $\begin{aligned} & 4,746,633 \\ & 3,554,123 \end{aligned}$ | 279,018 58,250 | 0 | 681, 500 300,000 | \$303,500 |
|  | B | 24,424,774 | 540,000 | 13,549,053 |  | 8,687,141 |  |  | 185,720 | 1,462,860 |  |  |
| 10 | San Francisco | 10,567,300 |  | 3,647, 300 |  |  | 240,000 | 6, 680,000 |  |  |  |  |
| 112 | Detroit, Mich. | $\begin{aligned} & 13,627,988 \\ & 53,097,155 \end{aligned}$ | 2,130,000 | 6,431,200 $23,086,405$ | $\begin{array}{r} 100.000 \\ 7,278,000 \end{array}$ | $\begin{gathered} 6,854,368 \\ 15,635,800 \end{gathered}$ | 42,170 <br> 393,100 | $\begin{array}{r} 193,500 \\ 2,021,800 \end{array}$ | $\begin{array}{r} 3,750 \\ 919,97 t \end{array}$ |  | $\begin{aligned} & 3,000 \\ & 4,000 \end{aligned}$ | 1,628,014 |
| 13 | Milwaukee, | 10,473,396 | 96,000 | 2,587,954 |  | 457,453 |  | 1,688,33s |  |  |  | 643, 651 |
| 14 | New Orleans, | 26,290,870 |  |  |  | 21,368, 35 |  | 4,779,076 | 33,990 | 117,000 |  | ,252 |
| 15 16 | Washington, | $14,137,545$ $37,350,463$ |  | 7,535,000 | 10, 668,000 | 24,894, 871 | 2,932,592 | ©̂0,000 | 450,000 |  | 4,023,393 200,000 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

GROUP II.-CITIES HAVING A POPLLATION OF 100,000 TO 300,000 IN 1008.

| $\begin{aligned} & 17 \\ & 18 \\ & 19 \\ & 20 \\ & 21 \end{aligned}$ |  |  | 228,000 |  | 51,500 | \$8, 694,000 <br> 2,180,500 <br> 5,238,700 | 22,512,000 <br> $2,540,800$ 76,000 <br> $3,580,000$ |  | $\begin{array}{r} \$ 1,003000 \\ 00000 \\ 00,000 \\ 50,00 \end{array}$ | 81,050,000 | 88,000 7,750 14,672 | 8548,258 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Provid | 19,432,887 | 4,216,000 | 4,434,000 |  | $\begin{aligned} & 10,057,810 \\ & 2,515,000 \end{aligned}$ |  |  |  |  | 725,077 |  |
| 24 | Kansas City, Mo | 8, 356,642 |  | 1,000,000 |  | 3,658,000 | 2,209.000 | 80,000 | ${ }_{30,000}$ | 488,682 |  |  |
| 25 | Toledo, Ohio.... |  | 25,000 | 1,324,000 | 285,000 | $3,533,995$ 400,200 | $\begin{aligned} & 1,65,533 \\ & 330,000 \end{aligned}$ |  | 3,663,943 |  | 038,000 | $\begin{array}{r} 1.147,290 \\ 3,804 \end{array}$ |
|  | Columbo | 15,306, 235 |  | 615,000 |  | 11,251,000 |  |  | 733,102 |  |  | 259,591 |
| 29 | Worcester, Mass | , 1,83 |  | 4,1i7, 300 |  | , 4,7383825 |  |  |  |  |  | 300 |
|  |  | 16,885,145 |  |  |  | 2,408,500 | 2,733,000 | $1,391,643$ | 2,153,380 | 3,128,494 | 1,380,000 |  |
|  | O | 7. |  |  |  | 2,379,000 | 00 | 1,835,000 |  |  |  |  |
| $\begin{aligned} & 33 \\ & 34 \end{aligned}$ | New Haver | ${ }^{4,0070}$ | .......... | 2,021,500 |  | 1,563,0000 | 68,000 |  | 293,200 |  | 5,000 |  |
| $\begin{aligned} & \mathbf{3 5} \\ & \mathbf{3 6} \end{aligned}$ | Syracuse ${ }^{\text {S }}$ N. Y. |  | $\cdots 1,300,000$ | 3,245, 31500 |  | 2,344,129 2, 456,000 | $\begin{aligned} & 1,3515,215 \\ & 10,000 \\ & 10,20 \end{aligned}$ | 150,301 |  |  | $0,000$ | 3,540 |
|  |  |  |  |  |  | 1,569,500 | 210,000 | 5,210,000 | 194,368 |  |  |  |
|  | Paterson, | 4,568,777 |  |  |  | (2,876,287 | ${ }^{1,142,3900}$ |  | 1,500 |  |  |  |
| 40 |  | $9,223,258$ |  | 1, |  | 7,772,375 | 1,043,00 | 230, | 160, 300 |  | $\xrightarrow{2,000}$ |  |
|  | Dayton, Obio..... | 8,074,070 |  | 436,000 |  | 2,008,000 |  | 1,675,080 | 52,900 |  | 2,000 |  |
|  | Tall River, Mass | ¢, |  | 00 |  |  |  |  |  |  |  |  |
| 44 | Grand Rapplds. | 3,154,300 | .......... | 130,000 |  |  | ${ }_{2}^{1,1292,000}$ |  |  | 000 | , | 2.46 |
| ${ }_{45}^{45}$ | Carthorrt. Conn.... | $8,340,607$ $11,442,550$ | 750,000 100000 |  |  |  | 278,500 | 130,000 | 23,481 |  |  | 2,943 |
|  |  |  |  |  |  | ,10, |  |  |  |  |  |  |

Table 25.-FUNDED DEbT, SPECLAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 49.] GROUP III.-CITIES MAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | citr. | Total. | 3 per cent. | 31 per cent. | 3.65 per cent. | 4 per cent. | 43 per cent. | 5 per cent. | 6 per cent. | 7 per cent. | Other reported rates. | Rate not reported. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 47 | Albany, N. Y | S4,559,570 |  | \$1,289,975 |  | $\mathbf{\$ 2 , 3 3 7 , 9 3 0}$ |  | S 40,000 |  | 8454,000 | \$117,671 |  |
| 48 | Reading Pa............. | $2.622,8000$ $4,346,838$ |  | 464, 300 |  | $\begin{aligned} & 1,47,000 \\ & 1,19 \\ & 0,100 \end{aligned}$ | 832,000 | 18.090 | $656,500$ | s.6,000 |  |  |
| 49 | Lowell, Mass <br> Trenton, K. 1 | $\begin{aligned} & 4,396,838 \\ & 5,412,901 \end{aligned}$ |  | 233, 817.25 |  | $2,412,603$ $3,491,100$ | 184,050 321,050 | 18,090 975100 | 36,000 |  | $1,507,130$ 8,400 | \$260 |
| 51 | Bridgeport, Conn......... | 2.215,000 |  | 950,000 |  | 1,259,000 |  | 1,000 | 5.000 |  |  |  |
| 52 | Camden, N. J. | 4,506,081 |  | 260, 200 |  | 3,011,000 | 1,055,500 | 179,381 |  |  |  |  |
| 53 | Wilmington, Del. | 3.172, 000 |  | 210,000 |  | 2.877,900 | 365, 300 | 10,000 | 9,500 |  |  |  |
| 54 | Des Moines, Iowa....... | 1,551,339 |  | 215,000 |  | 1,087,500 | 280, 500 | 9,200 | 59,139 |  |  |  |
| 5 | Lynn, Mass............ | 5,427,700 |  | 1,440,500 | \$1,000 | 3,236,200 | 113,000 | 100.000 |  |  | 537,000 |  |
|  | New Bediord, Mass...... | 6.038, 835 |  | 1,139,000 |  | 4,543,000 | 97,000 | 43,000 | 197,835 | 19,000 |  |  |
| 57 | Kansas City Kans...... | 3,153,228 |  |  |  |  | 1,028,500 | 1,846, 732 | 177,996 |  | 100,009 |  |
| 58 59 | Springfield, Mass......... | $3,392,500$ $4,293,593$ | $\$ 267,000$ 40,750 | 1,035,000 |  | $2,090,500$ $2,164,785$ | 463,401 | 145, 320 |  |  | 3,005 |  |
| 60 | Oakland, Cai... | 2.828 .525 |  |  |  | 1,231,500 | 1,501,475 | 95,550 |  |  |  |  |
| 61 | Lawrence, Mass. | 2,457,715 | 14,600 | 104,500 |  | 2,238,615 |  |  |  |  | 100,000 |  |
| 62 | Somerville, Mas | 1,845.500 |  | 369,000 |  | 1,219,500 | 3,000 |  |  |  | 254,000 |  |
| 63 | Duluth, Minn.. | 6,500,955 |  |  |  | 2,711,000 | 1,213,000 | 2,291,000 | 224,000 |  | 1,650 | 305 |
| 64 | Savannah: Ga........... | 3, 109,181 |  |  |  |  | 18,395 | 3,072,722 | 14,714 |  | 33.300 |  |
| 65 66 |  | $\begin{aligned} & 7,153,616 \\ & 6,538,160 \end{aligned}$ |  | 943,350 |  | $\begin{aligned} & 4,279,000 \\ & 2,942,221 \end{aligned}$ | 1,651,500 | $\begin{array}{r}2,497,006 \\ 353 \\ \hline 15\end{array}$ | 374,000 19,500 | 305,000 | - 319,350 |  |
|  | Schenectad | 3,941,924 | 98,000 | 145,000 |  | 1,851,940 | 1,090,000 | 353,284 | 3,700 |  | 00,000 |  |
| 68 | Hoboken, | 2,114,581 |  | 196,000 |  | 1,597,515 | 118, 454 | 201,975 |  | 137 | 500 |  |
| 69 | Peoria. III | 1,012, 154 |  | 45,330 |  | 379,664 | 301, 160 | 255, 800 |  |  | 200 |  |
| 70 | Utica, N. Y. | 1,745,373 |  | 336, 781 |  | -993,653 | $\stackrel{242,654}{ }$ | 152,285 |  |  |  |  |
| 71 | Manchester, N | 1,655,000 |  | 230,000 |  | 1,225,000 | 100,000 | 100,000 |  |  |  |  |
| 72 | Evanswille, Ind. | 2,016, 800 |  | 118, 800 |  | 607,000 | 300,000 | 575,000 | 416,000 |  |  |  |
| 73 | San Antonio. Tex. | 2, 3 40, 500 |  |  |  | $\begin{array}{r} 19,000 \\ 3.210,500 \end{array}$ | 790,000 | 1,821,500 | 110,000 |  |  |  |
| 74 75 | Elizaleth, N. J... | $3,370,100$ 3 $3,327,000$ |  | 692,000 |  | $3,210,500$ $1,435,000$ | 150,000 |  |  |  |  | 159,600 |
| 76 | Salt Lake City, Utah | 5,369,925 |  |  |  | 2,700,000 | 543,000 | 1, 409,800 | 712,125 |  |  |  |
| 7 | -Wilkes-Barre, $\mathrm{I}^{3}$ a | 1,007,600 |  | 170,000 |  | 419,500 | 314,000 | 103,000 |  |  |  | 1,100 |
| 78 | Frie, l'a. | $1,0 \times 3.4 \mathrm{SI}$ |  | 165, 1535 |  | 831,000 |  |  | 63. 883 |  |  |  |
| 88 | Iouston, Tex. <br> Tacome, Wash | 5,018,351 <br> 5, 895,240 |  |  |  |  | 800,000 | 3,273,000 | 1,124,000 | 1,362,270 | 29,351 |  |
| 81 | Harrisburg, Pa. | 2,763,100 | 107,000 | 714,800 |  | 1,812,500 |  | ${ }^{3} 00$ |  |  | 900 | 127,400 |
| 82 | Portland, Me | 7,279,221. |  | 1,088,150 |  | 5,018,571 | 1,042,500 | 114,000 | 16,000 |  |  |  |
| 83 | Charleston, s. ${ }^{\text {c. }}$ | 4,281,150 |  |  |  | 3, 812,500 | 100,000 133,222 | - $\begin{array}{r}336,500 \\ 1,534 \\ \hline 15\end{array}$ |  |  | 3,150 |  |
| 885 | Youngstown, Ohto. | 1, $2,827,961$ |  |  |  | $\begin{array}{r} 225,100 \\ 1,379,750 \end{array}$ | 133,222 | $\begin{aligned} & 1,534,213 \\ & 1,189,000 \end{aligned}$ | 252,000 |  | 3,420 |  |
|  |  |  |  |  |  | 692,000 |  |  |  |  |  |  |
| 88 |  | $1,4+8,004$ |  |  | 100,000 | 541,800 | 313,674 | 492,610 |  |  |  |  |
| 88 | Fort Wayne, Indi.......... | $\mathbf{~} \mathbf{8 7 0 , 0 0 7 , 6 0 1}$ |  | 480,000 |  | 75,000 | 299,000 |  | 25,661 |  |  |  |
| 89 | Holyoke, Mass............ | 3,090,000 | 50,000 | 1,032,500 |  | 1,857,500 |  |  |  |  | 150,000 |  |
| 90 | Brockton, Mass. | 3.493,150 |  | 1,280,050 |  | 1,765, 100 |  | 90,000 |  |  |  | 358,000 |
| 91 | Covincton, Ky.......... | $\begin{aligned} & 2,194,800 \\ & \mathbf{i}, 132358 \end{aligned}$ |  |  |  | $\begin{array}{r} ; 790,433 \\ 923,600 \end{array}$ |  | 316, 41it | 10,100 |  |  | 67,800 156,433 |
|  | Linncoln, Nebr........... | $1,042,358$ $\mathbf{2 , 0 0 0 , 2 3 2}$ |  | 541,902 |  | 2,019,330 | 562,320 10,000 |  |  |  | 25,000 | 150, 433 |
|  |  | 2, 0 , 2 |  | , 2 |  |  |  |  |  |  |  |  |

Table 25.-FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1908-Continued.
[For a list of the citles arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 49.] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | cITY. | Total. | 3 per cent. | 33 per cent. | 3.65 per cent. | 4 per cent. | 4is per cent. | 5 per cent. | tiper cent. | \% per cent. | Other reported rates. | Rate not reported. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94 | Altoona, P | \$2, 259, 400 |  |  |  | \$2,015,500 |  | \$243.900 |  |  |  |  |
| 95 | Spokane, Wash | 4,790,981 |  |  |  | 590,000 | \$1,030,000 | 200,000 | S2. 650.951 |  | \$30,000 |  |
| ${ }_{97}^{96}$ | Lancaster, la ${ }^{\text {Prmingham, }}$. ${ }^{\text {a }}$. | $1,274,500$ $2,956,719$ |  | \$551,000 |  | 709,500 |  |  | 1.590. 11.000 | S 6.000 |  |  |
| 98 | Bayonne, N.J............ | 2,056,719 $3,208,550$ |  |  |  | 335, $\times 10$ | -10,400 | $\stackrel{1}{2}, 007$, 000 | $1.590,1.980$ 4,000 | sw, 00 | 20, 500 |  |
| 99 | South Bend, Ind. | 778,318 |  | 110,000 |  | \$29.000 | 100, 000 | 78,000 | 15.000 |  | 46,313 |  |
| 100 101 | Butte, Mont...... | 670,500 $1,602,415$ |  | 178,000 |  | $\frac{126000}{17,000}$ | 49,500 219,500 | 50,500 | ( 50.0010 |  | 33,000 |  |
| 102 | Pawtucket, R. I.. | 6,485, 955 |  | 200,000 |  | 6,010.000 |  |  |  |  |  |  |
| 103 | Sioux City, Iowa......... | 1,707, 203 |  |  |  | 315,000 | 1,10i,500 | 259,000 | 23. 6 |  |  |  |
| 104 | Johnstown, Pa | 6s5, 300 |  | 200,000 |  | 245.000 | 173,000 | 62,300 |  |  |  |  |
| 105 | Dubuque, Iowa. | 1,523, 79.1 |  | 13,200 |  | 761, 63 | $33_{5,000}$ | 36 |  |  | 3,430 |  |
| 106 | IBinghamton, N. Y....... | 860,057 $3,907,003$ | 877,000 330,000 | 443,000 |  | $307,+5$ 60,020 | 2,640,000 | -720.000 |  |  | 34,500 | 3 |
| 108 | $\begin{aligned} & \text { Mobile. Ala......................... } \\ & \text { Auguta, Ga...... } \end{aligned}$ | 1,733,500 | 330,000 | 2\%6,000 |  | 5\%7,000 | 2, 6400.500 | 130,000 | $\underline{245.000}$ |  | 3, 000 | 3 |
| 109 | East St. Louls, 111. | 1,571,189 |  |  |  | 1299,000 | 712, 500 | 7 7 9, 659 |  |  |  |  |
| 110 | Passulc, N. J. | 1,067, 873 |  | 269,500 |  | 235,000 | 㔼, 30 | 25S.43 | 5. 6 Us |  | 1.006 |  |
| 111 | Topeka, Kans........... | 2,357, 163 |  |  |  | Sict, 0101 | 332, 35 | 1,039,590 | 55, ${ }^{2} \mathrm{bia}$ |  | 13.000 | ${ }^{600}$ |
| 112 |  | $\begin{array}{r} 1,120,300 \\ 4,507,000 \end{array}$ | 25,000 | $\begin{aligned} & 630,500 \\ & 130,000 \end{aligned}$ |  | 451,300 1,632, 000 | 1, 002,080 | 802, 000 |  |  |  | 241,000 |
| 114 | Springrield, Ohio. | 1,607,453 |  |  |  | 543,336 | 3 Si .913 | 34.300 | 39.430 |  | 23,000 | 201, 174 |
| 115 | Montgomery, Ala........ | 2, 875,820 |  |  |  |  | 1,659,000 | 15v,000 | 1.00i, 500 |  |  |  |
| 116 | Davenport, lowa........ | 719,000 |  |  |  | 269,080 | 275,000 | $201.5(x)$ |  |  | $17 \%$ (x) 202,048 |  |
| 118 | Wheeling, W. Va.......... | 1,301,700 |  |  |  | 897, 200 | 331.400 | 114,000 | 54, 100 |  |  |  |
| 119 | Springfield, III. | 1,424,630 |  | 503,000 |  | 397,910 |  | 275,900 | 245, ${ }^{2} 0$ |  |  |  |
| 120 | Mork, Pa...... | 1,147, 810 |  | 330,710 298,500 | 855,000 | 700,100 $1,610,400$ |  | 63.000 |  |  | 56,010 170.300 |  |
| 122 | Wichita, Kans. | 1,779,875 |  |  |  | 1,606, 500 | 434,5i8 | 939,619 | 239,234 |  | 40.000 |  |
| 123 | Bay Clty, Mich. | 1,688,419 |  |  |  | 1,010,500 | -3, | 62ti, 200 | , |  | 50,500 | 1,2019 |
| 124 | South Omaha, Nebr. | 1,484,673 |  |  |  | 40,000 | 717,003 | 560.300 | 101, ${ }^{\text {2 }}$; |  |  | ....... |
| 125 | Quincy, $111 . . . . . . . . . . .$. | 776,450 | ...... |  |  | 301,000 | 348.000 | 87, $4 \overline{20}$ |  |  |  |  |
| 120 | Newenstle, Pa............ | 1,019,301 |  | 288,000 |  | 114,500 967,334 | 211.000 | 33.500 |  |  |  | 7,000 |
| 128 | Canton, obio. | 1,883,890 |  | 116,000 |  | 742,627 | 423,700 | 250,303 |  |  | 51.260 |  |
| 129 | Jacksonville, Fla. | 1,805, 235 |  |  |  |  |  | 1,763,000 | 37,235 |  |  |  |
| 130 | Chester, Pa,.. | , 974,100 |  | 456,000 |  | 353,500 | 60,000 | 1,20,000 |  |  | 41,600 | 35,000 |
| 131 | Chelsea, Mass | ${ }^{2,550.053}$ |  | 21,400 |  | 2, 215. 6.63 |  | 110,000 120,000 |  |  | 150,000 |  |
| 133 | Newton, Mass. | 0,369,300 | 75,000 | 1,109,300 | 90,000 | 4.857,100 | 6,000 | 130,000 |  |  | 37,900 | 1s0,000 |
| 134 | Salem, Mass.. | 1,190, 650 |  | 293,000 |  | 765,230 | 101,000 |  |  |  | 8.400 |  |
| 135 | Hayerhill, Mass | 2,232,080 |  | 105,000 |  | 1,947,000 | 1,500 |  |  |  | 160, (x)0 | 2,180 |
| 136 | Rockford, III... | 1,837, 2304 |  |  |  | 34, 400 | 40,000 | 429,300 |  |  | 42 |  |
| 1 | Knoxvile, ${ }^{\text {Galveston, }}$ Tex. | $1,837,836$ $4,392,038$ |  |  |  | 16.4000 | ISO, 000 | 947,000 | 546, 336 |  |  |  |
| 138 | Galveston, Tex. | 4,392,038 |  |  |  | 18i,000 | 99,000 | 4,105.03s |  |  |  |  |
| 139 | Elmira, N. Y | 1,079,500 |  | G88,000 |  | 307,500 |  |  |  |  | 134.000 |  |
| $1+0$ | New Britaln, Conn...... | 2,680,000 |  | 429,000 |  | 1,911,000 | 305,000 | 20.500 |  |  | 14,500 |  |
| 141 | Oklahoma City, Okla.... | 1,597,000 |  |  |  | 100.000 | 735.000 |  | $137,100)$ 13,300 | 17,500 |  |  |
| 143 | Woonsocket, R. R ......... | - $3,222,000$ |  | $\begin{array}{r} 40,000 \\ 272,000 \end{array}$ |  | $\begin{array}{r} 444,275 \\ 2,300,000 \end{array}$ | 428,093 400,000 | 117, 400 | 13,300 |  | 32,000 | 200,000 |
| 144 | Chattanoga, Tenn...... | 2,316,849 |  | 100,000 |  |  | 1,350,000 | 500.000 | 360, 549 |  |  |  |
| 146 | Fitchburg, Mas | 1, ${ }^{66989,000}$ |  | 60,000 607,176 |  | 1,088,000 | 80,000 | 175,000 |  |  |  |  |
| 147 | Auhburn, $\mathbf{N}$. Y | 1,054,035 |  |  |  | 1,843, $8+2$ | 106,092 | 7i,413 |  |  | 22, 218 |  |
| 148 | Joliet, Il1................ | 437,517 |  | 30,105 |  | 14,400 | 163, 500 | 151,919 | 40,093: |  | 20,000 | ii, 195 |
| 149 | Macon, Ga............. | 780,700 | 56,000 |  |  | 56,000 | 170.000 | 1.55,000 | 343.700 |  |  |  |
| 150 | West Hoboken, N. J..... | 901,483 |  | 40,000 |  | 353,000 | 276,323 | 169.153 | 43,000 |  | 80,000 |  |
| 151 | Everett, Mass........... | 1,803,928 |  | 1,200 90 |  | 1,678, 815 | 40,000 | 56,000 |  |  | 27,913 |  |
| 153 | Sacramento, Cal | 1,119,100 |  | 90,00 |  | 1,063,500 |  | 15,000 | 7,100 |  | 33,500 |  |
|  | Pueblo, Colo. | 2,895,483 |  |  |  |  | 1,470,319 | 612,274 | ;23,190 |  |  | 22 |
| 150 | Newport, ky.. | 1,209,400 |  |  | 506,000 | 327.000 |  | 475, 400 |  |  | 1,000 |  |
| 150 | Taunton, Mass | 2,380,375 |  | - 570,000 |  |  |  | 6, 800 |  |  | 05,000 |  |
| 157 | La Crosse, Wis.......... | 878, 611 | 10,000 | 301,000 |  | 1, 335.000 | 2,100 | 219,411 | 13.000 |  | , 200 |  |
| 158 | Fort Worth, Tex........ | 2,018,206 |  |  |  | 633,000 |  | 300,000 | 916,579 | 6, 102 | 92,283 |  |
|  | San Juan, P. R........... | 723,343 | 123,343 |  |  |  |  |  | 600,000 |  |  |  |

Federal Reserve Bank of St. Louis

Table 26.-Value at close of year of properties
[For a list of the citles arranged alphabetically by states, with the number

| $\underset{\substack{\text { City } \\ \text { num. } \\ \text { ber. }}}{\text { cos. }}$ | crrr. | land, bulldings, and equipient of heparmients. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | General government | Police department. | Fire de- | Refuse dis- <br> posal plants and prophealth departments. | Sewer and highway departments. | Asplums. and other institutions. |  | Jills and reforma. tories. tories. | Schools. |
|  | Grand total. | 81,713,305,976 | \$154,603,872 | 825,551,45 | 1874,614,143 | \$. 207.148 | 111. 5 59.109 | 350,503,312 | \$30.23s. 037 | ,324,526,364 | 845,997,080 |
|  | Group I ${ }_{\text {Group }}$ | 1,307,715,338 $198,344,404$ | $\begin{gathered} 117,644,698 \\ 17,009,399 \\ 180 \end{gathered}$ | $\left\lvert\, \begin{gathered} 19,308.366 \\ 3,054.595 \\ 1000130 \end{gathered}\right.$ | $\left\lvert\, \begin{aligned} & 39,681,023 \\ & 15.78,298 \end{aligned}\right.$ |  |  | $=$ |  |  |  |
|  | Group III | $122,960,607$ $87,285,627$ | 12,053,383 | 1, $1,1890,3100$ |  |  |  |  |  |  | $\underset{45,53,44}{55,04,417}$ |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1MOS.

|  | New Yo | 5661,054,826 <br> $109,919,654$ $90,416,344$ $35,613,450$ | 817,019,958 27,640.000 |  |  | $\begin{array}{\|c} 51,48,041 \\ \cdots, 7,73 \\ \cdots \\ \cdots 0,000 \end{array}$ | $\begin{array}{r} 51,63,491 \\ 135,366 \end{array}$ | $\begin{array}{r} 827.815 .040 \\ 2.197 .300 \\ 3.050 .000 \\ 755.500 \end{array}$ |  |  | \$103, 823, 893 <br> $39,83.312$ $16,6,9,600$ <br> 13,037, 000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicaro, Iil. |  |  |  |  |  |  |  |  |  |  |
|  | ${ }_{\text {St. }}$ |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & 6 \\ & 7 \\ & 8 \end{aligned}$ | Bo | $108,039,008$$24,839,038$ $52,658,732$ 45, 460,745 |  |  |  | 270,488 |  |  | $\begin{array}{r} 3,806,200 \\ 55,566 \\ 16,000 \\ +60,000 \end{array}$ | $\begin{array}{r} 2,765.116 \\ 330,925 \\ 2.609 .193 \\ 2.646,260 \end{array}$ |  |
|  | ${ }_{\text {Blt }}$ |  |  |  |  |  |  |  |  |  |  |
|  | Cleveland, |  |  |  |  | 24, |  |  |  |  |  |
|  | Bufflo |  |  |  | $\begin{aligned} & 1.290,113 \\ & 2,76,50 \\ & 2.49 .162 \\ & 1,650,850 \end{aligned}$ | 40,000 |  |  |  | $\begin{aligned} & 503,177 \\ & 302,1,000 \end{aligned}$ | , |
| 11 | Setrot, M |  |  |  |  | 8,000 |  |  |  |  |  |
|  | Cincinnati |  |  |  |  | , |  |  |  | 301.000 | 8,012,700 |
|  | Milwa |  | $\begin{aligned} & \mathbf{1 , 9 2 2 , 3 2 0} \\ & 2,780,00 \\ & 4,781,23 \\ & 4,71,465 \end{aligned}$ | $\begin{aligned} & 375,000 \\ & 832,000 \\ & 360,552 \\ & 360,52 \end{aligned}$ |  | 30,00 |  |  | 200,404 |  | $\begin{aligned} & \mathbf{4}, 330,000 \\ & \mathbf{2}^{2}, 500,000 \\ & 7,, 850,900 \\ & \mathbf{5}, 250,940 \end{aligned}$ |
| 15 | Washing |  |  |  |  |  |  |  |  |  |  |
| 16 | Newarl |  |  |  |  |  |  |  | 33, |  |  |

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

|  | Minneapolis, Minn | \$12,488,459 | 81,691,000 |  | \$769,981 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N J | f, 398,518 | 775,000 | 195,400 | 362.0:0 | 4,000 | 331,000 |  | ${ }_{333} \times 1000$ | 3123, | $\begin{array}{r} \mathbf{5 4 , 0 5 0 . 0 1 4} \\ 3,591,009 \end{array}$ |
| 19 | Indianapolis, I | 0,435, 223 | 141,000 | ${ }^{164,742}$ | 489,903 | 30,625 | 61,220 |  |  |  | 509, 350 |
|  | St. Paul, (ifinn... | i, 7,20 , 500 | 750,000 | 49,900 | - 6139,0003 | 25,371 | 10,000 53,000 | -7,113 | S12, 382,000 | ${ }^{600,000}$ | 1,6700808000 2,500 |
|  | Providene | 9,274,920 | 1,261, 645 | +26,414 | 1.023, 884 | 6,000 | 34.439 | 373,504 | 21,780 |  | 3,225,054 |
| 23 | Rochester, | - ${ }^{\mathbf{5}, 9216,28,285}$ | ${ }^{3916,318}$ |  |  | 36,736 30,626 | - 3 3, 960 |  |  |  | 2,423,364 |
|  | Toledo, ohio. | 5, 510,040 | 23, 865 | 133,150 | ¢7, | 30,620 | - 37.500 | .......... | ${ }_{3}$ | ${ }^{108}$ |  |
| 26 | Denver, colo. | 12,881,145 | 1,325,000 | 38,000 | 43, 000 |  | 48,000 | isi,000 | 322,000 | 29t,000 | 4, 422,44 |
|  | Columbus, Ohio |  |  |  |  |  | 16.304 |  |  |  |  |
| 29 | Los Angeles, | - | 696, 893 | 81,728 | 788, | 49, 441 |  |  | 50, 180 | 38, 485 | ,009, 8331 |
|  | Seattle, Whash. | ${ }_{9}^{8,6+1,146}$ | $\xrightarrow[717,000]{ }$ | \%27,498 | 1.322,062 | 3, 3 , 5135 | 1,002, ${ }^{\text {and }}$ | 200, 592 | 820, c 4 |  | ,235, 299 |
| 31 | Memphis, Tenn | 6,668,627 | 35,000 | 96,000 | -505,000. | \$00,000 | 22,000 |  | ${ }_{1} 16.900$ |  | - |
|  | Omaha, Nebr | 5,887,365 |  |  |  |  |  |  |  | ¢2,000 |  |
|  | New Haven, | 4,604, 118 | 258,500 | 212,000 | 478,572 |  | 38,500 | 20, 720 | 15,100 | 10,00 |  |
| ${ }_{35}^{34}$ | Scranton, ${ }^{\text {Pa }}$ | 3,483, |  | 50,000 | 139, 500 | , |  |  |  |  | ,000 |
| 36 | Et. Joseph, Mo.. | $\begin{aligned} & 5,80,40,403 \\ & 2,457,045 \end{aligned}$ | 200,000 | 47,500 | 185, 125 | 9,886 | 9,700 |  | 10,000 |  | - |
|  | Portlan |  |  |  | , 686 |  |  |  |  |  |  |
|  |  | 3,600, | 572,000 | ,000 |  | 0, | 15,500 | 169,000 | 3.000 | 1,000 | 3,239, 1,000 1,039 |
| 39 |  | 3,041,370 | 74,100 | 136,620 | 322, 115 |  |  |  | 145,026 | 25.425 | 1,007, 300 |
| 41 | Richmond, Va.. | ${ }_{4}^{4,4072,383}$ | 1,575,120 |  |  | 33,456 | 7,500 |  | 5,500 | 70,000 | , 228,840 |
|  |  | 3,615, 042 |  | 63,566 | 460,014 |  | 4,000 | 12,000 | 3,000 |  | 1,785,205 |
|  | Fall River, Mass. | 4,611, 725 |  |  |  |  |  | 62,500 |  |  |  |
| 4 | Nashrilie, Gran Rapids, | 3, ${ }^{2,150,671}$ | - | - 888,500 | 299,000 | 15,000 | co,000 80.400 |  | 88,000 | ,0 | (903,000 |
| 45 | Hartford, Conn. | 7,120,286 | 679,837 | 143. 164 |  |  |  |  | 97, ${ }^{\text {97, }}$ |  | - ${ }_{3}^{1,3646,620}$ |
| 46 | Cambridge, Mass | 8,247, 823 | 446, 221 | 45,703 | 290, 134 | 64,198 | 223, 49 | 99,400 | 33,890 |  | 2,250, 004 |

${ }^{1}$ Not reported.
2 Value of institutional industry ineluded with value of iails and reformatories.

EMPLOYED OR IIELD FOR SPECIFIED PURPOSES: 1908.
assigned to each, sad page 79 . For a text discussion of this table, see page 50.]


GIROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 822, \%52,113 | \& $442,361,76{ }^{\circ}$ | \$11,332,631 | 81,335,335 | 55, 510, 683 | S352, 257, 149 | S138, 463,516 |  | \$7, 885, 143 | \$78, 0507 , 113 |  | 27, 281,377 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2.537, 454 | 3), 261, 035 | 425,512 | 2,355, 87 | 4,905, 3619 | 4i, 45ri, 058 | 44, 438, 716 | 83,278,210 | (1) | 39,120 |  | (1) | 2 |
| 1,030,000 | 33, 5xi, 6.44 | 23,000 |  |  | 72, 365, 000 | 70,000,000 |  | 165,000 | 2,200,000 |  | (1) | 3 |
| 1,270,000 | 11,95\%,12) | 92, 50 |  | (i) | 27,705,000 | 26, 330,000 |  | 990,000 | 385,000 |  | (1) | 4 |
| 5, 691,500 | 60, 374, 600 | 654, 310 | 4,698,600 | 36,590 ! | 4), 417,843 | 15,500,000 |  | 2,578,500 |  | 86, 532,943 | 15,806, 400 | 5 |
|  | 10, 853,045 | 86.129 | , 7,000 | 11,651 | 21,330,719 | 13,918, 421 |  | 1,253, 072 | 4,542,510 |  | 1,615,816 | 6 |
| 7,70, 710 | 19,223.20) | 5tis, 000 | 1,606,725 | 607, 830 | 23, 039,250 | 22, 2i3,280 |  | 2,205, 000 | 1,510,000 |  | ${ }^{2}$ (2) | 8 |
| 920, 717 | $22.982 .85{ }^{5}$ | 754, 049 | 201,100 |  | 13,522,771 | 11,876,195 | 241,870 | 536,750 | 501,965 | 359,961 | ${ }^{(2)}$ | 8 |
| 26ia, 357 | B. Mite. 610 | 29, 605 | 727,845 |  | 11, 3S2. 338 | 10,585,383 |  | 663, 530 |  |  | 129,625 | 9 |
| S41), 060 | 14.050, 100 | Sti4, 510 | 370,107 | 14,747 | 11, 53,252 | $53,252$ |  |  |  |  |  | 10 |
| $1,433,570$ 805,037 | 10.232.100 | 103, 835 | 97, 650 | 21,000 | $11,078,823$ $16,800,000$ | $9,045,905$ $15,000,000$ | 1,092,917 | $\begin{aligned} & 340,000 \\ & 300,000 \end{aligned}$ | $3 \mathrm{i}, 000,000$ |  | (1) | 11 |
| 1,317,000 | 3.7600000 | 219,904: | 123,000 | 60,000 | 6, 225,000 | 6,175,000 |  | 50,000 |  |  |  | 13 |
| 1.510.134 | 5,045,000 |  |  | 60,000 | 12, 634,282 | 6,607,191 |  | 621,000 | 5,000,000 | 55,000 | 351, 081 | 14 |
| 1,005, 285 | $3,146,0199$ 10.593 .299 | $566, ~ m i 5$ $5 S, 720$ | 2.0 | 23, 978 | $15,833,711$ $21,500,000$ | $15,607,143$ $20,000,000$ |  | 211,723 500,000 | ${ }^{(1)}$ | 14,905 |  | 15 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


3 Value of leasehold rents included with value of docks, wharves, and landings.
4 Value of lot purchased for hospital.

Table 26.-Value at close of year of properties
[For a list of the eities arranged alphabetically by states, with the number
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { her. } \end{gathered}$ | cITY. | Land, buildings, and equjpment of departments. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | General government buildings. | Pollce department. | Fire department. | Refuse disposal plants and properties of health departments. | Sewer and high ray departments. | Isylums, alinshouses, and other charitable institutions. | General and contapious discase hospitals. | Jails and reformatories. | schools. |
| 47 | Albany, N. | \$4,801,721 | \$693,000 | \$107.099 | \$479,153 | \$449 | 50,900 | 3N,000 | \$ 200 |  | \$1,301,000 |
| 48 | Reading, Pa | 2,453,625 | 28,000 | 8,825 | 300, 400 | 10,000 | 26,000 |  | 2,900 |  | 1,4SS. 510 |
| 49 | Lowell, Mass | 4,231,790 | 443,250 | 128, 700 | 486,000 | 20,300 | 194, 465 | 294,000 |  |  | 1,929, (1) |
| 50 | Trenton, N. J.... | 2, 495, 608 | 414,965 | 48,000 | 193, 700 | 53,975 | 2.000 | S0,000 | 23.50 |  | 1,043, 117 |
| 51 | Bridgeport, Conn | 3, 472,777 | 255, 500 | 126,925 | 410, 232 |  | 33.500 | 92,000 | 13,348 |  | 1,509.214 |
| $\begin{aligned} & 52 \\ & 53 \\ & 54 \\ & 55 \\ & 56 \end{aligned}$ | Camden, N. J | 2,011,760 | 152,204 | 42,457 | 197,045 |  | 6f, 49.5 |  | 3.350 |  | 1,131, © 035 |
|  | Wilmington, Del | 1,754,324 | 101,375 | 5,000 |  |  | 17,000 |  |  |  | 1,015, 44, |
|  | Des Moines, Iowa | 3, 439, 733 | 138,058 | 25,237 | 374, 952 |  | 10.369 |  | 34,000 |  | 1, $012 \mathrm{D}, \mathrm{x} 0$ |
|  | Lew Bedford, Mrass | $3,311,795$ $3,043,104$ | 400,480 134,646 |  | 311, 2 20 | 90 | 80, $\mathrm{S}+0$ | 1m2. Nou | 20.500 |  | 1,373, <113 |
| 575859606061 | Kansas City, Kans | 1,721,859 | 30.000 | 500 |  |  | 15,000 |  | 3, 600 |  | 1,049,354 |
|  | Springfield, Mass. | 4,960,990 | 237,003 | 101, 483 | 431,582 | 30,814 | 98, +6i+ | 103,7930 | 51.970 |  | 2, 596,78 |
|  | Tros, N. Y | 2, 372, 899 | 337,000 | \$2, 000 | +86, 892 |  | 10. 528 |  | 1,100 |  | 1,003, 134 |
|  | Oakland, Cal. | .6,817,212 | 1,577,500 | 7,500 | 315,357 | - | 40.00\%) |  |  | 1,500 | 2, 387 , 823 |
|  | Lawrence, Mass. | 2, 469,882 | 116,000 | 57,218 | 230,890 | 11,915, | 52, 230 | 148,713 | 8.142 |  | 1,106, 500 t |
| 6963646560 | Somerville, Mass. | 3,176.537 | 68,330 | 57,000 | 201,482 | 3,591 | 157,233 | 3s, 234 | 29,894 |  | 1,562,123 |
|  | Duluth, Minu. | 3,595, 813 | 115, 796 | 88,319 | 24i, 051 | 35,487, | 33,467 |  | 10, 180 |  | 2, 118,120 |
|  | Savannah, Ga | 5,911,432 | 300,000 | 86.650 | 194.343 |  | 50.000 |  | 1, \$90 | 36,500 | 50,000 |
|  | Norfoll, Va. | 1,704,650 | 160,000 | 65,900 | 122, 53 | . 33.000 | 32, 000 | 42,200 ! | T,, (0) | 119,000 | 600,000 |
|  | Yonkers, N. Y | 2,838,092 | 232, 335 | 120,249 | 113,497 | 10,000 | 17,000 |  | 27,000 |  | 1,923,130 |
| 6768697071 | Schenectady, N. Y | 2, 107, 625 | 127,200 | 7,750 | 293,000 |  | $\pm .000$ |  | 6, 600 |  | 1,053,575 |
|  |  | 2, 334,562 | 187,000 | $2 \mathrm{2i}, 000$ |  |  | 7.200 |  |  |  | 1,127,463 |
|  |  | 2, 537,151 $1,068,532$ | 269,500 198,002 | 32,830 | 191. 860 |  | 10,850 |  | $15.8 \times 10$ | \%,000 | 1,160,292 |
|  |  | 1,008,532 | 198,902 | 23,690 | 191, 230 |  |  |  | \$3,200 |  | -44,332 |
|  | Manchester, N. H | 2,558,002 | 250,000 | 75,750 | 294,613 |  | 141,849 | 110,510 :- |  |  | 856,050 |
|  | Evansville, Ind. | 1,289,308 | 60,000 | 21.000 | 187,282 | .... | 4,000 |  | 5,000 |  | 846,977 |
|  | San Antonio. T | 3,425,643 | 400,967 | 1,700 | 182.247 | .... | 24,076 |  | 69,542 |  | 752.852 |
|  | ElJzabeth, N: J................. | 1,227,241 | 155,496 | 1,400 |  |  | 29, $0_{0} 1$ | 43.500 | 33,332 |  | $5{ }^{5020} 000$ |
|  | Waterbury Conn............ Salt Lake City, | $3,073,089$ $3,488,261$ | 247,800 580,259 | 18,200 71,443 | 208, 74.435 | 3,000 | (18, 87.4 | 105,500 :- | 11, | 1,109 | 1,230, 9.300 |
| 777879808181 | Wilkes-Barre, | 3,083,041 | 116,000 | 8,162 | 215.200 |  | 4,0010 |  |  | 15,651 |  |
|  | Erie, Pa. | 1,747,172 | 133,036 | 8, 682 | 233.854 | - | 2, 3.5 |  | 23, 132 |  | 986, 500 |
|  | Houston, Tex | 1,095, 515 | 655,9.38 |  | 290.331 | 7,533 | $\overline{7}, 368$ |  | $6{ }^{6} 5$ | 54, 267 | 824,363 |
|  | Tacoma, Wash | 3,040,158 | 263.250 | 11,063 | 213,235 |  | 2s, 27.5 |  | 1.500 |  | 1,718.092 |
|  | Harrisburg, Pa | 1,438,407 | 7,900 | 2,000 | 117,357 |  | 4,000 |  | 24,000 |  | 1,04i, 000 |
| 82838485 | Portland, Me | 2,053,447 | 159,650 |  | 63,975 |  | 15,000 | 199.752 |  |  | 931, $5 \times 50$ |
|  | Charleston, S. C. | 1,691, 279 | 212,000 | 115,000 | 189,352 | ....... | 10.000 | 1s\%, 000 | 125, $1 \times 00$ |  | 400.247 |
|  | Youngstown, Ohio | 2, 497, 267 | 578,892 | 17,853 | 242,003 | 20,366 | 21,800 |  | 4,643 |  | 1,103,375 |
|  | Dallas, Tex.. | 2,416,954 | 180,000 | 9,000 | 336,040 |  | 24,0:9 |  | 32, 500 | 01, 085 | 911,050 |
| 89 | Terre Haute, In | 1,472,582 | 35, 201 | 8,110 | 183, 607 | 10,000 |  |  |  |  | 988,799 |
|  | Akron, Ohio. | 1,803, 703 | 24,000 | 66,000 | 212, 310 |  | 11,000 |  | 12,000 |  | 1,132,193 |
|  | Fort Wayne, Ind | 1,433,470 | 96,000 | 1,500 | 155,570 | 11,000 | 7.0 mm |  | 10, (10) |  | 836,300 |
|  | Holyoke, Mass... | 2,210,405 | 639,000 |  | 260, 860 | , | 60, 800 | 37,830 | 5,7m) |  | 997,000 |
|  | Brockton, Mass. | 1,933, 353 | 364,000 | 65,300 | 145,350 | 1.300 | 248,149 | :33,22; |  |  | 910, 990 |
| 9091929393 | Covington, Ky. | 1,133,030 | 285,000 |  | 145, 1000 | 32.000 | 9,500 |  | 20.600 | 101,000 | 40, (000) |
|  | Saginaw, Mich.................. | 1,062, 1,838 | 156,500 172,320 | 24,783 | 53,000 117,725 |  | 18,695 |  | 3,400 |  | - $\begin{array}{r}\text { ciol } \\ 1,079 \\ \hline\end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |

1 Not reported.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1908-Continued.
assignod to each, see page 79. For a text discussion of this table, see page 50.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS-continued. |  |  | Miscellaneous realproperty. | Land, and equipmunicipal serviceenterprises. | land, bulldinas, and equibient of public service emterpries. |  |  |  |  |  |  | $\begin{aligned} & \text { cit } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Librarics, art gillerics, and muscums. | Parks, gardens,and playgrounds. phrounds. | All other. |  |  | Total. | Water-supply systems. | Electric light and systems and gas-supply systems. | Markets and public scoles. scales. | Docks, wharres, landings. | Cemeteries crematories. | All other. |  |
|  | \$1,900.700 | \$138.000 | 825,000 |  | *2,912,600 | \$2,726,600 |  | 1770,000 | \$16,000 |  |  |  |
| 520,500 | ${ }_{517,48}$ | 17\%\%00 | 35.575 |  |  | - ${ }_{4,3175.888}$ |  | 1,000 |  | 34,000 |  | ${ }_{49}^{48}$ |
| 183.0000 | 340.909 | 6\%,392 | i20 |  | 2,42,204 | 2, 422,204 |  |  |  |  |  | 50 |
| 249,000 | 703,000 | 22,0\% | 12,000 |  |  |  |  |  |  |  |  |  |
| 125, 450 | 255.006 |  | 32, 005 |  | 2, 5 ,50,677 | 2, 5100.427 |  |  |  | 70,250 |  |  |
| 4st, $\mathrm{Sa}_{2} \mathrm{i}$ | 5785 |  | ¢ |  | ${ }^{2}$ 2,55, 2501138 |  |  | $\begin{aligned} & 10,000 \\ & 11,909 \end{aligned}$ | 65,800 | 245, 229 |  | -53 |
| 边 |  | \%ix | 3,1000 69,075 |  |  |  |  |  | 86,650 |  |  | 5 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9, |  | з\%.137 | T2,035 |  | 2,80, 1000 | 2,830900 |  |  |  |  |  |  |
|  | 325.2(0) | 331.4106 |  |  | 4, $2,85 \pm, 000$ | 4,700,000 |  | 40,000 | 31,000 150 1000 | 83,000 |  | 59 |
| $\begin{gathered} 305,00 \\ 80,15 i \end{gathered}$ | 1. 4.4020 .309 | 43.000 23,713 | 5.000,000 33.10 |  | 1,474,370 |  |  |  |  | 58,92i |  | ${ }_{61}^{60}$ |
| 137,858 | \$27, 451 | 40,003 | 3f.000 |  | 934,454 | 934,654 |  |  |  |  |  |  |
| $173,6,50$ <br> $31,3,3$ | 5.0it.000 | 45,100 | ${ }_{49}^{15.4000}$ |  | $3,849,700$ $1,834,400$ | $\xrightarrow{2,700,000}$ | 3950,000 | 106,000 | 199,000 27,000 |  |  | ${ }_{64}^{63}$ |
| S2, $5(0)$ | 5.42i, $\times 30$ |  | 45,200 |  | ${ }_{2}^{2,399,541}$ | $2,018,541$ |  | 301,000 |  | (1) |  | 65 |
| 82,000 | 27i, 920 | 29,861 | 1,000 |  | 3,6i5,000 | 3,500,000 |  | 1,500 | Q33,500 |  |  |  |
|  | 610.200 |  | 425 |  | 1,750.000 | 1,750,000 |  |  |  |  |  |  |
| 153.915 | 5ifit. 004 | 25, 403 |  |  | ${ }_{240,58}$ |  |  | i,500 | 16, 428 | 205,000 |  | 69 |
| 275.508 | 12. ${ }^{2}$, 400 | \% ${ }^{\text {an }}$ | 6, 000 |  | 12.435 |  |  | 1,300 |  |  | 18, 195 | 70 |
| 03,000 | \%07,000 |  |  |  | 2,239,362 | 1,983,337 |  | 1,300 |  | 279,720 |  |  |
| - $\mathrm{ioj} 0,000$ | (160093 |  |  |  | 2,182.810 | 1,554,808 |  | 15,000 | 50,000 | 563,002 | 58 |  |
|  | 16s.3(0) | 10.800 | 20,000 |  | 44,000 |  |  | 200 | 43,800 |  |  | 74 |
|  | 约32.200 | 16, 17.14 | 3,60 $-3,318$ |  | ${ }_{\text {a }}^{3,257,413}$ | 7,000,000 |  |  |  |  |  | 75 76 |
|  |  |  |  |  |  |  |  |  |  | 78,000 |  |  |
| imiaiai | 1,953, 183 | 15.0.0i | ${ }_{6,190}$ |  | 4,127, 374 | 4,100,000 |  |  |  |  | 25,650 |  |
| ${ }^{118,683}$ | Si, |  | 34, 550 |  | -$1,020,133$ <br> 3,477 |  | 011,000 | (1) ${ }^{18}$, 800 | (10,900 | ….... |  | $\stackrel{79}{80}$ |
|  | 226,000 | 12,150 |  |  | 2,125,000 | 2,123,000 |  |  |  |  |  |  |
| 112.0 m | 496,400 | 100 | 15,000 |  | 4,133, 523 | 4,013,023 |  |  | 5,000 | 125,000 | $\left.{ }^{(1)}\right)_{8,500}$ |  |
|  | 1,029 |  | \%5, 500 |  | 1,673.824 | i. $523.82{ }^{\text {2 }}$ |  | 151,000 |  |  |  | 84 |
| i4i,000 | -6S8,3;0 | 10,000 | 32.100 |  | 2,100,353 | 2.109,338 |  |  |  |  |  |  |
| 140,355 | 93,400 |  | 1,000 |  |  |  |  |  |  | 60,000 |  |  |
| - 130000000 | ${ }^{211}$ |  |  | ¢164, | 45,000 |  |  | ${ }_{\text {15,000 }}^{45,000}$ |  |  |  | ${ }_{88}^{87}$ |
| 200,000 | ${ }_{200} 505$ | 4,030 | 17,810 | 80,8 | 2,561,293 | 1,234,303 | 1, $1,260,987$ |  |  |  |  |  |
|  |  | 340 | 3,100 |  | 1,823, 469 | 1,790, 469 |  |  |  | 24,000 |  |  |
|  | 2.000 |  |  | i15.000 | 1,773,000 | 1,700,000 |  | $\xrightarrow[43.2000]{23}$ | 5,000 |  | 46,000 | ${ }_{92}^{91}$ |
|  | 218,573 | 19,200 |  |  | 1, $429,2+3$ | 1,03,301 |  | 12,000 |  | 199,300 | i80, 67 | 93 |

Table 26.-Value at Close of year of properties
[For a list of the cities arranged alphatectically by states, with the number
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 190 s .

| $\begin{gathered} \text { city } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | city. | land, buildings, and equip ment of departhents. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | General goverament buildings. | Police department. | Fire department. | Refuse disposal plants and properties of heilth departments. | Sewer and highway departments. | Asylums. almshouses, and other charitahle institutions. | General and contaglous tisease hospitals. | Jails and reformatories. | Schools. |
| 94 | Altopna, ${ }^{\text {Pa }}$ | \$1.354, 860 | \$52,000 | \$8,000 | \$124,500 |  | \$5.000 |  |  |  | 81,045, 860 |
| 95 | Spokane, Wash | $3.139,040$ | 290,742 | 19,371 11,300 | $\begin{array}{r}207,491 \\ \\ \hline 00 \\ \hline 1500\end{array}$ | $\$ 140,476$ 25,000 | 84,193 10,000 |  | \$19.528 |  | 1,929,391 |
| 96 97 | ${ }_{\text {Braning }}^{\text {Bancaster, }} \mathrm{Pa}$ | 2, $2,238,145$ | 355,608 | $\stackrel{\text { 11, }}{214}$ | 171,462 | 16,056 | 33,715 |  |  | \$39,793 | css. 16.0 |
| 98 | Bayonne, $\mathrm{N} . \mathrm{J} .$. | 1,443,239 | 70,000 | 77,330 | 124,533 |  | 9,500 |  |  | , | $8 \mathrm{ss9}$, 40 |
| 99 | South Bend, Ind. | 1,337,222 | 106,300 | 15,036 | 172, 535 |  | 5,000 |  |  |  | 833,000 |
| 100 | Butte, Mont. P ................ | 1,079, 120 | 85,000 | 10,000 | 123, 623 | 20,000 | 25, 505 |  |  |  | 65.546 |
| 101 | McKeesport, Pa............. | 1,530,500 | 5,000 58,147 | 68,300 | 57,000 184,083 | 15,000 | 21,000 | \$14.090 |  |  | 1,200,000 |
| 103 | Sioux City, lown.............. | 1, $1,401,263$ | 131,653 | 49,500 | 105, ${ }^{1850}$ |  | 37.100 | 210w | 11,300 |  | 8061300 |
| 104 | Johnstowa, Pa. . | 1,557, 020 | 106,000 |  | 181,520 |  | 7, 500 |  | 5.000 |  | 800.000 |
| 105 | Dubuque, Iowa.. | 1995, 6.20 | 22,000 | 6,000 | 148,475 |  | 14.000 |  |  |  | 631.900 |
| 106 | Binghamton, N. Y | 1,005;836 | 182, 800 | 1,000 | 153,500 |  | 5,500 |  | ${ }^{60,300}$ |  | 515, 880 |
| 107 | Mobile, Alat.................. | 1.108, 000 | 286,500 | 76,000 | 100,000 |  | 15,000 |  | 3.30 | 510 |  |
| 108 | Augusta, Ga................. | 381,988 | 59,159 | 11,5i4 | 106,533 | 10,800 | 34,627 |  | 4,000 |  |  |
| 109 | East St. Louis, Ill | 1,793,104 | 425,000 | 27,000 | 82.000 |  | 3.500 |  | 10,500 |  | 1,073,164 |
| 110 | Passalc, N. J................. | 1,299,888 | 150,000 | 1,250 | 95.750 |  | 5.000 | 6.000 | 41.350 |  | is9,1is |
| 111 | Topeka, Kans............... | 1,166,775 | 112,800 | 24,725 | 87,200 | 17,000 | 5.000 |  | ${ }_{1.100}^{1050}$ |  | 804,000 |
| 112 | Atlantic City, ${ }^{\text {N }}$ | . ${ }^{1,142,12978}$ | 273,308 | 27,039 | 1862, 366 | 17,000 16,400 | 6,039 |  | 100,000 |  | 794,000 |
| 114 | Springfield, Ohio. | 1,771,200 | 335,000 | 2,000 | 162,500 |  | 4,000 |  | 110.000 | 31,000 | 945,000 |
| 115 | Montgomery, Ala. | 1,041,550 | 320, 100 | 30,000 | 98,000 |  | 61,950 |  | 33.000 |  | 387,000 |
| 116 | Davenport, lowa............ | 1,755,975 | 130.000 | 35,950 | 148.500 | 7,000 | 19,5005 |  |  |  | 790,000 |
| 117 | Little Rock Arb............- | 1,226,139 | 208,500 |  | 44.800 |  | 5,000 |  | 30,400 | $\underline{4.150}$ | 719.212 |
| 118 | Wheeling, w. Va............. | 1,138,862 | 158,000 | 1,000 | 162,625 | 7,500 | 9,700 |  | 2,500 | 6,800 | 715,063 |
| 119 | Springield, Ill. | 1,776,498 | 35,069 | 51,995 | 199,620 |  | 3,282 |  | 1.300 |  | 810.200 |
| 120 | York, Pa.................. | 1,311,721 | 6,800 | 6,000 | 147,300 | 10,000 | 8.000 |  | $2.34 \times 1$ |  | 1,010,521 |
| 121 | Malden, Mass... | 1,918,551 | 48,000 | 46, 469 | 157, 800 | 31,734 | 89, 574 | 40,392 | 23,760 |  | 1,126,100 |
| 122 | Wichita, Kans.. Bay City, Mich. | $1,474,643$ $1,389,580$ | 160,532 220,000 | 795 2,476 | 131.527 145,854 |  |  |  | 700 |  | ${ }_{662,000}^{550}$ |
| 123 | Bay City, Mich. | 1,389,5¢0 |  | 2,4i6 | 145,854 |  | 12,400 |  |  |  | 662,116 |
| 124 | South Omaha, Nebr. | 1,025,200 | 73,000 | 20,300 | 42,000 |  | 3.000 |  | 1,200 |  | 762,000 |
| 125 | Quincy, Ill .......... | 1,133, 450 | 105, 175 | 1,525 | 80,530 |  |  |  | \%, 4x) | 55,100 | 516.000 |
| 126 | Newcastle, Pa. Superior, V is. | 747,824 $1,103,959$ | 80,000 156,053 | $\begin{array}{r}700 \\ \mathbf{2 , 4 4 8} \\ \hline\end{array}$ |  | 12,000 | 2,500 | 15.000 | 1,500 |  |  |
| 128 | Canton, Ohlo. | 1,322,000 | 110,000 | 6,200 | 235,000 | 30,000 | 43,500 |  | 1,300 | 200 | 687,000 |
| 129 | Jacksonville, Fla. | 1,320,235 | 267,500 | 113,020 | 120;767 | 15,000 | 28,200 |  | 3,000 | 9,000 |  |
| 130 | Chester, Pa.. | 837,500 | 40,500 | 1,000 | 24,000 |  | 1,000 |  |  |  | 685,000 |
| 131 |  | 906,035 | 133,685 |  | 78, 000 |  | 16,500 |  | 2,300 |  | 461,050 |
| 132 | Joplin, Mo.... Newton, Mass | 618,400 | 40,500 | 6,500 | 39,500 |  | 5,009 |  | 1,000 |  | 414, 100 |
| 133 | Newton, Mass. | 2,688, 421 | 67,625 | 98,021 | 265,283 | 1,700 | 210,022 | 38,800 | 58,000 | ....... | 1,561,000 |
| 134 | Salem, Mass. | 1,159,800 | 85,000 | 9,900 | 157,100 | 3,000 | 10,800 | 135,000 | 2,500 |  | 554,000 |
| 135 | Haverhill, Mass. | 1,587,335 | 125,250 | 5,600 | 147,275 |  | 39,000 | -7,221 |  |  | 742,700 |
| 136 137 | Rockiord, ${ }_{\text {Knoxvill }}$ Te.... | 1,257, 850 | 114,343 | 13, 687 | 101,822 |  | 41,213 |  | 1,335 |  | 747,903 |
| 138 | $\begin{aligned} & \text { Knoxvile, Tenn.: } \\ & \text { Galveston, Tex... } \end{aligned}$ | 1, 5c9,550 | 31.500 152,000 | 1,500 | 161,450 127,000 | 1,000 | 32,645 5,000 |  | 75,500 $\mathbf{2 5 , 0 0 0}$ |  | 242,455 576,000 |
| 139 | Elmira, N. Y. | 1,084,000 |  |  |  |  |  |  |  |  |  |
| 140 | New Britain, Conn............ | 1,629,322 | 202, 597 | 32,543 | 130,830 | 657 | 10,916 | 35,402 | 13,000 |  | 777,400 |
| 141 | Ollahoma City, Okla | 1,564,920 | 72,300 | 4,550 | +5,800 | 6,600 | 5,100 | 3. |  |  | 1,199,500 |
| 142 | Kalamazoo, Mich. | 1,185,316 | 68,000 | 1,000 | 108,000 |  | 12,000 |  | 1,200 |  | 625,964 |
| 143 | Woonsocket, R. I. | 791,293 | 190,723 | 35,636 | 70,368 | ${ }^{500}$ | 33,990 | 13,662 |  |  | 376,920 |
| 144 | Chattanooga, Tenn. | 1,267,785 | 144,352 | 12,245 | 251,857 |  | 12,000 |  | 114,879 | 8,150 | 502,622 |
| 145 | Racine, F is ${ }^{\text {a }}$. | 1,017,250 | 65,500 |  | 80,000 |  | 2,000 |  | 2,500 |  | 590,000 |
| 147 | ${ }_{\text {Fitchburg }}$ uburn, N . Y . | 1,651,793 | 73,610 27,000 | 52,911 | $\begin{array}{r}140,334 \\ 97,940 \\ \hline 9.0\end{array}$ |  | 30,798 8,250 | $4 \mathrm{C}, 16 \mathrm{ta}$ | 203,053 62,000 |  | 750,069 786,400 |
| 148 | dollet, ill... | 1,071,944 | 32,300 | 36,500 | 82,300 | $1 \mathbf{1 2 , 9 0 0}$ | 8,200 10,000 |  | 2,250 |  | 622,404 |
| 149 | Macon, Ga. | 387,200 | 79,500 |  | 100,000 |  | 22,000 |  | 2,200 | 6,500 |  |
| 150 | West Hoboken, N. | 401,200 | 23,800 |  | 45,900 |  | 800 |  | 2,200 | 0,40 | 318,800 |
| 151 | Everett, Mass.... | 1,153, 700 | 1,500 | 31,900 | 98,200 | 150 | 47, 650 |  | 22,900 |  | 781,600 |
| 152 | Oshkosh, Wis.al | 825,200 $2,434,854$ | 60,000 99,954 | 7,000 19,500 | [75,000 |  | 4,000 |  |  | 300 | 413.400 147400 |
|  |  | 2, 334,854 | 93,854 | 19,500 | 15,500 | 30,000 | 16,000 |  |  | 1,000 | 1,147,400 |
| 154 | Pueblo, Colo. | 1,717,351 | 45,100 | 5,000 | 134,500 |  | 7,700 |  |  |  | 775,751 |
| 15 | Newport, Ky... | 940,000 $1,092,523$ | 51,500 |  | 15,000 |  | 7,000 |  |  | 40,000 | 671,000 |
| ${ }_{157}^{156}$ | La Crosse, Wls | $1,092,523$ 763,310 | 80,500 | 12,000 | 172,500 89,264 |  | 9,873 | 45,500 | 500 |  | 506,900 |
| 158 | Fort Worth, Tex | 1,024,400 | 205,000 | 2, 450 | 175,837 | $\cdots \cdots, 1,20^{\circ}$ | 7,200 |  |  | 8,763 | 433,900 |
|  | San Juan, P. R.. | 559,938 | 115,200 |  | 7.000 |  | 12,000 | 31,500 | 150,000 | 35,000 | 153,238 |

${ }^{1}$ Not reported.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 50.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


Table 27.-REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1908.
[For a list of the clties arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 53.$]$
GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.


GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 190 S.

| 37 | Minneapolis. Min | 86, 190,822 | \$7,159,201 | 82,071.040 | 840,524 | 32 | Omaha, Neb | \$2.240.000 | \$8,530,000 | \$. 500 | \$1,620,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N . J |  |  |  | ${ }^{(2)}$ | 33 | New Haven, | 1.750.000 | 2.2346 .000 | 830,000 |  |
| 19 | Indianapolis, Ind | 3,360,902 | 9,619,395 | 6,211,943 | 1,182.308 | 34 | Scranton, P | 1.280 .000 | 1. 462.000 | 6is8, 000 | (2) |
| 20 | Loulsille, Ky. | $3,782,780$ $2,500,000$ | 10,510,410 | 200.000 | 2,089,837 | 35 | Syracuse, S. Y............ | 1. $6,3.3 .009$ | 2. 130.490 | 142,079 | (2) |
| 21 | St. Paul, Minn. | 2,500,000 |  | 2,850,000 |  | 36 | St. Joseph, 3fo.............; | $\underline{2000.000}$ | 2.239,000 | 23,000 | ${ }^{2} 791,000$ |
| 22 | Providence, R. 1 | 8,470,525 | ${ }^{(2)}$ | 1,011.062 |  | 37 | Portland, Oreg | 1,625,000 | $\left.{ }^{2}\right)$ | 839,000 | $\left.{ }^{2}\right)$ |
| 23 | Rochester, N. Y | 3,525, 837 | 7,076,146 | 914,091 | -66,368 | 38 | Paterson, N. | 1. 394.402 | (2) |  | (2) |
| 24 | Kansas City, Mo. | 5,300, 000 | 6,000,000 | 38.500 | ${ }^{(2)}$ | 39 | Atlanta, Ga. |  | 3, 495, 6 is 4 | 759, 215 |  |
| 25 | Toledo. Ohio | 2,651,708 | 8,392,619 | 460,000 | (2) | 40 | Richmond, Va | 1. 5909.960 | (1) |  |  |
| 26 | Denver, Colo | 4,000,000 | 3,350,000 | 890,000 | 2,797,800 | 41 | Dayton, Ohio | 1.197, 905 | 2,403,742 | 291,274 | ${ }^{10} 728,885$ |
| 27 | Columbus, Ohio. | 4,692, 201 | 7, 693,640 | 663, 018 | ; 271,000 |  | Fall River, Mass | 2,325,000 | 2, 120,000 | 193.250 |  |
| 28 | Los Angeles. Cal. | 2,549,044 | 3, 738, 625 | 324, 131 | ${ }^{(2)}$ | 43 | Nashyille, Tenn. | 1,803,000 | 3,8i8,000 | 500,000 | 2,350,000 |
| 29 30 | Weatcester, Wash... | 5,229,728 $\mathbf{8 , 0 6 6 , 0 4 0}$ | 2,488, 379 $4,816,523$ | 138,179 <br> 202,500 | 88, 3473,716 | 44 | Grand Rapids, ${ }^{\text {Hartord, }}$ Coni. | ${ }_{1}$ (2) ${ }^{\text {a }}$. 000 | ${ }_{3}{ }^{(2)}{ }^{2}{ }^{5}$ | ${ }^{364,000}$ | (2) |
| 31 | Mempbis, Tenn. | 1,500,000 | (2) ${ }^{\text {2 }}$ (203 | 135,000 |  | 4 | Martiord, Cont. | 1.400 .000 2. 118.797 | (2) ${ }_{\text {(2) }}$ | $4,340.000$ $1,080,000$ | $\left(\begin{array}{l}\text { (2) }\end{array}\right.$ |

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

|  | Albany. N. | (2) | ${ }^{(2)}$ |  | (2) | 72 | Eransville, Ind. | \$593.015 |  |  | \$215, 190 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48 | Reading. Pa | 81,395,000 | (2) | \$12,500 | (2) | 73 | San Antonlo, Tex | 610.400 | ${ }^{2}$ (2) ${ }^{\text {2 }}$ | 8120,000 | (2) |
| 49 | Lowell, Mass | 3, 104,019 | (2) | 600,000 | (2) | 74 | Elizabeth, N. J. | 960.219 | 2,637.157 | (2) 000 | (2) |
| 50 | Trenton, N. J............. |  |  | ${ }^{(2)}$ | (3) | 75 | Waterbury Conn.... | 1,300,000 | (1006,400 | 1612,000 | (2) |
| 51 | Bridgeport, Conn........... | 1,370,000 | 83,060,988 | 346,365 | (2) | 76 | Salt Lako City, Utah. | 1, 608,507 | 2,080,509 | 15,156 | (2) |
| 52 | Camden. N. J. | 748,298 | 1,152,944 | ${ }^{(2)}$ | (2) | 77 | Wilkes-Barre, Pa. | f.17,000 | 1,181,000 | 30,000 | 500,000 |
| 5 | Wilmington, Del. | 1,200,000 | (2) | (2) | (2) | 78 | Erle, Pa..... | 999, 180 | 1, 497, 674 | 139,553 | (2) |
| 5 | Des Moines, Iowa | 1,463,351 | 3,235,861 | 679,041 | (2) | 79 | Houston, Tex | 503,400 | 1,051.093 | G1, 850 | 503,085 |
| 56 | Lewn, Medford, Mass | 1,500,000 | 1, 1442, 475 | 2,500 $1,180,000$ | 2300, 55 | 8 | Tacoma, Wash | 1,418,000 | 3.616.800 | 115.170 | $1,783,500$ |
| 57 | Kansas City, Kans | 800,00 | 35,0 | 32,000 | (2) | 82 | Portland, |  |  |  | (2) |
| 58 | Springfield, Mass | 1,431,954 | 2,016. 500 | 293,500 | (2) | 83 | Charleston, S. | (2) | ${ }^{(2)}$ |  | (2) |
| 59 |  | 1,016,500 | 3,350,000 | 110,000 | (2) | 84 | Youngstown, Ohio | 995,091 | 1,080. 731 | (2) | (2) |
| 60 | Oakland, Cai.. | 2,348,000 | 6,973,000 | 31,000 | (z) | 85 | Dallas, Tex... | 614,757 | 1,289,241 | (2) | (2) |
| 61 | Lawrence, Mass | 1,313,285 |  | 225,000 | (2) |  |  |  |  |  |  |
| 62 | Somerville, Mas | 1,220,879 | ( ${ }^{\text {( }}$ | 20,000 | (2) | 88 | Terre Haute, in | 595,582 | 1,300,211 | ${ }^{(28)}$ (280, 50 | $\begin{array}{r}\text { 201,172 } \\ 12 \\ \hline 19,000\end{array}$ |
| 63 | Duluth, Minn | 1,113,000 | 5,630,319 | 263,500 | (2) | 88 | Fort Wayne, In | 1.935,000 | - $2,2006.000$ | 200,000 | 290,000 |
| ${ }_{6}^{64}$ | Savannah, C | 665,000 | 1,828,446 | 50.000 | (2) | 89 | Holyoke, Mass.. | 1.326,440 | 1,382,000 | 450,000 | (2) |
| 65 | Norfolls, Va. | 942,964 | 1,693,395 | 144,791 | (2) |  |  |  |  |  |  |
| 60 | Yonkers, N . Y | (2) | (1) | (2) | (2) | 90 | Brockton, | 1,109,354 |  |  |  |
|  | Schenectady |  |  |  |  | 91 | Covington, K |  | (2) ${ }_{\text {(2) }}$ | 9, 2, , , | (2) |
| 68 | Hobokell, N | ${ }^{1,165}$ | 2, ${ }^{2}$ 2,000 | (2) | ${ }^{\text {(2) }}$ ( 000 | 9 | Saginaw, Mich. | 350,000 1,112.970 | $1,232,010$ $3,140,810$ | 2,1800 454,550 | (2) |
| 60 | Peoria, 111 | 1,562,238 | 1,860,704 | 228,650 |  |  |  | 1,12.9\% | 3,140,810 |  |  |
| 70 | Manchester, ${ }_{\text {dic }} \mathbf{N}$. | 821,277 | $\underset{\text { 2 }}{\text { 2 }}$ 2037,690 | 40,271 | 11275,149 |  |  |  |  |  |  |

1 Under this head are included all miscellaneous public improvernents, the value of which is shown separately in footnotes for the respective clifes.
2 Not reported.
Includes dralnage canal, valued at $\mathbf{5 3 1 , 9 3 7 , 8 3 6}$,
\& Reservoirs and pumping stations only.
I Includes retalining wall, valued at 82,534 .
${ }^{3}$ Levees.
8 Includes grading and sidewalks.
20 Includes whares and leves, valued at 5510,803 .
${ }_{3} 11$ Mobawk River, improvement.
${ }_{3}$ Retaining walls.

Table 27.-REPLACEMENT VALUE of PUBLIC IMPROVEMENTS: 1908-Continued.
〔For a list of the cittes arranged alphabetically by states; with the mumber assigned to each, see page 79. For a text discussion of this table, see page 53.$]^{\circ}$ GROUP.IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

: Unier this head are Included all miscellaneous public improvements, the value of which is shown separately in footnotes for the respective cities. Not reported.
Valuation of board Fals
4 Inclides docks and whar
Includes value of drainage canal.
Whart

Table 28.-ASSESSED VAltGtion of PRoperty, basis
[For a list of the cities arranged alphabetically by states, with the number


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVEI IN $190 s$.


[^33]OF ASSESSMENT, AND TAXES LEVIED: 1908.
assigned to each, see page j9. For a text discussion of this table, see page 55.]

| tax Rates. |  |  |  | tax levies. |  |  |  | per capita. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate of general per $\$ 1,0$ | property taxes 0 of- | Rate of special property taxes |  |  |  |  |  |  |  | City <br> num- |
| Assessed valuation. | IReported true value. | assessed valuation. | ax |  | property taxes. | property taxes. |  | valuatio | x |  |
| \$18.34 |  |  |  | S415,828, 540 | \$406,612,477 | \$7,228,676 | \$1,987,387 | \$976.86 | \$17.20 |  |
| 18.92 |  |  |  | 282,924, 617 | 276,411,729 | 5,924, 398 | 588,490 | 1,156. 21 | 20.65 |  |
| 17.52 |  |  |  | 64,651,524 | 63,521,087 | 737, 372 | 393,065 | 814.59 | 14.09 |  |
| 16.86 |  |  |  | 40,048, 899 | 38,917,321 | 464,329 | 607,249 | 725. 45 | 12.08 |  |
| 17.08 |  |  |  | 28,203, 500 | 27,762,340 | 102,577 | 338, 583 | 632.68 | 10.78 |  |

GROÚP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


[^34]Table 28.-ASSESSED VALUATION OF PROPERTY, BASIS
|For a list of the cities arranged alphabetically by states, with the number GROUP II-CITIES HAVYNG A POPULATION OF 100,000 TO 300,000 IN 1908.

${ }_{2}{ }^{1}$ The grand total and group totals are the sum of the raluations reported tor the various elty corporations.
2 For property subject to general property taxes.
${ }^{2}$ Average rate; for details, see page 55.
${ }^{4}$ Rate on bank stock was $\$ 10$ and on mortgages, $\mathbf{5 2 . 5 0}$.
Figures for city corporation.

- Average obtalined by divldiag the sum of the levios of all divisions hy the valuation of city corporation.

OF ASSESSMENT, AND TAXES LEVIED: 1908--Continued.
assigned to each, see page 79. For a text discussion of this table, see page 55.]
GROUP II-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 19


[^35][For a list of the clties arranged alphabetically by states, with the number GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 190S-Continued.

| $\begin{gathered} \text { City } \\ \text { numb- } \\ \text { ber. } \end{gathered}$ | Ctit, and diysion of government. | ASSESSED valliation of property. |  |  |  | REPORTED basis of assessyent in practice (per cent of tree value). : |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Subject to general property taxes. |  | Subject to special propefty taxes. |  |  |
|  |  |  | $\underset{\text { property. }}{\substack{\text { Real }}}$ | Personal property. 1 |  | Real property. | Personal properts. |
| 40 | Richmond, Va. | \$106, 186,794 | 835, 628, 701 | \$47,508,093 |  | 75 | 100 |
| 41 | Dayton, Ohio. | ${ }^{3} 57,847,060$ | * $43,971,460$ | ${ }^{2} 13,875,600$ |  | 60 | 10 |
|  | City corporation. School district.... | $\begin{aligned} & 57,877,060 \\ & 57,954,080 \end{aligned}$ | $\begin{aligned} & 43,971,460 \\ & 44,050,990 \end{aligned}$ | $\begin{aligned} & 13,875, \\ & 13,903,090 \end{aligned}$ |  | ${ }_{60}^{00}$ | ${ }_{6}^{60}$ |
| 42 | Fall River, Mass. | 86, 562, 734 | 52, 221, 650 | 32,934, 000 | 81,40i, 3 St | 100 | 100 |
| 43 | Nashville, Tenn. | 69, 459,393 | 41,587,390 | 22, 332,003 |  | 35 | 75 |
| 44 | Grand Rapids, Mich. | $80,046,002$ | 54, 493,677 | 25,547,325 |  | so | so |
| 45 | Hartford, Conn. | ${ }^{2} 71,507,212$ | ${ }^{1} 63,723,026$ | ${ }^{3} 8,054,156$ |  | 8 | so |
|  | Clty corporation..... Nine school districts. | $\begin{aligned} & 71,807,212 \\ & 72,155,562 \end{aligned}$ | $\begin{aligned} & 63,723,026 \\ & 63,951,026 \end{aligned}$ | $8.044,156$ <br> 8,204, 536 |  | s0 | s0 80 |
| 46 | Cambridge, Mass. | 106,850,298 | 90, 026, 300 | 16,684,000 | 160.008 | 100 | 100 |

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190s.

${ }_{2}^{1}$ The grand total and group totals are the sum of the valuations reported for the varlous city corporations.
2 For property subject to general property taxes.
3 Figures for city corporation.
S A verage obtalned by dividing the sum of the levies of all divisions by the valuation of city corporation.
${ }^{5}$ A verage rate; for details, see page 55 .
6 Rates vary from 20 cents to $\$$ ? per capita.
iSo-called "poll taxes" were levied at the rate of si, and so-called "military commintation taxes" at the rate of $\$ 2$ per capita.
8 Average rate. The local rates varied from $\$ 2.20$ to $\$ 6$ per $\$ 1,000$ of assessed valuation.
Rates vary from 20 to co cents per capita.

OF ASSESSMENT, AND TAXES LEVIED: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 55.]
GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908-Continuec.

| tax rates. |  |  |  | tax levies. |  |  |  | per capita. |  | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate of general property taxes per \$1,000 of- |  | Rate of special <br> property taxes per $\$ 1,000$ of assessed valuation. | Rate of poll taxes. | Total. | General property taxes. | Special property taxes. | Poll taxes. | Total assessed valuation. | Property taxes. |  |
| Assessed valuation. | Reported true value. |  |  |  |  |  |  |  |  |  |
| \$14.00 | 811.82 |  | 50.50 | \$1,500,543 | \$1,486,615 |  | \$13,928 | \$984. 63 | \$13.78 | 40 |
| 123.72 | 414.23 |  |  | 1,372,051 | 1,372,051 |  |  | ${ }^{3} 541.15$ | 12.84 | 41 |
| 13.65 10.05 | 8.19 6.03 |  |  | $\begin{aligned} & 789,612 \\ & 582,439 \end{aligned}$ | $\begin{aligned} & 789,612 \\ & 582,439 \end{aligned}$ | ...... |  |  |  |  |
| 16.24 | 16.24 | \$19.20 | 2.00 | 1,470,184 | 1,382,893 | \$27,003 | 60,288 | 814.32 | 13.26 | 42 |
| ${ }^{5} 14.48$ | 10.80 |  |  | 1,005,758 | 1,005,758 |  |  | 656.03 | 9.50 | 43 |
| 15.50 | 12.40 |  |  | 1,241,041 | 1,241,041 |  |  | 770.63 | 11.95 | 44 |
| 420.85 | 116.68 |  | (9) | 1,516,180 | 1,497,363 |  | 18,817 | 3709.94 | 14.80 | 45 |
| 316.80 34.04 | $\begin{array}{r} 13.44 \\ 3.23 \end{array}$ |  | ( ${ }^{(1)}$ | $1,293,425$ $\mathbf{2 9 2 , 7 5 5}$ | 1,205,989 |  | 17,436 1,381 | ........... | . |  |
| 17. 52 | 17.52 | 20.10 | 2.00 | 1,924,782 | 1,868,753 | 3,399 | 51,630 | 1,060.72 | 18.59 | 46 |

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

${ }^{14}$ Rate on bank stock was $\$ 10$ and on mortgages, $\$ 2.50$.
10 Rate on bank stock was 11 IIorses and mules are taxed at $\$ 1$ each.
11 Horses and mil
12 Not reported.
${ }_{12}$ Nat reported.
${ }^{4}$ Computed on basis used in assessment of real property.
is Ier capita average not computed, berause no reliable estimate of population could be made.
is Valuation of personal property included in real property valuation.
${ }^{17}$ Computed on estimated distribution of property into real and personal.

Table 28.-ASSESSED VALUATION OF PROPERTY, BASIS
[For a list of the cities arranged alphabetically by states, with the number
GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190s-Continued.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | CITY, and dilision of covernment. | assessed valuation of property. |  |  |  | REPORTED BASSS OF ASSESSBENTIN PRIC-TICE (PER CENT OF true value).z |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Subject to general property taxes. |  | Subject to spectal properts taxes. |  |  |
|  |  |  | Real property. ${ }^{1}$ | Personal property. ${ }^{1}$ |  | $\begin{aligned} & \text { Real } \\ & \text { property. } \end{aligned}$ | Personal property. |
| 66 | Yonkers, N. Y. | \$69,787,797 | 800,631,810 | \$3,345,500 | \$5,810,487 | 100 | 100 |
| 67 | Schenectady, N. Y.. | 47,286,250 | 42, 741,702 | 2,436,700 | 2,107,84S | 73 | 75 |
| 68 | Hoboken, N. J. | 65.429, 204 | 57,884,600 | 3,174,400 | 4,370,204 | 100 | 100 |
| 69 | Peoria, ml . | -11,674,277 | 38,375,994 | ¢3,301,293 |  | 20 | 20 |
|  | City corporation. School district.. |  | $\begin{aligned} & 8,375,994 \\ & 8,678,713 \\ & 8,25004 \end{aligned}$ | 3.301 .243 3.347 .14 .5 <br> ${ }_{3}^{3}, 3010123$ |  | 20 20 20 | 20 20 20 |
| 70 | Utica, N. Y. | 50,400,503 | 36,000,922 | 5,242,200 | 9,14S.351 | (i5) | 65 |
| 71 | Manchester, N. H. | 36,120,108 | 30,367,950 | 5,732,123 |  | 100 | 103 |
| 72 | Evansville, Ind. | 33,257,230 | 23,631,550 | 0,625, eso |  | 70 | 70 |
|  | City corporation. School district... | $\begin{aligned} & 33,257,230 \\ & 33,257,230 \end{aligned}$ | $\begin{aligned} & 23,631,550 \\ & 23,631,550 \end{aligned}$ | $\begin{aligned} & 9,625,640 \\ & 9,65, \operatorname{cisO} \end{aligned}$ |  | 70 70 | 70 70 |
| 73 | San Antonio, Tex. | :62,740,785 | $645,152.615$ | \$ 17,5ss, 170 |  | 80 | 80 |
|  | City corporation. School district... | $\begin{aligned} & 60,740,785 \\ & 51,601,470 \end{aligned}$ | $\begin{aligned} & 45,152,615 \\ & 40,304,905 \end{aligned}$ | $\begin{aligned} & 17.588 .170 \\ & 14.300,505 \end{aligned}$ |  | 880 | 80 80 |
| 74 | Elizabeth, N. J. | 52,065,175 | 44,243,839 | 5,449,708 | 2,371,63 | 100 | 100 |
| 75 | Waterbury, Cona. | 557,790,131 | 547,724,287 | S 10, 0:5.5.844 |  | 85 | 80 |
|  | City corporation. Ten school districts. | $\begin{array}{r} 57,790,131 \\ 5,829,134 \end{array}$ | $\begin{aligned} & 47,24,287 \\ & 45,829,134 \end{aligned}$ | $\begin{aligned} & 10.045 .544 \\ & \left({ }^{\circ}\right) \end{aligned}$ |  | 85 85 | 80 80 |
| 76 | Salt Lake City, Utah. | 48,911,368 | 35,132, 559 | 13.788.809 |  | 70 | 70 |
|  | City corporation. School district.. | $\begin{aligned} & 48,911,368 \\ & 48,911,368 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 35,132,559 \\ 35,132,559 \end{array} \end{aligned}$ | $13,788.803$ $13,78.809$ |  | 70 70 | 70 70 |
| 77 | Wilkes-Barre, Pa. | 344,873,819 | $344.734,854$ | ${ }^{3139.165}$ |  | 60 | co |
|  | Clty corporation Schol district.. | $\begin{aligned} & 44,873,819 \\ & 43,836,873 \end{aligned}$ | $\begin{aligned} & 44,734,854 \\ & 43,706,133 \end{aligned}$ | $\begin{aligned} & 139,165 \\ & 130,740 \end{aligned}$ |  | ${ }_{60}^{60}$ | 60 60 |
| 78 | Erie, Pa. | 23,084,374 | 1423,084,374 | (1) |  | 60 | $\mathrm{cos}^{0}$ |
|  | Clity corporation School district. . | $\begin{aligned} & 23.084,374 \\ & 23,184,3 i 4 \end{aligned}$ | $\begin{aligned} & 1423.084,374 \\ & 1423,034,374 \end{aligned}$ | $\begin{aligned} & \text { (b) } \\ & \text { (is) } \end{aligned}$ |  | $\begin{gathered} \mathbf{6 0} \\ \boldsymbol{6 0} \end{gathered}$ | ${ }_{60}^{60}$ |
| 79 | Houston, Tex. | 51,513,615 | 41,330,083 | 10, 183,532 |  | 50 | 50 |
| 80 | Tacoma, Wash. | 554,196,787 | 643,217,392 | 10,979,393 |  | 45 | 35 |
|  | City corporation <br> School fistrict. <br> Metropolitan Park böard | $\begin{aligned} & 54,196,787 \\ & 56,389,42 \\ & 52,684,683 \end{aligned}$ |  | $\begin{aligned} & 10,979,395 \\ & (9) \\ & (9) \end{aligned}$ |  | $\begin{aligned} & 45 \\ & 45 \\ & 45 \end{aligned}$ | 35 35 35 35 |
| 81 | Harrisburg, Pa. | 41,792.207 | 341,792,207 | $\left({ }^{9}\right)$ |  | 67 | 67 |
|  | Clty corporation School district. . | $\begin{aligned} & 41,792,207 \\ & 41,792,207 \end{aligned}$ | $\begin{aligned} & 941,792,307 \\ & 341,792,207 \end{aligned}$ | $\begin{aligned} & \text { (b) } \\ & (\text { B } \end{aligned}$ |  | ${ }_{67}^{67}$ | ${ }_{67}^{67}$ |
| 82 | Portland, Me. ${ }^{\text {ir }}$. | :57,077,625 | ${ }^{310,437,600}$ | \$ 16,540,025 |  | 80 | 100 |
|  | - City corporation......... Portland bridge district. | $\begin{aligned} & 57,077,+25 \\ & 60,192,061 \end{aligned}$ | $\begin{aligned} & 40,437,600 \\ & \cdot 60,192,001 \end{aligned}$ | ${ }_{(9)}^{16,940,02 ;}$ |  | 80 80 | 100 |
| 83 | Charleston, S. C. | 17,870.875 | 13,033,055 | 4,787,000 |  | 50 | 50 |
|  | City corporation School distriet. . | $\begin{aligned} & 17,870,755 \\ & 17,870,775 \end{aligned}$ | $\begin{aligned} & 13,083,085 \\ & 13,083,085 \end{aligned}$ | $\begin{aligned} & 4,787,600 \\ & 4,787,600 \end{aligned}$ |  | 50 50 | 50 50 |
| 84 | Youngstown, Ohio. | 30,183,150 | 20,442,370 | 9,740,780 |  | 40 | 40 |
|  | City corporation. School district... | $\begin{aligned} & 30,183,150 \\ & 30,183,150 \end{aligned}$ | $\begin{aligned} & 20,42,370 \\ & 20,4+4,370 \end{aligned}$ | $\begin{aligned} & 9,740, i 80 \\ & 9,740,780 \end{aligned}$ |  | 40 | 40 40 |
| 85 | Dallas, Tex. | 60,249,976 | 40, 497,775 | 19,752,201 |  | 67 | 67 |
| 86 | Terre Haute, Ind. | 29,407,955 | 21, 129,010 | 8,278,845 |  | 60 | 60 |
|  | City corporation. School district. | $\begin{aligned} & 29,407,935 \\ & 29,407,955 \end{aligned}$ | $\begin{aligned} & 21,129,010 \\ & 21,129,010 \end{aligned}$ | $\begin{aligned} & 8.278,945 \\ & 8,268,945 \end{aligned}$ | . | $\begin{aligned} & 60 \\ & 60 \end{aligned}$ | 60 60 |

[^36]OF ASSESSMENT, AND TAXES LEVIED: 1908--Continued.
assigned to each, see page 79. For a text discussion of thls table, see page 55.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908-Continue:

| tax rates. |  |  |  | tax levies. |  |  |  | per capita. |  | $\begin{aligned} & \text { city } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate of general property taxes per $\$ 1.000$ of- |  | Rate of special property taxes per $\$ 1,000$ of assessed valuation. | $\begin{aligned} & \text { Rate of poll } \\ & \text { taxes. } \end{aligned}$ | Total. | General property taxes. | $\underset{\text { Speperty taxes. }}{\substack{\text { Spes. }}}$ | Poll taxes. | Total assessedvaluation. | Property taxes. |  |
| Assessed valuation. | $\begin{aligned} & \text { Reported true } \\ & \text { value. } \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| \$19.87 | \$19.87 | 252.81 | ' | \$1,287,552 | \$1,271,231 | \$16,321 |  | 81,004. 10 | \$18.53 | 60 |
| 419.78 | 14.83 | 24. 46 | ii | 903,050 | 893,635 | 9,395 |  | 682.04 | 13.03 | 67 |
| 18.76 | 8.76 | 48:76 | \$1.00 | 374,616 | 534,793 | 38,295 | \$1,526 | 846.47 | 8.29 | 68 |
| ${ }^{6} \mathrm{G4} .10$ | ¢ 12.82 |  |  | 748,458 | 748,458 |  |  | ${ }^{5} 169.13$ | 10.84 | 69 |
| 26.40 30.00 | 5.28 6.00 |  |  | $\begin{aligned} & 305,280 \\ & 360,776 \end{aligned}$ | $\begin{aligned} & 308,280 \\ & 300,76 \end{aligned}$ |  |  |  | ......... |  |
| 6.80 | 1.36 |  |  | 79, 402 | 79, 402 |  |  |  |  |  |
| 17.69 | 11.50 | 36.89 |  | 792,792 | 729, 768 | 63,024 |  | 741.13 | 11.66 | 70 |
| 15.09 | 15.08 |  |  | 575, 135 | 544,880 |  | 730,255 | 536.90 | 8.10 | 71 |
| 17.90 | 12.53 |  | 1.50 | 015,440 | 595,304 |  | 20,136 | 503.02 | 9.00 | 72 |
| 11.40 6.50 | 7.98 4.55 |  | 1.06 0.50 | $\begin{aligned} & 392,556 \\ & 292,884 \end{aligned}$ | $\begin{aligned} & 379,132 \\ & 216,172 \end{aligned}$ |  | 13,424 |  |  |  |
| -14.53 | 811.67 |  | 1.00 | 922,656 | 915,514 |  | 7,142 | \$952.94 | 13.91 | 73 |
| $\begin{array}{r}11.19 \\ 3.90 \\ \hline\end{array}$ | $\begin{aligned} & 8.96 \\ & 3.12 \end{aligned}$ |  | 1.00 | $\begin{aligned} & 709,476 \\ & 213,180 \end{aligned}$ | $\begin{aligned} & 702,334 \\ & 213,180 \end{aligned}$ |  | 7,142 |  |  |  |
| 9.60 | 9.60 | 9.60 | 1.90 | 514,539 | 477,082 | 22,769 | - 14,688 | 794.45 | 7.63 | 74 |
| 613.43 | -11.30 |  | (8) | 790,263 | 776,364 |  | 13,899 | 5882.44 | 11.85 | 75 |
| 413.10 <br> 103.29 | ${ }_{112}^{11.02}$ |  | ${ }^{(8)}$ | $\begin{array}{r} 771,085 \\ 19,178 \end{array}$ | $\begin{array}{r} 757,186 \\ 19,1188 \end{array}$ |  | 13,899 |  |  |  |
| 22.00 | 15.40 |  | 3.00 | 1,091,929 | 1,076,050 | ................ | 15,879 | 772.90 | 17.00 | 76 |
| 13.00 9.00 | 9.10 6.30 |  | 3.00 | $\begin{aligned} & 651,727 \\ & 440 ; 202 \end{aligned}$ | $\begin{aligned} & 635,848 \\ & 440,202 \end{aligned}$ |  | 15,879 |  |  |  |
| 411.40 | 66.84 |  | (12) | 541,892 | 511,431 |  | 30,461 | ${ }^{6} 713.17$ | 8.13 | 77 |
| 6.50 5.00 | 3.90 3.01 |  | 136.50 1.00 | $\begin{array}{r} 307,819 \\ 234,073 \end{array}$ | $\begin{aligned} & 291,680 \\ & 219,751 \end{aligned}$ |  | $\begin{array}{r} 316,139 \\ 14,322 \end{array}$ | ...... |  |  |
| 23.00 | 13.80 |  | (15) | 530,940 | ${ }^{15} 530,940$ |  | (13) | 369.69 | 8.50 | 78 |
| 14.00 9.00 | 8.40 5.40 |  | ${ }_{(15)}^{(15)}$ | $\begin{aligned} & 323,181 \\ & 207,759 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 1533,181 \\ 15207,759 \end{array} \end{aligned}$ |  | $(15)$ | .................... |  |  |
| 18.00 | 9.00 |  | 1.00 | 934,247 | 927,245 |  | 7,002 | 833.63 | 15.01 | 79 |
| -20.35 | 88.74 |  |  | 1,113,509 | 1,113.509 |  |  | (18) | (16) | 80 |
| 411.80 | 5.02 |  |  | ${ }^{639,757}$ | ${ }^{639}$ 639,737 |  |  |  |  |  |
| 7.00 1.50 | 112.98 110.64 |  |  |  |  |  |  |  |  |  |
| 15.25 | 10.22 |  | 1.00 | 644,331 | 637,331 |  | 7,000 | 735.67 | 11.07 | 81 |
| 9.00 6.23 | $\begin{aligned} & 6.03 \\ & 4.19 \end{aligned}$ |  | 1.00 | $\begin{aligned} & 376,130 \\ & 268,201 \end{aligned}$ | $\begin{aligned} & 376,130 \\ & 261,201 \end{aligned}$ |  | 7,000 |  |  |  |
| ${ }^{6} 15.81$ | 613.43 |  | 2.00 | 933,231 | 802,407 |  | 30,824 | 51,004, 20 | 15.88 | 82 |
| $\begin{array}{r}15.55 \\ 0.25 \\ \hline\end{array}$ | ${ }_{11}^{13.21}$ |  | 2.00 | $\begin{array}{r} 918,231 \\ 15,000 \end{array}$ | $\begin{array}{r} 887,407 \\ 15,000 \end{array}$ |  | 30,824 |  |  |  |
| 31.35 | 15.63 |  |  | 558, 562 | 558.462 |  |  | 316.37 | 9.89 | 83 |
| 28.75 2.50 | 14.38 1.25 |  |  | $\begin{array}{r} 313,785 \\ 44,677 \end{array}$ | $\begin{array}{r} 513.785 \\ 44.677 \end{array}$ |  |  |  |  |  |
| 22.60 | 9.04 |  |  | 652, 140 | 682.140 |  |  | 535.04 | 12.09 | S |
| 12.60 | 5.04 |  |  | 380.308 3018 | $380.308$ | .............. |  |  | . |  |
| 10.00 | 4.00 |  |  |  |  |  |  | 1,097.55 | 19.21 | 8 |
| 17.50 | 11.72 |  |  | 1,054,464 | 1,054,464 |  |  |  |  |  |
| 19. 40 | 11.64 | ............... | 1.24 | 581,027 | 570,514 | .............. | 10,513 | 538.53 | 10.45 |  |
| 11.50 7.80 | $\begin{aligned} & 6.90 \\ & 4.74 \end{aligned}$ | .................... | $\begin{aligned} & 0.30 \\ & 0.74 \end{aligned}$ | $\begin{aligned} & 342,430 \\ & 238,597 \end{aligned}$ | $\begin{aligned} & 338,191 \\ & 232,323 \end{aligned}$ | .... | $\begin{aligned} & 4,239 \\ & 6,274 \end{aligned}$ |  |  |  |
| 10 Average rate. <br> ${ }^{11}$ Computed on estimated distribution of property into real and personal. <br> 12 Occupation taxes are levled at rate of $\$ 6.50$ per $\$ 1,000$ valuation and poil taxes at $\$ 1$ per capita. <br> 12 Occupation taxes levied on a valuation of $85,482,918$ at rate of $\$ 6.50$ per $\$ 1,000$ valuation. <br> is Valuation of personal property and occupations included in real property valuation. <br> is Polls valued according to occupations and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes. <br> ${ }^{6}$ Prer capita average not computed, because no reliable estimate of population could be made. <br> ${ }^{\prime}$ The Portland water district is omitted from this table since it levies no taxes. |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

Table 28.-ASSESSED VALUATION OF PROPERTY, basis
[For a list of the cities arranged alphabetically by states, with the number GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908 -Continued.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { bum. } \end{gathered}$ | City, and division of governament. | assessed valuation or properti. |  |  |  | retorted basts of assesimentin practice (per cent of tree valce). |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Subject to general property taxes. |  | Subject to special property taxes. |  |  |
|  |  |  | Real property. | Personal property. ${ }^{1}$ |  | $\begin{gathered} \text { Real } \\ \text { property. } \end{gathered}$ | Personal property. |
| 87 | Akron, Ohto. | 3 $526,644,900$ | 3518,482,530 | 398.162,350 | .......... | 45 | 50 |
|  | City corporation. School distriet. . | $\begin{aligned} & 26,64,900 \\ & 26,700,930 \end{aligned}$ | $\begin{aligned} & 18,452,520 \\ & 18,523,800 \end{aligned}$ | $\begin{aligned} & 8,10,230 \\ & 8,172,130 \end{aligned}$ |  | 4 | 50 |
| 88 | Fort Wayne, Ind. | 30,946, 740 | 23,077, 460 | 7,869,250 |  | 6 | 6 |
|  | City corporation School district. | $\begin{aligned} & 30,946,740 \\ & 30,946,7 \pm 0 \end{aligned}$ | $\begin{aligned} & 23,077,460 \\ & 23,077,460 \end{aligned}$ | $\begin{aligned} & 7,869,250 \\ & 7,869,230 \end{aligned}$ |  | ${ }_{6} 6$ | ${ }_{6}^{65}$ |
| 89 | Holyoke, Mass. | 45,859, 500 | 3f, 453, 350 | 10,935,550 | \$495.350 | 100 | 100 |
| 90 | Brockton, Mass | 38,609, 314 | 31,553,975 | 6, $227, \mathrm{G} 9$ | 327,690 | 100 | 100 |
| 91 | Covington, Ky. | 23,319,119 | 19, 194, $6+3$ | 6, 124, 476 |  | 75 | 75 |
| 92 | Lincoln, Nebr. | 38,517,308 | 34,787,780 | 33,729,528 |  | 20 | 20 |
|  | City corporation. School district. . | $\begin{aligned} & 8,517,308 \\ & 9,090,466 \end{aligned}$ | $\begin{array}{r} 4,787,780 \\ 59,090,466 \end{array}$ | $\begin{aligned} & 3,729,523 \\ & (\mathrm{y}) \end{aligned}$ |  | ${ }_{20}^{20}$ | 20 20 |
| 93 | Saginaw, Mich. | 25,210,038 | 16.213,600 | 8,996, 43S |  | 100 | 100 |

GROUP IV.-CITIES haVING a POPULATION OF 30,000 TO 50,000 IN 1900.

| '94 | Altoona, Pa.. | 822, 991,G40 | ${ }^{5} 822,991,640$ | ( ${ }^{\text {( }}$ |  | ${ }_{6}$ | 60 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | City corporation School district. | $\begin{aligned} & 22,991,640 \\ & 22,991,640 \end{aligned}$ | $\begin{aligned} & 622,991,640 \\ & 522,991,640 \end{aligned}$ | ${ }^{(3)}$ |  | $\mathrm{cm}_{60}$ | ${ }_{60}^{60}$ |
| 85 | Spokane, Wash. | 362,180,940 | 350,659,595 | 3811,521,345 |  | 60. | ${ }_{0} 10$ |
|  | City corporation Sehool district. | $\begin{aligned} & 62,180,940 \\ & 62,190,794 \end{aligned}$ | $\begin{array}{r} 50,659,595 \\ 662,190,794 \end{array}$ | $\underset{(3)}{11.521 .345}$ |  | 60 0. 0 | ${ }_{60}^{60}$ |
| 96 | Lancaster, Pa. | 20,941, 274 | ${ }^{5} 20,941,274$ | (5) |  | 0 | 6 |
|  | City corporation. <br> School district. | 20,941,274 | $\begin{aligned} & 520,941,274 \\ & 520,941,274 \\ & 5 \end{aligned}$ | (5) |  | ${ }_{6}^{60}$ | ${ }_{60}^{60}$ |
| 97 | Birmingham, Ala. | 43, 626,985 | 36,675,391 | 6,051,594 |  | 20 | :0 |
| 98 | Bayonne, N. J. | 37,396,938 | 32,733,574 | 4,013.750 | \$ 919,614 | 8i | 25 |
| 99 | South Bend, Ind.. | 22,917,800 | 15,200,980 | 7,716,820 |  | 50 | 30 |
|  | City corporation. Schiol district.. | $\begin{aligned} & 22,917,800 \\ & 22,917,800 \end{aligned}$ | $\begin{aligned} & 15,200,050 \\ & 15,200,960 \end{aligned}$ | $\begin{aligned} & \mathrm{y}, 716,820 \\ & \mathrm{y}, 716,820 \end{aligned}$ | .................... | ${ }_{50} 9$ | 5 |
| 100 | Butte, Mont. | 22,306, 519 | 322,306,519 | (3) |  | 85 | 35 |
|  | Clty corporation. . School district.... | $\begin{aligned} & 22,306,519 \\ & 22,306,519 \end{aligned}$ | $522,306,519$ $322,306,519$ | (b) |  | 78 | 8 |
| 101 | McKeesport, Pa. | 23, 103,637 | 323,103,637 | (5) |  |  | 30 |
|  | City corporation School distriet. . | $\begin{aligned} & 23,103,637 \\ & 23,103,637 \end{aligned}$ | $\begin{aligned} & 523,103 ; 637 \\ & 523,103,637 \end{aligned}$ | $\begin{aligned} & (5) \\ & (5) \end{aligned}$ |  | $\begin{aligned} & 50 \\ & 50 \end{aligned}$ | ${ }_{50}^{50}$ |
| - 102 | Pawtucket, R. I. | 44, 008,700 | 38, 122, 280 | 6,480;420 |  | 100 | 100 |
| 103 | Sioux City, Iowa. | 8,532,684 |  | 2,582,845 |  |  | 25 |
|  | City corporation. School district | $\begin{aligned} & 8.532,684 \\ & 8,532,684 \end{aligned}$ | $\begin{aligned} & 5,949,839 \\ & \mathbf{5 , 9 4 3 , 8 3 9} \end{aligned}$ | $\begin{aligned} & 2,582.845 \\ & 2,582,845 \end{aligned}$ |  | ${ }_{25}^{25}$ | 25 25 |
| 104 | Johnstown, Pa. | 17,344,622 | ${ }^{6} 17,344,622!$ | (3) |  |  | 60 |
|  | City corporation School district. | $\begin{aligned} & 17,344,622 \\ & 17,344,622 \end{aligned}$ | $\begin{gathered} s_{17,34,622}^{5}: 34,622: ~ \end{gathered}$ | (5) |  | 60, | ${ }_{60}^{60}$ |
| 105 | Dubuque, Iowa.. | ${ }^{2} 24,636,180$ | $217,812,840$ | 26,823,340 |  | 100 ! | 103 |
|  | City corporation. . School district. | $\begin{aligned} & 24,636,180 \\ & 87,58,517 \end{aligned}$ | $\begin{array}{r} 17,812.840 \\ 5,664,797 \end{array}$ | $\begin{aligned} & 6,823.340 \\ & 1,922,720 \end{aligned}$ |  | 100 | ${ }_{100}^{109}$ |
| 106 | Binghamton, N . Y. | 26,506,033 | 22,588,584 | 1,566, 250 | 2,352,099 | 50 | $\%$ |
| 107 | Moblle, Ala. | 27,116, 712 | 18,641, 401 | 8,475,371 |  | $\mathrm{m}^{\text {: }}$ | 07 |
| 108 | Augusta, Ga. | 25,002,082 | 15,993,005 | 9,009,07i |  |  | 53 |

${ }_{2}$ The grand total and group totals are the sum of the valuations reported for the various city corporations. ${ }_{3}$ For property subject to peneral property taxes.
Figures lor city corporation.

- Valuation of personal property the sum of the levies of all divisions by the valuation of city corporation.

Valuation of personal property included in real property valuation.

OF ASSESSMENT, AND TAXES LEVIED: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 55.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908-Continued.

| tax rates. |  |  |  | tax levies. |  |  |  | PER CAPITA. |  | $\begin{array}{\|l\|l} \text { rity } \\ \text { num- } \\ \text { bere. } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate of general property taxes per $\$ 1,000$ of |  | Rate of special property taxes per $\$ 1,000$ of assessed valuation. | $\begin{aligned} & \text { Rate of poll } \\ & \text { taxes. } \end{aligned}$ | Total. | General property taxes. | Special property taxes. | Poll taxes. | Total assessed valuation. | Property taxes. |  |
| Assessed valuation. | Heported true value. |  |  |  |  |  |  |  |  |  |
| - \$22.02 | 4512.54 |  |  | \$220,006 | 8720,006 |  |  | 3 3498.89 | \$13.48 | 87 |
| 16.40 10.60 | 7.61 4.93 |  |  | $\begin{array}{r} 436,976 \\ 283,030 \end{array}$ | $\begin{array}{r} 436,976 \\ \mathbf{2 8 3 , 0 3 0} \end{array}$ |  |  |  |  |  |
| 17.90 | 11.64 |  | 52.75 | 580,182 | 553,947 |  | \$20, 235 | 581.72 | 10.41 | 88 |
| 11.00 6.90 | 7.16 4.48 | ..... | 2.00 0.75 | $\begin{aligned} & 359,494 \\ & 220,658 \end{aligned}$ | $\begin{aligned} & 340,414 \\ & 213,533 \end{aligned}$ | ............. | $\begin{array}{r} 19,080 \\ 7,155 \end{array}$ |  |  |  |
| 14.80 | 14.80 . | \$17.40 | 2.00 | 709,781 | 674,524 | \$8,623 | 26,634 | 874.65 | 13.02 | 89 |
| 18.23 | 18.23 | 20.90 | 2.00 | 736,980 | 697,227 | 6,849 | 32,910 | 736.37 | 13.43 | 90 |
| 17.00 | 12.75 |  |  | 430, 425 | 430,425 |  |  | 495.43 | 8.42 | 91 |
| 456. 31 | 111.20 |  | 1.00 | 489,628 | 479,628 |  | 10,000 | ${ }^{3167.17}$ | 9.41 | 92 |
| 35.50 19.50 | 7.11 3.90 |  |  | $\begin{aligned} & 312,364 \\ & 177,264 \end{aligned}$ | $\begin{aligned} & 302,364 \\ & 177,264 \end{aligned}$ |  | 10,000 |  |  |  |
| 20.20 | 20.20 |  |  | 510,976 | 510,976 |  |  | 493.53 | 10.04 | 93 |

GROUP IV.-CITIES IAAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


- Per capita average not computed, because no rellable estimate of population could be made.
7

School district taxes assession county valuation.
Rate on bank stock was $\$ 10$ and on mortgages, $\$ 2.50$.

Table 28.-AsSEssed Valuation of property, basis
[For a list of the cities arranged alphabetically by states, with the number aroup iv.-cities inaving a popllation of 30,000 to 50,000 in 1905 -Continued.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | city, and difision of government. | assessed valuation of property. |  |  |  | reported masts of Assesshent in practice (per cent of true nalee).? |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Subject to general property taxes. |  | Subject to special properiy taxes. |  |  |
|  |  |  | Real properts. | Personal property. 1 |  | $\underset{\text { Real }}{\text { Reperty }}$ | P'ersonal property. |
| 109 | East St. Louis, Ill. <br> City corporation <br> School district. | 397,405,254 | 3 $85,270,107$ | ${ }^{3} 82,135,147$ |  | 65 | 50 |
|  |  | 7,405.234 <br> 8,380,2i8 | $\begin{aligned} & 5.270 .107 \\ & 8,38 \div \cdot, 278 \end{aligned}$ | $\frac{2,135,147}{(3)}$ |  | ${ }^{6} 8$ | 80 |
| 110 | Passalc, N. J. <br> Topeka, Kans. <br> City corporation <br> School district. | 28, 432,904 | 24,736, 875 | 3,550,100 | S13t,9:3 | 100 | 100 |
| 111 |  | 44,210,250 | 31,006, 250 | 13,203.970 |  | 100 | 100 |
|  |  | $44.210,250$ $44,210,250$ | $\begin{aligned} & 31,006, \text {, 2s0 } \\ & 31,000,250 \end{aligned}$ | $\begin{aligned} & 13,203,9 ; 0 \\ & 13,203,970 \end{aligned}$ |  | 100 100 | 100 100 |
| 112 | Allentown, Pa <br> Clty corporation <br> School district. | 31,360,486 | 31,245,300 | 115,180 |  | 80 | 80 |
|  |  | $\begin{aligned} & 31,360,486 \\ & 31,360,486 \end{aligned}$ | $\begin{aligned} & 31,245,306 \\ & 31,255,306 \end{aligned}$ | 115,180 |  | 880 | 80 80 |
| 113 | Atlantic City, M. J. $\qquad$ <br> Springfield, Ohio $\qquad$ <br> City corporation. $\qquad$ <br> School district. | 52,273,689 | 48,664,654 | 3,509,035 |  | 67 | 67 |
| 114 |  | 821,532,350 | 314,491,620 | 37,040,730 |  | 65 | 65 |
|  |  | $\begin{aligned} & 21,532,350 \\ & 22,195,770 \end{aligned}$ | $\begin{aligned} & 14,491,620 \\ & 14,835,590 \end{aligned}$ | $\begin{aligned} & 7,040,730 \\ & 7,359,3 \times 0 \end{aligned}$ |  | ${ }_{65}^{65}$ | 6.5 65 |
| 115 | Montgomery, Ala $\qquad$ <br> Davenport, Iowa. $\qquad$ <br> City corporation <br> School district. $\qquad$ $\qquad$ | 20,814, 953 | 14,364,473 | 6,450,510 |  | 50 | 50 |
| 116 |  | ${ }^{322,644,625}$ | 2 13, 487,395 | 29,157,230 |  | 50 | 50 |
|  |  | $\begin{aligned} & 22,644,625 \\ & 11,683,814 \end{aligned}$ | $\begin{aligned} & 13,487,395 \\ & \mathrm{~s} 11,683,814 \end{aligned}$ | $9,157,230$ |  | 50 50 | 50 50 |
| 117 | Little Rock, Ark. <br> City corporation <br> School district. $\qquad$ | 20,274,540 | 313,424, 840 | 26,849,700 |  | 33 | 33 |
|  |  | $\begin{aligned} & 20,274,540 \\ & 20,858,865 \end{aligned}$ | $\begin{array}{\|} 13,424,810 \\ \mathbf{s} 20,858,865 \end{array}$ | $0,849,700$ |  | 33 33 | 33 33 |
| 118 | Wheeling, w. Va <br> City corporation <br> School district. $\qquad$ | 60,528,300 | 36,715,505 | 23,812,825 |  | 100 | 100 |
|  |  | $\begin{aligned} & 60,528,300 \\ & 60,523,390 \end{aligned}$ | $\begin{aligned} & 36,715,565 \\ & 36,715,56 \overline{5} \end{aligned}$ | $\begin{aligned} & 23.812 .825 \\ & 23,812,825 \end{aligned}$ |  | 100 100 | 100 100 |
| 119 | Springfield, II $\qquad$ <br> City corporation. <br> School district. $\qquad$ $\qquad$ <br> Pleasure, driveway, and park district. | 39,036,219 | 36,491,244 | 12,534, 975 |  | 15 | 15 |
|  |  | $9,006,219$ $9,334,804$ 9,026,219 | $\begin{array}{r} 6,491,244 \\ 59,334,804 \\ 6,491,244 \end{array}$ | 2,534,975 (6) $2,534,975$ |  | 15 15 15 | 15 15 15 |
| 120 | Yoris, Pa . $\qquad$ <br> City corporation <br> School distrjet $\qquad$ | 20,052,846 | 19,982, 201 | 70,645 |  | 67 | 67 |
|  |  | $\begin{aligned} & 20,052,846 \\ & 20,052,816 \end{aligned}$ | $\begin{aligned} & 19,982,201 \\ & 19,882,201 \end{aligned}$ | $\begin{gathered} 70,645 \\ 70,655 \end{gathered}$ |  | 67 67 | 677 |
| 121 | Malden, Mass. $\qquad$ <br> Wichita, Kans. $\qquad$ <br> City corporation. <br> School district. $\qquad$ $\qquad$ | 33,601,500 | 26, 867,400 | 6,625, 800 | 108,300 | 100 | 100 |
| 122 |  | 42,878,111 | 29,696,355 | 13,181,750 |  | 100 | 100 |
|  |  | $\begin{aligned} & 42,878,111 \\ & 42,878,111 \end{aligned}$ | $\begin{aligned} & 29,696,355 \\ & 29,696,355 \end{aligned}$ | $\begin{aligned} & 13,181,756 \\ & 13,181,756 \end{aligned}$ |  | 100 100 | 100 100 |
| 123 | Bay City, Mich. <br> South Omaha, Nebr <br> City corporation <br> School district. | 15, 762,652 | 12,151,171 | 3,011,481 |  | 100 | 100 |
| 124 |  | ${ }^{3} 23,636,191$ | ${ }^{2} 15,127,870$ | 28,508,321 |  | ${ }^{1} 100$ | 1100 |
|  |  | $\begin{array}{r} 23,636,191 \\ 4,256,995 \end{array}$ | $\begin{aligned} & 15,127,870 \\ & 54,286,995 \end{aligned}$ | $\begin{aligned} & 8 ; 508,321 \\ & (8) \end{aligned}$ |  | 100 20 | 100 20 |
| 125 | Quincy, Ill. <br> Clty corporation <br> School district | 6,011,163 | 3,977,722 | 2,083,441 |  | 20 | 20 |
|  |  | $\begin{aligned} & 6,011,163 \\ & 0,011,163 \end{aligned}$ | $\begin{aligned} & 3,977,722 \\ & 3,977,722 \end{aligned}$ | $\begin{aligned} & 2,033,441 \\ & 2,033,441 \end{aligned}$ |  | 20 | 20 20 |
| 126 | Neweastle, Pa. $\qquad$ <br> City corporation <br> School district $\qquad$ | 17,532,260 | 17,479,300 | - 52,900 |  | 60 | 60 |
|  |  | $\begin{aligned} & 17,532,260 \\ & 17,532,200 \end{aligned}$ | $\begin{aligned} & 17,479,300 \\ & 17,479,300 \end{aligned}$ | $\begin{aligned} & 52,900 \\ & 52,960 \end{aligned}$ |  | 60 60 | 60 60 |
| 127 | Superior, Wis. | 18,147, 103 | 15,480,043 | 2,607,000 |  | 63 | 55 |
| 128 | Canton, Ohio. <br> City corporation <br> School district | ${ }^{2} 17,282,000$ | ${ }^{2} 12,790,800$ | 24,491,740 |  | 50 | 30 |
|  |  | $\begin{aligned} & 17,282,600 \\ & 17,400,530 \end{aligned}$ | $\begin{aligned} & 12,790,860 \\ & 12,864,660 \end{aligned}$ | $\begin{aligned} & 4,491,740 \\ & 4,535,8 i 0 \end{aligned}$ |  | 50 50 | 30 |
| 129 | Jacksonville, Fla. | 24,290, 800 | 19, 164,620 | 5,132,180 |  | 80 | 80 |

[^37]OF ASSESSMENT, AND TAXES LEVIED: 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page $\$ 5.1$
GROUP IV,-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908-Continued.

| tax rates. |  |  |  | tax levies. |  |  |  | per capita. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate of general property taxes per $\$ 1,000$ of- |  | Rate of special properiy taxes per $\$ 1,000$ of assessed valuation. | Rate of poll taxes. | Total. | Generalpropertytaxes. |  | Poll taxes. | Total assessed valuation. | Property taxes. | $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ |
| Assessed valuation. | Reported true value. |  |  |  |  |  |  |  |  |  |
| 4571.61 | 4812.84 |  |  | 8330, 322 | 5330,322 |  |  | \$ 8167.91 | 812.02 | 109 |
| 35.30 33.90 | -15.94 |  |  | $\begin{aligned} & 263,188 \\ & 267,134 \end{aligned}$ | $\begin{aligned} & 263,188 \\ & 267,134 \end{aligned}$ |  |  |  | , ....i |  |
| 9.20 | 9.20 | \$9.20 | \$1.00 | 260,682 | 259,230 | \$1,260 | \$0,192 | 650.30 | 5.96 | 110 |
| 12.30 | 12.30 | ...... |  | 543,720 | 543,720 |  |  | 1,011.72 | 12.44 | 111 |
| 6.30 6.00 | 6. 30 6.00 |  |  | $\begin{aligned} & 278,491 \\ & 265,229 \end{aligned}$ | $\begin{aligned} & 278,491 \\ & 265,229 \end{aligned}$ |  | ...... |  | .... |  |
| 11.40 | 9.12 | ............... | 2.00 | 381, 405 | 357,509 |  | 23,956 | 717.86 | 8.18 | 112 |
| fi. 40 <br> $\mathbf{3 . 0 0}$ | 5.12 4.00 |  | 1.00 1.00 | $\begin{aligned} & 212,685 \\ & 168,780 \end{aligned}$ | $\begin{aligned} & 200,707 \\ & 156,802 \end{aligned}$ |  | $\begin{aligned} & 11,978 \\ & 11,978 \end{aligned}$ |  |  |  |
| 13.62 | 9.13 |  | 1.00 | 720,271 | 712,229 |  | 8,042 | 1,203.19 | 16.39 | 113 |
| 421.70 | 414.15 |  |  | 468,617 | 468,617 |  |  | ${ }^{3} 496.84$ | 10.81 | 114 |
| 13.62 7.90 | 8. 5.13 . S |  | .............. | $\begin{aligned} & 293,271 \\ & 175,346 \end{aligned}$ | $\begin{aligned} & 293,271 \\ & 175,346 \end{aligned}$ |  |  |  |  |  |
| 11.25 | 5.63 |  |  | 234,169 | 234,169 |  |  | 485.34 | 5.46 | 115 |
| 127. 82 | 413.91 |  | .............. | 629,879 | 629,979 |  |  | ${ }^{3} 532.54$ | 14.82 | 116 |
| $\begin{array}{r}717.91 \\ 19.20 \\ \hline\end{array}$ | 8.96 9.60 |  |  | $\begin{array}{r} 405,650 \\ 224,329 \end{array}$ | $\begin{array}{r} 405,650 \\ 224,329 \end{array}$ |  |  |  | .......... |  |
| 413.45 | 4.44 | ................ | 1.00 | 255,858 | 272,728 | .............. | 13,160 | ${ }^{3} 477.67$ | 6. 43 | 117 |
| 6.25 7.00 | 2.06 2.31 |  | 1.00 | $\begin{aligned} & 126,716 \\ & 159,172 \end{aligned}$ | $\begin{aligned} & 126,716 \\ & 146,012 \end{aligned}$ |  | 13,160 |  |  |  |
| 7.35 | 7.35 |  |  | 444,883 | 444,883 |  |  | 1,428.77 | 10.50 | 118 |
| 3.50 3.85 | 3.50 3.85 |  |  | $\begin{aligned} & 211,849 \\ & 233,034 \end{aligned}$ | $\begin{aligned} & 211,849 \\ & 233,034 \end{aligned}$ |  |  |  |  |  |
| 456.25 | 48.44 |  |  | 50i,704 | 507,704 |  |  | ${ }^{3} 214.25$ | 12.05 | 119 |
| 21.30 27.00 | 3.20 4.05 |  |  | $\begin{aligned} & 192,365 \\ & 252,097 \end{aligned}$ | $\begin{array}{r} 192,365 \\ 252,097 \end{array}$ |  |  |  |  |  |
| 7.00 | 1.05 |  |  | 63,242 | 6,242 |  |  |  |  |  |
| 15.50 | 10.39 |  | (3) | 329, 816 | 310,819 |  | ${ }^{8} 19,097$ | 489.26 | 7.58 | 120 |
| 8.50 7.00 | 3. 69 4.69 |  | $(1)^{8.50}$ | $\begin{aligned} & 177,262 \\ & 152,654 \end{aligned}$ | $\begin{aligned} & \hline \begin{array}{l} 170,449 \\ 140,370 \end{array} \end{aligned}$ |  | $\begin{array}{r} 9 \\ 10,8,813 \\ 12,284 \end{array}$ |  | ................ |  |
| 16.43 | 16. 43 | 19.20 | $\bullet 2.00$ | 575,011 | 550, 160 | 2,079 | 22,772 | 826.40 | 13.58 | 121 |
| 9.00 | 9.00 |  |  | 385,889 | 385,889 |  |  | 1,054. 55 | 9.49 | 122 |
| 5.70 3.30 | 3.70 3.30 |  |  | $\begin{aligned} & 244,391 \\ & 141,498 \end{aligned}$ | $\begin{aligned} & 244,391 \\ & 141,498 \end{aligned}$ | …............... |  |  |  |  |
| 23.82 | 23.82 |  |  | 375,646 | 375,646 |  |  | 388.87 | 9.27 | 123 |
| 111.63 | 411.63 |  |  | 274,942 | 274,942 | ................ |  | ${ }^{8} 585.75$ | 6.81 | 124 |
| 8. 64 16.50 | $\begin{aligned} & \text { 8. } 64 \\ & 3.30 \end{aligned}$ |  |  | $\begin{array}{r} 204,207 \\ 70,735 \end{array}$ | $\begin{array}{r} 204,207 \\ 70,735 \end{array}$ | ……......... |  |  |  |  |
| 62.40 | 12.48 |  |  | 375,227 | 375, 227 |  |  | 150.00 | 9.37 | 125 |
| 40.40 | 8.08 |  |  | $\begin{aligned} & 242,953 \\ & 100 \\ & n=10 \end{aligned}$ | $\begin{aligned} & 242,953 \\ & 132,274 \end{aligned}$ |  |  |  |  |  |
| 18.50 | 11.10 |  | (II) | 339,753 | 324,371 | ............ | H15,382 | 439.39 | 8.13 | 126 |
| 10.50 | 6.30 |  | (11) | 199,495 | 184,113 140 |  | 1215,382 <br> $\ldots .$. |  |  |  |
| 8.00 | 4.80 |  | .............. |  |  |  |  |  |  |  |
| '26.29 | 16.22 |  |  | 477,072 | 477,072 |  | ............. | 455.65 | 11.95 | 127 |
| 124.57 | 110.47 |  |  | 424,674 | 424,674 |  |  | ${ }^{1} 437.49$ | 10.75 | 128 |
| 13.00 | 5.82 |  |  | 240,228 | 240,228 $18+446$ |  |  |  | .............. |  |
| 10.60 | 4.52 | ................ |  |  | 413,757 |  |  | 1616.31 | 10.50 | 129 |

[^38]
## Table 28.-ASSESSED VALUATION OF PROPERTY, basis

[For a list of the cities arranged alphabetically by states, with the number GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1008-Continued.

| $\begin{gathered} \text { City } \\ \text { nump. } \\ \text { ber. } \end{gathered}$ | City, and difision of government. | assessed valuation of property. |  |  |  | REPORTED BASIS OF ASSESSMENTIN PRAC-tice (PER CENT OF true value). ${ }^{2}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Subject to general property taxes. |  | Subject to speedal property taxes. |  |  |
|  |  |  | Real property. ${ }^{1}$ | Personal property. |  | Real property. | Personal property. |
| 130 | Chester, Pa.. | \$17,351,430 | \$17,328, 155 | \$23,275 |  | 70 | 70 |
|  | City corporation... School district.... | $\begin{aligned} & 17,351,430 \\ & 13,351,430 \end{aligned}$ | $17,328,155$ $17,328,155$ | 23, 238 |  | 70 | 70 70 |
| 131 | Chelsea, Mass. | 20,985,600 | 18,416,050 | 2,511,500 |  | 100 | 100 |
| 132 | Joplin, $\mathbf{3} 0$. | 7.917,145 | $35,233,450$ | 32,344,731 | \$335, 324 | 40 | 40 |
|  | City corporation. School district.... | 7,578, 7,987 | $5,233,450$ $5,580,336$ | $\begin{aligned} & 2,344, \quad \pi=1 \\ & 2,06 \pi, 7=0 \end{aligned}$ | 335,924 | 40 | 40 40 |
| 133 | Newton, Mass.. | 69,147,600 | 50,984,650 | 18,0:7,900 | 135,050 | 100 | 100 |
| 134 | Salem, Mass.. | . $31,007,070$ | 21,893,200 | 8,033,400 | 541,070 | 100 | 100 |
| 135 | Haverhill, Mass. | 23,550,320 | 22,844,100 | 5,972,310 | 763,910 | 100 | 100 |
| 136 | Rociford, Im . | 9,797,798 | 6,516,108 | 3,231,600 |  | 15 | 15 |
| - | City corporation. School district.. | $\begin{aligned} & 9,707,798 \\ & 9,79,798 \end{aligned}$ | $\begin{aligned} & 6,516,198 \\ & 6,516,198 \end{aligned}$ | $\begin{aligned} & 3,251,600 \\ & 3,231,400 \end{aligned}$ |  | $15$ | ${ }_{15}^{15}$ |
| 137 | Knoxville, Tenn. | 19,357,339 | 15,045,140 | 4,312, 190 |  | 70 | 76 |
| 138 | Galveston, Tex. | 25,595,377 | 20,493,704 | 5, 101,673 | ... | 97 | 67 |
|  | City corporation. School district.. | $\begin{aligned} & \mathbf{3 5 , 9 5 , 3 7 7} \\ & 25,595,377 \end{aligned}$ | $\begin{aligned} & 20,493,704 \\ & 20,493,704 \end{aligned}$ | $\begin{aligned} & 5,101,673 \\ & \overline{5}, 101,673 \end{aligned}$ |  | $\begin{aligned} & 67 \\ & 67 \end{aligned}$ | 67 <br> 67 |
| 139 | Elmira, N. Y.. | 22,324,699 | - 18,309,557 | 1,311,580 | 2,703,292 | so | co |
| 140 | New Britain, Conn. | 26,703,614 | 18,737,770 | 7,604, 84 |  | 75 | 75 |
| 141 | Oklahoma City, Okla. | 326,720,162 | 1818,786,834 | 27,912,323 |  | 60 | co |
|  | City corporation. School district... | $\begin{aligned} & 26,729,162 \\ & 28,648,126 \end{aligned}$ | $\begin{aligned} & 19,786,83-1 \\ & 19,859,670 \end{aligned}$ | $\begin{aligned} & 7,942,329 \\ & 8,765,456 \end{aligned}$ |  | $60$ | ${ }_{60}^{60}$ |
| 142 | Kalamazoo, Mich. | ${ }^{2} 10,861,835$ | 213,317,175 | 26,544.600 | ... | 65 | 65 |
|  | City corporation. School district... | $\begin{aligned} & 19,861,835 \\ & 20,3 \bar{i}, 085 \end{aligned}$ | $\begin{aligned} & 13,317,175 \\ & 13,698,743 \end{aligned}$ | $\begin{aligned} & 6,544,6,60 \\ & 6,62,342 \end{aligned}$ |  | ${ }_{6}^{65}$ | ${ }_{65}^{65}$ |
| 143 | Woonsocket, R. I. | 19,683,950 | 16,686,900 | 2,997,050 |  | 67 | 50 |
| 144 | Chattanooga, Temn. | 22,959,191 | 16,346,700 | 6,612,491 |  | (6) | 65 |
| 145 | Racine, Wls. | 22,071,040 | 16,472,600 | 5,598,350 |  | 30 | 50 |
| 146 | Fitchburg, Mass.. | 27,752,413 | 21,553,175 | 5,850,215 | 319,023 | 100 | 100 |
| 147 | Auburn, N. Y. | 19,080,751 | 16,552,585 | Per,016 | 1,560,150 | 83 | 100 |
| 148 | Joliet. In. | 4,037,808 | 2,914,583 | 1,123,225 |  | 20 | 20 |
|  | City corporation...... <br> City schools. <br> Township high school | $\begin{aligned} & 4,037,808 \\ & 4,037,808 \\ & 4,037,508 \end{aligned}$ | 2,914,583 <br> $2,314,5 \times 3$ $2,914,583$ <br> 2,914,583 | $\begin{aligned} & 1.123,25 \\ & 1,123,225 \\ & 1,123,25 \end{aligned}$ |  | $\begin{aligned} & 20 \\ & 20 \\ & 20 \end{aligned}$ | 20 20 20 |
| 149 | Macon, Ga. | 21,791,412 | 13,681,244 | 8,110,108 |  | 60 | 66 |
| 150 | West Hoboken, N. J | 21,450,150 | 19,885,230 | 1,564,900 |  | 100 | 100 |
| 151 | Everett, Mass. | 25,392,200 | 21,977,000 | 3,415,200 |  | 100 | 100 |
| 132 | Oshkosh, Wis. | 19,102,153 | 14,204,110 | 4,805,013 |  | fs | 6s |
| 153 | Sacramento, Cal. | ${ }^{1} 38,521,350$ | 222,500,850 | 25,960,530 |  | 60 | 40 |
|  | Clty corporation. Schiool district... | $\begin{aligned} & 28,521,350 \\ & 32,347,935 \end{aligned}$ | $\begin{aligned} & 22,560,850 \\ & 25,903,965 \end{aligned}$ | $\begin{aligned} & 5,960,530 \\ & 6,443,970 \end{aligned}$ |  | ${ }_{60}^{60}$ | 40 40 |
| 154 | Pueblo, Colo. | 316, 134,603 | ${ }^{1313,539,117}$ | 22,585,486 |  | 50 | 50 |
|  | Clty corporation.... School district No. 1. School district No. 2 . | $\begin{array}{r} 16,134,603 \\ 8,72,688 \\ 7,407,069 \end{array}$ | $\begin{aligned} & 13,539,117 \\ & 88,727,688 \\ & 97,407,069 \end{aligned}$ | $\begin{aligned} & 2,503,466 \\ & (9) \\ & (9) \end{aligned}$ |  | 50 50 50 50 | 50 50 50 |
| 155 | Newport, Ky | 13,885,583 | 11,555,565 | 2,330,018 |  | 67 | 67 |
| 156 | Taunton, Mass. | 22,269,221 | 16,425,005 | 4,976,031 | 808, 185 | 100 | 100 |
| 157 | La Crosse, Wis. | 20,256,572 | 13,815,874 | 6,440,609 |  | 87 | 100 |
| 158 | Fort Worth, Tex.. | 38,256,580 | 26,483,490 | 11,803,090 |  | 55 | 55 |
|  | San Juan, P. R..... | 17,665,247 | 10,022,923 | 6,741,324 |  | 100 | 100 |

1 The grand total and group totals are the sum of the valuations reported for the varlous city corporations.
2 For property subject to general property taxes.
${ }^{3}$ Figures for city corporation.
${ }_{3}$ A verage obtained by driding the sum of the levies of all divisions by the valuation of eity corporation.

## OF ASSESSMENT, AND TAXES LEVIED: 1908-Continued.

assigned to each, see page 79. For a text discussion of this table, see page 55.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908 -Continued.


- A verage rate; for detalls, see page 55
- A verage rate; for details, see page 55.
"Socalled "poll taxes" were levied at the rate or $\$ 1$ and so-called " milltary commutation taxes" at the rate of $\$ 2$ per capita.
- Valuation of personal property Included in real property valuation.
is Per capita a verage not computed, because no rellable estimate of population could be made.
$51151^{\circ}-10-19$
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ber. } \end{gathered}$ | city. | patments for meeting governuental costs. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{array}{\|c} \text { Total } \\ \text { payments for } \\ \text { meettrgg } \\ \text { govern. } \\ \text { mental } \\ \text { costs. } \end{array}$ | For revenue expenditures. |  |  |  |  |  |  |  | Onsacountof debt. 1 |
|  |  |  | All revenue expenditures. | Expenses and interest. |  |  |  |  |  | Outlays. |  |
|  |  |  |  | All expenses and interest. | General and special service expenses. | Expenses of municjpal service enterprises. |  | Expenses of public service enterprises | Interest. |  |  |
|  | Grand total.. | 8773,351,876 | 8770,641,017 | 3498, 159, 839 | 3395, 353.224 | 81,786,679 | 3463,502 | \$30.881,001 | 369,600,343 | 5272, 481, 178 | 32,710,859 |
|  |  | 517,912,910 $125,449,242$ | $517,700,569$ <br> $124.673,910$ | $337,827,230$ $75,93,004$ | $268,605,762$ $60,526,349$ | $1,219,647$ 317,300 | 391.933 51.65 | $19,001,405$ <br> 5.239 .855 | +18.5IS, 493 | $179,873.339$ $48,745.904$ | 212,341 775,332 |
|  | Group IIİ...................... | 75,550,944 | 74,732,362 | 48,687,953 | 38.555, 746 | 16,759 | 10.597 | 3.791.6F5 | 6.312.900 | 26,044,379 | 818,552 |
|  | Group IV..................... | 54, 438,780 | 53,534, 176 | 35,716, 622 | 27,665,367 | 242,943 | 14.127 | 2,756,063 | 5,036, 122 | 17, 817,55 | 904, 004 |

GROUP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1005.

|  | N | 5222,719,953 | 8222,79,953 | \$139, 362,254 | 3104, 878,359 |  |  | 86, 84.224 | 827,54. 369 | \$ $53,357,693$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Chlicago, ilin. | 59,90, ${ }^{5021}$ | 59,900,021 | ${ }^{42}$ 4233,297 | 35.400, 8601 | 611, 294 | 17.092 | 2, $2 \times 9.531$ | 3.971.619 | 17, 666.624 |  |
| 4 | St. Louis, Ho. | 21, 733,940 | 21,733,940 | cis, ${ }_{\text {138,42 }}$ | 31,815,6\% | 37.259 | ${ }^{312} 15.751$ | 1,094, 30 | 2,274.728 | 7, 7 7,995, 9398 |  |
|  | Bo | 27,762,927 | ${ }^{27,762,927}$ | 22.409 | 16. | 2,93 | 5,013 | 1,355.454 | 4, 109.536 | 161 |  |
| 7 | Pittsbur | 19,031,497 |  | Ii, 210 , 6 ces | ${ }_{6}^{6}$ | 270,600 |  | - | 1,233. 5 \% | - |  |
| 8 | Cleveland, ohio | 14,733, 500 | 14,728,506 | 9,26, 448 | 7,414,785 |  | 9,412 | 533, 5103 | 1,31, 168 | 5,400, 058 |  |
|  | Buffalo, N , Y. | 11,190,694 $12,706.689$ | $11,190.694$ 12,700659 | $8,020,542$ 8,629817 | -6,609,699 |  | 5.5300 | 18,6 | 7 S | 160,882 |  |
| 11 | Detroit, Mich, | 10, 54, 4.789 |  | 6,918,647 | 6,023, 077 |  | 118 |  | 3, 32.370 | 3, 63031.152 |  |
|  | cincinnati, oh | 14,348,880 | 14,348,880 | 8,581,2 | 6,344, 724 |  | 691 | ${ }^{333}$, 111 | 1,601, 007 | 5,667,647 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 14 | New Orieans, | ${ }_{\text {13, }}^{11,1735,292}$ | \% $\begin{aligned} & 11,173,299 \\ & 13,153,081\end{aligned}$ | S, 5 , 185,435 |  | 95,188 | ${ }^{471}$ | 81.35t | 035,880 | 5,057, 54 |  |
| 16 | Newark, N.'. | 10,993, 212 | 10,996,212 | 7,495,637 |  |  | ${ }_{2}$ | 223,24 | 1,078,570 | 3, 3 , 500,575 |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1903.

|  | Minneapolis, | 86, 498, 335 | \$6,498, 335 | 44, 229,683 | 83,603,316 |  |  |  |  | 208, 652 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N N J | come |  | - | ${ }_{2}^{2}, 8009,185$ |  | 2.762 | Stis, | ${ }^{3} \mathbf{3}$ | \% $1,031,702$ |  |
| 20 | Lonisville, Ky. | ${ }_{5}^{5,673,363}$ | - 5 5,673,736 | $\xrightarrow{3,555, \text {; } 50}$ | - $2,6659.243$ | 250,43 | 31, 741 | - ${ }_{365,053}$ | (156t, 297 |  |  |
|  | St. Paul, Minn. | 4,203,809 | 4, 4999,809 | 3,059,092 | 2,478,74 |  |  | 14, 534 | 431,514 | 1,240,717 |  |
|  | Providence ${ }^{\text {R }}$ R. |  | ${ }_{5}^{4,755,525}$ | $\underset{\substack{3,9463535 \\ 3,435}}{\substack{\text { a }}}$ |  |  | ${ }^{168}$ | 271, 855 | 494.791 |  |  |
| 24 | Kansas City, M | 6,247,181 | 6,277,181 | 3 3,763, 618 | 3, 107 , 071 |  |  | 335, 32 | ${ }_{320.95}$ | - |  |
|  | Tenverdo, Onlo. | - $3,488,7818$ | 3.403,781 | $\xrightarrow{2,117,425} 4$ |  | 17,339 | 2, 212 | 115. 194 | 324, 709 | 1,291; 356 |  |
|  | C |  |  |  |  | 63,828 |  |  |  |  | s318, 473 |
| ${ }_{29}^{28}$ | Cos Anp | - | - ${ }^{\text {4, }}$ |  | , $15,6,83$ | $6, \infty \times$ | , 600 | 342,394 | 423, 47 | 8, 8170,538 |  |
| 30 | Seatte, Wash. | 10,274, 745 | $3,166,03$ $10,274,745$ | 3, | - |  |  | - 103,127 | ${ }_{\text {2 }}^{215} 5$ | \%,45.027 |  |
| 31 | Memphis, Tenn. | 2,817, 191 | 2,817,191 | 1,854,215 | i,341,940 |  | 500 | 105, 124 | 316,651 | -962,976 |  |
|  | Omaha, Nebr | ${ }_{2}^{2,921,701}$ | 2,921, | 1,752, | 1,415.870 | 50,588 | 195 | 1,234 | 278,842 | 1,169,572 |  |
| 34 | Scranton, Pa | 1,832,846 | 1,832.846 | 1, $1,200,739$ | - $1,600.828$ |  | , 510 | 707 | - 142,160 | 4722,113 |  |
| 36 |  | $3,429,735$ $1,308,631$ | $\begin{aligned} & 3,420,735 \\ & 1,309,631 \end{aligned}$ | ${ }^{2}$ 2,393, 7902 | ${ }^{1.0767,131}$ | 27,818 | 838 | 10,4,091 | $\begin{array}{r}337,294 \\ 97,950 \\ \hline\end{array}$ | 1, $1,061,233$ |  |
|  | Portand |  |  |  |  |  |  |  |  |  |  |
| ${ }_{39}^{38}$ | Paterson, N. | , | 1, ${ }^{\text {, }}$, 6001 | 1, $1,536.220$ | 1, $1,323,102$ |  |  | ${ }_{873}$ | 400, 828 | 2,639,577 | 6,859 |
| 40 | $\xrightarrow{\text { A tianta, }}$ Ra, | - | 退 | 1,635,545 |  |  | 300 | 185,006, | 140,977 | 1.019, 812 |  |
| 41 | Dayton, Ohio..... | 2,476,819 | 2,476.819 | 1,621,650 | 1, $1,351,44$ |  | 2,123 | 80, 824 | 3123,395 1939 | 1,115, 169 |  |
|  | Fall River, Mass | 2,100,410 | 2, 100, 410 | 1,69 | 1,359,776 |  | 225 |  |  |  |  |
| ${ }_{4}^{43}$ | Nashyille, Tenn | ${ }^{1,54798}$ | - |  |  | 38,273 |  | 109. ${ }^{\text {P2 }} 171$ | 243.023 | 301, 817 |  |
| 45 | Hartford, Conn. | 2, 2 246,950 | - |  | ${ }^{1,242,53,064}$ | 34,273 | 182 59 | $\stackrel{84,223}{1012}$ | ${ }^{1155,273}$ | - 9221,987 |  |
| 46 | Cambriage, Mass... | 2,546,061 | 2,566,061 | 2,147,438 | 1,5ss, 904 |  | 605 | 109, 118 | 473,811 | 398,623 |  |

${ }_{2}^{1}$ Excess of payments over receipts on account of debt, shown in column 8 of Table 9 .
B Including $\$ 39,835$ of recelpts from municipal service enterprises reported separately in Table 13.

COSTS, BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908.
assigned to each, see page 79. For a text discussion of this table, see page 58.1


GROUP I--CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| \$240,030, 480 | \$153,473,001 | \$121, 636.517 | \$31, 836, 544 | \$12,506,275 | 8857,993 | \$18,472,276 | \$86,557,419 | \$69,246,892 |  | \$14,110,807 | 8190, 893,409 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 63, 435.853 | ; 51, , ina ${ }^{\text {a }}$, 2013 | 41,542,129 | 15, 135.079 | 8,727,652 | 1,517,453 | 4,889,974 | 6,758, 045 | 3,222,813 |  | 14,443, 911 | 44,764, 942 | 2 |
| 53, 5 ( k$) .903$ | 35. 780.12 T | 25, 483,980 | 10,236. 644 | 2,788,221 | 3,149,988 | 4,358, 435 | 18,086, 284 | 8, 441,510 |  | 5,917, 707 | 33, 925,490 | 3 |
| 25, 851,235 | 19,402, 25 | 13.799,032 | 5,863,223 | 3,417,962 | 404,855 | 2,040,406 | 6,188,980 | 2,071,685 |  | 5,923, 813 | 15,870, 717 | 4 |
| 31,035,339 | 27,803.43 | 22,959,761 | 4.878.717 | 1,083,991 | 355,415 | 3,439,311 | 3,166,861 |  | \$105,551 | 5,459,012 | 22,884,210 | 5 |
| 14,378.227 | 11.315.352 | S.96il. 246 | 2, $107,10 \mathrm{C}$ | 761, 138 | 267,996 | 1,377,972 | 3,009,875 | 3,674,339 |  | 1,667,846 | 12,630,585 | 6 |
| 21.075.880 | 16, 112.847 | 13.053.653 | 3, 630.194 | 1,943.451 | 188, 414 | 1,498,329 | 4,3f3,038 | 2,318,650 |  | 4,761,179 | 15,401,303 | 8 |
| 15, 086, 484 | 13.459,845 | 9,345.235 | 4,114,560 | 2,508,038 | 432,510 | 1,174,007 | 1,626,633 | 1,268,601 |  | 4,191,397 | 10,613,946 | 8 |
| 11,44.901 | 9.483, 142 | 7,323.219 | 2.159.923 | 1,169,809 | 146,958 | 843,156 | 1,961,759 | 1,707,552 |  | 1,402,300 | 9,030,771 | 9 |
| 18, 4t0.707 | 10,465.001 | 9,375.540 | 1.589.461 | 1,54's,390 | 21, 071 |  | 7,495,704 | 1,741,688 |  | 2,335,184 | 11,117,228 | 10 |
| 9,972,390 | 9, 193,840 | 0. $0433.023 i$ | 2.232. 514 | 1,180, 883 | 122,754 | 923,877 | 776.850 1.907 .357 | 1, 353, 259 |  | 2,276,893 | 8,316,285 | 11 |
| 13,881, 119 | 11,974,202 | 8,318, 609 | 3.655, 503 | 1,071,855 | 1.538,523 | 1,045,215 | 1,907,357 | 2,374,618 |  | 3,393,029 | 10,693, 287 | 12 |
| 8. 4 40, N$) \mathrm{O}$ | 7,579,294 | 6, 138.731 | 1,440.563 | 782, 265 | 63,539 | 594,759 | 861,512 | 861,959 |  | 1,822,190 | 7,000,683 | 13 |
| 10,701,71.3 | 1.494, 743 | 5.839 .055 | 655.688 | 294,505 | 80,262 | 280.921 | 4,206,972 | $4,678,556$ |  | 1,309,288 | 10,517,611 | 14 |
| 13,370, 404 | 13,370.404 | 12, 146, 354 | 1,224,048 | 630.372 | 13,605 | 580,051 |  |  | 217,323 | 4,658.907 | 11,929,033 | 15 |
| 13,293, 197 | 8,232,733 | $5,825.892$ | -2,403.881 | 1,193,854 | 101.001 | 1,111,996 | 5,060, 424 | 2,763,439 | ......... | 737,136 | 8,589,331 | 16 |

GROUP II.-CITIES IIAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| \$6,830.234 | 85.913,491 | 84.637,157 | \$1,296.334 | 8330,463 | S104, 455 | \$351,417 | \$916, 743 | \$384, 844 |  | \$1,683, 808 | \$5,212,001 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6, 033,388 | $4,103.816$ | 2,717,321 | 1, 766.495 | 326, 260 | 12,784 | 1,137,451 | 1,899,571 | 1,402, 220 |  | ${ }^{670} 518$ | 4,119,541 | 18 |
| 5, 183, 92, | 5,171,288 | 3,203, 420 | 1,941,855 | 1.895,788 | 26,560 | 139,510 -04 | 18, 448 |  | \$169,475 | 2,278,816 | 3,039,945 | 19 |
| 6,785,160 | 4,975, 635 | 3. $7 \times 0.317$ | 1.196.318 ! | 330.923 | 158,046 | 707,344 | 1,808,525 | 697, 101 |  | 1,425,095 | 4,477,418 | 20 |
| 4,348, $6 \times 3$ | 3. 759,485 | 2,773, 515 | 085,970 : | 553,930 | 18, 650 | 383,390 | 559, 208 | - 540,324 |  | 700, 393 | 3,313, 839 | 21 |
| 5,355,976 | 4,833,885 | 3,691.355 | 1,202, 330 | 356,218 | 94,356 | 721,956 | 462,091 |  | 141,360 | 945, 527 | 3,549,995 | 22 |
| 5,172, 221 | 5.147,203 | 3,391, 733 | 1,755,470 | 981,975 | 107,572 | 665,921 | 25,018 | 30,478 |  | 1,483,708 | 3,422,211 | 23 |
| 6, 172,24 | 6,078, 833 | 3,879,343 | 2. 199,493 | 1,270,395 | 55,500 | 873,598 | 93,410 | 168, 345 |  | 2,315,218 | 4,047, 688 | 21 |
| 3,435, 501 | 3.302 .038 | 2,438,505 | 801,353 | 539, 740 | 54, 768 | 269,845 | 132,563 | 105, 843 |  | 1,185,513 | 2,544, 428 | 25 |
| 6,400,757 | 5, 207, 323 | 4,185, 854 | 1,018,460 | 906,720 | 87,250 | 24,496 | 1,253,434 | 1,589, 657 |  | 1,151,855 | 5,778,514 | 26 |
| 3,085, 090 | 3,085,090 | 2,295, 443 | 789,247 | 463,777 | 45,331 | 250,139 |  | 1,400,799 |  | 769, 437 | 3,696,642 | 27 |
| 15, 246, 5\% | 8,577,251 | 5.268,365 | 3,308, $8 \times 3$ | 2,213,302 | 42,021 | 1,053,560 | 6, 669, 273 | 3,981, 621 |  | 4,194,917 | 9,249,989 | 28 |
| 3,432.082 | 3,091,359 | 2.353 .602 | 737,757 | 288,455 | 44,310 | 404,962 | 340,723 | 24,714 |  | 690,313 | 2,378,316 | $\stackrel{29}{9}$ |
| 10,117,407 | 8,763,588 | 4,190.251 | 4, 573,337 | 3,273,396 | -344, 113 | 955,893 | 1,354,019 | 1,511,157 |  | 4,924,791 | 5,701,408 | 30 |
| 2,631,693 | 2, 405, 060 | 1,997, 453 | 407,613 | 40,764 | 8,833 | 358,016 | 226, 627 | 412,125 |  | 550,851 | 2,409,578 | 31 |
| 3,415, 139 | 2,44ti, 042 | 1,961,464 | 485,478 | 462,125 | 22,856 | 497 | 968,197 | 474,759 |  | 694,813 | 2,436,223 | 32 |
| 2,337, 497 | 2,062, 886 | 1,918, 743 | 114, 143 | 82,186 | 30,515 | 1,442 | 274, 611 | 213.715 |  | 257,387 | 2,162,458 | 33 |
| 1,770,971 | 1,576,175 | 1,345.780 | 230.407 | 212,693 | 17,709 |  | 194, 794 | 256, 619 |  | 305, 444 | 1,602, 439 | 34 |
| 3,452,540 | 3,061,492 | 2,307, 074 | 754;418 | 366.701 | 73, 605 | 314,112 | 391,048 | 368,243 |  | 699,990 | 2,675,317 | 35 |
| 2,081,219 | 1,200, 750 : | 938,623 | 318, 127 | 299,597 | 15,190 | 3,410 | 824,469 | 51,881 |  | 463,325 | 990,504 | 36 |
| 5,763, (172 | 4.206.025 | 2,496,012 | 1,710.013 | 950, 590 | 58,052 | 695,341 | 1,557,647 | 818,856 |  | 1,820,721 | 3,314,868 | 37 |
| 2,036, 487 | 2,036,457 | 1,824,933 | 211,052 | 178,452 | 32. 859 | 211 |  |  | 175.781 | 500.267 | 1,649,154 | 38 |
| 2,772,295 | 2,280, 685 | 1,557,079 | 702.803 | 368, 577 | 9,034 | 325, 192 | 482,413 | 395,075 |  | 65, 337 | 1,982,154 | 39 |
| 2,860,938 | 2,500,954 | 1,771,903 | 723,961 | 101,549 | 11.871 | 615.541 | 359,984 | 310,690 |  | 801,283 | 2,082,583 | 40 |
| 2,444,008 | 2,047, 234 | 1,600,871 | 440,363 | 226, 138 | 44,434 | 169,791 | 396,774 | 429,585 |  | 425,584 | 2,036,456 | 41 |
| 2,178,610 | 2,065,120 | 1,685. 500 | 379,620 | 51, 132 | 87,093 | 241,395 | 113,490 | 35,290 |  | $3 \mathrm{ta}, 817$ | 1,720,790 | 42 |
| 1,843,710 | 1, 64i7, 697 | 1,324,962 | 342, 735 | 76,773 | 10,243 | 255, 719 | 170,013 |  | 120,168 | 421,985 | 1,204,794 | 43 |
| 2,702, 439 | 2,184, 689 | 1,532,162 | 652, 526 | 406, 865 | 46,287 | 199,374 | 517,751 | 214,214 |  | 707,783 | 1,746,376 | 44 |
| 2,840,035 | 2,452,473 | 2,016,013 | 431, 460 | 111,903 | 44, 115 | 280,442 | 387,562 | 294,477 |  | 536,025 | 2,310, 490 | 45 |
| 2,069,852 | 2,083,362 | 2,031,424 | 021,938 | 133,987 | 97,038 | 390,863 | 286,490 |  | 137,301 | 535,924 | 1,924,123 | 46 |

4 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.
Excess of payments for expenses and interest over recuipis from revenues.

Table 29.-Payments and Receipts for meeting governmental costs,
[For a list of the cities arranged alghabetically by states, with the number
GROUP III.-CITIES HAVING A POPLLATION OF 50,000 TO 100,000 IN 190s.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | CITY. | pamments for meeting gonernimental costs. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total payments for meeting governmental costs. | All revence expenditures. | All expenses and interest. | For revenue expenditures. |  |  |  |  | Outays. | $\begin{gathered} \text { On } \\ \text { account } \\ \text { of debt. } \end{gathered}$ |
|  |  |  |  |  |  | xpenses and | interest. |  |  |  |  |
|  |  |  |  |  | + | Expens | ses. |  |  |  |  |
|  |  |  |  |  | General and special service expenses. | Expenses of municipal service enterprises. | $\begin{aligned} & \text { Expenses } \\ & \text { of } \\ & \text { invested } \\ & \text { funds. } \end{aligned}$ | Expenses of public servite enterprises | Interest. |  |  |
| 47 | Albany, $\mathrm{N} . \mathrm{Y}$ | \$2,053,170 | \$2,053,170 | \$1,644.450 |  |  | \$32s | \$175,795 | \$150,492 | \$439, 720 |  |
| 48 | Reading, Pa | 1,467,857 | 1,467,857 | 1, 18087.834 | 1,331, 327 |  | 10 | 123, 645 | 124,835 200.152 |  | \$3.723 |
| 50 | Trenton, N. J............... | 1,778, 155 | 1,778,155 | 1, 227, 7316 | 1976,339 |  | 420 | (6i, 75 | 18.190 | 650, 419 |  |
| 51 | Bridgeport, Conn........... | 1,458,174 | 1,458, 174 | 1,175,303 | 1,100, 462 |  | 100 | 1,56it | 67,175 | 232,871 |  |
| 52 | Camden, N. J. | 1,600,093 | 1,503,689 | 1,260, 247 | 1,003, (330 |  | 197 | 81, 747 | 178.603 | 234.442 | [ 41,404 |
|  | Des Moines, Iow | 1, $1,837,289$ | 1,371,607 | 1,138.295 | 1,057,900 |  |  | 120,901 | 121,930 | ( 636.004 |  |
| 55 | Lynn, Mass. | 1,740,884 | 1,740,854 | 1,395.283 | 1,079,410 |  | 3,727 | 120,58i | 12, mio | 345, $\mathrm{co1}$ |  |
| 56 | New Bedford, Mass. | 2,066, 251 | 2,066,251 | 1. 457,303 | 1,123,752, |  | 433 | 121,939 | 241.179 | 57is, 948 |  |
| 57 | Kansas City, Kans. | 1,229,053 | 1,229,053 | T60. 515 | c03,259 |  | 252 | 517 | 153.457 | 4fs, 538 |  |
| 58 | Springfield, Mass. | 2,627,643 | 2,627,643 | 1, 6i9.26i\% | 1,354,034 |  | 300 | 180, 523 | 104.110 | 948.376 |  |
| ${ }_{60} 69$ | Troy, N. Y ${ }_{\text {a }}$ | $1,824,024$ $3,419,6 \times 8$ | $1,826,024$ $3,348.935$ | 1, 118.163 | 1, $1,740,893$ |  | 10 | $\begin{array}{r}133,803 \\ 3,302 \\ \hline 1.303\end{array}$ |  | 1. 407,5879 | 20,733 |
| 61 | Lawrence, Mass | 1,341,024 | 1,341.024 | 1,06i,568 | 562,345 |  |  | 81, 32 | 103.387 | 273.450 |  |
| 62 | Somerville, Mass | 1,560,507 | 1,465, 721 | 1,2i3, 924 | 1,016,744 |  |  | 50.163 | 187.015 | 211,797 | 94,786 |
| 63 | Duluth, Minn. | 2,003, 767 | 1,849,812 | 1,330, 430 | 819.160 |  |  | 200, 329 | 302.941 | 519,382 | 153, 035 |
| 64 | Savannah, Ca | 1,030, 630 | 1,030,630 | 734,668 | 512,650 |  |  | 6 6 .191 | 153.N7 | 20., 94 |  |
| 65 66 | Norfolk, Va. ${ }^{\text {Yonkers, }}$ N. | 1, $2,510,480$ | 1, $2,510,460$ | 1,129,815 | 733,939 $1,306,229$ |  | 461 | -93.203 | 276, 172 251,007 | 250,645 903,412 |  |
| 67 | Schenectady | 1,785, 250 | 1,785.250 | 946,906 | 714,4i0 |  | 459 | 54.303 | 117,674 | 838.344 |  |
| G | Hoboken, N . | 1,385,428 | 1,385, 428 | $\cdot 1,183,651$ | 854, 463 |  | 52 | 203, 781 | 90, 353 | 201. 277 |  |
| 69 | ${ }_{\text {Peoria, }} \mathrm{IL}$ | 1,386.117 | 1,203,965 | 858, 865 | ${ }^{7} 969,849$ |  | 2 | 11,307 | 50, 707 | 345, 100 | 182. 152 |
| 71 | Manchester, $\bar{N}$, $\overline{\mathrm{I}}$ | 1,867,422 | 1, 862,373 | 732, 620 | 625,013 |  | 17 | 51,9iki | 72, ${ }_{5}^{293}$ | 218, 129 |  |
| 72 | Evanswille, Ind. | 937,751 | 859,916 | 695, 038 | 531, $\mathrm{R60}$ |  | 35 | 58,132 | 105,022 | 164, 8is | 77,835 |
| 73 | San Antonio, Tex | 1,240, 579 | 1,240, 529 | 869, 838 | 723, 459 |  |  | 12,484 | 133, 835 | 370,671 |  |
| 74 | Elizabeth, N. J... | 1, 984,777 | 1, 994,777 | 732,279 | 612, 417 |  | ${ }^{12}$ | ${ }^{29} 59$ | 118,991 | 262,498 |  |
| 76 | Salt Lake City, Utah. | 2,552,821 | 2,552,921 | - $1,492,453$ | 1,110,799 |  | 800 | 159,057 | $\begin{array}{r} 76,807 \\ 222,557 \end{array}$ | 654,031 1,000,413 | $\ldots . . .1$. |
| 77 | Wilkes-Barre, | 736,841 | 720,682 | 590,623 | 548,196 |  | 120 | 2,650 | 30.657 | 130,069 | 16.143 |
| 78 | Erle, Pa... | 1,179,911 | 1,179,911 | 651,637 | 531, 771 |  |  | 85,716 | 34,450 | 528,274 |  |
| 79 | Houston, Tex. | 1,410, 502 | 1, 410,502 | 1,019,631 | 700, 032 |  |  | 71,359 | 242,210 | 300. 871 |  |
| 80 | Tacoma, Wash | $3,014,470$ $1,361,201$ | $3,014,470$ 1,361 | 1,459,719 | 823,594 |  |  | 327.913 | 313,212 | 1,534,731 |  |
| 81 | Harrisburg, Pa. | 1,361,201 | 1,361,201 | 734,124 | 570,357 |  |  | 72,741 | 31,026 | 627,077 | ...... |
|  | Portland, Me | 5,671,385 | 5,671,385 | 1,223.126 | 901,574 |  |  | 86,176 | 235, 376 | 4.448,259 |  |
| 83 | Charleston, S. C. | 835, 643 | 835,043 | 713,128 | 573, 585 |  | 43 | 2,860 | 136, 635 | 122, 515 |  |
| 88 | Youngstown, Ohlo <br> Dallas, Tex | 1,354,979 | 1,354,977 | 795.652 | 652,813 |  | 1,124 | 65, 100 | 76,315 | 5259,32.5 |  |
| 85 | Dallas, Tex... | 1,618,710 | 1,010,710 | 909.148 | 713,890 |  |  | 74,455 | 120, 803 | 701,562 | ........ |
| 86 | Terre Haute, Ind. | 856,933 | 852,338 | 644.836 | 604, 259 |  |  |  |  |  |  |
| 87 | Akron, Ohio | 1,034,870 | 921, 6989 | [f0,340 | 606,175 |  | 593 | 1,547 | 52,025 | 261, 3: ${ }^{\text {a }}$ | 113.201 |
| 88 | Fort Wayne, Ind Holyoke, Mass.. | 840,289 | 840,289 | ${ }^{530,908}$ | 442,254 |  | 73 | 51,833 | 36.723 | 309.381 |  |
| 89 | Holyore, Mass.. | 1,485,639 | 1,485,639 | 1,108,208 | 695, 848 | ........ | 138 | 287,871 | 124,351 | 377, 431 |  |
| 90 | Brockton, Mass. | 1,171,732 | 1,171,732 | 869,904 | 688, 633 |  | 25 | 46,857 | 124,389 | 301,828 |  |
| 92 | Covington, Ky ............ | $751,89 \pm$ 754,309 | 751,894 | 520,212 | 390,241 |  |  | 42,821 | 87,150 | 231, 6182 |  |
| 93 | Saginaw, Mich............... | 1,230,608 | 1,230,60s | 614,876 | 356,1613 530.569 | 816,789. |  | 36,127 45,019 | 75.797 06,958 | 239,433 558,013 |  |

${ }_{2}^{1}$ Excess of payments over receipts on account of debt, shown in column 8 of Table 9 .

BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 58.]
GROUP III-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| Total receipts for meeting governmental costs. | receipts for meeting governaental costs. |  |  |  |  |  |  | Excess of payments for revenue expenditures over recelpts from revenues. | EXCESS OF RECEIPTS FROM REVENUES OYER- |  | Excess of payments for revenue expenditures over receipts from commercial revenues. | $\begin{aligned} & \text { Clty } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | From revenues. |  |  |  |  |  | $\begin{gathered} \text { On } \\ \text { account } \\ \text { of debt. } 2 \end{gathered}$ |  | Paymentsforrevenueexpendi-tures.- | $\begin{gathered} \text { Payments } \\ \text { for } \\ \text { expenses } \\ \text { and } \\ \text { interest. } \end{gathered}$ |  |  |
|  |  | General. | Commercial. |  |  |  |  |  |  |  |  |  |
|  | $\stackrel{\text { All }}{\text { revenues. }}$ |  |  | es |  | Revenues |  |  |  |  |  |  |
| \$2,413,481 | \$1,003,356 | \$1,451,083 | ${ }^{5512,273}$ | \$119,630 | \$69,860 | \$322,783 | 8450, 125 | \$89,814 |  | \$348,906 | \$1,540,897 |  |
| 1, $1,961,803$ | 1,460, 484 | $1,929,973$ $1,597,816$ | 530,511 364,005 | 301,418 85,625 | 64,131 | 227,861 214,249 | 142,371 | 7,373 61,699 |  | 552,084 274,017 | $1,937,346$ $1,659,545$ | 48 |
| 2,000,693 | 1, 470,936 | 1, $1,071,817$ | 399, 119 | 178,699 | 8,163 | 212, 259 | 529,762 | 307, 219 |  | 243,200 | 1,379,036 | 50 |
| 1,559,015 | 1, 463, 385 | 1,346, 499 | 116,866 | 106,813 | 9,950 | ${ }^{2103}$ | 95,650 | 3,18 | ¢50, 101 | 288,062 | 1,341,308 | 51 |
| 1,403,043 | 1, 409.043 | 1,074,921 | 333, 122 | 78,511 | 25,530 | 229,081 |  | 95,646 |  | 138,798 | 1,170,567 | 52 |
| 1, 5 | 1,015,330 | + 717.5380 | 300,800 | 70,893 414,916 | ${ }_{8,032}^{6,821}$ | 223,086 | 503,717 | 353,334 |  | 83, 138 | 1,070,864 | 53 |
| 2, 129, 116 | 1,697, | 1,254, 290 | 443,599 | 120, 367 | 33,293 | 2S9,934 | 431,527 | 42,995 |  | 302,606 | 1,297, $2 \times 5$ | 5 |
| 2,129, 221 | 1,933, 145 | 1,484,153 | 450,995 | 120,174 | 74,146 | 256,675 | 194,573 | 131,103 |  | 447, 815 | 1,615,256 | 56 |
| 1,414,450 | 1,206,003 | 829,809 | 396, 279 | 389,457 | 6,810 | 12 | 188,368 | 2,963 |  | 465,573 | 832,74t |  |
| 2,693, 926 | 2, 113,54 | 1,610, 120 | 502, 994 | 150,609 | 24,992 | 321,393 | 580,402 | 514,009 |  | 434, 307 | 2,124,649 | 5 |
| 1,820,008 | 1, 510,640 | 1,276.296 |  | -70,989 | ${ }_{6}^{6,311}$ | 207, ${ }_{12} \mathbf{2 9 1}$ | 259,453 | 285, 334 |  | 142,477 | 1,541,680 | 59 |
| 1, 312,609 | 3,19, 1959 $1,190,510$ |  | -991,303 | 973,731 | $\mathbf{5 , 4 1 0}$ $\mathbf{1 2 , 8 4 1}$ | 149,712 | 182,147 | 150,514 |  | 1, 1228,942 | 1, $1,119,740$ | ${ }_{61}$ |
| 1,523,438 | 1,523,438 | 1,166,390 | 357,048 | 117,834 | 10,530 | 228,684 |  |  | 57,717 | 269,514 | 1,108,673 | 62 |
| 1,007, 783 | 1,907,785 | 1,233, 542 | 654,243 | 235,005 | 3,599 | 395,639 | 31.48 |  | 57,973 | 577,355 | 1, 195,569 | 63 |
| 1,001, 3,3 | 1689,954 | \%66, 382 | 203, 202 | 46, $6 \pm 6$ | 8,716 | 118,240 | 53, 83 | 60,646 |  | 235, 316 | 887,088 | fit |
| 2,594,303 | 1,633,009 | 1,32t,315 | 314,694 | 118, 354 | 13,065 | 183,275 | 955,374 | 938,791 |  | 235,379 | $\frac{2,263,103}{}$ | ${ }_{66}^{65}$ |
| 1,801,699 | 1,250, 1217 | 870,747 | 3s0,070 | 234, 074 | 23,163 | 122,833 | 610.882 | 534,433 |  | 303,911 | 1,405, 180 | 67 |
| 1,530,139 | 1,332, 116 | 1,04t, 686 | 384,430 | 45, 151 | 3,645 | 235, 634 | 198,014 | 53, 312 |  | 145, 465 | 1,100,988 | 68 |
| 1,133,053 | 1,133, 1237 | 980, 374 | 142,713 | 114, 180 | 9,810 $\mathbf{2 4 , 8 6 8}$ |  |  | 70,578 |  |  | 1,001, ${ }^{1892}$ | 9 |
| 1, 274,534 | 1,205,912 $9+5,179$ |  | 152,775 153,933 | 125,898 18,461 | 24,868 $\mathbf{5}, 923$ | 13i, ${ }^{\mathbf{2}, 099}$ | 71,612 |  | 63,297 <br> 82,806 | 281,776 $\mathbf{2 1 2 , 5 5 9}$ | 989,840 703,440 | 70 71 |
| 1,028, 494 | 1.023, 494 | 786,913 | 241,581 | 59,285 | 6,065 | 146,231 |  |  | 168,578 | 333,436 | 618,335 |  |
| 1,092, 939 | 1.004, 352 | 964, 158 | +0, 424 | 17,334 | 6,684 | 16,405 | 88,357 | 235, 947 |  | 134,724 | 1,200, 105 | 73 |
| 1, 110, 19 | $\begin{array}{r}699.911 \\ 1 \\ \hline\end{array}$ | S69,158 $\mathbf{S 4 , 0 1 8}$ | 130,735 23913 | 126,266 41,781 |  | 179,310 <br> 163 | 110,281 | 435, 499 | 5,134 | -267,032 | 1,289,517 |  |
| 1,520,721 | 1,093,335 | 1,501,439 | 239,317 494,214 | 302, 311 | 18,200 2,600 | 189,373 | 881, 176 | 557,268 |  | 503,200 | 2,053,707 | 76 |
| 605.688 | 695,628 | 658,429 | 37, 199 | 30,754 | 5,4:7 |  |  | 25,064 |  | 105,005 | 683,493 | 77 |
| 1.154. 815 | 1,011.450 | ${ }^{8135} .669$ | 385,78t | 163.295 | ${ }^{15,1006}$ | $206,5 \mathrm{SO}$ | 113.355 | 138,461 |  | 389.813 | 794, 130 | 78 |
| 2,134, 635 | 1. 316.047 | 1.062,247 |  | 46,385 883,910 | ${ }_{95}^{11,151}$ |  | 818.591 392.134 | 99,455 |  | 1, 296,19673 |  |  |
| 3, 171.526 | 2.799,392 |  | $1,542,517$ $+40,658$ | 883,910 23,974 | 95.096 15,411 | 563,511 190,302 | 392,134 232,802 | 235,078 163,586 |  | $1,319,673$ 463,501 | $1,471,933$ 920,514 | 80 |
|  |  |  |  |  |  |  | $\pm .218 .067$ | 4, 107,121 |  |  | 5,239,792 |  |
| 5. 222.331 | 1.5)4.264 | 1.072 .671 $\mathbf{8 3 0} 718$ | +31.593 28.894 | $\begin{gathered} 66,877 \\ 10.75 \end{gathered}$ | 38,615 | $\begin{array}{r} 306.101 \\ 3.671 \end{array}$ | - 493.403 | 4,107,1.1 | 32,939 | 155, 454 | 806,779 | 83 |
| $1,361,980$ $1,277,575$ |  | - ${ }_{767,136}$ | 350, 316 | 193,171 | 16,825 | 140,320 | 160, 103 | 237, 535 |  | 321,800 | 1,004,681 | 84 |
| 1,918,G4 | 1,516,754 | 1,106, 455 | 320,299 | 70,472 | 31,993 | 217,834 | 401,890 | 93,956 |  | 607,600 | 1,290,411 | 85 |
| 848,732 | 868,73 | 675, 921 | 192,811 | 168,314 | 5,738 | 18,759 |  |  | 16,394 | 223,896 | 659,527 |  |
| 780.720 | 730, 220 | 637,718 | 133,002 | 119,114 | 11,285 | 2,603 |  | 150,949 |  | 110,380 | 788,007 | 88 |
| 854,934 $1,429,756$ | $\begin{array}{r}\text { 840, } \\ 1,383 \\ \hline 1532\end{array}$ | 646,024 825,185 | 191,404 520,547 | S2, 282 30,634 | 10,932 80,501 | 101,19 409,12 | $\begin{aligned} & 14,556 \\ & 84,024 \end{aligned}$ | 139,907 |  | 237,524 | $\begin{aligned} & 945,885 \\ & 965,092 \end{aligned}$ | 89 |
| 1,240,772 | 1,049,717 |  |  | 151,249 | 19,360 | 121,756 | 197,055 | 122,015 |  | 179,813 | 879,367 |  |
| 768, 402 | . 083,685 | 493, 450 | 205, 188 | 80,829 |  | 124,359 | 69,764 | 53,256 |  | 178, 4226 | 546,706 | 91 |
| 771,950 | 718,190 | 539,369 | 178,827 | 72,702 | 14, 253 | ${ }_{81}^{91,872}$ |  | 36,113 171,502 |  | ${ }^{203} 36,561$ | 575,482 951,320 | $\stackrel{93}{93}$ |
| 1,232,657 | 1,059, 106 | 779,818 | 279,288 | 184,323 | 9,050 | 85,915 | 173,581 | 171,502 |  | 3S6,561 | 951,320 | 93 |

- Excess of payments for expenses and interest over receipts from revenues.

Table 29.-PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,
[For a list of the cities arranged alphabetically by states, with the number GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1900.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | cITY. | payments for meetivg governyental costs. |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total payments for meeting govern-mental costs. | For revenue expenditures. |  |  |  |  |  |  |  | $\begin{gathered} \text { On } \\ \text { account } \\ \text { of debt. } 1 \end{gathered}$ |
|  |  |  | Expenses and interest. |  |  |  |  |  |  | Outlays. |  |
|  |  |  | All revenue expenditures. | All expenses and interest. | Expenses. |  |  |  | Interest. |  |  |
|  |  |  |  |  | General and special service expenses. | Expenses ofpenici- palservice enterprises | $\begin{gathered} \text { Expenses } \\ \text { of } \\ \text { invested } \\ \text { funds. } \end{gathered}$ | Expenses of public service enterprises. |  |  |  |
| 94 | Altoona, Pa. | \$1,019,762 | \$1,019,762 | 8502,922 | \$388.808 |  |  | \$19,G55 | \$94.469 | \$516, 540 |  |
| 95 | Spokane, Wash | 3, 6201,100 | $3,401,100$ 628,343 | 1,558,018 | 1,203, ${ }_{322,611}$ |  |  | $\frac{91.033}{76,393}$ | - $43,4{ }^{4}$ | 1, 543.082 |  |
| ${ }_{97}^{96}$ | Btrmingham, Ala. | ${ }_{926,055}$ | 872,038 | 772, 671 | 608,864 |  |  | 2-5s | 161, 212 | 99,347 | ¢,-4,017 |
| 98 | Bayonne, N.J................ | 1,352, 824 | 1,352,824 | 903,002 | 620, 720 |  | 5 | 161,717 | 120, 250 | 119,822 |  |
| 99 | South Bend, Ind. | 836,120 | 813,210 | 513,977 | 431, 409 |  | 161 | 43,394; | 35.010 | 9\%3, 233 | 22,910 |
| 100 | Butte, Mont................ | -978,910 | ${ }_{806,550}^{978,946}$ | 701,024 379,221 | 652,099 423,186 |  |  |  | 45.693 | - 273.923 |  |
| 102 | McKeesport, Pa. ........... | (\%06,550 | - $\begin{array}{r}\text { 806, } \\ \text { 280,509 }\end{array}$ | 379,221 800,000 | - 623,186 |  | 17 |  | 100.511 | 400.309 |  |
| 103 | Sloux City, Iowa. .......... | 836,076 | 768,785 | 534, 540 | 420,966 |  |  | 32,423 | 81,155 | 234, 230 | 171,201 |
| 104 | Johnstown, Pa. | 536, 343 | 536,343 | 395,571 | 374, 423 |  |  | 545 | 20, 603 | 140,762 |  |
| 105 | Dubuque, Iowa.- | 573,867 | 543, 410 | 470,904 | 339,518 |  |  | 60.054 | 71, 812 | 72.436 | 30.327 |
| 106 | Binghámton, N. Y | ${ }^{751,604}$ | 717, 140 | 539,048 | 450,737 |  | G, ${ }^{594}$ | 57, 36i\% | 30, 330 | 158,002 | 34, 46.4 |
| 108 | Augusta, Ga.... | 672,520 | 600,214 |  | 330,923 |  |  | 03, 605 | 78,94 | 102, 42 | (00, 306 |
| 109 | East St. Louls, Ill.......... | 880, 118 | 880,118 | 609,021 | 542,076 |  |  | 670 | 66,275 | 271,007 |  |
| 110 | Passaic, N. J............... | 632,919 810,700 | 63,949 810,700 | 485,710 527,822 | 444,796 363,084 | \$17,673 |  | $37.90{ }^{\text {a }}$ | 111, 4174 | 147, 233 |  |
| 112 | Allentown, Pa................ | 6159,738 | ${ }_{6159,738}$ | 432,823 | 3610,904 |  |  | 50,513 | 41, 111 | 226,910 |  |
| 113 | Atlantic City, ${ }^{\text {Na }}$. ${ }^{\text {j }}$ | 1,724,956 | 1,724,956 | 1,111,329 | 868,215 |  | 1.850 | T7,503 | 163,701 | 613,123 |  |
| 114 | Springfield, Ohio. | 866,317 | 866,317 | 572,008 | 482,461 |  | 504 | 31, 162 | 57, 881 | 291.309 |  |
| 115 | Montgomery, Ala. | 819,903 | 810,903 | 592,368 | ${ }^{326,740}$ |  |  | 52,302 | 213.236 | $22^{2}, 1335$ |  |
| 117 | Davenport, 10 Wa -.......... | 938,953 | 938,933 | 624,052 365,875 | 597,921 319.123 | 11,543 |  | 3. 534 | 31, 27.61 | -39, |  |
| 118 | Wheeling, W. Va,........... | 797,132 | 797, 132 | 591,052 | 362, 337 | 27,831 | 49 | 197,68i | 2,34 | 206i, 1010 |  |
| 119 | Springfield, ml . | 1,002,635 | 1,002,635 | 642,482 | 471,551 | 32,863 |  | [9,596 | 68,4i2 | 360, 153 |  |
| 120 | York, Pa, .................... | 394,061 | 379, 203 | 320,682 | 287, 109 |  |  |  | 39,573 | 52, 581 | 14,708 |
| 121 | Malden, Mass. | ${ }^{958,516}$ | 892, 108 | ${ }^{750} 0206$ | 585, 178 |  | $3+0$ | 34,435 | 130,233 | 141,002 | (xi,408 |
| 122 | Wlehita, Kans. | 731,607 | 731,007 | ${ }_{4}^{413,033}$ | 360,842 |  |  | 1,739 | $\cdots 3,941$ | 318, 5304 |  |
| 123 | Bay City, Mich. | 942, 512 | 935,009 | 495,003 | 300,842 |  | 103 | 10,94S | 73,110 | +10, OOC; | 7,503 |
| 124 | South Omaha, Nebr....... | 653, 670 | 653,670 | 352,724 | 289,041 |  |  |  | 63,083 | 300.946 |  |
| 125 | Quincy, Ill............... | 490, 624 | 409,784 | 325,073 | 284, 091 |  |  | 1,548 | 39,395 | 84.711 | ${ }^{20.840}$ |
| 128 | Newcastle, Pa............. Superior, W (is........... | 468,097 848,373 | 437,290 800,615 | 316,825 505,604 | 296, 729 |  | 32 | 1,877 | 18,222 $40,0 \div 9$ | 120.415 | 30. 807 |
| 123 | Canton, Ohio.. | 742,959 | 742,959 | 496, 468 | 373,974 |  | 1,079 | 48,682 | 75, 743 | 240; 491 |  |
| 129 | Jacksonville, Fla. | 1,019, 749 | 994,097 | 603,245 | 357, 628 |  |  | 216, 196 | 60, 421 | 330, 852 | 25, 152 |
| 130 | Chester, Pa. | 365, 460 | 365,460 | 303,884 | 250,64 |  |  | 497 | 32, $4+3$ | (il, 510 |  |
| 131 | Chelsea, Mass | 787, 535 | 787,335 | 655,249 | 519,523 |  | 111 | 25,37.3 | 110,212 | 132, 2486 |  |
| ${ }_{133}^{132}$ | Joplin, Mo.... | 518,041 | 481,944 | 1, 269,688 | 226,480 |  |  | 25,28s | 17,N00 | 212,316 | 3t, 097 |
| 133 | Newton, Mass. | 1,617,570 | 1,647,570 | 1,152, 626 | 883,571 | +,705 |  | 21,372 | 242,978 | 494, 914 |  |
| 134 | Salem, Mass. | 944,058 | 944,058 | 609,313 | 520,740 |  | 104 | 50,384 | 37,605 | 334, 545 |  |
| 135 | Haverhill, Mass. | 946, 504 | 946,504 | 649,940 | 542, 636 |  | 210 | 29,2tij | 77, 778 | 296, 5 5ti |  |
| 136 | Rockiord, III... | 601, 420 | 563, 588 | 427,393 | 315,792 |  |  | 43, 33 | 38, 163 | 134, 10: | 37, $\times 38$ |
| 137 | Knoxville, Tenn | 8699,075 | 809,075 | 404,933 | 316, 772 |  |  | 5,203 | 82,918 | 464,152 |  |
| 138 | Galveston, Tex. | 882, 114 | 882, 414 | 642,372 | 390,440 | 23,635 |  | 48, 454 | 179,842 | 240.042 |  |
| 139 | Elmira, N. Y.............. | 505,332 | 467,701 | 445,569 | 399,859 |  |  | 7,179 | 38,510 | 22,132 | 37,631 |
| 140 |  | 1,072,599 | 1,072,599 | 513,531 | 388.365 |  |  | $\underline{29,61}$ | 102, 475 | 559,003 |  |
| 141 | Oklahoma City, Okla...... | 1,578,906 | 1,578,906 | 524,685 428.518 | 410,778 332,305 |  |  | 30,418 | 63, $4 \times 8$ | 1,031.241 |  |
| 142 | Kalamazoo, Mich........... | 604,067 514,191 | 601, 514,191 | 428.518 440,131 | 332,305 311,005 | 17,579 | 15 | 34,349 16,010 | H1,053 | 175 |  |
| 144 | Chattanooga, Tenn. | 1,013,235 | 1,043,235 | 537, 404 | 425, 808 |  | 191 | 1,210 | 110,192 | 503, 831 |  |
| 145 | Racine, Wis... | 633, 202 | ${ }^{635,202}$ | 370,551 | 335, 6 6i6 |  |  | 7,791 | 27,094 | 264.4631 |  |
| 140 | Fitchburg, Mass | 751, 854 | 707, 484 | 575,350 | 450.095 |  | 17 i | 52,90.5 | 13,3,14 | 132,101 | 19,370 |
| 147 | Auburn, N. Y | 646, 288 | G46, 288 | 444,608 | 354, 439 | 12,791 |  | [0,733 : | 3t, ${ }^{\text {co }}$ | 201, 4 ivo |  |
| 148 | Joliet, $111 .$. | 503,770 | 503,770 | 403,000 | 339, 267 |  |  | 30,196 | 24,233 | 100,780 |  |
| 149 | Macon, Ga..... | 347,094 | 281,848 | 271,371 | 230, 550 |  | 574 | 7,323 | 32,924 | 10,477 | 6i, 246 |
| 150 | West Hoboken, N. | 449,044 | 449,044 | 339,384 | 296.937 |  |  | $\cdots$ | 42, 447 | 109, 600 |  |
| 151 | Everett, Mass. | 648,388 | 648,388 | 532,510 | - $\quad 408.619$ |  |  | 23,723 | 100,168 | 115, 878 |  |
| ${ }_{153}^{153}$ | Oshkosh, | 1,403,113 | 1,403,113 |  | $\begin{array}{r}-\quad \begin{array}{r}288,151 \\ 642,496\end{array} \\ \hline\end{array}$ |  | 27 | - $\begin{array}{r}2,422 \\ 64,627\end{array}$ | 18,020 29,648 | 162,427 6060,342 | 25,095 |
| 154 | Pueblo, Colo. | 960,419 | 911,138 | 776,377 | 511.9\%6 |  |  | 96, 227 | 167,724 |  |  |
| 155 | Newport, Ky. | 427,629 | 428, 255 | 308,051 | 216,611 |  |  | 36,175 | 55, 845 | 117,604 | 1,374 |
| 156 | Taunton, Mass. | 670,032 | ${ }^{670}, 032$ | 583,075 | 411,330 |  |  | 82,337 | 88,964 | 86, 057 |  |
| 157 | La Crosse, Wis. | 415, 221 | 411,359 | 346, 609 | 286,981 |  | 2 | 20,057 | 30, 469 | G 4,850 | 3,832 |
| 158 | Fort Worth, Te | 807,271 | 821,175 | 709,595 | 387,359 | 94,322 |  | 127,130 | 100,784 | 111,580 | 46,096 |
|  | San Juan, P. R.. | 617,253 | 617,253 | 440, 714 | 361,991 |  |  | 40,249 | 38,474 | 176,539 |  |

1 Excess of payments over recelpts on account of debt, shown in column 8 of Table 9 .
2 Excess of receipts over payments on account of debt, shown in column 8 of Table 9 .

BY PRINCIPAL CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, see page 55.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1808.


Excess of payments for expenses and interest over receipts from revenues.

Table 29.-PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS,
COMPARATIVE SUMMARY ${ }^{1}$ FOR 147 CITIES, GROUPED


[^39]BY PRINCIPAI, CLASSES, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
ACCORDING TO POPULATION IN 1908: 1902 TO 1908.

| Total receipts for meeting govern-mental costs. | receipts for meeting governamental costs. |  |  |  |  |  |  | Excess otpaymentsfor revenueexpendituresover reeepptsrromues.revenues. | EXCESS OF Receipts from revenues over- |  | Excess ofpaymentsfor revenueexpendi-tures overreceiptsfrom eom-rmercial-revenues. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | From revenues. |  |  |  |  |  | On account of debl. ${ }^{2}$ |  | $\begin{gathered} \text { Payments } \\ \text { for } \\ \text { rexpenue } \\ \text { expendi- } \\ \text { tures. } \end{gathered}$ | Payments expenses and Interest. |  |
|  |  |  | Commerclal. |  |  |  |  |  |  |  |  |
|  | All renues. | General. |  | Revenues |  | Revenues |  |  |  |  |  |
| 3822,779,617 | \$625, 228, 608 | 5473, 663, 334 | \$151,575, 274 | \$72, 296,638 | \$12,590,922 | 806,687,714 | S197,551,009 | 3139, 258,770 | \$2, 306,397 | 32,381,447 | 8610,605,707 |
| 693,624,952 | 56, ${ }^{\text {a }}$, 203,651 | 423, 738,472 | 140, 467,179 | 65, 703,787 | 10, 010,063 | 64,038, 329 | 124,419,301 | 122,319,928 |  | 116,645, 465 | 511,058,400 |
| $610,000,780$ 574,527 | 527, 238,653 $501,371,100$ | - $301,100,134$ | 129, $198,590,371$ | $54,297,399$ $53,577,430$ | 9,059,876 $8,502,996$ | $62,841,244$ 57,299945 | $82,702,127$ $73,156,656$ | 83, ${ }^{752,008}$ |  | 119, $1049,017,150$ | 474, 682,142 |
| 591,154,412 | 469,530, 550 | 359, 448.249 | 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 | $411,460,294$ | 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 |
| 478,643,248 | 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 |
| 564,332,150 | 412.297, 829 | 318, 771,091 | 93,526, 738 | 41,62S, 691 | 9,262, 362 | 42,635,685 | 152,034, 321 | 105,725,614 | 322,874 | 74,470,599 | 424,173,831 |
| 463, 737,675 | 36S. 681,954 | 239.5Si, 00 O | 85,096,248 | 35,760,964 | 8,129,031 | 41, 206,253 | 95,055, 721 | 99,917,584 |  |  | 383, 503, 290 |
| 409,009, 051 | 342, 351,461 | 264, 926,300 | 77,455,081 | 29,3\%3,508 | ${ }_{6,192,936}^{6,170}$ | 41,595, 403 | $65,627,390$ $56,948,439$ | $66,430,852$ $68,700,325$ |  | 66, 677, 480 | 331, 357,232 |
| 3st, 477,029 | 339, 52S.589 | 259, 997.40 | -7,731,19 | 30, 831,478 | 6,192,936 |  |  | 88, 800,359 |  | 62, $49.752,485$ | 323, 497, 795 |
|  | $301,428,997$ $291,297,293$ | 237, 416,934 |  | $29,430,731$ $28,653,642$ | 5,553,648 | 34,907,194 | $102,840,070$ 70,76776 | $83,656,487$ $67,672,314$ |  | $49,752,457$ $60,475,305$ | 321,073, 481 |
| 325,5¢3, 763 | 279, 409, 430 | 220,66, 180 | 35,741,250 | 21,143,843 | 5,057,186 | 32,540,221 | 46,174, 333 | 39, 296, 458 |  | 53,330,979 | 259,964, 638 |
| 131,826, 509 | 103, 105, 413 | 72,211,745 | 31,893,668 | 18, 367, 315 | 1,805,590 | 11,720,763 | 22,721,096 | 16,312,582 | 744,0.05 | 33,177, 409 | 92,780, 242 |
| 117, 8156,1633 | $103,316,474$ | $72,407,773$ | 30,908, 704 | 18,384, 135 | 1,397, 109 | 11, 127, 460 | 14,540, 156 | 9,616, 702 |  | 33, 880,812 | 82, 024, 475 |
| ${ }^{09} 15153,029$ | 93, 727,531 | 67, 621,970 | $\frac{26,475,561}{24,634,867}$ | $14,803,948$ $13,840,247$ | $1,203,065$ $1,17,817$ | 10, 468,548 $9,616,803$ | 5, ${ }^{5,752,967}$ | 2,506,756 |  | $29,505,343$ $21,646,627$ | $69,758,726$ <br> $70,051,272$ |
|  | $86,122,511$ | 50,606, ${ }^{6155}$ | $24,631,801$ $21,56,356$ | 13,748,323 | 1,731,093 | ${ }_{9} 9,036,935$ | 9, 441,559 | 8,371,527 |  | 20, 157, 245 | 65,977,682 |
| 83,909,541 | 74, 839,218 ; | 35, 163,785 | 19,675, 433 | 10, 605,424 | 924,715 | 8, 145, 294 | 9,160,323 | 3,777,626 |  | 19,767, 194 | 5S,941,411 |
| 73,521,651 | 68, 453, 390 | 50, 4S2, 983 | 17,970, 003 | 9,739,141 | 684, 167 | 7,547,097 | 5,008, 261 | 1,531, 459 |  | 16,409,362 | 52,014,444 |
| 78,662,000 | 64, 175,782 | 48, 06 | 10,108, 359 | 7, 540,569 | 917,871 | 7,649,912 | 14,486,308 | 11,046,748 | 490, 168 | 15,487,799 | 58,624,010 |
| ${ }_{6}^{69,097,661}$ | $60,516,530$ $55,554,543$ | 45,214, 176 $42,284,692$ | $15,302,354$ $13,269,851$ | 7,342, 104 | 693,499 830,281 | 7,266,751 | $8,581,131$ <br> $6,599,284$ | $8,442,780$ $2,385,636$ |  | $\begin{array}{r}14,968,227 \\ 13,816,154 \\ \hline\end{array}$ | $53,656,956$ $44,670,328$ |
| ${ }_{56,376,732}^{62,033}$ | 55, $51,933,300$ | 39, 3950,5631 | 11,987,737 | 5,314, 665 | 701,964 | 5,971, 308 | 4, 423, 432 | 2,352,491 |  | 11,260, 233 | 42,348, 054 |
| 54, 165, 774 | 49, 350, 250 | 34,730,350 | 11,625,676 | 5,624, 371 | 460, 338 | 5,540,967 | 4, 809, 518 | 4,643,370 |  | 9,539, 787 | 42,373,950 |
| 52,152, 460 | 46, 199, 635 | 35, 4i4, 191 | 10, 745, 444 | 4,794, 860 | 535,783 | 5, 414, 801 | 5,952, 225 | 4,068, 114 |  | 9,798, 603 | 39,522,605 |
| 48,716,336 | 44,211,075 | 34,557, 176 | 3,653,999 | 4,232,983 | 459,961 | 4,960,955 | 4,505, 261 | 1,684,140 |  | 8,997,402 | 36,241,316 |
| 47,958,864 | 39,649,584 | ${ }^{29}, 003,068$ | 10,046,516 | 4,700,003 | 605,099 4859 | 4,681,354 | 8,309,284 | $6,173,826$ $4,342,862$ | 749,2i0 | 9,245,640 | $35,027,624$ $31,87,679$ |
| 42, 932,983 $40,754,880$ | $36,690,690$ $35,635,118$ | ${ }_{26,53,537,092}$ | $\mathbf{9 , 1 5 9 , 8 7 3}$ $8,998,026$ | 4,216,584 | 485, 424 | 4, $4,257,247$ | $6,242,293$ $5,119,782$ | 4, $4,223,764$ |  | 8,547,707 | $31,873,679$ $28,865,856$ |
| -47, 4938,809 | $35,035,118$ $33,467,091$ | 25, 230,443 | 7,936,643 | 3,511,240 | 430, 279 | 3, $3,955,129$ | 4,031,818 | 3, 3 , 39,381 |  | 7,211,549 | 28,069, 824 |
| 36,146,501 | 31,612,786 | 24, 494, 3 20 | 7,118, 266 | 3,010, 776 | 290,978 | 3, 737,911 | 4,533, 715 | 2,740,994 |  | 6,594, 222 | 27, 235,514 |
| $32,404,665$ $30,827,498$ | 29,124,152 | 22,699,212 | $6,424,940$ $6,111,957$ |  |  |  |  | 1,285, 715 |  |  |  |
| 30,827, 498 | 28, 103,79 | 21,091,82 | 6,111,937 | 2,699,943 | 205,329 | 3,300,680 | 2,723,719 | 285, 715 |  | 6,551,239 | 22,27,537 |

4 Not Including Wichita, Kans.; Bay City, Mich.; New Britain, Conn.; Oklahoma City, OLla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Pueblo, Colo.
EIncuded with general and special service exponses.

Table 30.-PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, by PRINCIPAL CLASSES: ${ }^{1} 1908$.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 6i.]


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1903.


GROUP IL-CITIES baving a population of 100,000 to 300,000 in 1008.


[^40]Table 30.-PER Capita Payments and receipts for meeting governmental costs, by principal CLASSES: ${ }^{1}$ 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 61.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1508.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | ctry. | PEE CAPITA PAYMENTS FOR MEETLN GOVERNMENTAL COSts. |  |  |  |  |  |  |  |  |  | PER CAPITA RECEIPTS FOR MEETDig govehnameral costs. |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Totalpay-mentsformeet-inggov-ern-mentalcosts. | All revenue ex-penditures. | For revenue expenditures. |  |  |  |  |  |  | Onace count of debt. | Total receipts for meeting govmental costs. | All revenues. | General. | From revenues. |  |  |  | On account of debt. |
|  |  |  |  | Expenses and interest. |  |  |  |  |  | Outlays. |  |  |  |  |  | Comme | ercial. |  |  |
|  |  |  |  | $\begin{aligned} & \text { Allex- } \\ & \text { penses } \\ & \text { and } \\ & \text { inter- } \\ & \text { est. } \end{aligned}$ | Expenses. |  |  |  | $\begin{array}{\|c\|} \hline \text { Inter- } \\ \text { est. } \end{array}$ |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Ger | - |  | Ex- |  |  |  |  |  |  |  | nues |  |  |  |
|  |  |  |  |  | nses. | prises. |  | prises. |  |  |  |  |  |  |  |  |  |  |  |
| 47 | Albany, N. Y | 20.53 | 820. 53 | \$16.14 | \$12.88 |  | (3) | \$1.76 | \$1.50 | \$4. 39 |  | \$24. 14 | 819.63 | \$14. 51 | 85.12 | \$1. 20 | 80.70 | \$3.23 | 84.50 |
| 48 | Reading, P'a. | 15. 42 | 15. 42 | 9.54 | 7.43 |  |  | 0.80 | 1.31 | 5.88 |  | 16. 84 | 15.34 | 9.77 | 5.57 | 3. 17 | 0.01 | 2.39 | 1. 50 |
| 49 | Lowell, Mass | 21.31 | 21.27 | $17.7 \pm$ | 14.00 |  | (3) | 1.64 | 2. 10 | 3.53 | \$0.04 | 20.62 | 20.62 | 16. 79 | 3.83 | 0.90 | 0.67 | 2.25 |  |
| 50 | Trenton, N . | 19.60 | 19,60 | 13. 54 | 10.76 |  | (3) | 0.74 | 2.03 | 6.07 |  | 22.06 | 16. 22 | 11.82 | 4.40 | 1.97 | 0.09 | 2.34 | 5.84 |
| 51 | Bridgeport, Conn. | 16.44 | 16. 44 | 13. 25 | 12.47 |  | (3) | 0.02 | 0.76 | 3.19 |  | 17.58 | 16.50 | 15.18 | 1.32 | 1.20 | 0.11 | (3) | 1.08 |
| 52 | Camden, N. J | 18.22 | 17.12 | 14.45 | 1149 |  | (3) | 0.93 | 2.03 | 2. 67 | 1. 10 | 16. 03 | 16.03 | 12.24 | 3. 79 | 0.89 | 0.29 | 2.61 |  |
| 53 | Wilmington, Del | 15.64 | 15.64 | 10. 66 | 7.90 |  |  | 1.38 | 1.39 | 4.98 |  | 17.36 | 11.61 | 8. 18 | 3. 43 | 0.81 | 0.08 | 2. 54 | 5.74 |
| 54 | Des Moines, Iowa. | 21.29 | 21.95 | 13.60 | 12.64 |  |  | 0.20 | 0.76 | 8.35 |  | 23.56 | 21.81 | 16.59 | 5. 22 | 4.96 | 0.10 | 0. 16 | 1.75 |
| 55 | Lymn, Mass............ | 21.19 | 21.19 | 16.98 | 13. 14 |  | 80.05 | 1.58 | 2. 22 | 4.21 |  | 25.92 | 20, 66 | 15.27 | 5. 40 | 1.47 | 0.41 | 3.53 | 5.25 |
| 50 | New Bediord, Mass... | ! 35.35 | 25.35 | 18.25 | 13.79 |  | 0.01 | 1.50 | 2.96 | 7. 10 |  | 20.13 | 23. 74 | 18.21 | 5.53 | 1.47 | 0.91 | 3.15 | 2. 39 |
| 5. | Kansas Clty, Kans. | 15.20 | 15.20 | 9.41 | 7. 45 |  | (a) | 0.01 | 1.95 | 5.80 |  | 17.50 | 15.17 | 10.26 | 4. 90 | 4.82 | 0.08 | $\left.{ }^{3}\right)$ | 2.33 |
| 58 | Springfield, Mass. | 32. 67 | 33. 67 | 20.88 | 17.21 |  | (3) | 2.35 | 1. 32 | 11. 79 |  | 33. 50 | 26. 28 | 20.03 | 6. 25 | 1.95 | 0.31 | 4.00 | 7.22 |
| 59 | Troy, ${ }^{\text {r }}$ Y | 23.71 | 23.71 | 18.42 | 14,43 |  | (3) | 1.74 | 2.25 | 5.30 |  | 23.64 | 20.27 | 16. 53 | 3.69 | 0.92 | 0.08 | 2.69 | 3.37 |
| 60 | Oakland, Cal.......... | (4) | (4) | (4) | (1) | (1) | (d) | (1) | (4) | (4) | (4) | (1) ${ }^{(1)}$ | ${ }_{15}{ }^{(4)}$ | 13.00 | (4) | (4) 79 | ${ }^{(4)}$ | (4) | (1) 2.4 |
| 61 | Lawrence, Mass....... | 17.99 | 17.99 | 14.32 | 11.84 |  |  | 1.10 | 1.39 | 3.07 |  | 18.41 | 15.97 | 13.00 | 2.97 | 0.79 | 0.17 | 2.01 | 2.44 |
| 62 | Somerville, Mass | 21.13 | 19.85 | 16.98 | 13.77 |  |  | 0.68 | 2.53 | 2.87 | 1.28 | 20.63 | 20.63 | 15.79 | 4.83 | 1.60 | 0.14 | 3.10 |  |
| 63 | Duluth, Minn.. | 27.78 | 25.65 | 18.45 | 11.36 |  |  | 2.89 | 4. 20 | 7.20 | 2.13 | 26.45 | 23. 45 | 17.35 | 9.07 | 3.54 | 0.05 | 5.49 |  |
| 64 | Savannah, Ga. | 14. 48 | 14. 48 | 10.32 | 7.20 |  |  | 0.96 | 2.16 | 4.16 |  | 14.07 | 13.63 | 10.76 | 2.86 | 0.66 | 0.12 | 2.08 | 0.44 |
| 65 | Norfolk, Va. | 20.11 | 20.11 | 16.11 | 10.75 |  |  | 1. 41 | 3. 95 | 4.00 |  | 19.91 | 19.14 | 15.69 | 3. 45 | 0. 74 | 0.05 | 2.66 | 0. 77 |
| 00 | Yonkers, N. | 37. 09 | 37.09 | 24.09 | 18.81 |  | 0.01 | 1.66 | 3.61 | 13.00 |  | 37.33 | 23.58 | 19.05 | 4.53 | 1.70 | 0.19 | 2.64 | 13.75 |
| 67 | Schenectady, N. | 25. 75 | 25. 35 | 13. 66 | 11. 17 |  | 0.01 | 0.78 | 1. 70 | 12.09 |  | 27.29 | 18. 04 | 12.56 | 5.48 | 3.38 | 0.33 | 1.77 | 9.24 |
| 08 | Hoboken, N. J........ | 20.04 | 20.04 | 17.12 | 12. 79 |  | ${ }^{(3)}$ | 3.02 | 1. 31 | 2.92 |  | 22.13 | 19.27 | 15.16 | 4.11 | 0.65 | 0.05 | 3.41 | 2.86 |
| 69 | Peoria, If. | 20.05 | 17.44 | 12.44 | 11.54 |  | (3) | 0.16 | 0.73 | 5.00 | 2.64 | 16. 41 | 16. 71 | 14.34 | 2.07 2.25 | 1.65 1.85 | 0.14 | 0.27 0.03 | 1.05 |
| 70 | Utica, $\mathbf{N} . \mathbf{Y}$. | 16. 60 | 16. 80 | 13.59 | 12.51 |  | 0.01 |  | 1.06 | 3.21 |  | 18.79 | 17.73 | 15.49 11.69 | 2.25 2.36 | 1.85 | 0.37 0.09 | 0.03 2.00 | 1.05 |
| 71 | Manchester, N. II. . . . | 12. 89 | 12.82 | 10. 89 | 9.29 |  |  | 0.77 | 0.83 | 1.93 | 0.08 | 14.05 | 14.05 | 11.69 | 2.36 | 0.27 | 0.09 | 2.00 | --..... |
| 72 | Evansville, Ind | 14. 18 | 13.01 | 10.51 | 8.04 |  | (3) | 0.88 | 1. 59 | 2.49 | 1.18 | 15.56 | 15.56 | 11.90 | 3.65 | 1.35 | 0.09 | 2.21 |  |
| 73 | San Antonio, Tex | 18.84 | 18.84 | 13.21 | 10.99 |  |  | 0.19 | 2.03 | 5.63 |  | 16. 60 | 15.20 | 14.64 | 0.61 | 0.26 | 0. 10 | 0.25 | 1.34 |
| 74 | Elirabeth, N. J.. | 15. 18 | 15. 18 | 11.17 | 9.35 |  | (3) | 0.01 | 1.82 | 4.01 |  | 16.94 | 15. 26 | 13. 26 | 2. 00 | 1.93 | 0.70 | (3) | 1.68 |
| 75 | Waterbury, Conn..... | 23.34 | 23.34 | 13.36 | 11.72 |  | 0.01 | 0.45 | 1.17 | 9.99 |  | 23.22 | 16.69 | 13.04 | 3.65 | 0.64 | 0.28 | 2.74 | 6.53 |
| 76 | Salt Lake City, Ulah.. | 40.34 | 40.34 | 23.58 | 17.55 |  |  | 2.51 | 3.52 | 16.76 |  | 43.88 | 31.54 | 23.73 | 7.81 | 4. 78 | 0.04 | 2.99 | 12.34 |
| 77 | Wilkes-Barte, P'a. | 11.71 | 11.45 | 9.39 | 8.71 |  | (3) | 0.04 | 0.63 | 2.07 | 0.26 | 11.06 | 11.06 | 10.40 | 0.59 | 0.49 | 0.09 | 0.02 |  |
| 78 | Erie, Pa.......... | 18.90 | 18.90 | 10.44 | 8.51 |  |  | 1.37 | 0.55 | 8.46 |  | 18. 49 | 16.68 | 10.50 | 6.18 | 2.61 | 0.25 | 3.31 | 1.82 |
| 79 | Houston, Tex. | 22.83 | 22.83 | 16.50 | 11.43 |  |  | 1.16 | 3.92 | 6.33 |  | 34.54 | 21.30 | ${ }^{17.19}$ | (4) | 0.75 | 0.18 | 3.18 | 13. 25 |
| 80 | Tacoma, Wash | (1) | (5) | (1) | (4) | ( ${ }^{4}$ | (4) | (1) | (4) | ${ }^{(4)}$ | (1) | ${ }^{(4)}$ | (1) | ${ }^{(4)}$ | (4) | ${ }_{4}^{4} 08$ | (1) | ${ }^{4}{ }^{4} 30$ | (4) 04 |
| 81 | Harrisburg, 12a....... | 23.64 | 23.64 | 12.75 | 9.90 |  |  | 1.23 | 1.58 | 10.89 |  | 24.84 | 20.80 | 13.14 | 7.05 | 4.08 | 0.27 | 3.30 | 4.04 |
| 82 | Portland, M | 99. 78 | 99.78 | 21.52 | 15.86 |  |  | 1.52 | 4.14 | 78. 26 |  | 100.68 | 20.47 | 18. 87 | 7.59 | 1.18 | 1.03 | 5.39 | 74. 21 |
| 83 | Charleston, S.C. | 14.79 | 14. 79 | 12. 62 | 10.15 |  | (3) | 0. 05 | 2. 42. | 2.17 |  | 24. 11 | 15.38 | 14.87 | 0.51 | 0.19 | 0.26 | 0.06 | 8. 73 |
| 84 | Youngstown, Ohio. | 24.02 | 24.02 | 14. 10 | 11.57 |  | 0. 02 | 1.16 | 1.35' | 9.91 |  | 23. 65 | 19.81 | 13.60 | ${ }_{6}^{6.21}$ | 3. 42 | 0.30 | 2.49 | 2.84 |
| 85 | Dallas, Tex..... | 29.34 | 29.34 | 16. 50 | 13.00 |  |  | 1.36 | 2.20 | 12.78 |  | 34.95 | 27.63 | 21.80 | 5.83 | 1.28 | 0.58 | 3.97 | 7.32 |
| 86 | Terre Haute, I | 15.68 | 15. 61 | 11.81 | 11.07 |  | ( ${ }^{2}$ ) | 0.22 | 0.52 | 3.80 | 0.08 | 15.91 | 15.91 | 12.38 | 353 | 3.08 | 0.11 | 0.34 |  |
| 87 | Akron, Ohlo. | 29.38 | 17.26 | 12.36 | 11.35 |  | 0.01 | 0.03 | 0.97 | 4.89 | 2.12 | 14. 43 | 14. 43 | 11.94 | 2.49 | 2.23 | 0.21 | 0.45 |  |
| 88 | Fort Wayne, Ind | 15.80 | 15. 80 | 0.98 | 8.31 |  | ${ }^{(3)}$ | 0.97 | 0.69 | 5.82 |  | 16. 07 | 15.80 | 12. 14 | 3.65 9.92 | 1.55 | 0.21 | 1. 90 | 0. 27 |
| 89 | Holsoke, Mass......... | 28.32 | 28. 32 | 21.12 | 13.26 |  | ( ${ }^{\text {( }}$ | 5.49 | 2.37 | 7. 19 |  | 27.25 | 25. 65 | 15.73 | 9.92 | 0.58 | 1.53 | 7.80 | 1. 60 |
| 90 | Brockton, Mass. | 22.35 | 22.35 | 10. 59 | 1332 |  | (3) | 0.89 | 2.37 | 5. 70 |  | 23. 78 | 20.02 | 14.44 | 6. 38 | 2.58 | 0.37 | 2.32 | 3. 76 |
| 01 | Covington, Ky | 14.71 | 14.71 | 10.18 | 7. 64 |  |  | 0.84 | 1.71 | 4.53 |  | 15. 04 | 1367 | 9.66 | 4.02 | 1.38 |  | 2.43 | 137 |
| 92 | Linroln, Nelr. | 14.81 | 14.81 | 10.11 | 7.58 | 80.33 |  | 0.71 | 1.49 | 4.70 10.97 |  | 15. 15 | 14. 10 | 10.59 | 3.51 | 1.43 | 0.28 | 1. 80 | 1. 06 |
| 93 | Saginaw, Mleh. | 24.19 | 24.19 | 13.22 | 10.43 |  |  | 0.88 | 1.91 | 10.97 |  | 24.23 |  | 15.33 |  | 3.62 | 0.18 | 1.69 | 3.41 |

[^41]Table 30.-PER CAPITA Payments and RECEIPTS FOR meeting governmental costs, by principat, CLASSES: ${ }^{1}$ 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page 61 .] GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1003.


[^42]Table 31.-PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, of Payments and RECEIPTS for MEETING GOVERNMENTAL COSTS: 1908.
(For a list of the citles arranged alphabetically by states, with the number assigned to each, see page 79 . For $\mathfrak{a}$ text discussion of this table, see page 62. .]


GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II-CITIES IIAVING A POPULATION OF 100,000 TO 300,000 IN 1005.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline 17 \& Minneapolis, Minn. \& 100.0 \& 65.1 \& 56.8 \& \& ( ${ }^{3}$ \& 2.4 \& 5.8 \& 34.9 \& \& 86.6 \& 67.7 \& 18.8 \& 12.2 \& 1.5 \& 5.1 \& 13.4 <br>
\hline 18 \& Jersey City, ${ }^{\text {N }}$. J. \& 100.0 \& 81.6 \& 50.2 \& \& (3) \& 17.6 \& 13.7 \& 18.4 \& \& 68.8 \& $4 \pm .6$ \& 24.2 \& 5. 4 \& 0.2 \& 18.7 \& 31.2 <br>
\hline 19 \& Indianapolis, Ind. \& 100.0 \& 57.8 \& 53.0 \& 1.2 \& ( ${ }^{\text {a }}$ \& 0.5 \& 3.1 \& 42.2 \& \& 99.6 \& 61.8 \& 37.8 \& 36.5 \& 0.5 \& 0.8 \& 0.4 <br>
\hline 20 \& Loulsvilic, Ky. \& 100.0 \& 62.6 \& 45.1 \& \& 0.6 \& 6.9 \& 7.1 \& 37.4 \& \& 73.3 \& 55.7 \& 17.6 \& 4.9 \& 2.3 \& 10.4 \& 26.7 <br>
\hline 21 \& St. Paul, Minn. \& 100.0 \& 71.1 \& 57.6 \& \& \& 3.5 \& 10.0 \& 28.9 \& \& 86.5 \& 63.8 \& 22.7 \& 13.4 \& 0.4 \& 8.8 \& 13. 5 <br>
\hline 22 \& Providence, R. I. \& 100.0 \& 83.1 \& ci6. 9 \& \& (3) \& 5.7 \& 10.4 \& 10.9 \& \& 91.4 \& 68.9 \& 22.5 \& 7.2 \& 1.8 \& 13.5 \& 8.6 <br>
\hline 23 \& Rochester, $\mathbf{N}$. $\mathbf{I}$. \& 100.0 \& 70.8 \& 56.2 \& \& (3) \& 4.4 \& 10. 1 \& 29.9 \& \& 99.5 \& 65.6 \& 33.9 \& 19.0 \& 2.1 \& 12.9 \& 0.5 <br>
\hline 24 \& Kansas Ctty, Mo. \& 100.0 \& 60.2 \& 49.7 \& \& \& 5.4 \& 5.1 \& 39.8 \& \& 98.5 \& $6^{69} 9$ \& 35.6 \& 20.6 \& 0.9 \& 14.2 \& 1.5 <br>
\hline 25 \& Toledo, Ohio. \& 100.0 \& 62.1 \& 49.1 \& \& 0.1 \& 3.4 \& 9.5 \& 37.9 \& \& 9.1 \& 71.0 \& 25.2 \& 15.7 \& 1.6 \& 7.9 \& 3.9 <br>
\hline 26 \& Denver, Colo. \& 100.0 \& 59.7 \& 55.6 \& 0.3 \& \& 0.2 \& 3.6 \& 40.3 \& \& 80.6 \& 64.8 \& 15.8 \& 14.0 \& 1.4 \& 0.4 \& 19.4 <br>
\hline 27 \& Columbis, Ohio. \& 92.4 \& 47.7 \& 34.3 \& 1.3 \& 0.1 \& 3.5 \& 8.4 \& 44.7 \& 3.6 \& 100.0 \& 74.4 \& 25. 6 \& 15.0 \& 1.5 \& 9.1 \& <br>
\hline 28 \& Los Angeles, Cal. \& 100.0 \& 34.9 \& 28.8 \& \& (3) \& 2.7 \& 3.4 \& 65.1 \& .... \& 56.3 \& 34.5 \& 21.7 \& 14.5 \& 0.3 \& 6.9 \& 43.7 <br>
\hline 49 \& Worcester, Mass. \& 100.0 \& 77.1 \& 66.8 \& \& \& 3.3 \& 6.9 \& 22.9 \& \& 90.1 \& 68.6 \& 21.5 \& 8.4 \& 1.3 \& 11.8 \& 9.9 <br>
\hline 30 \& Seattle, Wash. \& 100.0 \& 37.4 \& 25.8 \& \& \& 3.5 \& 8.1 \& 62. 6 \& \& S6. 6 \& 41.4 \& 45.2 \& 32.4 \& 3.4 \& 9.41 \& 13.4 <br>
\hline 31 \& Memphis, Tenn. \& 100.0 \& 65.8 \& 47.6 \& \& (3) \& 6.9 \& 11.2 \& 34.2 \& \& 91.4 \& 75.9 \& 15.5 \& 1.5 \& 0.3 \& 13.6 \& 8.6 <br>
\hline 32 \& Omalia, Nebr \& 100.0 \& 60.0 \& 48.4 \& 1.9 \& ${ }^{(3)}$ \& (3) \& 9.5 \& 40.0 \& \& 71.6 \& 57. 4 \& 14.2 \& 13.5 \& 0.7 \& (3) \& 23.4 <br>
\hline 33 \& New laven, Co \& 100.0 \& 79.3 \& 73.0 \& \& (3) \& (3) \& 6.2 \& 20.7 \& \& 88.3 \& 83.4 \& 4.9 \& 3.5 \& 1.3 \& 0.1 \& 11.7 <br>
\hline 34 \& Scranton, Pa \& 100.0 \& 68.1 \& 60. 5 \& \& (8) \& \& 5.6 \& 33.9 \& \& 89.0 \& 76.0 \& 13.0 \& 12.0 \& 1.0 \& \& 11.0 <br>
\hline 35 \& Syracuse, N . F \& 100.0 \& 69.1 \& 56.2 \& \& (3) \& 3.0 \& 9.8 \& 30.9 \& \& 85.7 \& 66.8 \& 21.9 \& 10.6 \& 2.1 \& 9.1 \& 11.3 <br>
\hline 36 \& St. Joseph, Mo. \& 100.0 \& 60.6 \& 50.9 \& 2.1 \& (3) \& 0.1 \& 7.5 \& 39.4 \& \& 60.4 \& 45.1 \& 15.3 \& 14. 4 \& 0.7 \& 0.2 \& 39.6 <br>
\hline 37 \& Portland, Ores \& 100.0 \& 47.5
67.7 \& 34.7
58.6 \& \& \& (3) 8 \& 8.0
9.1 \& 52.5
14.3 \& \& 73.0
100.0 \& 43.3
89.6 \& 29.7
10.4 \& 16.6
8.8

8 \& 1.0
1.6 \& ${ }_{\text {( }} 12.1$ \& 27.0 <br>
\hline 38 \& Paterson. N.J. \& 82.1 \& 67.7 \& 58.6
48.7 \& \& (3) \& (3) 6.9 \& 9.1
5.3 \& 14.3
39.1 \& 17.9 \& $\begin{array}{r}100.0 \\ 82.6 \\ \hline\end{array}$ \& 89.6
57.2 \& 10.4
25.4
2.4 \& 8.8
13.3 \& 1.6
0.3 \& ${ }^{(3)} 11$. \& <br>
\hline 39 \& Atlanta, Ga... \& 100.0
100.0 \& 60.9
605 \& 48.7
39.2 \& \& (1) \& 6.9
10.2 \& 5.3
11.1 \& 39.1
39.5 \& \& 82.6
87.4 \& 57.2
61.9 \& 25.
2.5
2.5 \& 13.3
3.5 \& 0.3
0.4 \& 11.7
21.3 \& 17.4
12.6 <br>
\hline 40 \& Richmond, Va. \& 100.0
100.0 \& 605
65.5 \& 39.2
3.3 \& \& (3) 0.1 \& 10.2
3.3 \& 11.1
7.8 \& 39.5
34.5 \& \& 87.4
83.8 \& 61.9
65.7 \& 25.5
18.0 \& 3.5
9.3 \& 0.4
1.8 \& 21.3
6.9 \& 10.6
16.2 <br>
\hline 41 \& Dayton, Ohio... \& 100.0 \& 65.5 \& 54.3 \& \& 0.1 \& 3.3 \& 7.8 \& 34.5 \& \& 83.8 \& 65.7 \& 18.0 \& 9.3 \& 1.8 \& 6.9 \& 16.2 <br>
\hline 42 \& Fall River, Mass. \& 100.0 \& 80.7 \& 64.7 \& \& (3) \& 4.7 \& 11.2 \& 19.3 \& \& 94.8 \& 77.4 \& 17.4 \& 2.3 \& 4.0 \& 11.1 \& 5.2 <br>
\hline 43 \& Nashville, Tenn. \& 100.0 \& 80.5 \& 54.0 \& 3.7 \& \& 7.1 \& 15.7 \& 19.5 \& \& 90.5 \& 71.9 \& 18.6 \& 4.2 \& 0.6 \& 13.9 \& 9.5 <br>
\hline 44 \& Grand Rapids, Mic \& 100.0 \& 61.6 \& 51.8 \& 1.4 \& ( ${ }^{2}$ \& 3.5 \& 4.8 \& 38.4 \& \& 80.8 \& 56.7 \& 24.1 \& 15. 1 \& 1.7 \& 7.4 \& 19.2 <br>
\hline 45. \& Hart ford, Conn... \& 100.0 \& 69.8 \& 56.2 \& \& (8) \& 3.7 \& 9.9 \& 30.2 \& \& 86.4 \& 71.0 \& 15.4 \& 3.9 \& 1.6 \& 9.9 \& 113.6 <br>
\hline 46 \& Cambridge, Mass. \& 100.0 \& 84.3 \& 61.6 \& \& ${ }^{(2)}$ \& 4.1 \& 18.6 \& 15.7 \& \& 90.4 \& 69.4 \& 20.9 \& 4.5 \& 3.3 \& 13.2 \& 9.6 <br>
\hline
\end{tabular}

[^43]Table 31.-PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS: ${ }^{1}$ 1908-Continued.
[For a ilst of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 62.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


For absolute numbers, see Table 29.
${ }_{2}$ Including receipts of municipal service enterprises, shown in column 2 of Table 13.
${ }^{2}$ Less than one-tenth of 1 per cent.

Table 31.-PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, of PAYMENTS and RECEIPTS FOR mEETING GOVERNMENTAL COSTS: ${ }^{1}$ 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discusslon of this table, see page 62.$]$
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.


[^44]
## STATISTICS OF CITIES.

Table 32.-Payments for general and special service expenses,
[For a list of the cities arranged alphabetically by states, with the number

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber. } \end{aligned}$ | cITY. | all general and SPECIAL SERVICE EXPENSES. |  | I.-GENERAL GOVERNBENT. |  | h. --protection of hife and proterty. |  |  |  |  |  | $\begin{aligned} & \text { MH.-MEALTM CON- } \\ & \text { SERYATION ANDD } \\ & \text { SANITATION. } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Police department. | Fire department. |  | All other. |  | Health conserva. tion. |  |
|  |  | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ |  |  | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | Per capita | Total. | Per capita. | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ |
|  | Grand total | \$402,633,976 | \$16.73 | \$48,848,991 | 52.03 | \$54,074,345 | \$2.25 | \$41,315, ${ }^{\text {a }}$, 7 | \$1. 22 | 87.333. 651 | \$0.30 | 37,166,516 | \$0.30 |
|  | Group I | 274, 171, 269 | 20.07 | 37,538,759 | ${ }^{2.75}$ | 39,859,025 | 2.92 | 24,093, 411 | 1.83 | 5, 591, 854 | 0.43 | 4,959,311 | 0.36 |
|  | Groug Iİ. | $61,284,873$ $39,010,000$ | 13.44 11.97 | 6,474,551 $\mathbf{3 , 4 6 1 , 9 9 8}$ | 1.20 1.06 | 7,043, 472 | 1. | 4,692,80 | 1.63 | 426.219 | O. ${ }_{0}^{0.13}$ | 1, 1040,073 | 0.24 0.20 |
|  | Group IV | 28,167,834 | 10.89 | 2,373,683 | 0.92 | 2,864,060 | 1.11 | 3,671,620 | 1.42 | 335,414 | 0.13 | 463,940 | 0.18 |

GROLP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190 .

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \& New York, N. Y. \& \$107,203,787 \& \$24. 71 \& 814,098,840 \& \$3.23 \& \$15,823,905 \& \$3.65 \& \$3,990,001 \& 8*. 07 \& S2, $\mathbf{i} 40,503$ \& s0.43 \& \$2,379,099 \& 80.55 <br>
\hline 2 \& Chicago, In................. \& 36,614,344 \& 16.90 \& 6,140,225 \& 2.83 \& 6,121,585 \& 2.83 \& 3,158,993 \& 1.46 \& 673,256 \& 0.31 \& 452,299 \& 0.21 <br>
\hline \& City corporation and independent dyisions. \& $32,268,971$
$4,345,373$ \& 14.90
2.00 \& 3,597,185 \& 1.66
1.17 \& $\begin{array}{r}6,093,282 \\ \\ \hline 28,303\end{array}$ \& 2.82
0.01 \& 3,153,993 \& 1.46 \& 409,577

213,609 \& 0.21
0.10 \& 452,299 \& 0.21 <br>
\hline \& County............... \& 4,345,373 \& 2.00 \& 2,543,040 \& 1.17 \& 28,303 \& 0.01 \& \& \& 213,679 \& 0.10 \& \& <br>
\hline 3 \& Philadelphia, Pa. \& 24,750,367 \& 16.60 \& 3,898,044 \& 2.61 \& 3,937,180 \& 2.64 \& 1,385,672 \& 0.93 \& 720,580 \& 0. 48 \& 395,277 \& 0.27 <br>
\hline \multirow[t]{4}{*}{4
5} \& St. Louts, Mo.... \& 11,977,382 \& 17.77 \& 1,476, 984 \& 2. 19 \& 1,975,272 \& 2.93 \& 1,163,163 \& 1. 73 \& 183, 82 \& 0.27 \& 154,004 \& 0.23 <br>
\hline \& Boston, Mass... \& 16,991,831 \& 27.58 \& 2,091,766 \& 3. 40 \& 2,127,300 \& 3.45 \& 1,506,943 \& 2.45 \& 278,501 \& 0.45 \& 285,525 \& 0.46 <br>
\hline \& City corporation and independent divisions. \& 15,740,233 \& 25.55 \& 1, 184,324 \& 1.83 \& 2,000,793 \& 3.35 \& 1,506,943 \& 2.45 \& 219,221 \& 0.35 \& 285,525 \& 0.46 <br>
\hline \& County................ \& 1,251,598 \& 2.03 \& 907,442 \& 1.47 \& 66,507 \& 0.10 \& \& \& 50,280 \& 0.10 \& \& <br>
\hline \multirow[t]{4}{*}{${ }^{6}$} \& Baltimore, Md. \& 7,586,501 \& 13.34 \& 1,072,072 \& 1.89 \& 1,245,921 \& 2.19 \& 808,946 \& 1. 42 \& 85,850 \& 0.15 \& 131,377 \& 0.23 <br>
\hline \& Pittsburg, Pa.. \& 10,552,075 \& 19.27 \& 1,327,974 \& 2.43 \& 1,059,204 \& 1.99 \& 1,010,464 \& 1.85 \& 20.845 \& 0.46 \& 180,333 \& 0.33 <br>
\hline \& Clty corporation and independent divislons. \& 9,094, 942 \& 16. 61 \& 460, 064 \& 0.84 \& 1,008, 428 \& 1.95 \& 1,010,464 \& 1.85 \& 153,69\% \& 0.33 \& 157,243 \& 0. 29 <br>
\hline \& County................ \& 1,457,133 \& 2.66 \& 867,910 \& 1.59 \& 20,776 \& 0.04 \& \& \& 73,143 \& 0.13 \& 23,090 \& 0.04 <br>
\hline \multirow[t]{3}{*}{8} \& Cleveland, Ohio. \& 7,494,451 \& 15.25 \& 986,781 \& 2.01 \& 806,865 \& 1.64 \& 754,479 \& 1.54 \& 85,460 \& 0.17 \& 133,632 \& 0.27 <br>
\hline \& Clity corporation and independent divisions. \& 6,699,514 \& 13.63 \& 442,541 \& 0.90 \& 785,520 \& 1.60 \& 754, 479 \& 1.54 \& 55,885 \& 0.11 \& 128,243 \& 0.20 <br>
\hline \& County. \& 794,937 \& 1.62 \& 544,240 \& 1.11 \& 21,345 \& 0.04 \& \& \& 29,351 \& 0.06 \& 5,389 \& 0.01 <br>
\hline \multirow[t]{3}{*}{9} \& Buffalo, N. Y. \& 6,751,968 \& 17.24 \& 776,870 \& 1.98 \& 954,176 \& \& \& 2.39 \& 94,308 \& \& \& 0.24 <br>
\hline \& Clty corporation and independent divisions. \& 5,893, 534 \& 15.05 \& 384,204 \& 0.98 \& 925,326 \& 2.36 \& 936,644 \& 2.39 \& 23,881 \& 0.06 \& 88,060 \& 0.23 <br>
\hline \& County................ \& 856,434 \& 2.19 \& 392,660 \& 1.00 \& 28,850 \& 0.08 \& \& \& 70,327 \& 0.18 \& 4,826 \& 0.01 <br>

\hline \multirow[t]{4}{*}{$$
\begin{aligned}
& 10 \\
& 11
\end{aligned}
$$} \& San Francisco, Cal. \& 8,536,968 \& (3) 1 \& 1,352,234 \& (3) \& 1,412,719 \& (2) \& 1,296,330 \& \& 189,612 \& \& 114,355 \& <br>

\hline \& Detroit, Milch............ \& 6, 0392,654 \& 16. 11 \& 910,485 \& 2.42 \& 803,614 \& 2.14 \& 846,399 \& 2.25 \& ${ }^{63,306}$ \& 0.17 \& \& <br>
\hline \& Clty corporation and independent divisions. \& 5,330,535 \& 14.17 \& 449,990 \& 1.19 \& 779,644 \& 2.07 \& 846,390 \& 2.25 \& 33,918 \& 0.09 \& 65,107 \& 0.17 <br>
\hline \& County............... \& 729,119 \& 1.94 \& 460,495 \& 1.23 \& 23,970 \& 0.07 \& \& \& 29,448 \& 0.08 \& 5,714 \& 0.02 <br>
\hline \multirow[t]{3}{*}{12} \& Cincinnati, Oht \& 6,369,719 \& 18.23 \& 909,597 \& 2.60 \& 837,397 \& 2.40 \& 714,700 \& 2.05 \& 101,380 \& 0.29 \& 69,540 \& <br>
\hline \& City corporation and independent divisions. \& 5,539,893 \& 15.86 \& 366,906 \& 1.05 \& 797,475 \& 2.28 \& 714,700 \& 2.05 \& 64, 61 \& 0.19 \& 66, 847 \& 0.19 <br>
\hline \& County. \& 829,826 \& 2.37 \& 542,691 \& 1.55 \& 39,922 \& 0.12 \& \& \& 36,815 \& 0.10 \& 2,693 \& 0.01 <br>
\hline \multirow[t]{3}{*}{13} \& Milwaukee, Wis........... \& 5,202,614 \& 15.87 \& 613,607 \& 1.87 \& 539,275 \& 1.64 \& 697,727 \& 2.13 \& 51,157 \& \& \& <br>
\hline \& City corporation and independent divi. sions. \& 4,486,589 \& 13.68 \& 330,135 \& 1.01 \& 521,362 \& 1.59 \& 697,727 \& 2.13 \& 15,919 \& 0.05 \& 57,685 \& 0.18 <br>
\hline \& County............ \& 716,025 \& 2.19 \& 283,472 \& 0.80 \& 17,013 \& 0.05 \& \& \& 35,238 \& 0.11 \& 3,010 \& 0.01 <br>

\hline \multirow[t]{5}{*}{$$
\begin{aligned}
& 14 \\
& 15 \\
& 16
\end{aligned}
$$} \& New Orleans, La \& 4,122,356 \& 12.76 \& 592,531 \& 1.83 \& 315,865 \& 0.98 \& 519,934 \& 1.61 \& 43,367 \& 0.13 \& 136,846 \& 0.42 <br>

\hline \& Washington, D. C. Newart T \& 7,816,180 \& 24.63 \& 671, 651 \& 1.85 \& 1,109,903 \& 3.50 \& 626,532 \& 1.97 \& 268,250 \& 0.85 \& 137,741 \& 0.43 <br>

\hline \& \& $$
6,141,072
$$ \& 20.31 \& \& 2.22 \& 758,748 \& 2.51 \& 581,264 \& 1.92 \& 61,079 \& 0.20 \& 164,875 \& 0.55 <br>

\hline \& City corporation and independent divislons. \& 5,287,058 \& 17.49 \& 408,818 \& 1.35 \& 758,748 \& 2.51 \& 581,264 \& 1.92 \& 39,197 \& 0.13 \& 130,614 \& 0. 44 <br>
\hline \& County............. \& 854, 014 \& 2.82 \& 262,280 \& 0.87 \& \& \& \& \& 21,882 \& 0.07 \& 34,261 \& 0.11 <br>
\hline
\end{tabular}

GROEP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolls, Minn. ........ | 33,698,710 | \$12.43 | 5245,361 | 50.82 | \$324,278 | \$1.09 |  | 31.56 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.... | 2,809,977 | 11.31 | 247,095 | 0.99 | +344,878 | +1.09 | 3164,452 350,222 | 31.56 1.41 | 35,505 15,476 | 80.12 0.06 | 343,632 33,663 3 | 50.14 |
| 19 | Indianapolls, Ind........... | 2,687,838 | 11.45 | 132,883 | 0.57 | 297,024 | 1.27 | 486, 404 | 1. 90 | 15,46 | 0.06 0.10 | 33,563 35,356 | 0.14 0.15 |
| 20 | Louisville, Ky.............. | 2,731,407 | 11. 72 | 199,285 | 0.86 | 377,778 | 162 | 345,822 | 1. 48 | 16,179 | 0.10 0.07 | 35,356 30.563 | 0.15 0.13 |
| 21 | St. Paul, Minn. . . . . . . . . . | 2,490, 356 | 11.46 | 171,152 | 0.79 | 263,678 | 1.21 | 292,602 | 1.35 | 18,198 | 0.08 | 40,629 | 0.10 |
| 22 | Providence, $\mathbf{R}$, I. | 3,239,020 | 15.25 | 223,644 | 1.05 | 433,262 | 204 | 463,957 | 2.18 | 31,515 | 0.15 |  |  |
| 23 | Rochester, N. Y.. | 2,916,725 | 15.10 | 246,355 | 1.28 | 315,920 | 1.64 | 371, 262 | 1.92 | 31,714 | 0.13 | 44,059 | 0.25 0.23 |
| 24 | Kansas City, Mo.. | 3,127, 622 | 16.58 | 361,442 | 1.92 | 413, 607 | 2.19 | 376,377 | 2.00 | 46,047 | 0.24 | 39,512 | 0.21 |
| 25 | Toledo, Ohio. | 1,675, 393 | 9.89 | 150, 260 | 0.89 | 195, 597 | 1.15 | 242,478 | 1.43 | 19,501 | 0.12 | 25,802 | 0.21 0.15 |
| 26 | Denver, Colo. . . . . . . . . . . . | 3,791, 613- | 24.44 | 786,493 | 5.07 | 251,457 | 1.62 | 346,581 | 2.23 | 36,837 | 0.24 | 72,277 | 0.15 0.47 |
|  | City corporation and independent divl- | 2,974, 556 | 19.17 | 283,412 | 1.83 | 251,457 | 1. 62 | 346,581 | 2.23 | 35,366 | 0.23 | 72,277 | 0.47 0.47 |
|  | County.............. | 817,057 | 5.27 | 503,081 | 3.24 |  |  |  |  | 1,471 | 0.01 |  |  |

${ }^{1}$ For per capita averages based upon revised estimates of population, see Table B in appendix to this report.

TOTAL AND PER CAPITA,' 1908: COMPARATIVE SUMMARY, 1902 TO 1908.
assigned to each, see page 79. For a text discussion of this table, see page 63.]

| IIf.-1IEALTH CONSERvation and gani-mation-continued. |  | IV.-HGUWAYS. |  | V.-Charities, hosPITALS, AND CORRECTIONS. |  | Vi.-EDUCATION. |  |  |  | VII.-RECEEATION, |  | VII.- Miscellane-OUS. |  | Clty number. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sanitation. |  |  |  | Schools |  | Libraries, art les, and mus | gallerums. |  |  |  |  |  |
| Total. | Per capita. | Total. | Per capita. |  |  | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |  | Total. | Per caplta. |
| 832, 859,043 | \$1.37 | 843,981,758 | 81.83 | \$28,006,783 | \$1.10 | \$113,087,853 | \$4.70 | 85,916,872 | \$0.25 | \$13,816, 255 | \$0.57 | \$6,196,352 | \$0.26 |  |
| 23.266, 6 CD | 1.70 | 27, 156, 632 | 1.99 | 22,349,304 | 1.64 | 69,241,300 | 5.07 | 3,810,761 | 0.28 | 10,342, 022 | 0.76 | 4,757,100 | 0.35 |  |
| 4,503,235 | 1.01 | 7, 642, 290 | 1.08 | 2,818, 288 | 0.62 | 20,369,222 | 4.47 | 1,002,683 | 0.22 | 2,048,525 | 0.45 | 851,339 | 0.19 |  |
| 3,076, 940 | 0.94 | 5, 151, 293 | 1. 58 | 1,697, 489 | 0.52 | 13, 408,814 | 4. 11 | 653, 468 | 0.20 | 893,363 | 0.27 | 299,971 | 0.09 |  |
| 1,947,108 | 0.75 | 4,031,543 | 1.56 | 1,141,702 | 0.44 | 10,068,517 | 3.89 | 449,960 | 0.17 | 532,345 | 0.21 | 287,942 | 0.11 |  |

GROUP I-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190 .

|  | $\begin{array}{r} \$ 2.06 \\ 1.31 \\ 1.31 \end{array}$ |  | 32.24 1.24 1.23 | $\begin{array}{r} \mathbf{5 9 , 3 9 1 . 6 9 6} \\ 1,920,926 \\ 447,449 \end{array}$ | $\begin{gathered} 82.16 \\ 0.89 \\ 0.21 \end{gathered}$ | $\begin{array}{r} \mathbf{S 2 8 , 2 8 9 , 8 6 0} \\ 9,148,633 \\ 9,1+0,947 \end{array}$ | $\begin{gathered} \$ 6.52 \\ 4.22 \\ 4.22 \end{gathered}$ | $\begin{array}{r} \mathbf{8 1}, 493,372 \\ 333,822 \\ 333,822 \end{array}$ | 80.33 <br> 0.15 <br> 0.15 | $\$ 3,250,840$ $2,370,103$ $\mathbf{2 , 3 i 0 , 1 0 3}$ | $\$ 0.75$ 1.09 1.09 | $\$ 2,148,834$ 757,362 715,883 | 50.50 0.35 0.33 | $\frac{1}{2}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 37,09 | 0.01 | 1,473,477 | 0.68 | 7,686 | ${ }^{(2)}$ |  |  |  |  | 41,479 | 0.02 |  |
| 1, 803, 757 | 1.21 | 3,213.445 | 2.10 | 2, 489, 661 | 1.67 | 5,573,975 | 3.74 | 308, 401 | 0.21 | 876,640 | 0.59 | 145, 735 | 0.10 | 3 |
| 1,200, 100 | 1.78 | 1, 203.454 | 2.53 | -900, 519 | 1.35 | 2,715,302 | 4.03 | 157,004 | 0.23 | 291,659 | 0.39 0.44 | 44,901 | 0.07 | 4 |
| 1,652, 529 | 2.65 | 1,698, 297 | 2.66 | 1, 891,252 | 3. 07 | 3,952,342 | 6.46 | 331, 850 | 0.54 | 96.274 | 1.57 | 177,223 | 0.29 |  |
| 1,652. 522 | 2. 68 ; | 1,606, 333 | 2.7 | 1,675.777 | 2.72 | 3,882,342 | 6.40 | 330,830 | 0.54 | 968, 274 | 1.57 | 177,2\%3 | 0.29 |  |
|  |  | 1,864 | ${ }^{(2)}$ | 215, 503 | 0.35 |  |  | 1,000 | ${ }^{(2)}$ |  |  |  |  |  |
| 673, 791 | 1.19 | 713,681 | 1.26 | 650.352 | 1.14 | 1,818,824 | 3.20 | 55,000 | 0.10 | 307,902 | 0.54 | 22,785 | 0.04 |  |
| Slt, $2 \times 2$ | 1.49 | 1,134,274 | 2.07 | 481,359 | 0.85 | $2,578,920$ | 4.71 | 321,604 | 0.59 | 368, 439 | 0.67 | 994,418 | 1.82 | 7 |
| 814, 229 | 1. 49 | 915,174 | 1.67 | 302, 106 | 0.55 | 2,570,976 | 4.70 | 321,604 | 0.59 | 367,598 | 0.67 | 929,359 | 1.70 |  |
|  |  | 219, 100 | 0.40 | 179, 253 | 0.33 | 7,950 | 0.01 |  |  | 841 | (2) | 65,059 | 0.12 |  |
| 880,009 | 1.19 | 757.603 | 1.54 | 529, 360 | 1.08 | 2,341,230 | 4.76 | 187, 191 | 0.38 | 261,624 | 0.53 | 63,305 | 0.13 | 8 |
| 56i, 009 | 1.19 | 701,727 | 1.43 | 40S, 72 L | 0.83 | 2,339, iCO | 4.76 | 187, 191 | 0.38 | 261, 624 | 0.53 | 46,908 | 0.10 |  |
|  |  | 55,870 | 0.11 | 120,645 | 0.25 | 1,404 | ${ }^{(2)}$ |  |  |  |  | 16,397 | 0.03 |  |
| 533.160 533.160 | 1.36 1.36 | $\begin{aligned} & 906,564 \\ & 86,356 \end{aligned}$ | 2.31 2.21 | $\begin{aligned} & 496,338 \\ & 176,406 \end{aligned}$ | 1.27 0.45 | 1,593,162 | 4.07 4.07 | $\xrightarrow{116,845}$ | 0.30 0.30 | 233, 2921 | 0.59 0.59 | 18,784 18,724 | 0.05 0.05 | 9 |
|  |  | 38,208 | 0.10 | 319,932 | 0.82 | 1,025 | (2) |  |  |  |  |  |  |  |
| 512,37S |  | 833,303 |  | 604, 557 | (3) | 1,688,353 | (ग) | 79.372 | (d) | 381,081 |  | 72,475 | $\left.{ }^{3}\right)$ | 10 |
| 460, 681 | 1.25 | 418,098 | 1.11 | 360, 880 | 0.96 | 1,690,245 | 4.49 | 114,916 | 0.31 | 277,935 | 0.74 | 33,214 | 0.09 | 11 |
| 469, 623 | 1.25 | 413,232 | 1.10 | 163,915 | 0.44 | 1,655,097 | 4.48 | 112,871 | 0.30 | 277,935 | 0.74 | 32,174 | 0.09 |  |
| 58 | (2) | 4, 860 | 0.01 | 190, 935 | 0.52 | 4,548 | 0.01 | 2,045 | 0.01 |  |  | 1,040 | ${ }^{(2)}$ |  |
| 520,568 520,568 | 1.49 1.49 | 859,195 838,211 | 2.46 2.40 | 520,951 451,256 | 1.99 1.29 | $1,578,930$ $1,588,486$ | $\begin{aligned} & 4.52 \\ & 4.52 \end{aligned}$ | 108, 5+3 | 0.31 | 87,919 87,919 | 0.25 0.25 | $\begin{aligned} & 60,787 \\ & 52,754 \end{aligned}$ | $\begin{aligned} & 0.17 \\ & 0.15 \end{aligned}$ | 12 |
|  |  | 20,954 | 0.06 | 69,695 | 0.20 | 450 | (2) | 108, 543 | 0.31 |  |  | 8,033 | 0.02 |  |
| 653,106 | 1.99 | 553,303 | 1.69 | 380,564 | 1.16 | 1,314,257 | 4.01 |  | 0.30 | 130.772 | 0.40 | 110,664 | 0.34 | 13 |
| 653,103 | 1.09 | 352,875 | 1. 69 | 25,895 | 0.08 | 1,314, 257 | 4.01 | 95,877 | 0.30 | 129.932 | 0.40 | 91,729 | 0.28 |  |
|  |  | 428 | ${ }^{(2)}$ | 354.669 | 1.08 |  |  | 1,520 | ( ${ }^{\text {a }}$ | 840 | ${ }^{(2)}$ | 18,935 | 0.06 |  |
| 8f0, 4 SS | 2.66 | 453,605 | 1.40 | 144,234 | 0.45 | 943,291 | 2.92 | 32,419 | 0.10 | 65,047 | 0.20 | 14,729 | 0.05 |  |
| 660, 210 | 2.08 | 998,467 | 3.15 | 965.168 | 3. 04 | 2, 0500,032 | 6. 46 | ${ }_{62} 6960$ | 0.20 | 277, 655 | 0.87 0.62 | 39,581 52,363 | 0.12 |  |
| 534, 54.4 | 1.87 | 500, 801 | 1.66 | 613.451 302,693 | 2.03 1.01 | 1,033,933 | 6.40 6.40 | 80, 015 s0, 065 | 0.26 0.26 | 188,811 | 0.62 0.30 | 52,363 45,002 | 0.17 0.15 |  |
| 534,584 | 1.77 | 381,616 |  | 302, 293 |  | 1,933,200 |  | \$0,00s |  |  |  |  |  |  |
|  |  | 119.185 | 0.40 | 310,758 | 1.02 | 653 | (3) |  |  | 97,634. | 0.32 | 7,361 | 0.02 |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| \$918.591 | \$0.73 | \$631,735 | 52. 12 | 8117, 456 | \$0.40 | 81, 360,481 | \$4.60 | \$57, 353 | \$0. 29 | 8110, 5000 | \$0. 99 | \$14,060 | \$0.05 | 17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 261, eni | 1.05 | 228,435 | ${ }^{3.92}$ | 80, 186 | 0.32 | 960,226 |  | 45,078 |  | 27,5+0 | 0.11 | 15,372 | 0.06 | 18 |
| -197, ${ }_{\text {cki }}$ | 0.84 | S07,644 | ${ }_{1.25}^{1.31}$ | -9,9,9919 | - | ${ }_{742} 5$ | ${ }_{3.18}$ | 傢, | 0.25 | ${ }_{71,584}$ | ${ }_{0} .31$ | 8s,774 | 0.38 | ${ }_{20}$ |
| 160,429 | ${ }_{0}^{1.74}$ | 418,187 | 1.92 | 74,031 | 0.34 | 755, ${ }^{\text {950 }}$ | 3. 48 | 62,296 | 0.29 | 152, 827 | 0.70 | 80,277 | 0.37 | 21 |
| 24, 888 | 1.15 | 573.979 | 2.70 | ${ }^{132,964}$ | 0.63 | 952, 604 | ${ }^{4.48}$ | 27,000 | 0.13 | 79,377 | 0.37 | 23,681 | 0.11 | ${ }_{23}^{22}$ |
| - 366,1909 | 1.41 | - 38,005 | 1.08 | 128,501 | ${ }_{0.68}^{1.01}$ | - $1,074,325$ | 5.70 | 35, 360 | 0.19 | 16, ${ }^{149}$ | 0.88 | 17, 223 | 0.09 | ${ }_{24}$ |
| 87,390 | 0.52 | 196,288 | ${ }_{2}^{1.16}$ | 34, 959 | ${ }^{0.21}$ | 1 645.117 | 3.811 | 38,727 | ${ }_{0}^{0.11}$ | - 412,479 | $\stackrel{\substack{0.24 \\ 1.56}}{\text { 2, }}$ | 17885 160,512 10 | ${ }_{0}^{0.11}$ | $\stackrel{25}{25}$ |
| 140,540 <br> 140 <br> 100 | 0.91 0.91 | 348,229 | ${ }_{2.24}^{2.24}$ | 19, ${ }^{2619}$ | 0.12 | 1,098, 001 | 7.08 | 43,125 | 0.23 | 230, 088 | 1.49 | 105,623 | 0.68 |  |
|  |  |  |  |  | 1.56 | 423 | 0.03 |  |  | 11.300 | 0.0 | 54,899 | 0.35 |  |

## ${ }^{2}$ Less than 1 cent.

: Per capita average not computed, because no reliable estinate of population could be made.

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908-Continued.

| $\begin{gathered} \text { city } \\ \substack{\text { num. } \\ \text { ber. }} \end{gathered}$ | ctry. | all aeneral ayd SPECLALEXPESSES. |  | I. - GeneralGovernmext. |  | h.-protection of life and property. |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Police department. | Fire department. |  | All other |  |  |  |
|  |  | Total | $\begin{gathered} \mathrm{Per} \\ \text { capta. } \end{gathered}$ |  |  | Total. | $\begin{gathered} \text { Yer } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \mathrm{Per} \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \mathrm{Yer} \\ \text { caplta. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { caplta. } \end{gathered}$ | Total. | Per capta. |
| 27 | Colum | 81,734,719 | \$11. 41 | 5148,359 | \$0.98 | $\$ 303,421$ | \$1.34 | \$274,970 | 51.81 | ${ }^{516,707}$ | s0. 11 | \$30,201 | ${ }^{30} 20$ |
| ${ }_{29}^{28}$ | Wos Angeles, cal. |  | 15.79 | 307, 11016 |  | +187\% ${ }^{1818}$ | ${ }_{1}^{12} 40$ |  | 1. 72 | 12092 | ${ }_{0} 0.08$ | 50,002 |  |
| ${ }_{31}^{30}$ | Seatte, Wash.... |  | (2) 33 |  | (2) ${ }_{0}^{\text {(2) }} 10$ | 23i, 2102 | (2) ${ }_{\text {1.17 }}$ | - 273,9315 | (3) ${ }_{\text {1. }}$ | $\stackrel{40,178}{23,265}$ | (2) | -98, ${ }_{\text {cose }}$ | (2) 0.24 0.29 |
| 32 | Omaha, Nebr. | 1,474,331 | 11.22 | 154,831 | 1.18 | 129,037 | 0.98 | 175, 313 | ${ }_{1}^{1.33}$ | 29, 315 | 0.28 | ${ }^{25,778}$ | 0.20 |
| $\stackrel{33}{34}$ | New Haven, ${ }_{\text {Nator }}$ | 1, $1,663,298$ | 8.94 | 139,999 | 1.11 0.67 | 退 ${ }^{2019,985}$ | ${ }^{1.99}$ | 209, 191 | - | -9,99 | 0.08 | 20,417 | (0.16 |
| 35 | Syracuse, $\mathrm{N} . \dot{\mathrm{Y}}$ | 1,927,157 | 15.59 | 215,359 | 1.74 | 192,000 | 1.55 | 218, 223 | 1.717 | 15,118 | 0.12 | 51,591 | 0.42 |
| 36 | st. Joseph, Mlo. | 695,010 | 5.65 | 73,137 | 0.59 | 89,915 | 0.73 | 114,701 | 0.93 | 5,950 | 0.05 | 8,616 | 0.07 |
|  | Portand, Oreg | 1,747,566 | - 11.98 | 125,001 | ${ }_{0}^{1.07}$ | 176, 103 | 1.63 | 334,046 | 2. ${ }_{\text {2, }}^{1.96}$ | 22,296 | 0.19 | 18, 18.76 | ${ }_{0}^{0.17}$ |
| 38 | Patlerson, Ga... | - $1,3,35,872$ | ${ }_{12}^{12} 29$ |  | ${ }_{0}^{10.91}$ | 207,64 | 1.90 | - 278,183 | ${ }_{1}^{1.64}$ | 10, ${ }^{\text {chi }}$ | ${ }_{0}^{0.10}$ | 26, ${ }^{2}$, 160 | ${ }_{0}^{0.17}$ |
| 40 | Rilchmond, Va. | 1, $1,108,827$ | 12.28 | 125, 377 | ${ }_{0}^{1.16}$ | 145, 165 | 1.35 | - 136,307 | ${ }_{1}^{1.26}$ | 20,661 | 0.19 | 32, 2180 | 0.23 |
|  | Fall River, Mass |  |  |  |  |  |  |  |  |  |  |  |  |
| 43 | Nashville, Tem | 1,910,979 | ${ }_{8.60}$ | 54, 209 | 0.51 | 107, 006 | 1.02 | 148, 580 | 1.19 | ${ }_{9} 9,985$ | 0.00 | 24, 371 | ${ }_{0.23}$ |
| 4 | Grand Rapids, Mich. |  | 12.60 <br> 15.48 | 119, ${ }^{123} \mathbf{1 8 2 1}$ | - 1.15 | 114,305 | 1.10 1.62 | - $1727,8,85$ | (1.65 | 8,573 10,063 | 0.08 <br> 0.10 <br> 0 |  | (0.18 |
| 46 | Cambridge, Mass. | 1, $1,570,390$ | 15.59 | 112,320 | 1.11 | 166,957 | ${ }_{1.66}$ | 132, 514 | ${ }_{1.32}$ | 32, 123 | ${ }_{0} 0.32$ | 6, 9,009 | ${ }_{0}^{0.64}$ |

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 190 .

| 47 | Albany, $\mathrm{N} . \mathrm{Y}$ | 81,288, 2505 | \$12.88 | \$122,077 | \$1.72 | \$190, 804 | 31.91 | \$176, 315 | \$1. 76 | \$13, 358 | s0. 14 | 818,120 | 80.1s |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48 | Reading, Pa. | 707,344 | 7.43 | 40,343 | 0.42 | 67, 480 | 0.71 | 45, 479 | 0.43 | 5,038 | 0.05 | 7,498 | 0.05 |
| 49 | Lowell, Mrass. | 1,338, 131 | 14.06 | 108,279 | 1.14 | 149,716 | 1.57 | 161,315 | 1.70 | 18,552 | 0.19 | 17,178 | 0.18 |
| 50 | Trenton, N. J. | 1,976,591 | 10. 77 | 67, 623 | 0.75 | 129,276 | 1.43 | 116,530 | 1.29 | 4,6is7 | 0.05 | 11,767 | 0.13 |
| 51 | Bridgeport, Conn. | 1,106, 462 | 12. 47 | 100,609 | 1.13 | 106,530 | 1.20 | 170,928 | 1.92 | 4,744 | 0.05 | 0,441 | 0.11 |
| 52 | Camden, N. J | 1,008, 680 | 11.49 | 83,056 | 0.95 | 148,379 | 1. 69 | 139,893 | 1.59 | 9,717 | 0.11 | 12,561 | 0.14 |
| 53 | Wilmington, Del. | 693,921 | 7.91 | 71,062 | 0.81 | 100,947 | 1.15 | 60, 751 | 0.69 | 10,495 | 0.12 | 0,893 | 0.11 |
| 54 | Des Moines, Iowa. | 1,058, 440 | 12. 64 | 66, 171 | 0.79 | 83, 556 | 100 | 170,119 | 2.03 | 10,874 | 0.13 | 8.991 | 0.11 |
| 55 | Lynn, Mass....... | 1,080,305 | 13. 15 | 81,456 | 0.99 | 105, 765 | 1.29 | 119,985 | 1. 46 | 34,004 | 0.43 | 29,319 | 0.36 |
| 56 | New Bediord, Mass. | 1,145,395 | 14.05 | 84,417 | 1.04 | 137,152 | 1.68 | 107,325 | 1.32 | 7,026 | 0.03 | 20,707 | 0.25 |
| 57 | Kansas City, Kans. | 604,009 | 7.48 | 46,304 | 0.57 | 66, 661 | 0.82 | 83,684 | 1.04 | 16,305 | 0.20 | 9,190 | 0.11 |
| 58 | Springfield, Mass.. | 1,386,849 | 17.24 | 71,621 | 0.89 | 123, 580 | 1.54 | 172,623 | 2.15 | 11,056 | 0.14 | 22.005 | 0.27 |
| 59 | Troy, N. Y.... | 1,111,899 | 14. 44 | 116,521 | 1.51 | 131,821 | 1.71 | 109,527 | 1. 42 | 0,327 | 0.12 | 14,153 | 0.18 |
| 60 | Oakland, Cal... | 1,755,781 | ${ }^{(2)}$ | 182,653 | (2) | 176,529 | (2) | 180,520 | (2) | 27,788 | (2) | 25,893 | (2) |
| 61 | Lawrence, Mass. | 884,708 | 11.87 | 51,422 | 0.69 | 86,796 | 1.16 | 91,035 | 1.22 | 6,166 | 0.08 | 14,790 | 0.20 |
| 62 | Somerville, Mass. | 1,018,546 | 13.79 | 70,541 | 0.96 | 80,757 | 1.22 | 84,585 | 1.15 | 22,430 | 0.30 | 19,039 | 0.26 |
| 63 | Duluth, Minn... | 872,102 | 12.09 | 89,788 | 1.24 | 72,827 | 1.01 | 165, 217 | 2.29 | 13,446 | 0.19 | 23,846 | 0.33 |
| 64 | Savannah, Ga. | 512,654 | 7.20 | 55,979 | 0.79 | 119, 562 | 2.68 | 98, 878 | 1.39 | 8, 855 | 0.12 | 16,817 | 0.24 |
| 65 | Noriolk, Va.-. | 754,300 | 10.76 | 90,543 | 1.29 | 122,133 | 1.74 | 99, 711 | 1.42 | 15,093 | 0.22 | 22,160 | 0.32 |
| 66 | Yonkers, N. Y | 1,344,813 | 19.35 | 155, 580 | 2.24 | 151,168 | 2.17 | 157,279 | 2.26 | 0,746 | 0.14 | 40,394 | 0.58 |
| 67 | Schenectaly, N. Y | 774, 670 | 11.17 | 107,789 | 1.55 | 89,937 | 1.30 | 99,234 | 1.43 | 12,540 | 0.18 | 19,205 | 0.28 |
| 68 | Hoboken, N. J. | 895, 041 | 12.95 | 74,246 | 1.07 | 164,438 | 2.38 | 126,778 | 1.83 | 2, 8 S6 | 0.04 | 6,012 | 0.09 |
| 68 | Peorla, Itl. | 816, 153 | 11.82 | 56, 742 | 0.82 | 107,355 | 1.55 | 139,509 | 2.02 | 9,061 | 0.14 | 15,619 | 0.23 |
| 70 | Utica, N. Y. | 859,380 | 12. 64 | 111,731 | 1. 64 | 62,914 | 0.93 | 152, 146 | 2.24 | 5,418 | 0.08 | 14,845 | 0.22 |
| 71 | Manchester, N. If | 649,375 | 9.65 | 47,354 | 0.70 | 57,707 | 0.86 | 111, 180 | 1.65 | 8,611 | 0.13 | 16,548 | 0.25. |
| 72 | Evansville, Ind... | 531,962 | 8. 05 | 38, 425 | 0.58 | 67,336 | 1.02 | 83,321 | 1.26 |  |  | 8,652 | 0.13 |
| 73 | San Antonio, Tex. | 723,997 | 11.00 | 55, 467 | 0.84 | 62,822 | 0.95 | 90.959 | 1.38 | 11,6io | 0.18 | 19,605 | 0.30 |
| 74 | Elizabeth, N. J... | 612,447 | 9.35 | 84, 775 | 0.84 | 84, 68.5 | 1.29 | 79,522 | 1.21 | 1, 4,610 | O. 07 | 12,388 | 0.19 |
| 75 | Waterbury, Conn.. | 768.546 | 11.74 | 73,654 | 1.12 | 68,910 | 1.05 | 78,901 | 1.21 | 5,804 | 0.09 | 9,425 | 0.14 |
| 76 | Salt Lake City, Utah | 1,113,493 | 17.60 | 139,182 | 2.20 | 84,038 | 1.33 | 79,832 | 1.26 | 6,926 | 0.11 | 17,056 | 0.27 |
| 77 | Wilkes-Barre, Pa | 548, 227 | 8.71 | 41,620 | 0.66 | 58,174 | 0.92 | 50,820 | 0.81 | 1,980 | 0. 03 | 3,615 | 0.00 |
| 78 | Erie, Pa...... | 531,471 | 8.51 | 47,170 | 0.76 | 54,163 | 0.87 | 83,036 | 1.34 | 4,741 | 0.08 | 10,435 | 0.17 |
| 79 | Mouston, Tex. | 707, 753 | 11. 45 | 76,083 | 1.23 | 73,769 | 1.19 | 94, 42.5 | 1.53 | 4,332 | 0. 05 | 13,146 | 0.21 |
| 80 | Tacoma, Wash | 951, 484 | ${ }^{(2)}$ | 85,930 | (2) | 74,993 | (2) | 147,110 | (2) | 4,4.55 | (2) | 11,529 | (2) |
| 81 | IIarrisburg, Pa | 570,699 | 9.01 | 43,901 | 0.76 | 48,456 | 0.84 | 14, 28,53 | 0.50 | 4,4.7 5.872 | 0.10 | 6,884 | 0.12 |
| 82 | Portland, Me... | 909,186 | 16. 00 | 100,549 | 1.77 | 00, 683 | 1.60 | 123,981 | 2.18 | 22,624 | 0.40 | 10,969 | 0. 19 |
| 83 | Charleston, S. C.. | 534, 649 | 10.35 | 45, 02, | 0.80 | 95,682 | 1. 69 | 103,400 | 1.83 | 22,503 | 0. 13 | 13,228 | 0. 23 |
| 84 | Youngstown, Ohio | 652, 857 | 11.57 | 45.815 | 0.81 | 96,541 | 1.71 | 89, ¢58 | 1. 50 | 6,5f0 | 0. 12 | 11, 684 | 0.21 |
| 85 | Dallas, Tex. | 714,640 | 13.02 | 63,118 | 1.15 | 74,230 | 1.35 | 104,007 | 1.89 | 8,257 | 0.15 | 7,977 | 0.15 |
| 86 | Terre Haute, Ind. | 605, 218 | 11.08 | 28.700 | 0.53 | 71,242 | 1,30 | 122,334 | 2.24 | 5, 477 | 0.10 | 6,408 | 0.12 |
| 87 | Akron, Ohio.... | 606, 651 | 11.36 | 38, 805 | 0.73 | 51,483 | 0.96 | 120,324 | 1.86 | 1.539 | 0.03 | 3,552 | 0.07 |
| 88 | Fort Wayne, Ind | 442,274 | 8.31 | 23.704 | 0.84 | 42.887 | 0.81 | 68,873 | 1.29 | 2.869 | 0.05 | 7,408 | 0.14 |
| 89 | Holyoke, Mass... | 745,250 | 14. 20 | 57,019 | 1.09 | 69,35 | 1.32 | 114,707 | 2. 19 | 5,569 | 0.11 | 9,851 | 0.19 |
| 90 | Brockton, Mass. | 705,165 | 13.45 | 56,996 | 1.09 | 67, 715 | 1.29 | 82,102 | 1.57 | 3,450 | 0.07 | 9, 130 | 0.17 |
| 91 | Covington, Ky . | 390, 680 | 7.64 | 49,809 | 0.97 | 55,000 | 1. 03 | 3, 3 , 08 | 0. 66 | 1,258 | 0. 02 | 9, 951 | 0. 19 |
| 92 | Lincoln, Nebr..... | 415, 733 | 8.16 | 36,213 | 0.71 | 24. $\mathrm{OH} \times 3$ | 0.47 | 43.719 | 0.86 | 1, 23 | 0.02 | 4,771 | 0.09 |
| 93 | Saginaw, Mich....... | 533,814 | 10.49 | 51,017 | 1.00 | 47,528 | 0.93 | 48.926 | 0.96 | 12,728 | 0.25 | 6,218 | 0.12 |

1 For per capita averages based upon revised estimates of population, see Table $\mathbf{B}$ in appendix to this report.

TOTAL AND PER CAPITA, ${ }^{1}$ 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
assigned to each, sce page 79. For a text discussion of this table, see page 63.]
GROUP II-CITIES ILAVING A POPULATION OF 100,000 TO 300,000 IN 1903 -Continued.

| Mif.-HEALTH COMSER- VATION AND SANI-tation-contimued. | IV.-hghwars. |  | v.-charities, mosfitals, and corpifetions. |  | ni.-edlcation. |  |  |  | vil--recreation. |  | $\begin{aligned} & \text { viII.—Miscellane- } \\ & \text { ovs. } \end{aligned}$ |  | $\begin{aligned} & \text { Citr } \\ & \text { num- } \\ & \text { leer. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sanitation. |  |  | Schools |  | Libraries, art ies, and mus | gallercums. |  |  |  |  |  |
| $\text { Total. } \quad \begin{array}{ll} \text { capita. } \\ \hline \end{array}$ | Total. | crer |  |  | Total. | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Total. | Per capita | Total. | Per capita. | Total. | Per |  | Total. | Per capita capita. |
| \$150,635 : $\mathbf{8 1 . 0 4}$ | \$116.610 | 80.77 | 844,320 | \$0.29 | 8687,897 | \$1. 52 | 819,347 | 80.13 | \$14,818 | \$0.10 | 519,384 | s0. 13 | 37 |
| 170,141 (2) | Ci34, $1 \mathbf{1} \mathbf{S}$ | (2) | 43,150 | ${ }^{(2)}{ }^{1}$ | 1. 287.200 | ${ }^{(2)}$ | 80,950 | (2) | 153, 643 | ${ }^{(2)}$ | 17,851 |  | 28 |
|  | 303, 875 | ${ }_{(2)}^{2.27}$ | 234,870 27.879 | ${ }_{(2)} 1.75$ |  | ${ }_{\text {(2) }}{ }_{\text {(2) }}$ | - 49,519 | ${ }_{\text {(2) }} 0.37$ | 39,661 | ${ }_{(2)}^{0.30}$ | 8,992 50,291 | ${ }_{\text {(2) }}^{0.07}$ | ${ }_{30}^{29}$ |
| 131,775 0.99 | 270,271 | 2.04 | 6, 8 , 837 | 0.50 | 1,290,777 | 2.19 | 13,790 | 0.10 | 82, 684 | 0.62 | 19,604 | 0.15 | 31 |
| 7s. 218 0.60 | 184.901 | 1.41 |  |  | 541, 103 | 4.12 | 20,374 | 0.16 | 55,253 | 0.42 | 80,185 | 0.61 | 32 |
| 83, 330 0.6 | 204.320 | 1. 66 | 113,614 | 0.90 | 552,535 | 4.40 | 25,927 | 0.21 | 35,128 | 0.28 | 14, 604 | 0.12 | 33 |
| 71.370 | 138, 514 | 1.12 |  |  | 336, 788 | 4.33 | 22, ©S4 | 0.18 | 9,149 | 0.07 | 10,077 | 0.13 | 34 |
| 196,253 1.59 | 231, 807 | 1.88 | 148, 132 | 1.20 | 354, 626 | +. 49 | 39,710 | 0.32 | 50,325 | 0.11 | 13,978 | 0.11 | 35 |
| ${ }^{26,995}$ (1).22 | 50, 802 | 0. 40 | 13,332 | 0.11 | 266,735 | 2.17 | 21,478 | 0.17 | 12,400 | 0.10 | 1,919 | 0.02 | 36 |
| $131.372 \quad 3.13$ | 154,334 | 1.38 | 1. 585 | 0.02 | 653, 633 | 5. 60 | 24,806 | 0.21 | 4,505 | 0.38 | 10,371 | 0.14 | 37 |
| 76,416 0.60 | 97,524 | 0.85 | 54, 228 | 0.47 | 522,359 | 4.53 | 21, 103 | 0.18 | 19,312 | 0.17 | 38,556 | 0.33 | 38 |
| 179,930 1. 1.4 | ${ }_{14}^{198,993}$ | 1. ${ }^{\text {s }}$ | 102, 1284 | 0.91 | - 2 266, 490 | 2.62 2.45 | 13,963 | 0.13 0.01 | 28,712 | 0.26 0.31 | 10,171 | 0.09 0.21 | 39 40 |
| 123,257 113,615 | 145.363 166,880 | 1.35 1.65 | \% 75 | ${ }_{0}^{0.61}$ | 243, $+75,749$ | 2.45 4.45 | 1,500 19,793 | 0.01 0.19 | 33,106 11,049 | 0.31 0.10 | $23,17 \pm$ 7,300 | 0.21 0.07 | 4 |
| 107,924 1.02 | 204, 909 | 1.93 | 145,597 | 1.37 | 420, 232 | 3.95 | 20,511 | 0.19 | 19,449 | 0.18 | 12,262 | 0.12 | 42 |
| $8 \mathrm{8K}, 229$ | 141,441 | 1.34 | 34,180 | 0.32 | 273, 516 | 2. 58 | 12,459 | 0.12 | 23, 152 | 0.22 | 18,344 | 0.17 | 43 |
| $\mathbf{8 6 , 2 7 3} \quad 0.83$. | 101, 585 | 0.98 | 54, 400 | ${ }^{0.35}$ | 53S, 814 | 5. 519 | +13.291 | 0. 0.12 | 32,463 | 0.31 | 3,193 | 0.03 | 4 |
|  | ${ }_{204}^{197,286}$ | ${ }_{2}^{1.90}$ | 127,909 89,528 | 1.27 0.89 | ${ }_{5}^{3} \mathbf{3} \mathbf{3}, 3,053$ | 5.25 4.99 | 14, 164 | 0.14 0.29 | ${ }_{58,063}^{60}$ | 0.58 | 10,130 4,301 | 0.10 0.04 | : 4 |

GROUP Ill-CITIES HAVING A POPLIATION OF 50,000 TO 100,000 IN 1906.


[^45]GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

${ }^{1}$ For per capita averages based upon revised estimates of population, see Table is in appendix to this report.

TOTAL AND PER CAPITA, ${ }^{1}$ 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
assigned to each, see page 79. For a text discussion of this table, sce page 03.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| Mi.-HEALTH CONSER-VATHON AND SANI-tition-continued. |  | 1V.-migifuas. |  | $\begin{aligned} & \text { V. CIIARITIES, HOS- } \\ & \text { PITALS, AND COR- } \\ & \text { RECTIONS. } \end{aligned}$ |  | vi.-education. |  |  |  | vil.-recreation. |  | $\begin{aligned} & \text { VIII.- MISCELLANE- } \\ & \text { OUS. } \end{aligned}$ |  | $\begin{aligned} & \text { clty } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sanitation. |  |  |  | Schools. | Libraries, art gallerles, and museums. |  |  |  |  |  |  |
| Total. | $\left\|\begin{array}{c\|\|} \text { Per } \\ \text { capita. } \end{array}\right\|$ | Total. | Per capita. |  |  | 'Total. | Per capita. | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ |  | Total. | Per |
| \$18,059 | \$0.36 | 841,845 | \$0.84 |  |  | 8159,173 | \$3.80 |  |  | $\$ 500$ | $\mathbf{8 0 . 0 1}$ | \$2,073 | \$0.04 | 94 |
| 99.110 | (2) | 144,806 | (2) | \$6,976 | (2) | 531,174 | (2) | \$22, 660 | (z) | 25,830 | (2) | 8,514 | (2) | 95 |
| 17.969 | 0.37 | 87,321 | 1.78 | 1,692 | \$0.03 | 134, 368 | 2.74 | 1,500 | \$0.03 | ${ }^{10} 924$ | 0.02 | 919 | 0.02 | 96 |
| 35, 59 | 0.75 | 81, 8199 | 1.74 1.07 | 21,902 $\mathbf{1 0}, 80$ | 0.45 0.35 | -159,243 | 3.30 5.97 | 1,803 9,262 | 0.04 0.19 | 10,177 4,567 | 0.21 0.10 | $\mathbf{5 , 9 4 6}$ $\mathbf{1 0 , 6 7 3}$ | 0.12 0.22 | 98 |
|  | 0.50 0.97 | 63,590 88,300 | 1.34 | 12,200 | 0.20 | 161,289 186,808 | 3.40 <br> 3.94 <br>  | 5,583 22,558 | 0.12 0.48 | 13,759 718 | 0.29 0.02 | 2,448 14,942 | 0.05 0.32 | 99 100 |
| 3if, 8.54 | 0.80 | 83,739 | 0.95 | 3, 093 | 0.07 | 186, 332 | 3.94 4.03 | 4,227 | 0.18 0.09 | 629 | 0.01 | 14,92 4,709 | ${ }_{0}^{0.10}$ | 101 |
| 44,123 | 0.98 | 125,708 | 2.74 | 30,534 | 0.80 | 217,495 | 4.74 | 11,966 | 0.28 | 5,406 | 0.12 | 2,655 | 0.06 | 102 |
| 32,645 | 0.72 | 57,733 | 1.27 |  | ${ }^{(2)}$ | 201,947 | 4.42 | 6,758 | 0.15 | 5,026 | 0.11 | 1,684 | 0.04 | 103 |
| 9,850 | 0.22 | 52,893 | 1.16 |  |  | 180, 450 | 3.97 |  |  | 1,435 | 0.03 | 1,712 | 0.04 | 104 |
| 22, 675 | 0.50 | 71, 61 | 1.58 |  |  | 117,665 | 2.60 | 8,153 | 0.18 | 1,642 | 0.04 | 5,185 | 0.11 | 105 |
| 13,937, | 0.31 0.79 | 74,351 67,104 | 1.65 1.51 | 56,025 | 1.25 0.35 | 155, 579 | 3.44 | 7,305 | 0.16 | 7,436 4,511 | 0.16 | 1,105 | 0.02 | 106 |
|  | 1.55 | 54,929 | 1.25 | 240 | 0.01 | 186, 249 | 4.22 | 7,913 | 0.18 | 1,169 | 0.03 | 8,448 | 0.19 |  |
| 24, 7.50 | 0.57 | 44,100 | 1.01 | 21,401 | 0.49 | 207,959 | 4. 70 | 9,159 | 0.21 | 5,068 | 0.12 | 1,909 | 0.04 | 110 |
| 16, 523 | 0.35 | 39,092 | 0.89 | 2,671 | 0.06 | 201, 520 | ${ }^{4.61}$ | 5,840 | 0.13 | 12,330 | 0.28 | 1,756 | 0.04 | 111 |
| 25,933 | 0.59 2.23 | 53, 889 | $\underline{1.37}$ | 30,090 | 0.83 | -178,972 | 3.56 4.12 | 12,408 | 0.29 | 63, ${ }^{1,290}$ | 0.46 1.46 | 12,045 | 0.28 | 112 |
| 31,560 | 0.73 | 76,491 | 1.76 | 41,700 | 0.90 | 157,164 | 3.63 | 7,450 | 0.17 | 8,839 | 0.20 | 3,726 | 0.09 | 114 |
| 23, 621 | 0.54 | 51,634 | 1.20 | 10, 183 | 0.24 | 69,885 | 1.03 | 2,603 | 0.06 | 4,102 | 0.10 | 1,990 | 0.05 | 115 |
| 43,413 | 1.14 | 113.388 | 2.67 | 1,114 | 0.03 | 224, 270 | 5.27 | 12,869 | 0.30 | 22,127 | 0.52 | 13,817 | 0.32 | 116 |
| 7,057 | 0.17 | 40,006 | 0.94 | 10,635 | 0.39 | 123,832 | 2.92 |  |  | 4,050 | 0.10 | 1,820 | 0.04 | 117 |
| 36, 009 | 0.87 | 42, 237 | 1.00 | 7,477 | 0.18 | 150,351 | 3.55 | 7,640 | 0.18 |  |  | 3,515 | 0.08 | 118 |
| 27,437 | 0.65 | 48,935 | 1.16 | - 5,600 | 0.13 | 185,023 | 4.39 | g, 329 | 0.22 | 32,781 | 0.78 | 5,293 | 0.13 | 119 |
| 27,527 | 0.62 | 40,160 | 0.93 | 2,411 | 0.06 | 142,569 | 3.48 | 1,100 | 0.03 | 3,436 | 0.88 | 1,984 | 0.05 | 120 |
| 42.849 | 1.05 | 86,980 | 2. 14 | 40, 390 | 1.00 | 220,125 | 5.56 3.39 | 13,948 | 0.34 | 19,372 | 0.48 | 4,541 | 0.11 | 121 |
| 14.648 | 0.313 | 57, 561 | 1.42 1.68 |  |  |  | 3.39 4.14 | 8,786 | 0.07 0.20 | 5,104 2,704 | 0.13 0.07 | 6,062 1,756 | 0.15 0.04 | 123 |
| 12,024 | 0.30 | 67, 917 | 1.68 | 1,341 | 0.03 | 167,993 | 4.14 | 8,184 | 0.20 | 2,764 | 0.07 | 1,756 | 0.04 | 123 |
| 5,003 | 0.13 | 39,599 | 0.98 | 5,925 | 0.15 | 150,046 | 3.73 | 4,723 | 0.12 | 745 | 0.02 | 7,462 | 0.18 | 124 |
| 11,295 | 0.23 | 2), 29, | 0.73 | 7,025 | 0.18 | 120, 820 | 3.02 | 7,533 | 0.19 | 15,616 | 0.39 | 796 | 0.02 | 125 |
| 13,717 | 0.3 | 35,525 | 0.92 | 16, 172 | 0.41 0.01 | 145,732 181,558 |  |  |  |  | 0.02 0.23 | 6,369 <br> 9,004 | 0.16 0.23 | 126 |
| 21,266 19,648 | 0.53 0.50 | 53,94 54,425 | 1.35 1.35 | 9,604 | 0.01 0.24 | - 181,5111 | 4.56 3.98 | 8,229 | ${ }_{0}^{0.18}$ | 9,274 3,014 | 0.08 0.0 | 9,742 2,742 | 0.23 | 128 |
| 02,2ixi | 2.34 | \%0,142 | 1.78 | 10,932 | 0.23 |  |  | 5,700 | 0.14 | 19,344 | 0.49 | 6,188 | 0.10 | 129 |
| 20, 519 | 0.52 | 30, 633 | 1.01 | 402 | 0.01 | 118, 366 | 3.01 |  |  | 4,000 | 0.10 | 5,280 | 0.13 | 130 |
| 43,947 | 1.12 | 52, 274 | 1.33 | 38, 034 | 0.99 0.03 | 170,121 | 4.34 | 4,302 | 0.11 | 10,393 | 0.27 | 10,180 | 0.26 | 131 |
| 4.008 81,445 | 0.10 2.10 | \% $\begin{array}{r}17,073 \\ 133,543\end{array}$ | 0.44 3.44 | 1,218 46,870 | 0.03 1.21 | 118,663 | 3.05 8.00 | 6, | 0.16 0.73 | 1,980 28,814 | 0.05 0.74 | 3,013 10,246 | 0.08 0.26 | ${ }_{133}^{132}$ |
| 33, 284 | 0.86 | 73.577 | 1.90 | 73,720 | 1.91 | 149,687 | 3.87 | 11,100 | 0.29 | 11,502 | 0.30 | 4,837 | 0.13 | 134 |
| 20, 44i | 0.54 | 72, 29 | 1.90 | 88,647 | 2.32 | 184, 168 | 4.82 | 18,402 | 0.48 | 8,060 | 0.21 | 3,098 | 0.08 | 135 |
| 21,823 | 0.58 | 36,975 | 0.99 | 1,0i2 | 0.03 | 163, 740 | 4.38 | 16,207 | 0.43 | 2, 404 | 0.06 | 705 | 0.02 | 137 |
| 19,229 | 0.52 | 61,681 | 1.60 | 20,531 45,655 | 0.55 1.25 | 84,876 84,405 | 2.23 2.34 |  |  | 1,692 | 0.01 0.05 | 2,770 $\mathbf{1 , 6 4 5}$ | 0.07 0.05 | 137 |
| 45,788 | 1.27 | 73, 627 | 2.04 | 45,655 | 1.26 | 84, 465 | 2.34 |  |  | 1,663 | 0.05 | 1,645 | 0.05 | 138 |
| 11,718 | 0.33 | 69,024 | 1.93 | 24,543 | 0.69 | 139,818 | 3.91 | 4,500 | 0.13 | 6,480 | 0.18 | 210 | 0.01 | 139 |
| 16,540 | 0.47 | 47,704 | 1.34 | 45,007 | 1.27 | 143,209 | 4.03 | 4,000 | 0.11 | 4,172 | 0.12 | 3,889 | 0.11 | 140 |
| 44, 432 | 1.25 | 40.372 | 1.14 | 8,139 | ${ }^{0.23}$ | 189, 192 | 5.33 4.94 | 4,871 | 0.14 | 12,185 | 0.34 | 9,807 | 0.28 | 141 |
| 23,934 10,411 | 0.68 0.47 | 30.350 60,534 | 0.87 1.92 | $\mathbf{9}, 600$ 15,231 | 0.24 0.44 | 1701,111 | 4.94 2.92 | 6,645 3,035 | 0.19 0.09 | ${ }^{2,520}$ | 0.07 0.01 | 5,012 | 0.14 | $\stackrel{142}{14}$ |
| 10,411 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 42, 701 | 1.24 | 51,42\% | 1.49 | 41,713 | 1.21 | 86, 778 | 2.50 | 6,248 | 0.18 | 8,834 | 0.20 | 1,778 | 0.05 | 144 |
| 13,315 | 0.39 | 61, 313 | 1.79 | 15, 525 | 0.45 1.84 | ${ }_{136,916}$ | 4.12 4.01 | 8,184 9,001 | 0.24 0.27 | 6,600 4,030 | 0.19 0.12 | 7,867 | 0.23 0.13 | 145 146 |
| 23, ${ }^{23}$ | 0.70 | -90, 198 | 2.66 2.33 | 62, 601 | 1.84 $\mathbf{0 . 7 5}$ | -121,475 | 3. 39 | 4,000 | 0.27 0.12 | 1,171 | 0.03 | 4, 150 | (3) | 146 147 |
| 22,119 31,650 | 0.65 0.60 | 52, 372 | 1.58 | 2,000 | 0.06 | 117,330 | 3.54 | 8,948 | 0.27 | 10,297 | 0.31 | 3,878 | 0.12 | 148 |
|  |  | 42,523 | 1.29 | 13,938 | 0.42 |  |  | 900 | 0.03 | 3,970 | 0.12 | 183 | 0.01 | 149 |
| 19,874 | 0.61 | 24,0,2 |  | 4,981 | 0.15 | 148, 502 | 4.54 | 4,335 | 0.13 | 1,884 | 0.06 | 2,436 | 0.05 | 150 |
| 19,624 | 0.60 | -47, 233 | 1.48 | 18,471 | 0.58 | 190,545 | 5.96 | 8,152 | 0.25 | 13,006 | 0.41 | 1,575 | 0.05 | 151 |
| 23,787 | 0.74 0.35 |  | -1.74 | 12,808 | 0.40 | 107,605 | 3.37 | 88,523 | 0.27 | 4,083 | 0.13 | 1,801 | 0.06 | 152 |
| 74,505 | 2.36 | 97,431 | 3.08 | 1,889 | 0.06 | 220, 6ss | 6.98 | 16,914 | 0.54 | 13,404 | 0.43 | 3,262 | 0.10 | 153 |
| 14,143 | 0.45 | 118,021 | 3.74 | 4,501 | 0.14 | 185,477 | ${ }^{5.88}$ | 7,327 | 0.23 | 31,378 | 0.99 | 6,207 | 0.20 | 154 |
| 13,957 | 0.45 | 24,345 | 0.79 | 7,414 | 0.24 | 80,409 | 2.59 4.60 | 3,802 9,680 | 0.12 | 3,499 | 0.02 | 10, 802 | 0.35 | 155 |
| $\begin{array}{r}18,360 \\ 7,534 \\ \hline 1315\end{array}$ | 0.50 0.20 | 70,001 40,450 | 2.26 1.39 | 30,337 | 1.27 | 142,25 12,653 | 4.60 4.41 | 9,680 4,000 | 0.31 | 3,467 5,554 | 0.11 | 1,747 3,649 | 0.06 0.13 | 156 |
| 13,144 | ${ }_{(2)}{ }^{\text {2 }}$ | 44,330 | (2) | 1i,009 | (2) | 151,204 | ( ${ }^{\text {a }}$ | 6,297 | ${ }^{(2)}$ | 3,126 | ${ }^{(2)}$ | 2,296 | ${ }^{(2)}$ | 158 |
| 28,350 | 0.78 | 27,128 | 0.75 | 50,318 | 1.39 | 126,565 | 3.50 | 5,203 | 0.14 | 1,087 | 0.03 | 658 | 0.02 |  |

2 Per caplta arerage not computed, because no rellable estimate of population could be made.
${ }^{3}$ Less than 1 cent.

Table 32.-Payments for general and special service expenses,
COMPARATIVE SUMMARY FOR H; CITIES, GROUPED

${ }^{2}$ Not including Wichita, Kans.: Bíy Clty, Mich.; New Britain, Conn.; Oklahoma City, Okla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Pueblo, Colo.; Newport, Ky.; or Fort Worth, Tex.;

TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
according to poplelation in 1908: 1902 to 19as.


Table 33._-PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES: ${ }^{1} 1908$.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discusslon of this table, see page 63.$]$

| $\begin{gathered} \text { City } \\ \text { nump- } \\ \text { ber. } \end{gathered}$ | cary. | $\begin{aligned} & \text { I.-Gen- } \\ & \text { goval } \\ & \text { govern- } \\ & \text { ment. } \end{aligned}$ | II.-PROTECTION OF LIFE AND |  |  | $\begin{aligned} & \text { II.-HEALTE CON- } \\ & \text { SERVATION AND } \end{aligned}$ sanitation. |  | IV.-High- | V.-Charittes, hospitals, and corrections. | vi.-edveation. |  | VII.-Rec | VIII. <br> Miscella. neuus. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Police department. | Fire department. | All | Health conservation. | Sanitation. |  |  | Schools. | Libraries, art galleries, and nuseums. |  |  |
|  | Grand total. | 12.1 | 13.4 | 10.3 | 1.8 | 1.8 | 8.2 | 10.9 | 7.0 | 25.1 | 1.5 | 3.4 | 1.5 |
| - | Group 1. | 13.7 | 14.5 | 9.1 |  | 1.8 | 8.5 | 9.9 | 8.2 | 25.3 | 1.4 | 3.8 |  |
|  | Group II. | 8.9 | 11.5 | 12.5 | 1.1 | 1.8 | 7.5 | 12.5 | 4.6 | 33.2 | 1.6 | 3.3 | 1.4 |
|  | Group III.. | 8.9 | 11.0 | 12.8 | 1.1 | 1.6 | 7.9 | 13.2 | 4.4 | 34.4 | 1.7 | 2.3 | ${ }_{1}^{0.8}$ |
|  | Group IV.... | 8.4 | 10.2 | 13.0 | 1.2 | 1.6 | 6.9 | 14.3 | 4.1 | 35.7 | 1.6 | 1.9 | 1.0 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New York, N. Y . | 13.2 | 14.8 | 8.4 | 2.6 | 2.2 | 8.3 | 9.1 | 8.8 | 26.4 | 1.3 | 3.0 | 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill..... | 16.8 | 16.7 | 8.6 | 1.8 | 1.2 | 7.8 | 7.4 | 8.2 | 25.0 | 0.9 | 6.5 | 2.1 |
| 3 | Philadelphia, Pa. . | 15.7 | 15.8 | 5.6 | 2.9 | 1.6 | 7.3 | 13.0 | 10.1 | 22.5 | 1.2 | 3.5 | 0.6 |
| 4 | St. Louls, 110..... | 12.3 | 16.5 | 9.7 | 1.5 | 1.3 | 10.0 | 14.2 | 7.6 | 22.7 | 1.3 | 2.5 | 0.4 |
| 5 | Boston, Mass. | 12.3 | 12.5 | 8.9 | 1.6 | 1.7 | 9.7 | 10.0 | 11.1 | 23.4 | 2.0 | 5.7 | 1.0 |
|  | Baltimore, Md. | 14.1 | 16.4 | 10.7 | 1.1 | 1.7 | 8.9 | 9.4 | 8.6 | 24.0 | 0.7 | 4.1 | 0.3 |
| 7 | Pittsburg, Pa | 12.6 | 10.3 | 9.6 | 2.4 | 1.7 | 7.7 | 10.7 | 4.6 | 24.4 | 3.0 | 3.5 | 9.4 |
| 8 | Cleveland, Ohlo. | 13.2 | 10.8 | 10.1 | 1.1 | 1.8 | 7.8 | 10.1 | 7.1 | 31.2 | 2.5 | 3.5 | 0.8 |
| 9 | Buffalo, N. Y. | 11.5 | 14.1 | 13.9 | 1.4 | 1.4 | 7.9 | 13.4 | 7.4 | 23.6 | 1.7 | 3.4 | 0.3 |
| 10 | San Francisco, Cal | 15.8 | 16.5 | 15.2 | 2.2 | 1.3 | 6.0 | 9.8 | 7.1 | 19.8 | 0.9 | 4.5 | 0.8 |
| 11 | Detroft, Mich. | 15.0 | 13.3 | 14.0 | 1.0 | 1.2 | 7.8 | 6.9 | 6.0 | 27.9 | 1.9 | 4.6 | 0.5 |
| 12 | Cincinati, Ohio. | 14.3 | 13.1 | 11.2 | 1.6 | 1.1 | 8.2 | 13.5 | 8.2 | 24.8 | 1.7 | 1.4 | 1.0 |
| 13 | MIlwaukee, Wis. | 11.8 | 10.4 | 13.4 | 1.0 | 1.2 | 12.6 | 10.6 | 7.3 | 23.3 | 1.9 | 2.5 | 2.1 |
| 14 | New Orieans, La.. | 14.4 | 7.7 | 12.6 | 1.1 | 3.3 | 20.9 | 11.0 |  | 22.9 | 0.8 | 1.6 | 0.4 |
| 15 16 | Washlington, ${ }^{\text {Newark, }}$ N. ${ }^{\text {J. C. }}$. | 7.9 10.9 | 14.2 | 8.0 9.5 | 3.4 1.0 | 1.8 2.7 | 8.4 8.7 | 12.8 8.2 | 12.3 10.0 | 26.2 31.5 | 0.8 1.3 | 3.6 3.1 | 0.5 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolis, Minn. | 6.6 | 8.8 | 12.6 | 1.0 | 1.2 | 5.9 | 17.1 | 3.2 | 37.0 | 2.4 | 4.0 | 0.4 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.. | 8.8 | 19.4 | 12.5 | 0.6 | 1.2 | 9.3 | 8.1 | 3.9 | 34.2 | 1.6 | 1.0 | 0.5 |
| 19 | Indianapolis, Ind | 4.9 | 11.1 | 16.6 | 0.9 | 1.3 | 7.4 | 11.4 | 3.5 | 35.7 | 1.9 | 4.3 | 1.0 |
| 20 | Louisville, Ky ... | 7.3 | 13.8 | 12.7 | 0.8 | 1.1 | 9.3 | 10.7 | 9.3 | 27.2 | 2.1 | 2.6 | 3.3 |
| 21 | St. Paul, Minn. | 6.9 | 10.6 | 11.7 | 0.7 | 1.6 | 6.4 | 10.8 | 3.0 | 30.4 | 2.5 | 6.1 | 3.2 |
| 22 | Providence, R. I. | 6.9 | 13.4 | 14.3 | 1.0 | 1.6 | 7.6 | 17.7 | 4.1 | 29.4 | 0.8 | 2.5 | 0.7 |
| 23 | Rochester, $\mathbf{N}$. Y | 8.4 | 10.8 | 12.7 | 1.1 | 1.5 | 12.5 | 13.2 | 6.7 | 27.2 |  | 5.1 | 0.7 |
| 24 | Kansas City, Mo. | 11.6 | 13.2 | 12.0 | 1.5 | 1.3 | 8.5 | 6.5 | 4.1 | 34.3 | 1.1 | 5.3 | 0.6 |
| 25 | Toledo, Ohio... | 9.0 | 11.7 | 14.5 | 1.2 | 1.5 | 5.2 | 11.7 | 2.1 | 33.5 | 1.1 | 2.5 | 1.1 |
| 26 | Denver, Colo.. | 20.7 | 6.6 | 9.1 | 1.0 | 1.9 | 3.7 | 9.2 | 6.9 | 29.1 | 1.1 | 6.4 | 4.3 |
| 27 | Columbus, Ohio. | 8.6 | 11.7 | 15.9 | 1.0 | 1.7 | 9.1 | 6.7 | 2.6 | 30.7 | 1.1 | 0.9 | 1.1 |
| 28 | Los Angeles, Cal | 8.4 | . 12.1 | 9.2 | 2.8 | 2.0 | 4.7 | 17.4 | 1.2 | 35.2 | 2.2 | 4.4 | 0.5 |
| 29 | Worcester, Mass. | 5.2 |  | 10.9 | 0.6 | 2.4 | 7.8 | 14.4 | 11.1 | 34.1 | 2.3 | 1.0 | 0.5 |
| 30 | Seattle, Wash... | 13.0 | 10.2 | 9.9 | 1.4 | 3.5 | 5.0 | 9.2 | 1.0 | 39.8 | 2.8 | 2.4 | 1.8 |
| 31 | Memphis, Tenn. | 6.7 | 11.3 | 14.1 | 1.7 | 2.3 | 9.6 | 19.7 | 4.8 | 21.2 | 1.0 | 6.0 | 1.4 |
| 32 | Omaha, Nebr. | 10.5 | 8.8 | 11.9 | 2.0 | 1.7 | 5.3 | 12.5 |  | 36.7 | 1.4 | 3.7 | 5.4 |
| ${ }_{34} 3$ |  | 8.4 | 15.0 | 12.6 | 0.6 | 1.2 | 5.0 | 12.5 | 6.8 | 33.2 | 1.6 | 2.1 | 0.9 |
| 34 | Scranton, Pa..... | 7.5 11.2 |  | 19.2 | 1.6 | 1.0 | 6.4 | 12.5 |  | 48.4 | 2.0 | 0.8 | 1.5 |
| ${ }_{36} 35$ | Syracuse, N. ${ }^{\text {St. Joseph, }}$ | 11.2 | 10.0 12.9 | 11.3 | 0.8 0.8 | 2.7 1.2 | 10.2 3.9 | 12.0 8.6 | 7.7 | 28.8 | 2.1 | 2.6 | ${ }_{0}^{0.7}$ |
| 36 | St. Joseph, Mo. | 10.5 | 12.9 | 16.5 | 09 | 1.2 | 3.9 | 8.6 | 1.9 | 33.4 | 3.1 | 1.8 | 0.3 |
| 37 | Portland, Oreg. | 7.2 | 10.9 | 19.1 | 1.3 | 1.1 | 7.5 | 10.5 | 0.1 | 37.4 | 1.4 | 2.5 | 0.9 |
| 38 | Paterson, N. J. | 5.6 | 13.3 | 16.8 | 0.4 | 1.5 | 5.8 | 7.3 | 4.1 | 39.3 | 1.6 | 1.5 | 2.9 |
| 39 | Atlanta, Ga | 7.4 | 15.4 | 13.3 | 0.8 | 2.0 | 13.4 | 14.8 | 7.6 | 21.3 | 1.0 | 2.1 | 0.8 |
| 40 | Richinond, Va. | 11.3 7.3 | 13.2 12.3 | 12.3 | 1.9 | 2.2 | 11.1 | 13.1 | 5.9 | 23.8 | 0.1 | 3.0 | 2.1 |
| 41 | Dayton, Ohfo. | 7.3 | 12.3 | 13.0 | 0.7 | 1.4 | 8.4 | 13.1 | 5.6 | 35.4 | 1.5 | 0.8 | 0.5 |
| 42 | Fall River, Moss.. | 6.5 | 11.5 | 10.9 | 0.3 | 2.5 | 7.9 | 15.1 | 10.7 | 30.9 | 1.5 | 1.4 | 0.9 |
| 43 | Nashille, Tenn.... | 6.0 | 11.8 | 13.8 | 1.1 | 2.7 | 9.4 | 15.5 | 3.8 | 30.0 | 1.4 | 2.5 | 2.0 |
| 45 | Grand Raplds, | 9.1 8.2 | 8.7 10.5 | 13.2 12.6 | 0.7 | 2.5 | ${ }_{6}^{6.6}$ | 7.8 | 4.2 | 41.2 3 | 3.3 | 2.5 3 | 0.2 |
| 46 | Cambridge, Mass. | 8.2 | 10.6 | 8.5 | 2.0 | 1.2 4.1 | 6.6 11.1 | 12.6 13.0 | 8.2 5.7 | 33.9 32.0 | 0.9 1.8 | 3.9 3.7 | ${ }_{0.3}^{0.6}$ |

1 For absolute numbers, see Table 32.

Table 33.-PER CENT DISTRIBUTION OF PAYMENTS FOR GENERAL AND SPECIAL SERVICE EXPENSES: ${ }^{1}$ 1908—Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 03.] GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { numb } \\ \text { ber. } \end{gathered}$ | CITY. | I.-Gen-goverament. | in.-protection of life andproperty. |  |  | $\begin{aligned} & \text { Mr.- HEALTH CON- } \\ & \text { SERVATION AND } \\ & \text { SANITATION. } \end{aligned}$ |  | IV.-HIgh- | V.-Charities, hospitals, and corrections. | Vi.-EdUCATION. |  | VII.-Rec | VIII. Miscellaneous. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Pollce department. | $\begin{gathered} \text { Fire } \\ \text { depart- } \\ \text { ment. } \end{gathered}$ | All | Health conservation. | $\begin{aligned} & \text { Sanita- } \\ & \text { tion. } \end{aligned}$ |  |  | Schools. | Libraries, art galleries, and museums. |  |  |
|  | Albany, N. Y | 13.4 | 14.8 | 13.7 | 1.1 | 1.4 | 5.6 | 9.4 | 3.6 | 28.2 | 1.0 | 6.8 | 0.9 |
| 48 | Reading, Pa . | 5.7 | 9.5 | 6.4 | 0.7 | 1.1 | 14.4 | 17.9 |  | 39.9 | 1.4 | 2.0 | 1.0 |
| 49 | Lowell, Mass. | 81 | 11.2 | 121 | 1.4 | 1.3 | 7.4 | 13.8 | 9.8 | 31.9 | 1. 6 | 1.2 | 0.2 |
| 50 | Trenton, N. J................... | 6.9 | 13.2 | 1.9 | 0.5 | 1.2 | 7.3 | 8.8 | 3.2 | 41.6 | 2.2 | 2.1 | 1.1 |
| 51 | Bridgeport, Conn................. | 9.1 | 9.0 | 15. 4 | 0.4 | 0.9 | 8.2 | 10.5 | 8.1 | 27.5 | 1.5 | 24 | 0.3 |
| 52 | Camden, $\mathrm{N} . \mathrm{J}$. | 82 | 14.7 | 13.9 | 1.0 | 1.2 | 3.8 | 9.9 | 1.9 | 41.6 | 1.7 | 1.2 | 1.0 |
| 53 | Wilmington, Del. ............. | 10.2 | 14.5 | 8.8 | 1.5 | 1.4 | 9.5 | 14.1 | 0.6 | 33.9 | 1.8 | 3.6 |  |
| 54 | Des Moines, Iowa................ | 6.3 | 7.9 | 16.1 | 1.0 | 0.8 | 4.5 | 11.0 | 0.1 | 46.5 | 1.8 | 3.0 | 0.9 |
| 55 56 | Lymn Mass. ${ }_{\text {Lew }}$ | 7.5 | 9.8.8 | 11.1 9.4 | 3.2 0.6 | 27 1.8 | 8.0 9.0 | 11.8 16.0 | 10.2 9.7 | 30.2 288 | 2.0 | 3.2 2.5 | 0.6 0.2 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 57 | Kansas City Kans. | 7.7 | 11.0 | ${ }_{12}^{13.9}$ | 2.8 | 1.8 | 8.1 | 15.5 | 4.9 | 41.4 | 1.3 | 1.6 | 1.0 |
| 5 | Troy, N. | 10.5 | 11.9 | 9.9 | 0.8 0.8 | 1.6 | 8.1 11.8 | 15.5 8.7 | 13.3 | 23. 1 | 3.1 | 2.8 | 1.2 1.1 |
| fio | Oakland, cai... | 10.4 | 10.1 | 10.3 | 1.6 | 1.5 | 8.9 | 17.2 | 0.1 | 33.4 | 25 | 3.0 | 1.1 |
| 61 | Lawrence, Mass................... | 5.5 | 9.8 | 10.3 | 0.7 | 1.7 | 8.9 | 15.0 | 11.3 | 32.6 | 22 | 1.4 | 0.3 |
| 62 | Somerville, Mass.............. | 6.9 | 8.8 | 8.3 | 2.2 | 1.9 | 11.3 | 10.6 | 71 | 37.5 | 20 | 3.0 | 0.4 |
| 63 | Duluth, Minn................... | 10.3 | 8.4 | 18.9 | 1.5 | 2.7 | 4.4 | 12.7 | 0.7 | 36.4 | 20 | 1.3 | 0.5 |
| 6 | Savannah, Ga................ | 10.9 | 23.3 | 19.3 | 1.7 | 3.3 | 18.2 | 11.4 | 5.4 | 0.1 | 0.9 | +.9 | 0.6 |
| 65 | Norfolk, Va. Y . . . . | 12.0 | 16. 2 | 13.2 | 2.0 | 2.9 3.0 | 16.0 8.7 | 8.1 | 4.8 | 20.0 | 0.8 | 2.7 | 1.3 |
| 66 | Yonkers, S. Y................ | 11.6 | 11.2 | 11.7 | 0.7 | 3.0 | 8.7 | 16.5 | 4.0 | 30.1 | 0.8 | 1.4 | 0.2 |
| 67 | Schennetady, X. Y. | 13.9 | 11.6 | 12.8 | 1.6 | 2.5 | 0.7 | 9.8 | 5.4 | 31.2 | 0.8 | 0.5 | 0.3 |
| is | 110boken, S. J................. | 8.3 | 18.4. | 14.2 | 0.3 | 0.7 | 4 | 2.9 10.9 | 2.8 | 40.2 <br> 33.0 | 23 | 2. ${ }^{2}$ | 3.0 0.8 |
| $\stackrel{19}{70}$ | U'erica, IIl | 7.0 13.0 | ${ }^{13.2}$ | 17.1 17.7 | 1.2 0.6 | 1.9 | [1.3 | 10.9 | 4.2 | 33.0 31.3 | 2.7 | 5.9 0.8 | 0.8 |
| 71 | Manchester, $\mathrm{N} . \mathrm{II}$. | 7.3 | 8. 9 | 17.1 | 1.3 | 2.6 | 6.0 | 25.5 | 3.6 | 24.3 | 1.5 | 1.6 | 0.3 |
| \% | Evanssille, Ind. | 7.2 | 12.7 | 15.7 |  | 1.6 | 4.0 | 11.4 | 1.1 | 43. 6 | 0.3 | 1.0 | 0.7 |
| 73 | Sanh Antonio, Tex.............. | 8.7 | 8.7 13.8 | 12.6 13.0 | 1.6 | 27 | 8.5 10.5 | 17.7 8.8 | 2.9 6.0 | 323 <br> 34 | 1.0 | 2.3 1.2 | 2.1 |
| $\stackrel{3}{31}$ | Whateriurs, Conn................. | S. 9 | 13.8 9.0 | 10.3 10.3 | 0.8 | 1.2 | ${ }^{10.7}$ | 15.7 | 6.8 | 35.9 | 2.1 | 1.4 | 0.6 |
| 76 | Salt Lake City, Ltih........... | 12.5 | 7.5 | 7.2 | 0.6 | 1.5 | 7.7 | 13.4 |  | 40.5 | 1.2 | 1.6 | 0.2 |
| 7 | Wilkes-Barse, Pa. | 7.6 | 10.6 | 9.3 | 0.4 | 0.7 | 5.6 | 23.3 | 0.1 | 39.2 |  | 1.9 | 1.5 |
| 78 | Frim, 1'a........................... | 8.9 | 10.2 | 15.8 | 0.9 | 2.0 | 2.6 | 10.0 |  | 39.1 308 | 3.1 | 1.3 | 0. 1 |
| 9 | Houston, Tex................ | 10.7 | 10.4 | 13.3 | 0.5 | 1.9 1.2 | 10.0 | 18.3 | 1.4 | 30.8 37.9 | 1.1 | 1.15 | 0.5 |
| 88 | Tacoma, Wash................ | 9.7 | 7.9 8.3 | 15.0 5.0 | 1.0 | 1.2 | 16.6 | 18.1 9.8 | 0.2 | 43.8 |  | 4.8 | 1.4 |
| 82 | Portland, Me. | 11.1 | 10.0 | 13.6 | 25 | 1.2 | 5.5 | 16.1 | 7.6 | 25.3 | 1.5 | 1.8 | 0.7 |
| 83 | Charleston, S. C. | 2.7 | 16.4 | 17.7 | 1.3 | 2.3 | 7.1 | 9.9 | 13.5 | 17.5 | 1.7 | 3.4 | 1.7 |
| 84 | Youmgstown, Ohio. | 7.0 | 14.8 | 13.8 | 1.0 | 1.8 | 5.8 | 10.2 | 2.2 | 37.0 | 1.7 | 1.3 | 3.5 |
| 85 | Dallas, Tex........ | 8.8 | 10.4 | 14.6 | 1.2 | 1.1 | 6. 1 | 17.3 | 2.8 | 32.9 | 1.3 | 3.1 | 0.4 |
| 86 | Terre Ifaute, Ind. | 4.7 | 11.8 | 20.2 | 0.9 | 1.1 | 8.3 | 7.8 | 0.4 | 42.1 | 1.7 | 0.8 | 0.2 |
| 87 | Akron, Ohio..... | 6.4 | 8.5 | 16.4 | 0.3 | 0.6 | 7.8 | 13.7 | 4.1 | 39.3 4.4 | 1.3 | 0.6 | 1.1 |
| 88 | Fort Vayne, Ind............... | 6.5 7.7 | 9.7 9.3 | 15.6 15.4 | 0.6 0.7 | 1.7 1.3 | 7.0 6.0 | 12.0 | 10.0 | 4.4 3.2 | 1.7 | 1.8 | 0.8 |
|  |  | 81 | 9.6 | 11.0 | 0.5 | 1.3 | 7.8 | 13.2 | 9.2 | 33.7 | 2.0 | 0.6 | 0.3 |
| 91 | Brockton, Mass. | 12.7 | 14.1 | 8.6 | 0.3 | 2.4 | 9.6 | 13.1 | 0.0 | 34.5 | 2.5 | 1.0 | 0.5 |
| 92 | Lincoln, Nebr.................... | 87 | 5.8 | 10.5 |  | 1.1 | 4.8 | 13.3 | 0.1 | 51.8 | 2.7 | 1.2 |  |
| 93 | Saginaw, Mich................... | 9.6 | 8.9 | 9.2 | 2.4 | 1.2 | 4.0 | 12.8 | 2.9 | 44.3 | 0.9 | 1.5 | 2.5 |

1 For absolute numbers, see Table 32.

Table 33.-PER CENT Distribution of payments for general and special service EXPENSES: ${ }^{1}$ 1908-Continued.
[For a list of the cittes arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 63.$]$ group iv.-cities having a population of 30,000 to 50,000 in 1909.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{\[
\underset{\substack{\mathrm{ctitf} \\ \text { nut }}}{\substack{\mathrm{bu}}}
\]} \& \multirow[b]{2}{*}{crry.} \& \multirow[b]{2}{*}{} \& \multicolumn{3}{|l|}{} \& \multicolumn{2}{|l|}{} \& \multirow[b]{2}{*}{\({ }_{\text {wiss }}\)} \& \multirow[t]{2}{*}{} \& \multicolumn{2}{|l|}{nu-Edicatios.} \& \multirow[b]{2}{*}{VII--Rec.} \& \multirow[b]{2}{*}{\[
\substack{\text { yiliseills. } \\ \text { neoous. }}
\]} \\
\hline \& \& \& \[
\begin{gathered}
\text { poolite } \\
\text { parant. } \\
\text { ment. }
\end{gathered}
\] \& \[
\begin{gathered}
\text { Fire } \\
\text { depart } \\
\text { ment. }
\end{gathered}
\] \& other. \& \[
\begin{aligned}
\& \text { Henlen } \\
\& \text { Hentor } \\
\& \text { aptiton }
\end{aligned}
\] \& Sapita- \& \& \& Schools. \&  \& \& \\
\hline  \&  \& \[
\begin{gathered}
9.8 \\
9.8 \\
: 8.6 \\
: 8.7
\end{gathered}
\] \&  \&  \& \[
\begin{aligned}
\& 1.9 \\
\& 1.9 \\
\& 0.5 \\
\& \frac{2.5}{1.5}
\end{aligned}
\] \& \[
\begin{aligned}
\& 1.0 \\
\& 0.8 \\
\& 0.7 \\
\& 0.0
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& 10.8 \\
\& \begin{array}{l}
12.0 \\
27.0 \\
8.0
\end{array},
\end{aligned}
\] \& \begin{tabular}{l}
0.6 \\
0.5 \\
3.5 \\
3.5 \\
\hline
\end{tabular} \&  \& 1.9
0.5
0.5
1.5 \& 0.1
0.1
0.3
0.3
0.7
0.7
0.0 \& 0.5
0.7
0.7
0.9
0.7 \\
\hline \[
\begin{array}{r}
90 \\
\hline 1001 \\
\hline 100 \\
1003 \\
103
\end{array}
\] \& South Bend, Ind.
Butte, Mont...... McKeesport, \(P\). Sioux City, Iowa \&  \&  \& \[
\begin{gathered}
10.2 \\
10.8 \\
10.8 \\
10.3 \\
9.25
\end{gathered}
\] \& \[
\begin{aligned}
\& 2.2 \\
\& 0.9 \\
\& 0.4 \\
\& 0.4 \\
\& 0.7
\end{aligned}
\] \& \[
\begin{aligned}
\& 0.5 \\
\& 1.8 \\
\& .0 .8 \\
\& 0.3
\end{aligned}
\] \& \[
\begin{gathered}
6.5 \\
\frac{6.5}{8.1} \\
\frac{8}{7.0}
\end{gathered}
\] \& \[
\begin{aligned}
\& 13,7 \\
\& 13,5 \\
\& 10.5 \\
\& 13,5 \\
\& 13,7
\end{aligned}
\] \&  \&  \& ( \(\begin{aligned} \& 1.3 \\ \& \left.\begin{array}{l}3.5 \\ 1.6 \\ 1.6 \\ 1.6\end{array} \right\rvert\,\end{aligned}\) \& 3.2
0.1
0.1
0.5
1.2
0 \&  \\
\hline  \& Johnstown, Pa . Binghamton, N. \(\mathbf{Y}\) Mobile, Ala.:
Augusta, Ga. \&  \& \[
\begin{gathered}
9.9 \\
9.9 \\
920 \\
\hline 179
\end{gathered}
\] \& \begin{tabular}{c}
11.8 \\
\(\substack{13.8 \\
\text { s.5. } \\
18.1 \\
18.1 \\
\\
\hline \\
\hline}\) \\
\hline
\end{tabular} \& \[
\begin{aligned}
\& 0.6 \\
\& 0.3 \\
\& .8 \\
\& .1 .1
\end{aligned}
\] \& \[
\begin{aligned}
\& 2.1 .6 \\
\& .0 .7 \\
\& 3.0 \\
\& 8.0
\end{aligned}
\] \& \[
\begin{gathered}
2.6 \\
.6 .7 \\
.3 .1 \\
12.7
\end{gathered}
\] \& \[
\begin{aligned}
\& 121.1 \\
\& 210.5 \\
\& \hline 20.5 \\
\& \hline 19.5
\end{aligned}
\] \& \& \begin{tabular}{l}
48.2 \\
34.6 \\
34.5 \\
\hline
\end{tabular} \& 2.4 \& \begin{tabular}{l}
0.5 \\
0.5 \\
0.6 \\
1.6 \\
1.6 \\
\hline .4
\end{tabular} \& 0.5
0.5
0.5
0.6
0.6 \\
\hline \[
\begin{aligned}
\& 109 \\
\& 1010 \\
\& 1112 \\
\& 112
\end{aligned}
\] \&  \& \[
\begin{gathered}
9.3 \\
9.8 \\
\hline 6.7 \\
8.9 \\
8.9
\end{gathered}
\] \&  \& \[
\begin{gathered}
13.6 \\
10.1 \\
10.1 \\
10.3 \\
\hline 18.9
\end{gathered}
\] \& \[
\begin{aligned}
\& 0.9 \\
\& 0.3 \\
\& 0.3 \\
\& 0.5 \\
\& 1.5
\end{aligned}
\] \& \[
\begin{aligned}
\& 1.4 .7 \\
\& 1.4 \\
\& 0.4 \\
\& 2.1
\end{aligned}
\] \&  \& \[
\begin{gathered}
10.1 \\
9.9 \\
90.9 \\
10.5 \\
10.2
\end{gathered}
\] \&  \&  \&  \&  \& \begin{tabular}{l}
1.6 \\
0.5 \\
0.5 \\
\hline
\end{tabular} \\
\hline \[
\begin{aligned}
\& 111 \\
\& \begin{array}{l}
116 \\
117 \\
1118
\end{array}
\end{aligned}
\] \&  \& \[
\begin{gathered}
9.3 \\
8.6 \\
\hline 8.6 \\
8: 8 \\
\hline, 8
\end{gathered}
\] \& \% 8.2 .8 \&  \& 1.9
0.5
0.6
0.0
0.1 \& \[
\begin{aligned}
\& 0.9 \\
\& i .6 \\
\& 1.0 \\
\& 1.2
\end{aligned}
\] \& \[
\begin{gathered}
6.5 \\
\frac{6.5}{8.0} \\
8.1 \\
0.1
\end{gathered}
\] \& \[
\begin{gathered}
15.9 \\
10.9 \\
\hline 10.9 \\
10.9 \\
10.7
\end{gathered}
\] \& \&  \&  \& \begin{tabular}{l}
1.5 \\
\(\frac{1}{2}\) \\
\(\frac{1}{2}\) \\
1.2 \\
\hline
\end{tabular} \& 0.8
0.6
0.3
0.5 \\
\hline  \&  \& \[
\begin{aligned}
\& 9.7 \\
\& .9 .5 \\
\& \frac{9.7}{8.0} \\
\& 9.7
\end{aligned}
\] \& \[
\begin{aligned}
\& 10.1 \\
\& \hline 8.9 \\
\& 8.9 \\
\& 8.9 \\
\& 8.1
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& 1.0 \\
\& 0.1 \\
\& .1 .6 \\
\& 0.1 \\
\& .1 .3
\end{aligned}
\] \& \[
\begin{aligned}
\& 1.8 \\
\& 0.9 \\
\& 0.6 \\
\& 0.8 \\
\& 0.6
\end{aligned}
\] \& \[
\begin{aligned}
\& 5.9 \\
\& .8 .9 \\
\& .8 .3 \\
\& .4 .3 \\
\& .3 .1
\end{aligned}
\] \& \[
\begin{aligned}
\& 9.7 \\
\& \hline 1.0 \\
\& \hline 17.0 \\
\& 17.6
\end{aligned}
\] \& \[
\begin{gathered}
1.1 \\
0.8 \\
0.8 \\
0.7 \\
0.3
\end{gathered}
\] \&  \&  \&  \& \\
\hline  \& South Omaha, Nebr Nuince, ili Pa Superior, Wis
Canton, ollo. \& \[
\begin{gathered}
9.6 \\
.8 .2 \\
.8 .4 \\
8.9
\end{gathered}
\] \& \[
\begin{aligned}
\& 6.1 \\
\& 8.6 \\
\& 7.7 \\
\& 8.8 \\
\& 8.4
\end{aligned}
\] \& \[
\begin{gathered}
8.1 \\
19.0 \\
19.8 \\
14.1
\end{gathered}
\] \& \[
\begin{aligned}
\& 0.8 \\
\& 0.2 \\
\& 0.4 \\
\& 0.5 \\
\& .15
\end{aligned}
\] \& \[
\begin{aligned}
\& 1.3 \\
\& 0.4 \\
\& 0.8 \\
\& 3.8 \\
\& 1.6
\end{aligned}
\] \& \[
\begin{gathered}
1.8 \\
.4 .0 \\
.4 .6 \\
5.6
\end{gathered}
\] \&  \&  \& - \(5 . .15\) \& \begin{tabular}{l}
1.6 \\
2.7 \\
i. \\
1.8 \\
1.8 \\
\hline 1.8
\end{tabular} \& 0.3
0.3
5.5
0.5
0.8
0.8
0.8 \& \\
\hline \[
\begin{aligned}
\& 129 \\
\& 1392 \\
\& \hline 132 \\
\& 133 \\
\& \hline 132
\end{aligned}
\] \& Jacksonville, Fla. Chester, Ma... Joplin, Mo....
Newton, Mass \& (8.5. \& 18.9
11.9
10.0
10.7
8.3
8.3 \& \% 20.9 \& 1.2
0.5
0.5
0.4
0.3
0.3 \&  \&  \&  \&  \&  \& ........8.8. \&  \& \\
\hline  \& \begin{tabular}{l}
 \\
 ,
\end{tabular} \& \[
\begin{gathered}
6.5 \\
.6 .3 \\
.7 .3 \\
6.3 \\
6.3
\end{gathered}
\] \&  \&  \&  \& \[
\begin{aligned}
\& 2.6 \\
\& 0.9 \\
\& 0.5 \\
\& .2 .2 \\
\& 3.0
\end{aligned}
\] \& \[
\begin{gathered}
6.4 \\
.8 .7 \\
6.7 \\
\text { a.1. } \\
\hline 1.1
\end{gathered}
\] \& \[
\begin{gathered}
14.1 \\
13.3 \\
10.7 \\
19.5 \\
1: 8,8
\end{gathered}
\] \& \[
\begin{gathered}
14.2 \\
\text { ab. } \\
0.3 \\
11.5 \\
\hline 1.0
\end{gathered}
\] \&  \& \begin{tabular}{c}
2.1 \\
3.4 \\
4.5 \\
\hline 1
\end{tabular} \& \begin{tabular}{l}
2.2 \\
\\
\\
0.5 \\
0.7 \\
0.4 \\
0.4 \\
\\
\hline
\end{tabular} \& 0.9 \\
\hline  \&  \& \[
\begin{gathered}
10.4 \\
\text { a. } \\
\text { a. } \\
\hline 9.1 \\
\hline 0.8
\end{gathered}
\] \&  \& 15.3. \&  \& 2.1
0.8
0.0
i.9
0.7

0.7 \& $$
\begin{gathered}
2.9 \\
4.9 \\
10.7 \\
.0 .8 \\
4.8
\end{gathered}
$$ \& \[

$$
\begin{gathered}
17.1 \\
18.3 \\
.8 .7 \\
10.7
\end{gathered}
$$
\] \&  \&  \& 1.1

1.0
1.2
1.9
0.9
0.9 \&  \& (1) $\begin{aligned} & 0.1 \\ & 1.0 \\ & 1.1 \\ & 0.1 \\ & 1.5\end{aligned}$ <br>

\hline $$
\begin{aligned}
& 144 \\
& \begin{array}{l}
146 \\
\hline 146 \\
148
\end{array}
\end{aligned}
$$ \&  \& \[

$$
\begin{gathered}
6.4 \\
5.9 \\
8,9 \\
8: 8.5
\end{gathered}
$$

\] \&  \&  \& \[

$$
\begin{aligned}
& 1.0 \\
& 0.3 \\
& 0.6 \\
& 0.6 \\
& .0 .8
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
3.7 \\
0.7 \\
\text { - } 1.4 \\
\hline 1.1
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 3.0 \\
& .8 .0 \\
& 8.1 \\
& 5.8 \\
& 9.3
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
12.0 \\
18.2 \\
\text { and } \\
15.1 \\
15.4
\end{gathered}
$$
\] \& \&  \&  \& 2.1

2.0
0.0
0.3
0.0
0.0 \& (1) ${ }_{1.1}^{\text {a. }}$ (1. <br>

\hline $$
\begin{aligned}
& 149 \\
& \begin{array}{l}
140 \\
155 \\
155 \\
153
\end{array}
\end{aligned}
$$ \& Macon, Ga,

West Hoboken, N . Everett, Mass Sacramento, C

$\qquad$ \& \[
$$
\begin{gathered}
10.3 \\
8.8 \\
8.6 \\
13.4 \\
13.0
\end{gathered}
$$

\] \& ¢ 22.7 \&  \& \[

$$
\begin{aligned}
& 1.9 \\
& 0.2 \\
& 0.2 \\
& 0.2 \\
& 0.2
\end{aligned}
$$

\] \& | 2.5 |
| :--- |
| 0.5 |
| 0.0 |
| 0.8 |
| 0.2 |
|  |
|  | \& \[

$$
\begin{gathered}
8.4 \\
5.6 \\
5.8 \\
11: 6
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 18.0 \\
& 10.5 \\
& 10.5 \\
& 15.5
\end{aligned}
$$
\] \&  \&  \&  \& lint \& <br>

\hline  \& Pueblo, Colo. Neivport, Ky. La a cose , WIS
Fort Worth,

Tex \& $$
\begin{gathered}
7.4 \\
12.3 \\
7.1 \\
11.6
\end{gathered}
$$ \& (15.1. \&  \& \[

$$
\begin{aligned}
& 1.0 \\
& 0.0 \\
& 0.0 \\
& 0.4
\end{aligned}
$$

\] \& | 1.9 |
| :--- |
| 1.0 |
|  |
| 0.6 |
| 1.7 | \& \[

$$
\begin{aligned}
& 2.6 \\
& 6.4 \\
& .4 .4 \\
& .4 .6
\end{aligned}
$$

\] \&  \& \[

$$
\begin{gathered}
0.8 \\
.8 .5 \\
\hdashline . .5 \\
\hdashline .2 .7
\end{gathered}
$$

\] \&  \&  \& | 5.7 |
| :--- |
| 0.2 |
| 0.8 |
| 0.8 |
| 0.8 |
|  | \& (1) $\begin{aligned} & 1.1 \\ & 5.0 \\ & 0.1 \\ & 0.6 \\ & 0.0\end{aligned}$ <br>

\hline \& San Juan, P. R. \& 11.9 \& 13.1 \& 1.6 \& 0.3 \& 6.9 \& 7.8 \& 7.5 \& 13.9 \& 35.0 \& 1.4 \& 0.3 \& 0.2 <br>
\hline
\end{tabular}

Table 34.-Payments for outlays, TOTAL AND PER CAPIta: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

| $\begin{gathered} \text { Clty } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | ciry. | all outlays. |  | healtu conserVATION AND SANITATION. |  | Hginways. |  | edtcatox. |  | recreation. |  | public service ENTERPHISES. |  | all otier. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Per capita | Total. | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Total. | Per | Total. | $\left\lvert\, \begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}\right.$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\left\lvert\, \begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}\right.$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ |
|  | Grand tota | 8275,020,777 | 511.43 | S29,484,340 | 31.23 | \$87,442,195 | \$3.63 | \$40,013,946 | \$1. 60 | 814,843,092 | \$0.62 | \$50,260,189 | 83.34 | \$22,977,056 | \$0.96 |
|  | Group I | 181,042,015 | 13.25 | 16,882,183 | 1.24 | 51,621,032 | 3.78 | 26,975,098 | 1.97 | 10,583,222 | 0.77 | 5i, 818,606 | 4.23 | 17,160,974 | 1.26 |
|  | Group ${ }_{\text {Group }}$ |  | 10.77 8.14 | 6,423,654 $3,174,704$ | 1.41 0.97 | $18,879,430$ $9,144,473$ | 4.14 2.80 | 6,127,228 $3,615,035$ | 1.34 1.11 | $2,737,193$ $\cdot 898,782$ | 0.60 0.28 | 12,057,985 | 2. 2.4 | $2,900,438$ $1,788,680$ | 0.64 0.55 |
|  | Group IV... | 18,303,610 | 7.08 | 3,003,808 | 1.16 | 7,826,360 | 3.03 | 3,290, 285 | 1.27 | 623,885 | 0.24 | 2,431,008 | 0.94 | 1,126,964 | 0.44 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 190 .

| $\frac{1}{2}$ | New York, N. <br> Chicaco Ill. | $\$ 83,417,149$ 18, 093, 956 | $\begin{gathered} \$ 19.23 \\ 8.35 \end{gathered}$ | $\left\|\begin{array}{r} 3,961,641 \\ 2,609,766 \end{array}\right\|$ | 80.91 | $\$ 18,560,211$ 4,383,829 | ${ }_{2.02}{ }^{28}$ | $\begin{array}{r} \$ 13,147,186 \\ 2.508 .600 \end{array}$ |  | $\$ 3,625,745$ | ${ }_{1.10} 80$ |  | so. 83 | 85, 804, 839 | ${ }_{1}^{51.25}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $13,03,500$ $17,194,760$ 593,220 | 7.93 0.42 | 2,009,766 | 1.20 | $4,30,529$ $4,383,829$ | 2.02 | 2,508,600 | 1.16 | 2,379,500 | 1.10 | 3,511,286 | 1.62 | 1,809,6296 | 0.83 0.42 |
|  | Philadelphia. St. Louis, Mo |  | 11.89 | 1,915.976 | ${ }^{1.29}$ | (0,631,832 | 4.45 | 1,774,882 | 2. ${ }_{2}^{1.19}$ | ${ }_{\text {1,341,036 }}^{\text {718,33 }}$ | 0.48 | ${ }_{2}^{2,656,115}$ | ${ }_{0.73}^{1.78}$ | ${ }_{1,385,536}^{77,056}$ | 0.50 2.06 |
|  | St. Lenis. Mo..... Boston, Mass. ctit corporatio |  |  | ${ }_{1,035,741}^{415,631}$ | $\stackrel{0}{1.68}$ | $\underline{1,245,334}$ | 4. 4.73 | $\xrightarrow{1,631,696}$ | 1.94 |  | 1.18 | 1,97\% 451 | ${ }_{\text {cher }}^{0.73}$ | ${ }^{1,355,536}$ 30,636 | ${ }_{0}^{2.063}$ |
|  | $\begin{gathered} \text { hndependen } \\ \text { sions:.... } \\ \text { county..... } \end{gathered}$ | 5, 536.518 .697 | 8. 8.21 | 1,033,741 | 1.68 | 1,065,334 | 1.73 | 1,011,374 | 1.64 | 112,678 | 0.18 | 1,947, 451 | 3.16 | - ${ }_{\text {262,697 }}$ | 0.42 0.21 |
| 6 | ${ }^{\text {Bralifmore }}$ | $5,406,538$ $\mathbf{7}, 130,804$ | ${ }_{13.02}^{9.51}$ | $\begin{aligned} & 2,318.010 \\ & 523,967 \end{aligned}$ | $\begin{aligned} & 4.43 \\ & 0.96 \end{aligned}$ | $\frac{1,012,442}{3,189,395}$ | $\frac{1.78}{5.83}$ | 142,253 850,129 | $\begin{aligned} & 0.25 \\ & 1.55 \end{aligned}$ | 458,496 456,060 | 0.81 | $\begin{aligned} & 1,060,143 \\ & 1,12,182 \end{aligned}$ | ${ }_{2}^{1.86}$ | $\stackrel{215,164}{988,071}$ | ${ }^{0.38}$ |
|  | indep sions. county | $\begin{aligned} & \text { f, } 102,334 \\ & 1,028,470 \end{aligned}$ | $\underset{1}{11.14} 1$ | $\begin{gathered} 520.943 \\ 3,024 \end{gathered}$ | $\begin{aligned} & 0.95 \\ & 0.09 \end{aligned}$ | $\begin{array}{\|l\|l} \mathbf{2 , 6 9 7}, 822 \\ \hline 491,573 \end{array}$ | 4.93 0.90 | 850,129 | 1.65 | 456,000 | 0.83 | 1,123,182 | 2.05 | 454, 188 | 0.82 0.88 |
| 8 | Cleveland, Ohio | 5,549,340$4,450,255$ | 11.28 | 657,587 | 1.34 | 2,152,914 | 4.38 | 695,477 | 1.42 | 2s9,784 | 59 | 802,91 | 1.63 | 950,668 | 1.83 |
|  | indepen sions... |  | $\begin{aligned} & 8.05 \\ & 2.24 \end{aligned}$ | 637,387 | 1.34 | $\begin{array}{r} 1,672,530 \\ 480,378 \end{array}$ | 3.40 0.08 | ,477 | 1.42 | 239,784 | 0.59 | 802,910 | 1.63 | 331,901 618,707 |  |
|  | Bufalo, N. | 3,175,550 | 8.11 | 101,90 | 0.20 | 1,155,500 | 2.85 | 5,122 | 0.75 | 61,408 | 0.16 | 1,357,731 | 3.54 | 173,893 | 0.44 |
|  |  | 2,816,429 | $\begin{gathered} 7.19 \\ 0.92 \end{gathered}$ | 101,90 | 0.26 | $\begin{aligned} & 896,100 \\ & 259,400 \\ & 250 \end{aligned}$ | $\stackrel{2.29}{0.66}$ | 295,122 | 0.75 | 61,408 | 0.10 | 1,387,731 | 3.54 | 7,162 99,731 | 0.19 0.25 |
| 10 | troit, Mi | $\begin{aligned} & \mathbf{4}, \mathbf{0}, 91,765 \\ & 3,6815 \end{aligned}$ | ${ }^{(1)} 8$ | $\begin{aligned} & 678.467 \\ & 315,278 \end{aligned}$ | (2) | $\begin{aligned} & 1,050,641 \\ & 1,350, \text { G41 } \end{aligned}$ | (2) 3.59 | $\begin{aligned} & 1,039,578 \\ & 682,544 \end{aligned}$ | ${ }^{\text {(1) }} 1$ | 244,586 | ${ }_{\text {(1) }}^{\text {(1) }}$ | - $\begin{gathered}53,258 \\ 933,388\end{gathered}$ | ${ }^{(1)} 4$ | $\left\|\begin{array}{\|c} 1,025,211 \\ 191,115 \end{array}\right\|$ | ${ }_{0}{ }_{0}^{1} .51$ |
|  |  | $\begin{gathered} 3,562,951 \\ 85,3 \mathrm{GH} \end{gathered}$ | $\begin{aligned} & 9.47 \\ & 0.23 \end{aligned}$ | $\begin{gathered} 257,795 \\ 27,435 \end{gathered}$ | $0.77$ | $\left\lvert\, \begin{aligned} & 1,293,544 \\ & 57,097 \end{aligned}\right.$ | $\begin{aligned} & 3.44 \\ & 0.15 \end{aligned}$ | 652,584 | 1.81 | 185,709 | 0.49 | 923,358 | 2.45 | $\begin{gathered} 189,931 \\ 1,184 \end{gathered}$ | (2) ${ }^{0.51}$ |
| 12 | innsti, | 5,801,86s | 16.61 | 534,795 | 1.50 | 2,510,086 | 7.19 | 950, 8 | 2.72 | 341,41 | 0.08 | 860, | 2.46 | 613,831 | 1.76 |
|  | City corporation Independent |  |  | 524, 785 |  |  |  |  |  | 341,418 | 0.98 | 860,8 | 2.40 |  |  |
|  | connty........ | ,42 |  |  |  | 1,548, | 1.57 | 1,8 | 0.12 |  |  |  |  | 48,408 | . 14 |
| 3 | a | 2,69, ¢- 2 | 8.20 | 250,17 | 0.79 | -95,551 | 4. 56 | 391,4 | 1.1 | 153,22 |  | 230,933 |  | 159,300 | 0.49 |
|  | sions...... |  |  | 259,178 | 0.78 | , | 4. 43 | 391,44 | 1.19 | 153,22 | 0.47 | 230,933 | 0.70 | 60,539 | 0.190.30 |
|  | County.......... | 136,261 | 0.42 |  |  | 37,494 |  |  |  |  |  |  |  | 98,767 |  |
| $\stackrel{16}{16}$ |  |  | $\begin{aligned} & 18.68 \\ & 14.02 \\ & 11.58 \end{aligned}$ |  | $\begin{gathered} 2.18 \\ \hline 1.40 \\ 0.70 \end{gathered}$ | $\begin{array}{r} 340,999 \\ \mathbf{3}, 518,89 \\ 1,453,955 \end{array}$ | $\begin{aligned} & 1.00 \\ & 7.94 \\ & 4.81 \end{aligned}$ | $\begin{aligned} & 415,347 \\ & \begin{array}{l} 185,50 \\ 689,914 \end{array} \end{aligned}$ | $\begin{aligned} & 1.29 \\ & \begin{array}{l} 1.28 \\ 2.18 \\ 2.15 \end{array} \end{aligned}$ | $\begin{array}{r} 18,377 \\ 75,077 \\ 118,698 \end{array}$ | $\begin{aligned} & 0.06 \\ & 0.24 \\ & 0.39 \end{aligned}$ |  | $\begin{array}{r} 12.19 \\ 0.81 \\ 0.87 \end{array}$ |  | 1.911.162.66 |
|  | Werark, |  |  |  |  |  |  |  |  |  |  |  |  | 804,998 |  |
|  | City corporation and Independent divisions Countr | $\begin{gathered} 2,695,776 \\ 800,299 \end{gathered}$ | ${ }_{2.67}^{8.91}$ | 211,719 | 0.70 | $\begin{aligned} & 1,373,121 \\ & 80,834 \end{aligned}$ | 4.54 | 649,014 | 2.15 | [112,375 | 0.02 0.37 | 262,791 | 0.87 | 191,008 613,090 | ${ }_{2.03}^{0.63}$ |

grour in.-Cities having a population of 100,00 To 300,000 in 1908.

| 17 | Minneapolis, Minn. | \$2,322,744 | 57.81 | 8409.521 | \$1.38 | 8606.005 | 52.04 | \$553,515 | \$1.86 | \$348,603 | \$1.17 | 8253,783 | 30.85 | \$151,257 | 30.51 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J.. | 1,031,702 | 4.15 | 145,542 | 0.59 | ${ }^{272.616}$ | 1.10 | 204,917 | 1.07 | 14,007 | 0.06 | 88,611 |  | 246.009 | 0.99 |
| 13 | Indlanapolls. Ind. | 2.121.505 | ${ }^{9.04}$ | 554, 109 | 2.36 | 1,242,449 | 5. 29 <br> 2.01 <br> 1 | 188,064 <br> 232 <br> 800 | 0.80 1.00 | 38,160 23070 | 0.16 0.10 | 764,634 | 3.28 | -98,717 | 0.42 |
| $\stackrel{20}{21}$ | Loulsville Ky....... | 2,126,915 | 8.13 5.71 | 459,141 409 | 1.88 | 322,240 | 1.48 | 98,731 | 0.45 | 70,778 | 0.33 | 217,215 | 1.00 | 122,913 | 0.57 |
|  |  | 805,233 | 3.79 | 103,430 | 0.91 | 114,8 | 0.34 | 250,000 | 1.18 | 34,980 | 0.16 | 186, 578 | 0.88 | 25,349 | 0.12 |
| 23 | Rochester, | 1,526,036 | 7.90 | 234, 230 | 1.21 | 591.35 | 3.06 | 184,465 | 0.96 | 51,712 | 0.27 | 392,050 | ${ }^{2} .03$ | 72,194 | 0.37 |
| 24 | Kansas City, Mo. | 2,495,536 | 13.23 | 106,502 | 0.56 | 882,216 | 4.68 | 447,750 | 2.37 | 546 | 2.90 | 348,799 | 1.85 | 163,456 | 0.87 |
| 25 | Toledo, Ohio.. | $1,295,872$ $\mathbf{2 , 7 6 0 , 0 0 2}$ | 7.65 17.80 | 90,846 $\mathbf{3 3 5}, 385$ | ${ }_{2}^{0.50}$ | 1,236,953 | 7.97 | 3477,569 | 2.24 | 673,291 | 4.34 | 2,390 | 0.02 | 105,314 | 1.07 |
| 26 | Denver, Colo............. City corporation and independent divisions. County | $2,700,002$ 2,612,291 148,611 | 17.80 16.84 0.96 | 33,305 335,385 | 2.10 2.16 | $1,23,03$ 1,236,953 | 7.97 | 317,509 347,569 | 2.24 | 673,291 | 4.34 | 2,390 | 0.02 | 16,703 148,611 | 0.11 0.96 |
| 27 | Columbus, Ohio | 2,170,903 | 14.28 | 347, 131 | 2.28 | 1,002,638 | 6.59 | 88,308 | 0.58 | 5,850 | 0.04 | 578,8 | 3.81 | 148, 110 | 0.97 |
| 28 | Los Angeles, Cal | 8,255,809 | ${ }^{(1)}$ | 661,849 179,643 | (1) 1.3 | 1,785,439 | 1.90 | 252,056 77,758 | 0.58 | 38,349 | (2) | $5,378,768$ 195.875 | 1.46 |  |  |
| 29 | Worcester, Mass. | 750,342 $6,485,676$ | ${ }^{5.60}$ | 179,643 | (1) | 3,199,270 | (1) | 595,642 | (1) | 367,964 | (1) | 1,513, 487 | (1) | 335,872 | (i) |
| ${ }_{31}^{30}$ | Scattle, Wash... | 6,480,960 | 7.29 | 74,178 | 0.56 | 555,654 | 4.19 | 98,209 | 0.74 | 92,694 | 0.70 | 105.178 | 0.79 | 41,053 | 0.31 |

Table 34.-PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text diseussion of this table, see pare ca.]
GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908-Continued.


GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN $190 s$.

| 47 | Albany, N. | \$443,445 | \$4. 43 | \$14,498 | \$0.14 | \$150,792 | \$1.51 |  |  | \$29, 511 | \$0. 30 | 8246, 404 | \$2, 46 | \$2,180 | \$1. 02 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48 | Reading Pa | 559,457 | 5.88 | 205,451 | 2.16 | 161,277 | 1.69 | St,00 | 80.05 | , 600 | 0.01 | 187, 121 | 1.97 | 300 | (i) |
| 49 | Lowell. Mass | 362, 521 | 3.81 | 121, 809 | 1.28 | 126,911 | 1.33 | 46,182 | 0. 49 | 3,745 | 0.04 | 28,533 | 0.30 | 35,33f | 0.37 |
| 50 | Trenton, N. | 552,683 | 6.09 | 73, 353 | 0.81 | 138,609 | 1.53 | 56,039 | 0.62 | 5,903 | 0.00 | 95, 4 i S | 1.05 | 183,301 | 2.12 |
| 51 | Bridgeport, Conn. | 282,871 | 3.19 | 33,370 | 0.31 | 153,200 | 1.73 | 62, 529 | 0.07 | 1,000 | 0.01 |  |  | 32,652 | 0.37 |
| 52 | Camden, N. J | 237,151 | 2.70 | 20,677 | 0.24 | 51,381 | 0.59 | 11.170 | 0.13 | 16.156 | 0.18 | 60.803 | 0.79 | 64,962 | 0.77 |
| 53 | Wilmington, | 430, 472 | 4.98 | 75,600 | 0.86 | 184,072 | 2.10 | 51,2s0 | 0.58 | 22,370 | 0.20 | $103.150)$ | 1.18 |  |  |
| 54 | Des Moines, Iowa | 693, 551 | 8.36 | 137,360 | 1.64 | 414,093 | 4.95 | 71, 40, | 0.85 | 45,923 | 0.55 | 16.304i | 0.19 | 14, 405 | 0.17 |
| 3 | Lynn, hass....... | 370, 400 | 4.88 | 35,024 | 0.43 | 189,253 | 2.30 | 49,333 | 0.60 | 505 | 0.01 | 81.984 | 1.00 | 20,3:36 | 0.25 |
| 56 | New Bedford, Mass. | 620,403 | 7.61 | 66,332 | 0.81 | 236,818 | 2.91 | 196,671 | 2.41 |  |  | 52, 301 | 0.64 | (S,074 | 0.84 |
| 57 | Kansas | 468,538 | 5. 80 | 144,199 | 1.78 | 213,6 | 2.64 | 91,10 | 1.13 | 8,013 | 0.10 | 1,8 | 0.02 | 9,738 | 0.12 |
| 58 | Springfield, | 974,885 | 12.12 | 62,906 | 0.78 | 179, 881 | 2.24 | 148,863 | 1.35 | 39,103 | 0.49 | 380, 887 | 4.74 | 163,0is | 2.03 |
| ${ }_{60}^{58}$ | Troy, N. Y... | ${ }^{421,091}$ | 5.47 | 24,405 | 0.32 | 78, 888 | 1.02 | 63, 533 | 0.83 | 21, 120 | 0.2 | 200,057 | 2.00 | 33,059 | 0.43 |
| 60 | Oakland, Cal. | 1,477,979 | ${ }^{(2)}$ | 263,893 | ${ }^{(2)}$ | 843,111 | ${ }^{(2)}$ | 246,257 | ${ }^{(2)}$ | 74. 293 | (2) |  |  | 50, 426 | (2) |
| 61 | Lawrence, Ma | 294, 844 | 3.96 | 104,438 | 1.40 | 84,602 | 1.13 | 9,522 | 0.13 | 2,002 | 0.03 | 28,003 | 0.38 | (i6, 374 | 0.59 |
| 62 | Somerville, M | 219,513 | 2.97 | 30,063 | 0.41 | 114, 5 502 | 1.55 | 38,699 | 0. 52 | 4,349 | 0.06 | 16, 808 | 0.23 | 14.952 | 0.20 |
| 6 | Duluth, Minn | 544, 179 | 7.54 | 85,395 | 1.18 | 190,911 | 2.65 | 87,265 | 1.21 | 12,004 | 0.17 | 161,359 | 2.24 | 6,245 | 0.10 |
| 64 | Savannah, G | 296, 322 | 4.16 | 13,672 | 0.19 | 206, 105 | 2.90 | 1,6,33 | 0.02 | 7,500 | 0.11 | 53,784 | 0.76 | 13, $62 \times 8$ | 0.19 |
| ${ }_{66}^{65}$ | Norfolk, Va | 287,296 958,828 | 4.10 | 97,589 | 1.39 | 76, 029 | 1.08 | 50, 205 | 0. 80 | 21, 240 | 0.30 | 23,040 | 0.33 | 13.233 | 0.19 |
| 66 | Yonkers, N . | 958,828 | 13.80 | 44,895 | 0.65 | 203,360 | 3.01 | 203,113 | 2.89 | 125,781 | 1.81 | 178,00is | 2.35 | 192,614 | 2.77 |
| 67 | Schenect | 838.472 | 12.09 | 165,566 | 2.39 | 353, 236 | 5. | 299, 680 | 3.60 | 44 | 0.01 | 40, | 0.53 | 25, | 42 |
|  | Hoboken | 201,777 | 2.82 |  | (l) | 17.466 | 0.25 | 96, 891 | 1.40 |  |  | 85,95ij | 1.24 | 1,354 | 0.02 |
| 70 | Peoria, H If | 351,317 <br> 282 <br> 270 | 5.09 | 599 | 0.01 | 213.009 | 3.10 | 100,723 | 1.46 | 30,897 | 0. 45 | 1,428 | 0.02 | 3,761 | 0. 03 |
| 71 | Manchester | 132,350 | 4.97 1.97 | 43,274 | 0.69 0.29 | 136,128 | 2.32 0.69 | 68,078 22,890 | 1.00 0.34 | 10,155 | 0.15 |  | 0. 52 | 8,976 | 0.04 |
|  | Evansville, Ind. | 164,9 | 2.49 | 19,744 | 0.30 | 69,174 | 1.05 |  |  | 1.549 | 0.02 |  | 1.00 |  | 0.12 |
| 73 | San Antonio, Tex | 400, 007 | 6.08 | 2.189 | 0.03 | 99,946 | 1. 52 | 238, 746 | 3. 63 | 6,439 | 0.10 |  |  | 52,687 | 0.80 |
| 74 | Elizabeth, ${ }^{\text {N }}$ J. | 262,408 | 4.01 | 27,235 | 0.42 | 102,900 | 1.57 | 83,993 | 1.28 | 975 | 0.01 | 18, 975 | 0.79 | 28,415 | 0.43 |
| 75 | Waterbury, Conn. | 654,031 $1,074,890$ | 9.99 16.99 | -87,642 | $\stackrel{1.34}{1.3}$ | 305,361 | 4. 66 | 22, 760 | 0.35 | 174.339 | 2.66 | 32.406 | 0.49 | 31,523 | 0.48 |
| 26 | Salt Lake City, Ut | 1,074,990 | 16.99 | 328, 110 | 8. 18 | 457,442 | 7.23 | 199,278 | 3.15 | 248 | (1) | 83,012 | 1.31 | 6,900 | 0.11 |
|  | Wilkes-B | 130.069 | 2.07 | 13,643 | 0.22 | 53,488 | 0.85 | 39,94 | 0.63 | 13,54 | 0.22 |  |  | D,450 | 0.15 |
| 78 | Erie, Pa | 528,274 | 8. 46 | 25.673 | 0.41 | 213,898 | 3. 43 | 89,780 | 1.44 | 1,354 | 0.02 | 182, 3 s0 | 2.92 | 15,189 | 0.24 |
| 79 80 | Tauston, Tex | $\begin{array}{r}391,821 \\ 1,557,380 \\ \hline\end{array}$ | 6.34 | 36,979 150,336 | 0.60 | 167,902 | 2.72 | 80,840 | 1.31 | 227 | (i) | 71.341 | 1.15 | 34,532 | 0. 50 |
| 81 | Harrisburg, P | -627, 248 | 10.89 | 122,9 | 2.14 | 880,439 | (2) | 110,062 | (2) | 19,767 | (2) | 370,511 | ${ }^{(2)}$ | 17,265 | ${ }^{2}$ |
|  |  |  |  |  |  | 353, |  | 1,971 | 1.08 | 29 | 0.51 | 32,379 | 0.50 | 27,414 | 0.48 |
|  | Portland | 4, 536, | 79.82 | 36, 842 | 0.65 | 176,658 | 3.11 | 104,561 | 1.84 | 13,455 | 0.24 | 4,058,00 | 71.40 | 147,411 | 2.59 |
| 88 | Charleston, S . | 135, ${ }_{5}$ | 2.41 | 10, 243 | 0.18 | 38,348 | 0.68 | 47,911 | 0.85 | 308 | 0.01 |  |  | 30,111 | 0.69 |
| 85 | Dallas, Tex. | 701,562 | 12.78 | 100,917 | 1.79 | 209,322 | 4.78 | 77,334 | 1.37 | 15,308 | 0.27 | 82,781 | 1.47 | 13,583 | 0.24 |
|  |  |  |  | 35, 293 | 0.64 | 163,819 | 2.98 | 142,706 | 2.60 | 37,59 | 0.6 | 280,935 | 4.92 | 52,125 | 0.95 |
| 88 | Terre Haute, | 207, 502 | 3.80 | 21,871 | 0.40 | 170,384 | 3.12 | 11,237 | 0.21 | 3,350 | 0.06 |  |  | 760 | 0.01 |
| 88 | Akron, | 263,405 309.632 | 4.93 | 53, 167 | 1.00 | 125,603 | 2.35 | 41,188 | 0.77 |  |  |  |  | 43,447 | 0. 81 |
| 89 | Holyoke, Mass. | 380,711 | 7.26 | 9,777 | 0.18 | 76,195 | 1.43 | 18,855 | 0.35 | 6,903 | 0.13 | 35, 643 | 0.67 | 162,257 | 3.05 |
|  |  |  |  |  |  |  |  |  |  |  | 0.5 | 22, 220 | 4.28 | 8,033 | 0. 5 |
| 91 | Covin | 231. |  | 73,702 | 1.41 | 54,055 | 1.03 | 44,322 | 0.85 | 8,885 | 0.17 | 94,78 | 1.81 | 29, | 0.57 |
| 92 | Lincoln, Neb | 239,433 | 4.38 4.70 | 35, 216 | 0.70 | 103, 897 | 2.04 2.04 | 43,060 | 1.04 |  |  | 37,778 50,704 | 1.8 0.74 1.00 | 10,827 5,932 | 0.21 0.12 |
| 93 | Saginaw, Mich | 559,789 | 11.00 | 43,957 | 0.86 | 272, 884 | 5.36 | 24, 665 | 0.48 | 50,20i | i.1i | 152,986 | 3.01 | 9,046 | 0.18 |

1 Less than 1 cent.
${ }^{2}$ Per capita average not computed, because no reliable estimate of population could be made.

Table 34.-PAYMENTS FOR OUTLAYS, TOTAL AND PER CAPITA: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]
group iv.-Citirs having a population of 30,000 to 50,000 in 1908.

| $\begin{aligned} & \text { CIty } \\ & \text { nume } \\ & \text { ber. } \end{aligned}$ | cITr. | all outhays. |  | healtil conserVation and saniTATION. |  | Highways. |  | edocation. |  | Recreation. |  | public service enterprises. |  | all other. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Peapita. | Total. | Papita | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \mathrm{Per} \\ \text { capita } \end{gathered}$ | Total. | $\underset{\text { capita. }}{\text { Per }}$ | Total. | $\underset{\text { capita. }}{\text { Per }}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ |
| 9495969798 | Allonn, Pa... | $\begin{array}{r} 8526,435 \\ 1,852,610 \\ 184,271 \\ 10,441 \\ 453,472 \end{array}$ | $\begin{gathered} 810.50 \\ 3.71 \\ 3.76 \\ 2.08 \\ 9.45 \end{gathered}$ | $\begin{array}{r} 822,451 \\ 337,367 \\ 74,324 \\ 40,762 \\ 47,667 \end{array}$ | $\begin{gathered} 80.45 \\ (1) \\ 1.52 \\ 0.84 \\ 0.99 \end{gathered}$ | $\begin{array}{r} \$ 248,128 \\ 823,017 \\ 27,505 \\ 15,885 \\ 167,345 \end{array}$ | $\begin{gathered} 84.98 \\ (1) \\ 0.56 \\ 0.33 \\ 3.49 \end{gathered}$ | $\begin{array}{r} \$ 12,4701 \\ 319,761 \\ 65,056 \\ 4,537 \\ 192,475 \end{array}$ | $\begin{gathered} 80.25 \\ 1 . \\ 1.33 \\ 0.09 \end{gathered}$ |  | $5$ | 320,302,65413,547 | $\begin{gathered} 84.55 \\ (1) \\ 0.28 \end{gathered}$ | 810, 88726,192 | (i) |
|  | Spokane, Wash |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Lincaster, Pa.i |  |  |  |  |  |  |  |  | 1,764 |  |  |  | 2,075 | 0.04 |
|  | Bayonne, N.'J. |  |  |  |  |  |  |  | 4.01 | 4,816 | 0.10 | 37,019 | 0.77 | 4,150 | 0.09 |
| 99 | South Bend, | 277, 922 | $\begin{aligned} & 6.36 \\ & 5.87 \end{aligned}$ | $\begin{aligned} & 39,520 \\ & 12 \end{aligned}$ | $0.83$ | $\begin{aligned} & 127,995 \\ & 185,655 \end{aligned}$ | $\begin{array}{r} 2.70 \\ 3 . \\ \hline 92 \end{array}$ | $80,588$ | $\begin{aligned} & 1.70 \\ & 1.56 \end{aligned}$ | 1,971 | 0.04 | 28,598 | 0.60 <br> 3.00 | 22,869$.5,381$8,889 | 0.480.110.19 |
| 100 | Bute, Mont |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 101 | Mckecsport, 19a | 227,335 400,509 | $\begin{aligned} & 8.73 \\ & 5.16 \end{aligned}$ | $\begin{aligned} & 50,957 \\ & 11,940 \end{aligned}$ | 1.110.26 |  | 1.172.10 | $72,501$ | 1.58 | 21.741 | 0.47 | $\begin{array}{r} 199,798 \\ 6,1966 \end{array}$ | 4.36 <br> 1.49 |  |  |
| 103 | Sioux City, Iowa | $\begin{array}{r} 400,509 \\ 235,481 \end{array}$ |  |  |  |  |  |  | 1.10 | 9,142 | 0.20 |  |  | 1,622 | 0.03 |
| 104 | Johnstown, Pa.......... | 142,97772,630 | 3.15 | 2,305 | 0.050.23 | $\begin{aligned} & 43,909 \\ & 575 \\ & 5759 \end{aligned}$ |  | 85,703 | $\begin{aligned} & 1.89 \\ & 0.01 \end{aligned}$ | 315 | 0.01 |  |  | 10,745 | 0.24 |
| 105 | Dnbuque, lowa |  | 1. 60 | 10,4St |  |  | 1.23 |  |  |  |  | 3,618 | 0.08 | 2,485 | 0.05 |
| ${ }_{10} 10$ | Binghanton, N. Y....... | 178,097 73,182 | 1.94 1.65 | 86,444 | 1.91 0.30 | 45,921 | 1.01 1.26 | 22,669 | 0.50 | 1,002 | 0.04 | 13,885 | 0.31 0.07 | 8,076 | 0.18 |
| 103 | Augus | 106,089 | 2.39 | 13,055 | 0.29 | 82,948 | 1.87 |  |  | 835 | 0.02 | 7,345 | 0.17 | 1,888 | 0.01 |
| 109 | East St. Louis, | $\begin{aligned} & 271,097 \\ & 147,239 \\ & 282,878 \\ & 239,411 \\ & 613,627 \end{aligned}$ | $\begin{array}{r} 6.15 \\ 3.37 \\ 6.47 \\ 5.48 \\ 14.12 \end{array}$ | $\begin{array}{r} 1,518 \\ 48.630 \\ 33,892 \\ 39,259 \end{array}$ | $\begin{aligned} & 0.03 \\ & 1.11 \\ & 0.78 \\ & 0.90 \end{aligned}$ |  | $\begin{aligned} & 3.78 \\ & 0.61 \\ & 3.06 \\ & 1.89 \\ & 6.89 \end{aligned}$ | 76,831 46,560 64,118$\mathbf{2 7 , 0 8 9}$ | 1.74 | ${ }^{300}$ | 0.01 |  |  | 25,831 | 0.59 |
| 110 | P'assaic, N. J. |  |  |  |  |  |  |  | 0.89 | 27,414 | 0.63 |  |  | 5,738 | 0.13 |
| 111 | Topeka, Kans. |  |  |  |  |  |  |  | 1.07 | 4,506 | 0.10 | 62,419 | 1. 43 | 1,67 ${ }^{1}$ | 0.04 . |
| 112 | Allentown. Pa |  |  |  |  |  |  |  | 1.47 | 2,459 | 0.03 | 41, 463 | 0.95 | 9,642 | 0.22 |
| 113 | Atantic City, |  |  |  |  |  |  |  | 0.62 | 139,947 | 3.22 | 58,561 | 1.35 | 89,807 | 2.07 |
| 114 | Spriagheld, | 291,309293,685 | $\text { 6. } 79$ | $\begin{array}{r} 126,040 \\ 21.078 \end{array}$ |  | $\begin{array}{r} 98,370 \\ 190,378 \end{array}$ | $\begin{aligned} & 2.27 \\ & 4.27 \end{aligned}$ | 33,5694,998 | $\begin{aligned} & 0.77 \\ & 0.12 \end{aligned}$ |  |  | 24,1441,052 | $\begin{aligned} & 0.56 \\ & 0.04 \end{aligned}$ | 12,216 10,579 | 0.280.25 |
| 115 | Montgomery, A |  |  |  | $\begin{aligned} & 0.49 \\ & 0 . \end{aligned}$ |  |  |  |  |  | 0.15 |  |  | 9,591 |  |
| 110 | Davenport, Iowa | $\begin{aligned} & 339,633 \\ & 419,78 \end{aligned}$ | 7.99 9.89 | $\begin{array}{r} 32,181 \\ \mathbf{3}, 2,269 \end{array}$ | $\begin{aligned} & 0.76 \\ & 0.22 \end{aligned}$ | $\begin{aligned} & \because 1,461 \\ & 197,409 \end{aligned}$ | $\begin{aligned} & 6.62 \\ & 4.65 \end{aligned}$ | $\begin{array}{r} 8,015 \\ 109,071 \end{array}$ | $\begin{aligned} & 0.19 \\ & 2.56 \end{aligned}$ |  | 0.09 | ${ }^{1788}$ | 0.04 | 9,591 09,033 | $\begin{aligned} & 0.23 \\ & 2.33 \end{aligned}$ |
| 118 | Wheeling, | 200, 050 | 9.89 4.86 | $\begin{aligned} & \mathbf{y , 2 0 9} \\ & 7,895 \end{aligned}$ | 0.19 | $\begin{array}{r} 197,409 \\ 59,548 \end{array}$ | 1.41 | 109,071 106,436 | 2.51 |  |  | 30,273 | 0. 71 | 09,033 1,928 | $\begin{aligned} & 2.33 \\ & 0.05 \end{aligned}$ |
| 119 | Springfield | 362,900 8.61 |  | 3,772 | 0.09 | 226,250 | 5.37 | 44,158 | 1.05 | 21,311 | 0.51 | 67,193 | 1.59 | 225 | 0.01 |
| 120 | York, Pa............... | ${ }^{52,581}$ | 1.23 |  | 0.02 | 10,519 | 0.25 | 37,516 | 0.92 |  |  |  |  | 3,802 | 0.09 |
| 121 | Matden, Mass............ | 151,921 | 3.74 | 23,341 | 0.57 | 181,199 | 0.45 | - 72,029 | 1.79 | 23,950 | 0.59 | 6, 381 | 0.16 | 7,121 | 0.18 |
| 122 | Whehita, Kans | 318, 3 42, 565 | 10.823 | 232,593 | 5.72 0.53 | 166,969 | 1.99 4.12 | 3,384 22,116 | 0.05 | 169, 741 | 4.18 | 51,653 | ${ }^{(2)} 1$ | 1,426 10,919 | 0.04 0.27 |
| 123 | Bay City, Mich | 442,565 |  | 21,20 | 0.53 | 100,969 |  |  |  |  |  |  |  | 10,919 | 0.27 |
| 134 | South Om | 300,94685,811 | $\begin{aligned} & 7.16 \\ & 2.14 \end{aligned}$ | $\begin{array}{r} 126,518 \\ 7,908 \end{array}$ | 3.140.200 | 79,05060,394 | 1.961.52 | 33,107 | 0.82 | $\begin{aligned} & 35,752 \\ & 15,221 \end{aligned}$ | 0.890.38 | .-.... | ....... | 26,4891,7884,617 | $\begin{aligned} & 0.66 \\ & 0.04 \\ & 0.12 \\ & 0.38 \end{aligned}$ |
| 125 | Quincy, 111 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 127 127 | Newcastle Pa | 130,465 315,486 | 3.02 7.92 | 56, 5191 | 1.42 | $\begin{array}{r} 256,065 \\ 99,116 \end{array}$ | 6.43 |  | 0.87 | 4,283 | $0 \mathrm{i} 1{ }^{-1}$ |  | io.. |  |  |
| 128 | Canton, 0 | 240,491 | 7.92 6.24 | 54,785 | 0.13 1.39 |  |  | 34,760 29,819 | 0.75 | 651 | 0.02 | 39,898 |  | $\begin{aligned} & 15,187 \\ & 22,220 \end{aligned}$ | $\begin{aligned} & 0.38 \\ & 0.56 \end{aligned}$ |
| 129 | Jacksonville, |  | 8.39 | 39,726 | 1.01 | 168, 589 | 4.28 | 1,974 | 0.05 | 553 | 0.01 | 116,220 | 2.95 | 3,790 | 0.10 |
| 130 | Chester, P | 61,576 | 1.57 | 14,597 | 0.37 | 43,489 | 1.11 |  |  |  |  |  |  | 3,500 | 0.09 |
| 131 | Chelsea, Mass | 362,745 | 9.25 | 12,529 | 0.32 | 94, 743 | 2.42 | 135,062 | 3.4 |  |  | 9,643 | 0.25 | 110,768 | 2.82 |
| 132 | Joplin, Mo... Newton, Mas | 218,705 496,739 | 5.62 | 19,233 101,738 | 0.49 2.62 | 127,459 50,155 | 3.28 1.29 | 41,976 270,941 | 1.08 6.98 | 6,63 6,308 | 0.02 0.16 | 61,544 | 0.03 1.59 | 28,040 6,079 | 0.72 0.16 |
| 134 | Salem, Mass | 337,079 | 8. 73 | 100,455 | 2.60 | 22,715 | 0.59 | 178,606 | 4.62 | 19,150 | 0.50 | 15,067 | 0.39 | 1,080 | 0.03 |
| 135 | Haverhill, Mass | 299,402 | 7.83 | 10.819 | 0.28 | 179,432 | 4.69 | 78,306 | 2.05 | 62 | (2) | 21,701 | 0.57 | 9,022 | 0.24 |
| 136 | Rockford, Ill. | 136,244 | 3.65 | 8,064 | 0.22 | 97,477 | 0.74 | 64,384 | 1.72 | 259 | 0.01 | 32,445 | 0.87 | 3,615 | 0.10 |
| 137 | Knoxville, Tenn | 464,205 | 12.48 | 31,820 | 0.86 | 401,923 | 10.81 | 14,328 | 0.39 |  |  |  |  | 16,129 | 0.43 |
| 138 | Galveston, Tex | 246,042 | 6.82 | 64,091 | 1.80 | 108,99S | 3.02 |  |  |  |  | 68,342 | 1.89 | 3,711 | 0.10 |
| 139 | Elmira, N. $\mathbf{Y}$ | 22,132 | 0.62 | 8,329 | 0. 23 | 9,627 | 0.77 | 1,835 | 0.05 | 295 | 0.01 | 221 | 0.01 | 1,825 | 0.05 |
| 140 | New Britain Conn..... | 559,212 | 15.73 | 62, 68 | 1.76 1.70 | 43,735 681,025 |  | 32,418 | 1.02 | +747 | 0.02 | 374,805 81,028 | 10.54 | 40,819 | 1.15 |
| 141 | Oklahoma Citr, Okla.... | 1,058,743 | 29.81 | 60,460 4,604 | 1.70 0.13 | ${ }_{30,771}^{681}$ | 19.18 0.88 | 224,141 | 6.31 3.34 | 4,421 | ${ }_{(2)}^{0.12}$ | 81,928 $\mathbf{2}, 695$ | 2.31 0.08 | 6,768 $\mathbf{2 0 , 2 0 6}$ | 0.19 0.57 |
| 143 | Woonsocket, R . | 74,000 | 2. 14 | 25,202 | 0.73 | 22,701 | 0.66 | 9,469 | 0.27 | 2,017 | 0.06 | 14,589 | 0. 42 | $52$ | (2) |
| 14 | Chattanooma, T | 506,333 | 14.60 | 254, 564 | 7.37 | 100, 534 | 2.91 | 18,303 | 0.53 | 2,899 | 0.08 |  |  | 130,033 | 3.77 |
| 145 | Racine, Wis. | 265,523 | 7.76 | 16,915 | 0.49 | 160,031 | 4.85 | 32,993 | ${ }_{0}^{0.96}$ | 11,697 | 0.34 | 1,725 | 0.05 | 36,157 | 1.06 |
| 146 | Fitchburg Ma | 149,010 | +.39 | 112,733 | 0.35 3.80 | 85,954 | 2. 38 | 20,722 | 0.79 0.23 | 6,313 | 0.1 | 8,109 | ${ }^{0.26}$ | 9,539 | 0.28 |
| 147 | luburn, N . Y | 201.680 | 5.9.9 <br> 3.04 | 128.733 37,908 | 3.80 1.14 | 30,201 7,494 |  |  | 0.63 |  |  | 30,545 | 1.01 0.92 | 3,872 | 0.02 |
| 148 | Joliet, Ill... | 100,844 | 3.04 | 37,908 | 1.15 | , 494 | 0.23 | 21,02 | 0.03 |  |  |  |  |  | 0.12 |
| 149 | Macon, | 10,477 | 0.32 | 1.432 | 0.04 | 2,507 | 0.08 |  |  | 1,286 | 0.04 |  |  | 5,252 | 0.16 |
| 150 | West Moboken, | 109,601) | 3.36 | 51.74 | 1.58 | 57,306 | 1.75 |  |  |  |  |  |  | 575 | 0.02 |
| 151 | Evirelt, Mass. | 116, 188 | ${ }^{3} .80$ | 11,393 | 0.36 | 59,827 | 1.87 | 6,575 | 0.21 |  |  | 7,035 | 0.2 | 31,351 | 0.98 |
| 153 | Oshrosh, | 62, 6290 | 21. 2.89 | 202,092 | C. 40 | 1219,153 | 3.94 6.94 | 107, 695 | 0.81 3.41 | 22,330 | 0.81 | 22,85S | 0.72 | 98,4888 | $\mathbf{0 . 0 5}$ $\mathbf{3 . 1 2}$ |
| 154 | Pucblo, Col | 135,380 | 4.29 | 22,295 | 0.71 | 33,040 | 1.05 | 64,228 | 2.04 |  |  | 15,823 | 0.50 |  |  |
| 153 | Newpor | 117.604 | 3.79 | 16,549 | 0.53 | 77,230 | 2.49 | 1,333 | 0.04 |  |  | 17,374 | 0.50 | 3,008 | 0.16 |
| 156 | Taunton, Mass. | 86,976 | 2.81 |  | 0.21 | 13,917 | 0.45 | 20, 520 | 0.66 | 1,475 | 0.05 | 37,794 | 1.29 | 6,787 | 0.22 |
| 157 | La Crosse, Wi | 어, 8 80 | $2 \cdot 22$ | 6,60.5 | ${ }^{0.23}$ | 45,077 | 1.54 | 4,213 | (1) |  |  | 5,218 | 0.18 | 3.767 | 0.13 |
| 158 | Fort Worth, T | 191,938 | (1) | 23,737 | (1) | 120, 721 | (1) | 1,400 | (1) |  |  | 19,084 | (1) | 26,996 | (1) |
|  | San Juan, P | 176,836 | 4.89 | 11,555 | 0.32 | 56, 428 | 1.56 | 38,948 | 1.08 | 8,234 | 0.2 | 16,43S | 0.45 | 45,233 | 1.25 |

1 Per capita average not computed, because no reliable estimate of population could be made.
${ }^{2}$ Less than 1 cent.

Table 35.-RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { bur. } \end{gathered}$ | CITY. | all general revenues. |  | taxes. |  |  |  |  |  | licenses and permits. |  |  |  | all otiaer GENERAL revenues. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | General property taxes. |  | Specisl property and business taxes. |  | Poll taxes. |  | Liquor licenses and taxes. |  | All other licenses and permits. ${ }^{1}$ |  |  |  |
|  |  | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | Per | Total. | Per | Total. | Per | Total. | Per | Total. | Per capita. | Total. | Papits. |
|  | Grand total. | 8479,834,606 | \$19.94 | \$379,984,309 | 315. 79 | 12,686,929 | \$0. 53 | 51,268,904 | 80.05 | \$40,716,637 | 81.09 | 89,718,660 | \$0.40 | \$35,453,167 | \$1. 47 |
|  | Group I. | 319.655,520 | 23.40 | 255, 732,248 | 18.72 | 9,258,8666 | 0.65 | 285, 300 | 0.02 | 27,785, 473 | 2.03 | 5.293, 276 | 0.39 | 21,300. 357 | 1.56 |
|  | Group II. | 77.299,628 | 16.95 | 60, 667,271 | 13.30 | 1,310,118 | 0.29 | 275,379 4685 |  | - $6,602.476$ | 1.45 | 1.965.397 | ${ }_{0}^{0.431}$ | 6,438,817 | 1.42 |
|  | Group IV. | 34, 735,792 | 14.43 | 26,523,475 | 10.26 | 1,735, 334 | 0.28 | 239, 50 | 0.09 | 2,64ti, 129 | 1.02 | 1, 416,819 | 0.56 | 3,14, 423 | 1.22 |

group l-CITIES HaVING a population of 300,000 OR OVER IN 1006.

|  | New York, N. Y | \$122,129,171 | \$28.15 | \$104,955,281 | \$24. 19 | 84,772,104 | \$1.10 |  |  | $27,300$ | \$1. 83 | 5,446 | \$0. 24 | \$3.42t, 040 | \$0.79 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, In..... | 41,546,465 | 19.18 | 31, 649 , 480 | 14.61 | 193,990 | 0.09 |  |  | 7,252,657 | 3.35 | $1,356,227$ | 0.63 | 1,094,051 | 0.51 |
|  | City corporation and independent divisions.. County | $\begin{array}{r} 37,713,469 \\ 3,832,990 \end{array}$ | $\begin{array}{r} 17.41 \\ 1.77 \end{array}$ | $\begin{array}{r} 27,816,948 \\ 3,832,532 \end{array}$ | $\begin{gathered} 12.48 \\ 1.77 \end{gathered}$ | 193,990 | 0.09 |  |  | 7,252,637 | 3.35 | 1,350,227 | 0.63 | $1,093,617$ 464 | 0. 0.01 |
| 345 | Philadelphia, | 25,484.932 | 17.09 | 19,404,664 | 13.01 | 37,320 | 0.03 | S89,767 | \$0.06 | 1,969.459 | 1.32 | 359.207 | 0.26 | 3,594,515 | 2.41 |
|  | St. Louis, Mo. | 13,799,932 | 20.47 | 10,630,262 | 15.77 | 1,143,077 | 1.70 |  |  | 1.122.000 | 1.66 | 373,724 | 0.55 | 530,869 | 0.79 |
|  | Boston, stass | 23,074,209 | 37.45 | 19,80і, 719 | 32.15 | 1,688,648 | 2.74 | i19, 420 | 0.19 | 1,151,378 | 1.87 | 87,655 | 0.14 | 219,359 | 0.36 |
|  | dependent divisions. County. | $\begin{array}{r} 22,939,324 \\ 134,885 \end{array}$ | $\begin{array}{r} 37.23 \\ 0.22 \end{array}$ | 19,807,719 | 32.15 | 1,688,648 | 2.74 | 119,420 | 0.19 | 1,151,37S | 1.87 | 87,005 620 | 0.14 | $\begin{array}{r} 85,094 \\ 134,265 \end{array}$ | 0.14 |
| 7 | Baltimore, Md. | 8,903, 040 | 15.76 | 6,951,976 | ${ }^{12.23}$ | 566,749 | 1.00 |  |  | 752, 859 | 1.32 | 150.100 | 0.26 | 541,356 | 0.95 |
|  | Pittsburg, Pa......... | 13,084,487 | 23.90 | 11,149,249 | 20.36 | 20,781 | 0.04 |  |  | 785, 147 | 1.43 | 100,390 | 0.29 | 968,914 | 1.76 |
|  | dependent divisions.. County. | $\begin{array}{r} 11,291,116 \\ 1,793,371 \end{array}$ | $\begin{array}{r} 20.62 \\ 3.28 \end{array}$ | $\begin{aligned} & 9.813 .634 \\ & 1,335,615 \end{aligned}$ | $\begin{gathered} 17.92 \\ 2.44 \end{gathered}$ | 20,781 | 0.04 |  |  | 719,372 65,775 | $\begin{aligned} & 1.31 \\ & 0.12 \end{aligned}$ | 160, 181 | 0.29 | $\begin{aligned} & 577,148 \\ & 391,766 \end{aligned}$ | 1.05 0.72 |
| 8 | Cleveland | 9,345, 285 | 19.02 | 7,620,893 | 15.52 | 1,448 | ${ }^{(2)}$ |  |  | 1,306,044 | 2.60 | 23,274 | 0.05 | 387,55G | 0.79 |
|  | City corporation and independent divisions. County. $\qquad$ | $\begin{aligned} & 8,157,796 \\ & 1,187,489 \end{aligned}$ | $\begin{gathered} 16.60 \\ 2.42 \end{gathered}$ | $\begin{aligned} & 6,475,987 \\ & 1,150,906 \end{aligned}$ | $\begin{array}{r} 13.18 \\ 2.34 \end{array}$ | 3 | (2) |  |  | 1,306,084 | 2.66 | 13,561 9,713 | 0.03 0.02 | $\begin{aligned} & 36,16,16 \\ & 20.422 \end{aligned}$ | 0.74 |
| 8 | Buffalo, | 7, 499,883 | 19.15 | 0, 403, 741 | 16.35 | 159.705 | 0.39 |  |  | 601.16 | 1.5 | 108,405 | 0.28 | 233,004 | 0.60 |
|  | dependent divisions.. County................... | $\begin{array}{r} 6,561,101 \\ 938,882 \end{array}$ | $\begin{array}{r} 16.75 \\ 2.40 \end{array}$ | $\begin{array}{r} 5,518,416 \\ 885,325 \end{array}$ | 14.69 2.26 | 144.178 .5 8,510 | 0.37 0.02 |  |  | 601.16S | 1.31 | 108,465 | 0.25 | $\underset{\substack{188.857 \\ 45,017}}{ }$ | 0.48 0.12 |
| 10 | San Francisco, Cal. | 0,385,013 | (3) | 7,073,395 | (3) |  |  |  |  | 1.147 .182 | (3) | 435.355 | (2) | 720.081 | (3) |
|  | Detrolt, Hich. Clity corporation and in | 7,037, 589 | 18.71 | 5, 457,955 | 14.51 |  |  |  |  | 806,516 | 2.14 | 60,916 |  | 712.199 | 1.89 |
|  | dependent divisions. County. | $\begin{array}{r} 6,388,315 \\ 649,271 \end{array}$ | $\underset{1.73}{16.98}$ | $\begin{array}{r} 5,207,927 \\ 250,028 \end{array}$ | $\begin{array}{r} 13.84 \\ 0.67 \end{array}$ |  |  |  |  | $\begin{array}{r} 415,175 \\ \mathbf{3 9 1 . 3 4 1} \end{array}$ | $\begin{aligned} & 1.10 \\ & 1.04 \end{aligned}$ | $\begin{gathered} 58,382 \\ 2,534 \end{gathered}$ | 0.16 | $\begin{array}{r} 706,831 \\ 5,368 \end{array}$ | $\begin{aligned} & 1.68 \\ & 0.01 \end{aligned}$ |
| 12 | Cincinnat | 8,320,654 | 23.82 | 6,841,331 | 19.58 | 2,045 | 0.01 |  |  | 1,042,967 | 2.99 | 150,521 | 0.40 | 274,787 | . 80 |
|  | dependent di | 6,561,698 | 18.78 | 5,155,634 | 14.76 |  |  |  |  | 1,007, | 2.88 | 152,560 | 0.44 | 246,339 | . 71 |
|  | County-................ | 1,759,026 | 5.05 | 1,685,697 | 4.82 | 2,018 | 0.01 |  |  | 35,871 | 0.11 | 6,961 | 0.02 | 28,449 | 0.08 |
| 13 | Mllwaukee, | 6,142,214 | 18.73 | 4,811,291 | 14.67 | 48,311 | 0.15 |  |  | 421,110 | 1.28 | 448.41 | 1.37 | 413,087 | 1.26 |
|  | dependent | 5,350,883 | 16.32 | 4,105,175 | 12.52 | 3,10 | 0.12 |  |  | 421.110 | 1.28 |  |  |  | 05 |
|  | County. | 791,331 | 2 | 706,116 | 2.15 | 10,205 | 0.03 |  |  | 42. |  | 6,952 | 0.02 | 68,058 | 0.2 |
| $\begin{aligned} & 14 \\ & 15 \\ & 16 \end{aligned}$ | New Orleans, | 5,848,151 | 18.10 | 4,735,443 | 14.65 |  |  | 36,113 | 0.11 | 478,502 | 1.48 | 255, 710 | 0.79 | 342,378 | 1.06 |
|  | Washington, D | 12,168,378 | 38. 34 | 4, 551,839 | 14.34 | 618.035 | 1.95 |  |  | +ff. 74.4 | 1.45 | 180,006 | 0.57 | 0,353, 754 | 20.02 |
|  | Newark, $N$. City $\mathbf{c o r}$ | 5,826,020 | 19.27 | 3,678, 724 | 12.17 | 13,650 | 0.05 | 40,000 | 0.13 | $5.56,370$ | 1.84 | 58,829 | 0.19 | 1,478,447 | 4.89 |
|  | dependent divisions. County. | $\begin{aligned} & 4,727,620 \\ & 1,098,400 \end{aligned}$ | $\begin{aligned} & 15.64 \\ & 3.63 \end{aligned}$ | $\begin{aligned} & 2,668,727 \\ & 1,009,997 \end{aligned}$ | $\begin{aligned} & 8.83 \\ & 3.34 \end{aligned}$ | 13,630 | 0.05 | 40,000 | 0.13 | 556,370 | 1.84 | 58,829 | 0.19 | $\begin{array}{r} 1,390,044 \\ 8,403 \end{array}$ | $\begin{aligned} & \text { 4. } 80 \\ & 0.29 \end{aligned}$ |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

| 17 | Minneapolis, Min | \$4.133, 924 | \$15.57 | \$3,790,627 | S12. 74 | 877.731 | \$0.26 |  |  | 3+30.460 | S1. 4.5 | \$52.874 | s0.18 | \$282, 192 | \$0.95 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey City, N. J | 2,726,250 | 10.97 | 1.470,079 | 5.92 | 8,507 | 0.03 | \$3,500 | 80.0i | ${ }_{552} 58.812$ | 2.22 | ${ }_{4} 8.9227$ | 0.17 | 6,43,431 | 9.61 |
| 19 | Indianapolls, Ind............. | 3,209, 705 | 13. 67 | 2, 601,734 | 11.08 |  |  | 19,888 | 0.08 | 192.192 | 0.82 | 86,947 | 0.37 | 308.944 | 1.32 |
| 20 |  | 3,784,859 | 16. 24 | 2,778, 388 | 12.35 |  |  |  |  | 373,471 | 1.tio | 184,977 | 0.79 | 347,823 | 1.49 |
| 21 | St. Paul, Minn............... | 2,773,615 | 12. 76 | 2,169,865 | 9.98 | 19,000 | 0.03 |  |  | 397,440 | 1.83 | 23,762 | 0.11 | 163, 482 | 0.75 |
| 22 | Providenc | 3,691,894 | 17.38 | 3,365, 314 | 15.84 | 96 | ${ }^{(2)}$ | 22,724 | 0.11 | 191.063 | 0.30 | 50,267 | 0.24 | 62.430 | 0.29 |
| 23 | Rochester, N. | 3,398,450 | 17. 68 | 2, 885,184 | 14.94 | 87.952 | 0.46 | 22,724 | 0.11 | 25t. 138 | 1. 1.48 | 23,7396 | 0.24 0.12 | 115, 8180 | 0.60 |
| 24 25 | Kansas City, |  | 20.58 | 3, 121,117 | 11.55 | 44,904 | 0.24 |  |  | 315, 750 | 1.67 | 219, 679 | 1.16 | 179.911 | 0.95 |
| 23 | Denver, Colo. | 4,198, 5 ㅇ | 27.07 | 3,581,898 | 23.09 |  |  |  |  | 414,945 | $\xrightarrow{2.39}$ | 8, 8 , 635 | 0.05 | 83,783 | 0.49 1.29 |
|  | City corporation and independent divisions. County | 3,404,398 794, 142 | $\begin{array}{r} 21.05 \\ 5.12 \\ 5 \end{array}$ | $\begin{array}{r} 2,870,899 \\ 70,999 \end{array}$ | 18.51 4.58 |  |  |  |  | 311.915 311.915 | 2.01 2.01 | 104,703 97,533 7,170 | 0.67 0.62 0.05 | $\begin{gathered} 14,051 \\ 75,073 \\ \hline \end{gathered}$ | 1.28 0.80 0.49 |
| 27 | Columbus, Oh | 2, 296.123 | 15. 10 | 1,919,972 | 12.63 |  |  |  |  | 244. 226 | 1.61 | 40.557 | 0.27 | 91,06S | 0.10 |
| 28 | Los Angeles, | 5. 273.272 | ${ }^{(3)}$ | 3,446, 268 | ${ }^{(3)}$ |  |  |  |  | 398,825 | (2) | 318, 768 | (3) | 1,109,410 | ${ }^{(2)}$ |
| 29 30 | Worcester, Ma | 2, 3 3,4, 403 | ${ }^{17.58}$ | 1,796,203 | 13.41 | 226.668 | 1.69 | 79.292 | 0.59 | 178 | 0.01 | 12,962 | 0.10 | 238,507 | 1.78 |
| 31 | Memphls, Tenn........ | 1,997,647 | 15.07 | 1,586,429 | 11.97 |  |  |  |  | - | ${ }^{(3)}$ | 62, 281 | ${ }^{(2)}$ | 487,026 | ${ }^{3} 1.67$ |

${ }_{2}^{1}$ Exclusire of receipts from permits issued by public service enterprises.
${ }_{3}^{2}$ Per capita average not computed, because no rellable estimate of population could be made.

Table 35.-REGEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.$]$ GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908-Continued.

| $\underset{\substack{\text { City } \\ \text { num. } \\ \text { bum. }}}{ }$ | cITY. | all generalbevenues. |  | 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. ${ }^{1}$ |  |  |  |
|  |  | Total. | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Total. | Per | Total. | Per | Total. | Per | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | Per caplta. | Total. | P'er |
| 32 | Omaha, Nebr. | \$1.301, 470 | 814.93 | \$1,550, 859 | \$11.81 | \$1,820 | \$0. 01 |  |  | \$236,000 | \$1.95 | \$37,967 | \$0. 29 | \$114,824 | \$0.87 |
| 33 | New Haven, Conn. | 1,949,297 | 15. 52 | 1,610,772 | 12.82 | 49,6i1 | 0.40 | \$8,570 | 50.07 | 152,788 | 1.22 | 19,265 | 0.15 | 108,231 | 0.86 |
| 34 | Scranton, Pa. | 1,346,124 | 18.80 | 1,915, 175 |  | ${ }_{53}{ }^{\text {, }}$, 518 | 0.03 | 36,600 | 0.30 | 241,396 | 1.97 | ${ }_{2}^{23,126}$ | 0.19 | 122,808 | 0.99 |
| $3{ }^{35}$ | Syracuse, ${ }^{\text {St. Joseph, Mo. }}$ | 2,316,526 | 18.744 | 1,964, 70200 | 15. 90 5.71 | $\stackrel{53,518}{33,88}$ | 0.43 0.28 |  |  | 189,879 84,952 | 1.62 0.69 | 21,310 36,222 | 0.17 0.29 | 77,060 | 0.62 0.67 |
| 37 | Portland, Oreg | 2, 496, 19 T | 21. 40 | 1,704,734 | 14.62 |  |  |  |  | 367,425 | 3.15 | 80,848 | 0.74 | 337,184 | 2.89 |
| 3 S | Paterson, N. J | 1.823.495 | 15.83 | 1,24, 807 | 10.88 | 112,511 | 0.98 | 8,500 | 0.05 | 171,970 | 1.49 | 27,020 | 0.23 | 253,687 | 2. 20 |
| 39 | Atlanta, Ga | 1,503.814 | 14.t5 | 1,22],309 | 11.20 | 20,797 | 0.24 | 13,336 | 0.12 |  |  | 191,141 | 1.74 | 135, 231 | 1.23 |
| 40 | Richmond, Ya. | 1,775,600 | 16.46 | 1, 332,645 | 14.21 |  |  | 3,482 | 0.03 | 80.850 | 0.75 | 85,063 | 0. 79 | 73,552 | 0.68 |
| 41 | Dayton, Ohio. | 1,606,8:1 | 15.03 | 1,303,001 | 12.20 |  |  |  |  | 224,410 | 2.10 | 16,314. | 0.15 | 62,246 | 0.58 |
| 42 | Fall River, Mass. | 1,692, 275 | 15.92 | 1,369,796 | 12.89 | 100, 128 | 0.94 | 48,888 | 0.46 | 149,435 | 1.41 | 7,066 | 0.07 | 16,962 | 0.16 |
| 4.3 | Nashyilie, Tenn. | 1,324,986 | 12. 51 | 1954,502 1,246190 | ${ }_{12.00}^{9.02}$ |  |  |  |  | ${ }_{56,300}^{63,650}$ | 0. 60 | 60, 324 | 0.57 | 246,310 | 2.33 |
| 45 | Hartford, Conn..... | 2,016,013 | 19.93 | 1,566, 119 | 15.49 | 305, 319 | 3.02 | 2,519 | 0.02 | 69,718 | 0.69 | 6,389 | 0.20 0.08 | 208,923 $\mathbf{6 5 , 6 9 9}$ | 2.01 |
| 46 | Cambridge, Hass... | 2,074,148 | 20.58 | 1,869,305 | 18.54 | 157,430 | 1.56 | 31,050 | 0.31 | 39 | (2) | 3,954 | 0.04 | 13;367 | 0.13 |

GROUP III.-CITIES IIAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

${ }^{1}$ Exclusive of receipts from permits issued by public service enterprises.
${ }^{2}$ I Pess capita average not computed, because no reliable estimate of population could be made.

Table 35.-RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 64.1 GROUP IV,-CITIES IIAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | cITY. | All general |  | taxes. |  |  |  |  |  | licenses and permits. |  |  |  | all other general hevenues. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | General property taxes. |  | Special property and business taxes. |  | Poll taxes. |  | Liquor Ilcenses and taxes. |  | All other licenses and permits. ${ }^{1}$ |  |  |  |
|  |  | Total. | capita. | Total. | $\begin{gathered} \text { Per } \\ \text { caplta. } \end{gathered}$ | Total. | caper | Total. | $\begin{gathered} \text { Per } \\ \text { capla. } \end{gathered}$ | Total. | Per | Total. | $\left\lvert\, \begin{gathered} \text { Per } \\ \text { capita } \end{gathered}\right.$ | Total. ${ }_{\text {caplar }}^{\text {cer }}$ ( |  |
| $\begin{aligned} & 94 \\ & 95 \\ & 96 \\ & 97 \\ & 98 \end{aligned}$ | Altoona | 8484, 601$1,342,602$ 734, 507 |  |  |  | 81,484 |  | ....... | - | $\begin{aligned} & \$ 25,179 \\ & 225,540 \end{aligned}$ | \$0.51 | \$22,048 | (t) 30 |  |  |
|  | Spokane, Wash |  | (2) | $879,440$ | ${ }^{(2)}$ |  |  |  |  |  |  |  |  | 211,104 | (2) ${ }^{(2)}$ |
|  | Lancaster, Pa . |  | 7.17 | 266,052 | 5.43 | 2,073 | 0.04 | \$1,460 | (i) | 30,000 | 0.61 | -11, 893 | 0.24 5 5 | $\begin{array}{r}39,816 \\ \hline 127\end{array}$ | 0.81 |
|  | Bayonne, N . J |  | 15.36 | 443,183 | 9.24 |  |  |  |  | 50,775 | 1.06 | -4,974 | 0.10 | 238, 360 | 4.97 |
| 99 | South Bend, 1nd. | 537,949 | 11.35 |  | $\begin{aligned} & 9.26 \\ & 8.92 \end{aligned}$ | ......... | -..... | $\begin{array}{r} 5.186 \\ 25,269 \end{array}$ | $\begin{aligned} & 0.11 \\ & 0.53 \end{aligned}$ | 20,00649,560 | 0.421.05 | $\begin{array}{r}4,400 \\ 45,58 . \\ \hline 8.8\end{array}$ | 0.090.97 | 69,221170,760 | 1.463.61 |
| 100 | Butte, Mont. |  |  | 422,590 |  |  |  |  |  |  |  |  |  |  |  |
| 101 | ${ }_{\text {Mawtucket, }} \mathrm{M}$ R | 511,566 | 11.71 | $\begin{aligned} & 465.003 \\ & 641.436 \end{aligned}$ |  | - 1,100 | $\begin{aligned} & 0.00 \\ & (3) \end{aligned}$ | $\cdots 3,803$ |  | 28, 800 | 0.62 | 3,854 | 0.08 | 42,809 | 0.93 0.37 |
| 103 | Sloux City, Iowa | 604, 169 | ${ }_{13.23}$ | $512,404$ | $\begin{array}{\|l\|l\|} 13.98 \\ 11.22 \end{array}$ |  |  |  | 0.08 | 54,933 | 1.20 | 3,911 | 0.19 0.13 | 30, 921 | 0.68 |
| 104 | Johnstown, Pa. | 486,459488,063 | 10.7110.11 | 362,085 | 7.979.10 | 1,357 | 0.03 | 11,522 | 0.25 | 34,32032,310 | 0.76 | 30,4812,751 | 0.67 | 03 |  |
| 105 | Dubuque, lowa |  |  | $\begin{aligned} & 325,067 \\ & 290,348 \end{aligned}$ |  | 16,45 | 0.36 |  |  |  | 0.71 |  | 0.060.11 | 25, 80.5 | $\begin{aligned} & 0.24 \\ & 0.57 \\ & 0.50 \end{aligned}$ |
| 106 | Binghamton, | $\begin{aligned} & 420,543 \\ & 429,963 \end{aligned}$ |  |  |  |  |  |  |  | $\begin{aligned} & 48,311 \\ & \hline 97 \end{aligned}$ | $1.07$ | $\begin{array}{r} 1,896 \\ 103,341 \end{array}$ |  |  |  |
| 108 | Augusta, | 519,661 11. 72 |  | 435,697 | 0.89 | 0,$762 ; 0.3$ |  |  |  |  |  | $\begin{aligned} & 103,301 \\ & 63,297 \end{aligned}$ | $\mathrm{i} .43$ | $\begin{aligned} & 8.8+2 \\ & 7,905 \end{aligned}$ | $\begin{aligned} & 0.20 \\ & 0.18 \end{aligned}$ |
| 109 | East St. Louis, | 683, 735 15.50 |  | 493,160 | 11.18 | $\begin{aligned} & 4,263 \\ & 1,531 \\ & 2,877 \\ & 1,391 \end{aligned}$ | 0.10 |  |  | $\begin{array}{r}148,499 \\ 58,78 \\ \hline \ldots .6\end{array}$ | $\begin{aligned} & 3.3 . \\ & 1.34 \end{aligned}$ | 88, iti | 0.65 | 0,060 | 0.20 |
| 1110 | Passaic, N. J | 487,858 | 11.16 | 26, 9692 | 6. 06 |  | 0.04 | 1,209 |  |  |  | 7,933 | 0.18 | 24,131 | $\begin{aligned} & 3.51 \\ & 0.55 \end{aligned}$ |
| 111 | Topeka, Kans |  | 11.83 | 477, 670 | 10.93 |  | $0.03$ |  |  |  | $\cdots \cdots$ | 14,592 | 0.33 |  |  |
| 112 | Allentown, P Atlantic City, | 1,079,295 | 24.84 | 730, 758 | ${ }_{17.03}^{8.41}$ |  |  | 20,000 163 | (3) ${ }_{\text {( }}$ | 110, 250 | 2.54 | 15,970 87.973 | $2.02$ | 141,151 | $\begin{aligned} & 0.90 \\ & 3.25 \end{aligned}$ |
| 114 | Springfield, Ohio | 410,618 9.47 |  | $\begin{aligned} & 346,517 \\ & 232,165 \\ & 627,810 \end{aligned}$ | $\begin{array}{r} 8.00 \\ 5.41 \end{array}$ | . |  |  |  | 45,119 | 1.04 | 2, 735 | 0.06 | 16,244 | 0.37 |
| 115 | Montgomery, Ala | $442,894$ | 10.33 |  |  |  |  |  |  | 31,500 | 0.80 | 116. 733 | 2.72 | 50,456 | 1.39 |
| 117 | Davenport, Iowa | 721,993 | 16.98 |  | 14. 76 |  |  |  |  | 50,678 | 1.19 | 6, 316 | 0.15 | 36,099 | 0.87 |
| 117 | Little Rock Ark | 482,060 | 11.36 | 274,848 | 6.48 |  |  | 6, 488 | 0.15 | 71,701 | 1.69 | 34.027 | 0.80 | 94,996 | 2.24 |
| 118 | Wheeling, W. Va | 435, 400 | 10.28 | 360,695 | 8.66 | 3,548 | 0.08 | 2,380 | 0.06 | 26,059 | 0. 62 | 8,962 | 0.21 | 27,750 | 0.66 |
| 119 | Springfeld, Ill | 627,832395,304 | 14.909.6410.0 | 494,877315,357 | 11.75 | $\begin{aligned} & 1,729 \\ & 1,021 \end{aligned}$ | $\begin{aligned} & 0.04 \\ & 0.02 \end{aligned}$ | -7, 7 , 200 | 0.18 | $\begin{gathered} 107,506 \\ 14,000 \end{gathered}$ | $\begin{aligned} & 2.56 \\ & 0.34 \end{aligned}$ | 9, 600 | 0.23 | 13,726 | $\begin{aligned} & 0.32 \\ & 1.04 \\ & 0.11 \\ & 0.41 \end{aligned}$ |
| 120 | York, Pa . |  |  |  | $\left\|\begin{array}{\|c\|} 7.69 \end{array}\right\|$ |  |  |  |  |  |  | 15, 06i3 | 0.37 | 42,666 |  |
| 122 | Wichita, Kans. | - 650,555 | $\begin{aligned} & 9.04 \\ & 13.87 \end{aligned}$ |  |  | 2,780 | 0.07 | 18,218 |  |  |  | 13,760 | 0.04 | - 16.447 |  |
| 123 | Bay City, Mich | 562,257 |  | $\begin{aligned} & 334,448 \\ & 420,821 \end{aligned}$ | $\begin{array}{r} 8.22 \\ 10.38 \end{array}$ |  |  |  |  | 37,115 | 0.92 | 1,693 | 0.05 | 102, 428 |  |
| 124 | South Omaha, | 340, 102 | 8.43 | 245,090 | 6.07 |  |  |  |  | 76,100 | 1.89 | 3,965 | 010 | 14,947 | 0.37 |
| 125 | Quincy, Il | 475,264 | 11. 86 | 382,378 | 9. 55 |  |  |  |  | 71,656 | 1.79 | 3, 873 | 0.10 | 17,327 | 0.43 |
| 127 | Newcastle, Pa | 379,394 | 9. 51 | 327, 152 | 8.20 | 978 | 0.02 |  |  | 8,400 | 0.21 | 14,020 | 0.35 | 28,846 | 0.72 |
| 128 | Canton, Ohio | 603,401 | 12.74 | 4781, 857 | 10.17 | 6,728 | 0.17 |  |  | ${ }_{72} \mathbf{8 1}$, 230 | 2. 05 | , , 480 | 0.24 | 35,163 | 0.88 0.68 |
| 129 | Jacksonville, F | 487, 118 | 12.36 | 341,910 | 8.67 |  |  |  |  | 68, 950 | 1.74 | 58,893 | 1.49 | 17,563 | 0.45 |
| 130 | Chester, 1'a.. | 331,975 | 8.44 | 268,665 | 6.83 | 761 | 0.02 | 2,903 | 0.07 | 18,656 | 0.47 | 7,540 | 0.10 | 33,400 | 0. 85 |
| 131 | Chelsea, 3 | 500, 630 | 12.77 | 433, 160 | 11.04 | 17,598 | 0.45 | 14,304 | 0.36 | 27,493 | 0. 70 | 2,983 | 0.08 | 5,132 | 0.13 |
| 132 | Joplin, Mo | -292, 180 | ${ }^{7.51}$ | , 202, 163 | 5. 20 | 9, 750 | 0.25 |  |  | 27, 423 | 0.71 | 23,581 | 0.61 | 29,263 | 0.75 |
| 133 | Newton, | 1,385,031 | 35. 72 | 1,128,905 | 29.12 | 228,659 | 5.90 | 18,510 | 0.48 | 17 | ${ }^{(2)}$ | 1,143 | 0.03 | 7,797 | 0.20 |
| 134 | Salem, Mass.. | 550,576 | 14.25 13.19 | 457, 160 | ${ }_{11} 118$ | ${ }_{50}^{60,516}$ | 1.57 | 18,272 | 0.47 | 22 | (3) | 1,360 | 0.04 | 13,246 | 0.34 |
| 135 136 | Haverhill, Mas | 501, 076 479,386 | 13.19 12.83 | 425, 118 | 11.12 11.66 | 50,404 2,339 | 1.32 0.06 | 21,500 | 0.56 | 20 | (2) | 1,1876 $\mathbf{3}, 953$ | 0.05 0.11 | 5,178 $\mathbf{3 7 , 5 9 8}$ | 0.14 1.01 |
| 137 | Knoxrille, Tean | 472, 733 | 12.71 | 326,298 | 8. 77 |  |  | 1,265 | 0.03 | 0 | (2) |  | 0.11 1.91 | 74,093 | 1.99 |
| 138 | Galveston, | 587,905 | 16.29 | 455,617 | 12.62 |  |  | 3 | (3) | 18,250 | 0.51 | 0,296 | 0.26 | 104, 708 | 2.90 |
| 139 | Elmira, N. Y | 488, 296 | 13.66 | 396, 311 | 11.08 | 7,949 | 0.22 |  |  | 57,448 | 1.61 | 3,358 | 0.09 | 23,230 | 0.65 |
| 140 | New Britain, Conn | 491,759 | 13.83 | 419,343 | 11. 79 | 9,310 | 0.26 | 1,640 | 0.05 | 23,490 | 0.66 | 3,648 | 0.10 | 34,328 | 0.97 |
| 141 | Oklahoma City, | 407,761 | 11.48 | 324,609 347 , 480 | 9. 14 |  |  |  |  |  |  | 17,163 | 0.48 | 65,989 | 1.86 |
| 143 | Woonsocket, R | 433, 181 | ${ }_{9}^{12.66}$ | 341,480 298,092 | 9. 88 | $i$ | (3) | 1,512 | 0.04 | $\begin{aligned} & 14,605 \\ & 24,067 \end{aligned}$ | $\begin{aligned} & 0.42 \\ & 0.50 \end{aligned}$ | 4,122 3,610 | 0.12 0.10 | 59,548 <br> 6, 860 | 1.69 0.20 |
| 144 | Chattanooga, Tenn | 515, 706 | 14.93 | 338,06\% | 9. 79 |  |  |  |  | 53,766 | 1.56 | 33, 502 | 0.97 | 90,371 | 2.62 |
| 145 | Racine, Wis. | 465, 192 | 13.60 | 337, 105 | 8. 86 | 4,192 | 0.12 |  |  | 67,680 | 1.98 | 18,936 | (0. 0.5 | 37, 219 | 1.09 |
| 146 | Fitchburg, Ma | 583,290 520 | 17.20 15.37 | 462,907 453,001 | 13.65 | 58,418 | 1.72 | 14,816 | 0.44 | 32, 270 | 0.95 | 1,927 | 0.06 | 12,952 | 0.38 |
| 148 | Joliet, ill. | 404,084 | 12.20 | 250,656 | $\begin{array}{r}1.75 \\ 7.75 \\ \hline\end{array}$ | 1,984 | 0.06 |  |  | 130, 320 | 0.95 4.11 | 2,313 4,483 | 0.07 0.14 | $\begin{array}{r}\text { 20, } \\ 4,632 \\ \hline\end{array}$ | 0.62 0.14 |
| 149 | Macon, Ga. | 328, 482 | 10.00 | 245,721 | 7. 48 | 4,849 | 0.15 | 3,696 | 0.12 |  |  | 14,720 | 1.97 | 9,290 | 0.2 |
| 150 | West IIoboken, | 3089 | 9. 44 | 1617,679 | 4.95 |  |  | 1,120 | 0.03 | 51,700 | 1.58 | 1,633 | 0.05 | 92, 201 | 2.82 |
| 151 | Everett, Mass. Oshkosh, Wis. | 439,841 378,338 | 13.76 11.84 | 387,733 313,305 | 12.13 | 30,623 | 0.96 | 14,850 | 0.46 |  |  | 1,218 | 0.04 | 5,417 | 0.17 |
| 153 | Sacramento, Cal | 750,067 | 23.74 | 544, 199 | 17.22 | 4,110 | 0.13 |  |  | 26,900 | 0.84 <br> 1.96 | 8,345 34,730 | 0.26 1.10 | 25,778 <br> 109, 203 | 0.81 3.46 |
| 154 | Pueblo, Colo | 679, 164 | 21. 52 | 520, 255 | 16. 49 |  |  |  |  |  | 2.56 |  |  |  | , |
| 155 | Newport, ky. | 297, 153 | 9.58 | 217, 203 | 7.01 |  |  |  |  | 11, 485 | 0.37 | 12, 527 | 0.38 0.40 | 65,938 | 1.80 |
| 156 | Taunton, Mass | 472, 852 | 15.29 | 348, 269 | 11. 26 | 62, 337 | 2.02 | 13,784 | 0.51 | 39, $3+2$ | 1.27 | 1,555 | 0.05 | 5,365 | 0.17 |
| 157 | La Crosse, Wis.. | 372,975 753,077 | ${ }_{\text {(2) }} 12$. | 298, 958 | 10.24 | 2,875 | 0.10 |  |  | 30,200 | 1.03 | 15,064 | 0.52 | 25,878 | 0.89 |
| 158 | Fort Worth, Tex | 753,077 | (2) | 652, 728 | ${ }^{(2)}$ |  |  | 6,093 | ${ }^{(2)}$ | 25, 242 | ${ }^{(2)}$ | 6, 452 | ${ }^{(2)}$ | 62,562 | ${ }^{(2)}$ |
|  | San Juan, P. R. | 421,612 | 11.66 | 252, 274 | 6.98 |  |  |  |  |  |  | 32,193 | 0.89 | 137,140 | 3.79 |

${ }^{1}$ Exclusive of receipts from permits issued by public service enterprises.
${ }^{2}$ Ler capita average not computed, because no reliable estimate of population could be made.

Table 35.-RECEIPTS FROM GENERAL REVENUES, TOTAL AND PER CAPITA, 1908: COMPARATIVE SUMMARY, 1902 TO 1908-Continued.

COMPARATIVE SUMMARY FOR 147 CITIES, GROUPED ACCORDING TO POPULATION IN 1908: 1902 TO 1908.

| GROUPS OP CIties. | all general REFENUES. |  | taxes. |  |  |  |  |  | LICENSES AND PERMITS. |  |  |  | ALL OTHER GENERAL REVENUES. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General property taxes. |  | Special property and business taxes. |  | Poll taxes. |  | Liquor licenses and taxes. |  | All other Ilcenses and permits. ${ }^{1}$ |  |  |  |
|  | Total. | Per capita. | Total. | Per capita. | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |
| Grand total: 2 |  |  | (3775,952,289 | S15.87 | 1312,639,367 | \$0. 53 | \$1,241,305 | 80.05 | 1340,472,310 | 51.71 | 59,580,2土2 | \$0. 40 | \$34,887,860 | \$1. 47 |
| 1907. | +30, 107,350 | 1858 | 1338,255,310 | 14.61 | 12,987,609 | 0.56 | 1,227,488 | 0.05 | 37,651,487 | 1.63 | 8, 712,223 | 0.38 | 31, 273,233 | +1.35 |
| 1906. | 402,042,371 | 17.81 | 315,264, 005 | 13.97 | 11, 848, 355 | 0. 5.5 | L, 245, 774 | 0.06 | 36, 755, 381 | 1.63 | $8,356,411$ | 0.37 | 28, 571, 645 | 1.27 |
| 1905. | 3S9,050,729 | 17.36 | 1307,583,382 | 13.98 | 9,851,991 | 0.45 | 1,061,838 | 0.05 | 29, 448, 494 | 1.34 | 7,353, 177 | 0.33 | 20, 781,847 | 1.22 |
| 1904. | 359,248,249 | 16.73 | 287,791,512 | 13. 41 | 9,390,943 | 0.43 | 1,041,240 | 0.05 | 28, 788, 913 | 1.34 | 6, 456,821 | 0.30 | 25, 848,820 | 1.20 |
| 1903. | 334, 748,031 | 16. 11 | 271,149,458 | 12.97 | 8, 659,670 | 0.41 | 908, 389 | 0.05 | 27,672, 207 | 1.32 | 5, 743,971 | 0.27 | 22, 525, 170 | 1.08 |
| 1902. | 328, 509, 429 | 16. 10 | 266,804,601 | 13.08 | 7,239,430 | 0.35 | 920,742 | 0.05 | 26,563,283 | 1.30 | 5,744,469 | 0.28 | 21, 176,902 | 1.04 |
| (iroup I: | 520 | 33 | 255, 73248 | 18.7 | 9.258 | 0.68 |  | 0.03 | 3 | 2.03 | 5,293, 276 | 0.39 |  | 1.56 |
| 1907. | 254, 702,034 | 21.30 | 225, 575, 446 | 16.88 | 9,571,440 | 0.72 | 311, 500 | 0.02 | 25,539,544 | 1.91 | 4,599,760 | 0.34 | 19,104,338 | 1. 43 |
| 1906. | 265,050,103 | 20.28 | 209,272, 335 | 16.01 | 8,402,569 | 0.64 | 337,092 | 0.03 | 25, 308, 427 | 1.94 | 4,512,775 | 0.35 | 17,246,505 | 1.32 |
| 1905. | 254, 797, 520 | 19.98 | 207, 508,086 | 16.28 | 6,848,040 | 0.54 | 218, 001 | 0.02 | 19,024, 881 | 1.49 | 3,987, 338 | 0.31 | 17,151,174 | 1.35 |
| 1904. | 237, 416,994 | 19.06 | 192,160,813 | 15. 42 | 0,507,429 | 0.52 | 225,624 | 0.02 | 18,625, 289 | 1. 49 | 3,376,271 | 0.27 | 16,521,508 | 1.33 |
| 1903. | 223,431, 743 | 18.40 | 182, 176, 194 | 15.00 | 6,053,620 | 0.50 | 194,817 | 0.02 | 18,375, 221 | 1.51 | 2,949,959 | 0.24 | 13,681,932 | 1.13 |
| 190'2.............. | 221,284, 233 | 18.65 | 182, 426,75 | 15.37 | 5,175,002 | 0.44 | 220,072 | 0.02 | 17, 458, 709 | 1.47 | 3,073,199 | 0.26 | 12,930,499 | 1.09 |
| (iroup II: |  |  | 60, 607, 271 | 13.30 | 1310 | 0.29 | 275, 349 | 0.06 | 6,622,476 | 1.45 | 1,965,597 | 0.43 | 6,453,817 | 1.42 |
| 1907. | 72,513,475 | 16.33 | 56,848,845 | 12.80 | 1,483,312 | 0.33 | 273,330 | 0.06 | 6,039,859 | 1.36 | 1,878, 147 | 0.42 | 5,989,982 | 1.35 |
| 1906. | 68,053, 303 | 15.90 | 52,867,376 | 12.35 | 1,571,064 | 0.37 | 268,153 | 0.06 | 5, 209,665 | 1.33 | 1,770,068 | 0.41 | 5, 560,977 | 1.37 |
| 1005. | 61, 295,280 | 14.79 | 49,191,528 | 11.77 | 1,262, 102 | 0.30 | 266,695 | 0.06 | 4,853, 705 | 1.16 | [1,517, 803 | 0.36 | 4, 703, 447 | 1.13 |
| 1904. | 59, 6000,155 | 14.62 | 47, 553, 018 | 11.67 | 1,234, 405 | 0.30 | 237,985 | 0.06 | 4,981,577 | 1.21 | 1, 468,818 | 0.36 | 4,179, 752 | 1.03 |
| 1003. | 55, 163, 785 | 13.94 | 44, 025,656 | 11.13 | 1,118,969 | 0.28 | 232,967 | 0.06 | 4,540,544 | 1.15 | 1,262,020 | 0.32 | 3,983, 629 | 1.01 |
| 1902. | 50,533, 742 | 13.13 | 40,294, 442 | 10. 46 | 740,083 | 0.19 | 203,945 | 0.05 | 4, 293, 428 | 1.11 | 1,236,580 | 0.32 | 3,804,964 | 0.99 |
| Ciroup III: |  |  |  | 11.37 |  | 0.42 | 468, 748 | 0.14 | 3,662,559 | 1.12 | 1,012,968 | 0.31 | 4,555,565 | 1.40 |
| 1908... | 45, 307, 683 | 14.21 | 34, 949, 371 | 11.37 10.96 | 1,327,503 | 0.42 | 437,705 | 0.14 | 3,680,639 | 1,15 | 1, 996,443 | 0.31 | 4,916,027 | 1.23 |
| 1906. | 42, 273,821 | 13.58 | 32,868, 850 | 10.56 | 1, 253, 914 | 0.40 | 428, 042 | 0.14 | 3,403, 908 | 1.09 | 957,987 | 0.31 | 3,361, 120 | 1.08 |
| 1905. | 39,950, 137 | 13. 20 | 31, 523, 927 | 10.41 | 1,161,711 | 0.38 | 372,125 | 0.12 | 3,185, 185 | 1.05 | 817,985 | 0.27 | 2, 898, 203 | 0.96 |
| 1904. | 37,730,580 | 12.85 | 29,612,434 | 10.08 | 998, 725 | 0.34 | 377,555 | 0.13 | 3,092, 595 | 1.05 | 711,007 | 0.24 | 2,948,264 | 1.00 |
| 1003. | 35, 454,191 | 12.44 | 27,921,982 | 9.80 | 950,004 | 0.34 | 368,029 | 0.13 | 2.742, 710 | 0.90 | 677,380 | 0.24 | 2,788, 026 | - 0.08 |
| 1902. | 34, 610,896 | 12.45 | 27,384, 228 | 9.85 | 842, 445 | 0.30 | 331,627 | 0.12 | 2,792,157 | 1.03 | 676,755 | 0.24 | 2,583,684 | 0.93 |
| Group IV: 2 |  |  |  | 10.17 |  | 0.31 | 211,008 | 0.10 | 2,401,802 | 1.09 | 1,308, 401 | 0.59 | 2,573, 121 | 1.16 |
| 1908. | 29,674,559 | 13.48 | 20,851,648 | 10.17 9.69 | 681,812 605,354 | 0.38 | 204,947 | 0.10 | 2, 391,445 | 1.11 | $1,937,873$ | 0.57 | 2,262,880 | 1.05 |
| $190 \%$. | 26, 635,144 | 12.65 | 20, 255, 84t | 9.62 | 620,808 | 0.29 | 212,487 | 0.10 | 2,333,381 | 1.11 | $1,115,581$ | 0.53 | 2,097,043 | 1.00 |
| 1905 | 25. 528, 792 | 12.4 | 19, 299,841 | 9.41 | 580, 138 | 0.28 | 205, 017 | 0.10 | 2, 384, 723 | 1.16 | 1,030,050 | 0.50 | 2,029,023 | 0.99 |
| 1904. | 24,494, 520 | 12.28 | 18, 464,647 | 9.25 | 580,354 | 0.29 | 200,076 | 0.10 | 2, 149,452 | 1.08 | 1900, 725 | 0.45 | 2,199,236 | 1.10 |
|  | 22,699,212 | 11.65 | 17,025,626 | 8.74 | 531,017 | 0.27 | 202, 576 | 0.10 | 2,013, 792 | 1.03 | 854,612 | 0.41 | 2,071,589 | 1.06 |
| 1902. | 22,040,558 | 11.60 | 16,758,879 | 8.82 | 481.900 | 0.25 | 165,098 | 0.09 | 2,018,991 | 1.06 | 757,935 | 0. 40 | 1,857,755 | 0.98 |

1 Exclusire of receipts from permits issued by public service enterprises.
z Not including Wlchita, Kans.; Bay City, Nich.; New Britaia, Conn.; Oklahoma City, Okla.; Kalamazoo, Mich.; Macon, Ga.; West Hoboken, N. J.; Everett, Mass.; Not including Wlchita, Kans.; Bay City, Nich.
Pueblo, Colo.; Newport, K5.; or Fort Worth, Tex.
$51151^{\circ}-10-21$

Table 36.-RATES OF INTEREST ON DEBT OUTSTANDING at CLOSE OF YEAR AND. ON BONDS ISSUED DURING YEAR: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79 . For a text discussion of this table, see page o5.]


GROUP I.-CITIES HAVING a population of 300,000 OR OVER IN 1908.


|  | 3.7 |
| ---: | ---: |
| 4.3 |  |
| 3.5 |  |
| 3.8 |  |
| 3.7 |  |
| 3.7 |  |
| 4.0 |  |
| 4.1 |  |
| 3.9 |  |
| 4.5 |  |
| 3.8 |  |
| (3) |  |
| (3) |  |
| 4.2 |  |
| 3.2 |  |
| 4.0 |  |



| \$66, 199,460 | 817,718,899 |
| :---: | :---: |
| 9,078,620 |  |
| 19,375,000 |  |
| 5,504,000 | 5,000 |
| 4,420,800 | 77,900 |
| 4,311,000 | 921,600 |
| 5,802,100 | 969,000 |
| 2,568, 120 | 140,000 |
| $\begin{aligned} & 2,960,641 \\ & 7.128,600 \end{aligned}$ | 363, 667 |
| $7,128,100$ 756,000 | 394,000 |
| 2,43i, 100 | 445,900 |
| 1,429,500 | 47,000 |
|  |  |
| 2,961,644 | 430,000 |



GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


Table 36.-RATES OF INTEREST ON DEBT OUTSTANDING AT CLOSE OF YEAR AND ON BONDS ISSUED DURING YEAR: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page b5.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.


I Excess of premiums over discounts.
${ }^{2}$ Not reported.
? Discount.

Table 36.-RATES OF INTEREST ON DEBT OUTSTANDLNG AT CLOSE OF YEAR AND ON BONDS ISSUED DURING YEAR: 1908-Continued.
[For a list of the eities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 65.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1903.


Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908.
[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. For a text discussion of this table, see page 67.]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | geographic division. | neceipts. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | Taxes. | Licenses. | $\begin{aligned} & \text { Public } \\ & \text { service } \\ & \text { privileges. } \end{aligned}$ | Reimments. |
|  | Grand total.. | \$22,609,784 | \$14,559,747 | 5903,790 | \$5,842,803 | \$1,303,444 |
|  | I.-North Atlantic dirision | $5,020,703$ $2,224,788$ | $3,736,829$ $1,488.021$ | 182,453 55,328 | $1,236,090$ 611,895 | 765,331 69,544 |
|  | III.-North Central Alvision. | 10,728,563 | 6,319,989 | 518,401 | 3, 528, 413 | 361,763 |
|  | IV.-South Central division. | $1,547,473$ $\mathbf{2 , 1 8 8 , 2 5 7}$ | 1,252,884 | 107,129 40,479 | 140,560 325,845 | 46,900 69,906 |

I.-CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.


Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 190S—Continued.
tThe cities in each state are arranged in the order of their size. The number assigned to each elty corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 67.1
I.-CITIES IN STATES OF THE NORTH ATLANTIC DIVISION-Continued.


Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908-Continued.
[The citles in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same elty in the other tables of this report. For a text discussion of this table, see page 67 .]
I.-CITIES IN STATES OF THE NORTH ATLANTIC DIVISION-Continued.


TABLE 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908—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. For a text discussion of this table, see page 67 .]
II.-CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

III.-CITIES IN STATES OF THE NORTH CENTRAL DIVISION.


Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908-Continued.
[The citles in each state are arranged in the order of their size. The number assigned to each city corresponds with that used for the same elty in the other tables of thls report. For a text discussion of this table, see page 67.)

III-CITIES IN S'TATES OF THE NORTH CENTRAL DIVISION-Continued.

${ }^{1}$ Data not reported. $\quad 2$ This amount represents receipts from the several public utility corporations and can not be segregated. $\quad 2$ Pay a state tax only.

Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908-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. For a text discussion of this table, see page 67.]
III.-CITIES IN STATES OF THE NORTH CENTRAL DIVISION-Continued.

gROUP IV.-CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

| 20 | Kentucky.. | \$293,804 | \$284,575 | \$600 | \$8,181 | 8508 | 43 | Tennessee-Continued. <br> Nashville.. <br> Street rallway and electrie light <br> Light.. <br> Telephone and telegraph. | 3138,372 | \$79,549 | 81,450 | \$48,445 | \$8,928 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Louisville. $\qquad$ <br> Street railway <br> Light and heat..... <br> Telephone. <br> ......... | 261, 157 | 257,476 |  | 3,681 |  |  |  |  |  |  |  |  |
|  |  | $\begin{gathered} 165,478 \\ 6: 968 \end{gathered}$ | $\begin{gathered} 163,978 \\ \hline 63.698 \end{gathered}$ |  | 1,500 |  |  |  | 99,705 | 60,227 | 750 | 31,090 | 7,098 |
|  |  | $\begin{aligned} & 63,699 \\ & 31,981 \end{aligned}$ | $\begin{gathered} 6,6,698 \\ 29,800 \end{gathered}$ |  |  |  |  |  | 30,116 | 13,283 | 700 | 15,204 | ${ }^{929}$ |
|  |  |  |  |  |  |  |  |  | 8,491 | 6,039 |  | 1,551 | 901 |
|  | Covington. | 18,576 | 14,029 |  | 4,500 | 47 | 137 | Knoxville. | 28,374 | 23,483 | 1,402 | 3,489 |  |
| 15 | Street railway Light, power, and | 9,578 | 5,050 |  | 4,500 | 28 |  | Street rallway and electric light..... | 8,000 | 7,948 | 652 |  |  |
|  | $\begin{gathered} \text { Lignt, power, ana } \\ \text { heat............................................ } \end{gathered}$ | 6,301 $\mathbf{2 , 0 9 7}$ | 6,282 $\mathbf{2 , 6 9 7}$ |  |  | 19 |  | Telephone and tel. | 7,074 | 3,235 | 350 | 3,489 |  |
|  |  |  |  |  |  |  |  | Water............... | 2,637 10,0*3 | $\begin{aligned} & 2,637 \\ & 0,663 \end{aligned}$ | 400 |  |  |
|  | Newport.. | 14,131 | 13,070 | 600 |  | 461 | 144 | Chattanooga | 29,875 | 27,224 | 1,501 | 1,150 |  |
| 31 | Street railway.... Light, power, and | 8,158 | 7,197 | 500 |  | 461 | 97 | Street railway Light. | 13,496 10,410 | 12,620 9,035 |  | 650 500 | . |
|  |  | $\begin{aligned} & 4,561 \\ & 1,412 \end{aligned}$ | $\begin{aligned} & 4,461 \\ & 1,412 \end{aligned}$ | 100 |  |  |  | Telephone and telegraph |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Water............... | 4,254 | $\begin{aligned} & 1,10 \\ & 3,854 \end{aligned}$ | 400 |  |  |
|  | Tennessee.. | 324, 103 | 248,006 | 9,930 | 53,084 | 13,083 |  | Alabama.. | 150,051 | 63,533 | 71,150 | 11,360 | 4,002 |
|  | Memphis. | 127,482 | 117,750 | b, 577 |  | 4,155 |  | Irmingham | 94,044 | 36,491 | 65,850 |  | 1,703 |
|  | Street rallway | 71,540 | 67,830 | 3,377 |  |  |  | Streetrailway, Ilght, power, and heat- | 67,301 | 29,598 | 36,000 |  | 1,103 |
|  | Light and power.-- | 47,106 | 41,084 | 2,200 |  | 3,822 |  | Telephone and telegraph |  |  |  |  |  |

Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1908-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. For a text discussion of this table, see page 67.1
IV.-CITIES IN STATES OF THE SOUTH CENTRAL DIVISION-Continued.

V.-CITIES IN StATES OF THE WESTERN DIVISION.


Table 37.-RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1903-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. For a text discussion of this table, see page 67.]
V.-CITIES IN STATES OF THE WESTERN DIVISION-Continued.


TABLE 38.-COSTS AND RECEIPTS FOR SGHOOLS, TOTAL AND PER CAPITA: 1908.
[For a list of the cities arranged alphabetically by states, with the number assigned to cach, see page 79. For a text discussion of this table, see page 70.]

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{4}{*}{\[
\begin{aligned}
\& \text { City } \\
\& \text { num- } \\
\& \text { ber. }
\end{aligned}
\]} \& \multirow{4}{*}{city.} \& \multicolumn{8}{|c|}{COST Of mantenance.} \& \multicolumn{2}{|l|}{\multirow{3}{*}{PATMENTS FOR
OUTLAYS.}} \& \multicolumn{2}{|l|}{\multirow[t]{3}{*}{M
RECEIPTS FROM SUB-
YENTIONS, GRANTS,
TUITION, ETC.}} \\
\hline \& \& \multicolumn{2}{|l|}{\multirow[b]{2}{*}{Aggregate.}} \& \multicolumn{4}{|c|}{Payments for expenses.} \& \multicolumn{2}{|l|}{\multirow[b]{2}{*}{Interest on value of school buildings, grounds, and equipment.}} \& \& \& \& \\
\hline \& \& \& \& \multicolumn{2}{|l|}{For salaries of teachers.} \& \multicolumn{2}{|l|}{All other.} \& \& \& \& \& \& \\
\hline \& \& Total. \& Per capita. \& Total. \& Per capita. \& Total. \& Per capita. \& Total. \& Per capita. \& Total. \& Per capita. \& Total. \& \[
\begin{gathered}
\text { Per } \\
\text { capita. }
\end{gathered}
\] \\
\hline \& Grand tot \& \$130, 921, 884 \& 85.44 \& \$82,301, 880 \& \$3.42 \& \$30,786,073 \& \$1.28 \& \$17,834,031 \& 50.74 \& \$36,774,911 \& 81.53 \& 520,585, 151 \& 80.86 \\
\hline \& Group İ. \& \begin{tabular}{l}
\(79,451,455\) \\
\(23,675,518\) \\
\hline
\end{tabular} \& 5.82
5.19 \& \(50,769,594\)
\(15,064,24\) \& 3.72
3.30

3 \& $18,471,706$

$5,304,998$ \& | 1.35 |
| :--- |
| 1.16 |
| 1.18 | \& $\begin{array}{r}10,210,155 \\ 3,306,296 \\ \hline\end{array}$ \& 0.75

0.72 \& | $24,403,251$ |
| :---: |
| $5,696,198$ | \& 1.79

1.25 \& $9,244,007$
$4,842,352$ \& 0.68
1.06 <br>
\hline \& Group III. \& $15,725,060$
$12,069,851$ \& 4.82
4.67 \& 9,453, 718
$7,014,244$ \& 2.90
2.71 \& $3,955,096$
$3,054,273$ \& ${ }_{1}^{1.18}$ \& $2,316,246$
$\mathbf{2 , 0 0 1 , 3 3 4}$ \& 0.71
0.77 \& $3,432,706$
$3,242,756$ \& 1.05
1.25 \& $3,94,367$
2,$554 ; 425$ \& 1.21
0.99 <br>
\hline \& (roup 1 \& 12,09,801 \& \& \& \& \& \& 2,001,334 \& \& 3,242,75 \& \& \& 0.99 <br>
\hline
\end{tabular}

GROUP I.-CITIES HAVLNG A POPULATION OF 300,000 OR OVER IN 1908.

| 1 | New York, N. | \$32, 131,418 | 57.41 | \$21,505,495 | 84.97 | \$6,724,365 | \$1.55 | 83,841,558 | \$0.89 | \$11,245,034 | \$2.59 | \$1,895,785 | \$0.44 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Chicago, Ill | 10, 663,64 | 5.02 | 6,611,691 | 3.05 | 2,536,912 | 1.17 | 1,714,991 | 0.79 | 2,477,220 | 1.14 | 938,092 | 0.44 |
| 3 | Philadelphia, $\mathbf{P}$ | 6. 157, 410 | 4.13 | 3,904,678 | 2. 62 | 1,669,296 | 1. 12 | 583,436 | 0.39 | 1,679,695 | 1.13 | 1,031,578 | 0.69 |
| 4 | St. Louls, Mo. | 3,210, 731 | 4.76 | 1,937,874 | 2.88 | 777,428 | 1.15 | 495,429 | 0.74 | 1,481,376 | 2.20 | 391, 111 | 0.58 |
| 5 | Boston, Mass | 4,703,734 | 7.64 | 2,939,673 | 4.77 | 1,042,669 | 1.69 | 721,392 | 1.17 | 1,011,374 | 1.64 | 73,510 | 0.12 |
| 6 | Baltimore, Md. | 1,987,765 | 3.50 | 1,280,370 | 2.25 | 538,454 | 0.95 | 168,941 | 0.30 | 142,253 | 0.25 | 544,342 | 0.96 |
|  | Pittsburg, Pa. | 3.039,374 | 5.55 | 1.596, 189 | 2.92 | 982,737 | 1.79 | 460,448 | 0.84 | 848,598 | 1.55 | 386,336 | 0.71 |
| 8 | Cleveland, Ohio | 2,748,670 | 5.59 | 1,619,130 | 3.29 | 722,100 | 1.47 | 407,440 | 0.83 | 610,992 | 1.26 | 321, 253 | 0.65 |
| 10 | Buftalo, N, Y. | 1.8c4, 328 | 4.76 | 1,122,805 | 2.87 | 470,297 | 1.20 | 271, 166 | 0.69 | 290,167 | 0.74 | 152,253 | 0.39 |
| 10 | San Francisco, | 2,022,149 | ${ }_{5}^{(2)} 13$ | $1,305,529$ $1,275,731$ | ${ }_{3} 39$ | 382,824 | ${ }^{1} 10$ | 333,796 | ${ }_{0} 0.63$ | 1,021,674 | $\stackrel{1}{1.77}$ | 724,690 | (1) 8 |
| 12 | Clucinnati, Ohio | 1, 819,873 | 5.21 | 1,130,754 | 3.24 | 448,182 | 1.28 | 240,937 | 0.69 | 907, 200 | 2.60 | 222,531 | 0.64 |
| 13 | Milwaukee, Wis. | 1,478.797 | 4.51 | 958,753 | 2.92 | 355,504 | 1.08 | 164,540 | 0.50 | 316,750 | 0.97 | 279,807 |  |
| 14 | New Orleans, La | 1.048, 291 | 3.24 | 644, 304 | 1.99 | 298,987 | 0.93 | 105,000 | 0.32 | 234;212 | 0.88 | 197,468 | 0.60 |
| 15 | Washington, D. | 2,302, 23 | 7.25 | 1,460,044 | 4.60 | 559,988 | 1. 816 | 252, 191 | 0.79 | 782,590 | 2.47 | 459 | ${ }^{(2)}$ |
| 16 | Newark, N.J. | 2,144, 189 | 7.09 | 1,416,514 | 4.69 | 517,419 | 1.71 | 210,256 | 0.70 | 630,901 | 2.09 | 1,377,840 | 4.66 |

group in-Cities having a population of 100,000 to 300,000 in 1903.

|  | 3inneapolls, Mton | \$1,535, 802 | \$5. 16 | \$1,037,634 | 33.49 | \$331,847 | \$1.12 | \$186,321 | s0. 56 | \$553, 143 | \$1.86 | 8220,076 | 80. 76 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18 | Jersey city ${ }^{\text {N }}$ J | (1, 125,417 | ${ }_{4}^{4.53}$ |  |  | 234, <br> $\begin{array}{l}250 \\ 252,607\end{array}$ | ${ }_{\substack{0.04 \\ 0.08}}^{1.98}$ | 165,191 133,356 1 | 0.86 0.57 0.57 | 204,917 183,664 | 1.07 | 63,483 <br> 694,279 | 2.57 1.25 |
| 19 | Lindinaphis Lud. | - | ${ }_{3.47}$ | -666,651 | ${ }_{2.43}$ | 175,559 | ${ }_{0.75}^{1.65}$ | 666,835 | ${ }_{0.29}$ | 101, 02 | 0.44 | 281,300 | ${ }_{1.22}$ |
|  | St. Paul, ylin... | 863,480 | 3.97 | 559,008 | 2.57 | 106,972 | 0.91 | 107, 500 | 0.49 | 98,731 | 0.45 | 140,090 | 0.64 |
|  | Procldet | 1,068,700 | 3.03 | 644,210 | 3.03 | 308,394 | 1.45 | 116, 102 | 0.55 | 250,000 | 1.18 | 45,420 | 0.21 |
| 23 | Rochester, N. | 1,280,090 | 4.56 |  |  | 2188,481 | 1.133 | -87, ${ }^{8+21}$ | 0.45 0.98 0.8 | 433 | 1.96 0.30 20 | -86,099 | 0.45 |
| 25 | Tonedo, ohio... | ${ }_{1}^{1,761,332}$ | 4.50 | ${ }_{485,175}$ | 2.86 | 100,942 | 0.95 | 116.215 | 0.69 | 224,326 | 1.32 | 91,388 | ${ }_{0.64}$ |
| 20 | Denver, Colo.... | 1,366,274 | 8.68 | 848, 454 | 5.47 | 254,586 | 1.64 | 243,234 | 1.57 | 170,005 | 1.10 | 71,08 | 0.46 |
|  | Columbus | 609,335 | 3.32 | 511,0 | ${ }_{\text {3, }} \mathbf{3 6}$ | 176,8 | ${ }_{1}^{1.16}$ | 121,438 | 0.80 | 80,655 | 0.57 | 92, 362 |  |
| 29 | Los Angeles, Cal. | 1,451,413 | ${ }_{6}{ }^{1} .30$ | 1,032,244 | ${ }_{3}^{1.90}$ | 259,633 | 1.49 | 122,588 | 0.92 | 7 | 0.58 | 6,72i | ${ }_{0} 0.05$ |
| 30 | Seatte, Wash.. | 1,313, 887 | (1) | 805, 333 | (1) | 300,200 | (1) | 208,354 | (1) | 567,315 | (1) | 359,529 | (1) 56 |
| 31 | Memphis, Tenn. | 341,493 | 2.58 | 214,141 | 1.62 | 76,630 | 0.58 | 50,716 | 0.38 | 93,418 | 0.70 | 207,083 |  |
|  | Omaha, Nebr | 639,959 | 4.85 | 3s3, | 2.92 | 157,51, | ${ }_{12}^{1.20}$ | 98,881 | 0.75 | 156,620 | 1.19 | 42,478 | 0.32 |
| ${ }_{34}^{33}$ | New Haven, | 642,208 | 5.18 | 383,58, | 3.09 | 153,200 | 1.24 | 105, 20 | 0.85 | ${ }^{290,057}$ | 0.23 | 108, 389 | ${ }_{0.87}$ |
| 35 | Syracuse, N. Y. | 696,493 | 5.23 | 403, 373 | ${ }^{3.26}$ | 151,233 | ${ }^{1.22}$ | ${ }_{59}^{91,867}$ | 0.74 | ${ }_{181,172}$ | ${ }^{2.27}$ | ${ }_{7}^{6,142}$ | ${ }^{0.52}$ |
| 36 | St. Joseph, 30... | 326,363 | 2.65 | 196,942 | 1. 60 | 69,793 | 0.57 | 59,628 | 0.48 | 182,488 | 1.45 | 1,697 | 0.61 |
| 37 |  | 818.872 |  | 495. 2 | ${ }_{4}^{4.25}$ | ${ }_{1}^{153,527}$ |  | 165,189 | 1.42 | 336,283 | 2.88 | ${ }^{311,417}$ | ${ }_{2}^{2.67}$ |
| ${ }_{39}$ | erson, | ${ }_{603,816}$ | ${ }^{5} .23$ | 335, |  | (136,532 | 1.18 | 81, | ${ }_{0}^{0.71}$ | 183.749 | + 1.59 | ${ }_{\text {251, }}^{251,032}$ | 2. ${ }_{0}^{2} 18$ |
| 39 40 | Rtlanta, ga. | 302, 05 | 2.80 | 206, 365 | 1.92 | 57, 334 | 0.53 | 3s,052 | 0.35 | 85,400 | 0.79 | 57,360 | 0.53 |
| 41 | Dayton, Oblo........... | 352,511 | 5.17 | 331,832 | 3.10 | 143,913 | 1.35 | 76,768 | 0.72 | 142,667 | 1.33 | 62, $\mathrm{H}^{49}$ | 0.59 |
|  | Fall River, | 503, | 4.73 | 284,68 | 2.68 | ${ }^{135} 5$ | 1.28 | 82, 887 | 0.78 |  | 0.98 | 14, 178 |  |
| $\stackrel{43}{44}$ |  | ( 313,287 | ${ }_{5}^{2.75}$ | 397, 821 | ${ }_{3.80}$ | 143,993 | 1.39 | 58,338 | 0.56 | 231,366 | ${ }_{2.23}$ | 199,048 | 1.92 |
| 45 | Hartiord, Conn........ | 662,518 | 6.5.5 |  | 3.64 | 163,390 | 1.62 | 131,203 | 1.30 | 138, 825 | 1.37 |  | 0.59 |
| 40 | Cambridge, NJass. | 3s3,804 | 5.84 | 377,671 | 3.45 | 155,382 | 1.54 | 85,731 | 0.85 | 44,842 | 0.45 | 13,598 | 0.13 |

[^46]Table 38.-COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 70.]
GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| $\begin{aligned} & \text { City } \\ & \text { num- } \\ & \text { ber: } \end{aligned}$ | city. | cost of mantenance. |  |  |  |  |  |  |  | Patyents forovtcays. |  | RECEIPTS FROM SUBVENTIONS, GRANTS,tuItion, ETC. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Aggregate. |  | Payments for expenses. |  |  |  | Interest on value of school buildings, grounds, and equipment. |  |  |  |  |  |
|  |  |  |  | For salaries of taschers. |  | All other. |  |  |  |  |  |  |  |
|  |  | Total. | $\text { Per } \text { Palta. }$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\begin{gathered} \text { Per } \\ \text { capita. } \end{gathered}$ | Total. | $\underset{\text { capita. }}{\text { Per }}$ | Total. | Per | Total. | $\begin{array}{\|c\|c\|} \text { Per } \\ \text { eapita } \end{array}$ |
| 47 | Albany, N. Y | $\begin{aligned} & \$ 419,545 \\ & 347,758 \\ & 503,433 \\ & 450,606 \\ & 362,007 \end{aligned}$ | $\begin{gathered} 84.20 \\ 3.65 \\ 5.29 \\ 4.97 \\ 4.97 \end{gathered}$ | $\begin{array}{r} 8267,375 \\ 196,238 \\ 273,518 \\ 298,812 \\ 213,681 \end{array}$ | \$2.67 | $\mathbf{5 9 6 , 0 9 8}$86,026 | \$0.06 | 856,07265,494 | ${ }_{0}^{50.56}$ | 84,708 | s0. 05 | \$43,649 | \$0.44 |
|  | Reading Pa. |  |  |  | 2.06 |  | 0.90 |  |  |  |  | 8ti, 597 | 0.91 |
|  | Lowell, Mass |  |  |  | 2.87 | 152,739 | 1.61 | 77,176 | 0.81 | 46, 182 | 0. 19 | 9,055 | 0.10 |
|  | Trentón, N. J... |  |  |  | 3. 29 | 107,387 | 1.18 | 44,407 | 0.49 | 56,039 | 0.62 | 377,419 | 4.16 |
|  | Bridgeport, Conn...... |  |  |  | 2.41 | 90,976 | 1.03 | 57,350 | 0.65 | 59,100 | 0.67 | 50, G42 | 0.57 |
| 52 | Camden, N. J. | $\begin{aligned} & 465,681 \\ & 275,831 \\ & 557,783 \\ & 379,789 \\ & 389,686 \end{aligned}$ | 5.30 <br> 3.15 <br> 6. 66 <br> 4.62 <br> 4.78 | $\begin{aligned} & 289,614 \\ & 173,075 \\ & 388,280 \\ & 226,948 \\ & 219,933 \end{aligned}$ | 3.30 | 129,669 | 1.48 |  | 0.530.46 | 11,170 | 0.13 | 265,98637,043 | 3.030.420.55 |
|  | Wilmington, Del... |  |  |  | 1.97 | 62,118 | 0.71 | 40,638 |  |  |  |  |  |
|  | Des Moines, Iowa...... |  |  |  | 4.04 | 153,784 | 1.84 | 65,719 | 0.79 | 58,782 | 0.70 | 45,897 | 0.55 |
|  | Lynn, Mass........... |  |  |  | 2.76 | 99,194 | 1.21 | 53,547 | 0.65 | 43,597 | 0.53 | 5,047 | 0.06 |
| ${ }_{56}^{55}$ | New Bedford, دass.... |  |  |  | 2.70 | 110,123 | 1.35 |  | 0.73 | 140, 171 | 1. 12 | 9,139 | 0.11 |
|  | Kansas City Kans. | 304,726 <br> 615,235 <br> 355,466 <br> 697,301 <br> 335,362 | $\begin{aligned} & 3.77 \\ & 7.65 \\ & 4.62 \\ & \text { (i) } \\ & \text { 4. } 50 \end{aligned}$ | ${ }_{346,991}^{180,377}$ | 2.234.31 | 72,029 | $\begin{aligned} & 0.90 \\ & 1.97 \end{aligned}$ | 51,420 | 0.64 | 89,375 | 1.11 | 20,001 | 0.250.200.46 |
|  | Spring field, Mass....... |  |  |  |  | 158,166 |  | 110,078 | 1.37 | 148,863 | 1.85 | 16, 425 |  |
|  | Troy, N. Y . . . . . . . ${ }^{\text {O }}$ |  |  | 199,894 400,356 | 2.60 | 112,940125,609 | ${ }_{\text {(i) }}{ }^{47}$ | 111, 276 | $(0.55$ | 197, 365 |  | 35, 430 |  |
|  | Lawrence, Mass......... |  |  | 208,305 | 2.80 |  | 1.08 |  | $\begin{aligned} & \text { (1) } \\ & 0.63 \end{aligned}$ |  | ${ }^{\text {(1) }}$ | 451,943 | (1) 0 |
| 62 | Somerville, Mass. | $\begin{array}{r}443,249 \\ 412,688 \\ \hline 17\end{array}$ | 6.005.72 | 289,277 | 3.922.95 | 93,104,049 | 1.25 | 60, 923 | 0.82 | 18,48187,205 | 0.251.21 | $\begin{gathered} 4,849 \\ 70,916 \end{gathered}$ | 0.070.98 |
| 63 | Duluth, Minn.......... |  |  |  |  |  | 1.45 | 95, 315 | 1.32 |  |  |  |  |
| 64 | Savannah, Ga.......... | 177,951487,320 | 2. 54 | -1107,248 | 1.58 | 40,093 | 0.57 | 2,500 | 0.040.39 | - 50,305 | $\cdots$ |  | 0.430.47 |
| 65 | Norfolk, Va........... |  |  |  |  |  |  |  |  |  |  |  |  |
| 66 | Yonkers, N. Y......... |  | 7.01 |  | 4.13 | 117,383 | 1.60 | 82, 695 | 1.19 | 208, 113 | 2.99 |  |  |
| 67 | Schenectady, N. Y. | - 28050,170 | 4.12 <br> 5.88 | 181,610 | 2.62 | 59,722 | 0.80 | 44,263 | 0.64 | 249,656 | 3.60 | 29,717 | 0.43 |
| 68 | Hoboken, N. |  |  | 249,760 <br> 197,886 | 3.61 | 110, 182 | 1.59 | 46,226 | 0.67 | 96,591 | 1.40 | 332,347 | 4.81 |
| 70 | Ueoria, N . Y ............... | 320,771 299 | 4.65 4.40 |  | $\begin{aligned} & \mathbf{8 . 0 8 7} \\ & \mathbf{2 . 8 7} \\ & \mathbf{2 . 7 9} \end{aligned}$ | 71,832 79,255 | $\begin{aligned} & 1.04 \\ & 1.17 \end{aligned}$ | 51,053 | 0.74 0.45 | 99,923 | 1. 45 <br> 0.97 | 14,510 | 0.21 0.50 |
| 71 | Manchester, N. | 191,969 | 2.85 | 111, 169 | 1.65 | 46, 557 | 0.69 | 34, 243 | 0.51 0.51 | 22, 890 | 10.3 0.3 | $\stackrel{5}{5,940}$ | ${ }_{0.08}^{0.50}$ |
| 72 | Evansville, Ind. | $\begin{array}{r} 271,769 \\ 270,715 \end{array}$ | $\begin{aligned} & 4.11 \\ & 4.11 \end{aligned}$ | 177,524178,913 | 2.692.72 | 54,437 | 0.82 | 39,803 | 0.60 | 180 | (2) | 93,801 | 1.42 |
| 73 | San Antonio, Tex...... |  |  |  |  | 54,912 | 0.83 | 36,890 | 0.56 | 235, 850 | 3.58 | 89, 413 | 1.36 |
| 74 | Elizabeth, N. J........ | 236,574 | 3.61 | 146,284 | 2.23 | 64,050 | 0.98 | 26,240 | 0. 40 | 83,993 | 1.28 | 250,852 | 3.92 |
| 75 | Waterbury Conn...... | 323,791 | 4.94 | 186,859 | 2.85 | 88,925 | 1.36 | 48,007 | 0.73 | 22, 760 | 0.35 | 44,600 | 0.68 |
| 76 | Salt Lake Clty, Utah.. | 898, 420 | 9.46 | 352,574 | 5.57 | 165,335 | 2.61 | 80,511 | 1.27 | 199,278 | 3.15 | 228, 422 | 3.61 |
| 77 | Wilkes-Barre, Pa...... | $\begin{aligned} & 247,213 \\ & 244,440 \\ & 261,136 \\ & 454,926 \\ & 289,600 \end{aligned}$ | $\begin{aligned} & 3.93 \\ & 3.96 \\ & 4.23 \\ & 4(1) \\ & 5.03 \end{aligned}$ | $\begin{aligned} & 149,573 \\ & 143,171 \\ & 165,761 \\ & 267,770 \\ & 161,794 \end{aligned}$ | $\begin{aligned} & 2.38 \\ & 2.28 \\ & 2.29 \\ & \text { (i) } \\ & 2.81 \end{aligned}$ | 65, 258 64,797 52,508 <br> 92,436 | $\begin{aligned} & 1.04 \\ & 1.04 \\ & 0.85 \\ & \text { (i) } \\ & 1.53 \end{aligned}$ | $\begin{aligned} & 32,382 \\ & 39,472 \\ & 4,867 \\ & 94,720 \\ & 39,710 \end{aligned}$ | 0.510.630.680.69(i)0.60 |  | $\begin{aligned} & 0.63 \\ & 1.43 \\ & 1.31 \\ & (i) \end{aligned}$ |  | $\begin{gathered} 0.80 \\ 0.93 \\ 1.67 \\ \text { (1) } \end{gathered}$ |
|  | Erie, Pa-............ |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Houston, Tex. |  |  |  |  |  |  |  |  |  |  |  |  |
| 880 | Tacoma, Wash.......... |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Portland, Me. | $\begin{aligned} & 294,945 \\ & 118,939 \\ & 294,653 \\ & 277,359 \end{aligned}$ | $\begin{aligned} & 5.19 \\ & 2.11 \\ & 5.22 \\ & 5.05 \end{aligned}$ | $\begin{gathered} 174,595 \\ 58,301 \\ 161,340 \\ 193,641 \end{gathered}$ | $\begin{aligned} & 3.07 \\ & \text { 1.03 } \\ & \text { 2.86 } \\ & \text { 3. } 53 \end{aligned}$ | $\begin{aligned} & 82,968 \\ & 43,599 \\ & 80,351 \\ & 41,808 \end{aligned}$ | $\begin{aligned} & 1.46 \\ & 0.78 \\ & 1.42 \\ & 0.76 \end{aligned}$ | $\begin{aligned} & 37,382 \\ & 16,79 \\ & 52,962 \\ & 41,910 \end{aligned}$ | $\begin{aligned} & 0.66 \\ & 0.30 \\ & 0.94 \\ & 0.76 \end{aligned}$ | $\begin{array}{r} 10,561 \\ \text { 77,911 } \\ 74,334 \\ 142,796 \end{array}$ | $\begin{aligned} & 1.84 \\ & 0.85 \\ & 1.37 \\ & 2.60 \end{aligned}$ | $\begin{aligned} & 60,055 \\ & 72,087 \\ & 37,220 \\ & 06,359 \end{aligned}$ | 1.061.280.661.76 |
| 83 | Charleston, S. C |  |  |  |  |  |  |  |  |  |  |  |  |
| 84 | Youngstown, Ohio... |  |  |  |  |  |  |  |  |  |  |  |  |
| 85 | Dallas, Tex.. |  |  |  |  |  |  |  |  |  |  |  |  |
| 86 | Terre Haute, Ind. | $\begin{aligned} & 294,136 \\ & 288,335 \\ & 222,929 \\ & 28,929,006 \end{aligned}$ | $\begin{aligned} & 5.39 \\ & 5.40 \\ & 4.19 \\ & 5.43 \end{aligned}$ |  | $\begin{aligned} & 3.04 \\ & 3.20 \\ & 2.41 \\ & 3.12 \end{aligned}$ | $\begin{aligned} & 88,329 \\ & 67,688 \\ & 59,321 \\ & 83,169 \end{aligned}$ | $\begin{aligned} & 1.62 \\ & 1.27 \\ & 1.12 \\ & 1.59 \end{aligned}$ | $\begin{aligned} & 39,552 \\ & 49,816 \\ & 35,452 \\ & 37,888 \end{aligned}$ | $\begin{aligned} & 0.72 \\ & \mathbf{0 . 9 3} \\ & 0.67 \\ & 0.72 \end{aligned}$ | $\begin{aligned} & 10,882 \\ & 39,193 \\ & 18,857 \end{aligned}$ | $\begin{aligned} & 0.30 \\ & 0.73 \\ & 0.35 \\ & 0.58 \end{aligned}$ |  | 3. 79 |
| 87 | Akton, Ohio.......... |  |  |  |  |  |  |  |  |  |  | $30,314$ | 0.57 |
| 88 | Fort Wayne, Ind...... |  |  |  |  |  |  |  |  |  |  | 83,403 | 1.57 |
| 89 | Holyoke, Mass......... |  |  |  |  |  |  |  |  | 30,651 |  | 2,335 | 0.04 |
| 90 | Brockton, Mass . . . . . . . | 288, 499 | 5.50 | 172,860 | 3.30 | 79,121 | 1.51 | 36,518 | 0.70 | 44,322 | 0.85 | 6,491 | 0.12 |
| 91 | Covington, Ky.......... | 151,619 240,392 | 2.87 4.72 | 95,346 | 1.87 | 39,473 | 0.77 | 18,800 | 0.33 | 63, 000 | 1.04 | 72,745 | 1.42 |
| 93 | Saginaw, Mich............ | 278, 686 | 4.72 5.48 | 155,477 | $\begin{array}{r}1.06 \\ 3.14 \\ \hline\end{array}$ | 59,371 | 1.17 | 25,244 | 0,50 | 21, 297 | 0.42 | 16,845 | 0.33 |
|  |  |  |  |  | 3.14 | 7,098 | 1.52 | 42,091 | 0.83 | 23,865 | 0.47 | 103,635 | 2.04 |

[^47]TAble 38.-COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1908-Continued.
[For a list of the eities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 70.]
GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| $\begin{aligned} & \text { City } \\ & \text { num. } \\ & \text { ber. } \end{aligned}$ | city. | cost of maintenance. |  |  |  |  |  |  |  | payments forodtlays. |  | 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 capits. | Total. | Per capita. | Total. | Per capita. | Total. | Pet capita. | Total. | per capita. | Total. | Per capita. |
| $94$ | Altoona, Pa. | \$232,053 | 84.60 | \$133,905 | \$2. 68 | \$55,268 | \$1.11. | 542, 880 | \$0. 86 | \$12,476 | 80.25 | \$44,624 | 80.90 |
| 95 | Spokane, Wash. | 635,361 164,473 | ${ }_{3}{ }^{1} 36$ | 375,925 84,273 | (1) | 153,249 | (1) | 104,187 | (1) | 319,761 | (1) | 179,229 | (1) 0 |
| 97 | Birmingham, | 197, 1607 | 3.30 4.09 | 122,236 | 1.7 <br> 2.53 | ${ }^{50} \mathbf{3 0} 007$ | $\stackrel{1.02}{0.77}$ | 30,105 38,564 | 0.61 0.80 | 4,537 | 1.33 0.09 |  | 0.90 |
| 98 | Bayomne, N.J... | 328,269 | 6.84 | 201,249 | 4.19 | 85,215 | 1.78 | 41,805 | 0.87 | 192,475 | 4.01 | 236,590 | 4.93 |
| 99 | South Bend, Ind. | 196,359 | 4.14 | 113,553 | 2. 40 | 47,736. | 1.01 | 35,070 | 0.74 | 78,531 | 1. 60 | 66,729 | 1.41 |
| 100 | Butte, Mont | 216,393 | 4.57 | 129,885 | 2.44 | 56,923 | 1.20 | 29,590 | 0.62 | 74,091 | 1.56 | 141,621 | 2.99 |
| 101 | McKesport, Pa........ | 240,332 | 5.19 | 117,454 | 2.54 | 6,978 | 1.49 | 54,000 | 1.17 | 3,404 | 0.12 | 41,214 | 0.89 |
| 102 | Pawtucket, R. I....... | 250, 551 | 5.46 | 140,623 | 3.07 | 76,867 | 1.68 | 33,056 | 0.72 | T2,551 | 1.58 | 10,855 | 0.24 |
| 103 | Sioux City, lowa........ | 245,850 | 5.39 | 139,944 | 3.07 | 62,003 | 1.36 | 43,983 | 0.96 | 50,380 | 1. 10 | 17,327 | 0.38 |
| 104 | Johnstown. Pa. | 215,716 | 4.75 | 115, 811 | 2.55 | 64,643 | 1.42 | 35,260 | 0.78 | 85,703 | 1.89 | 37,228 | 0.82 |
| 105 | Dubuque, lowa........ | 141,949 | 3.13 | 86,647 | 1.91 | 31,018 | 0.68 | 24,284 | 0.54 | 8555 | 0.01 | 10,618 | 0.23 |
| 106 | Binghamton, N. Y.... | 1i4,663 | 3.88 | 1117,328 | 2.60 | 38,251 | 0.85 | 19,034 | 0.42 | 20,418 | 0.45 | 25,190 | 0.56 |
| 107 | Bupusta, Ga........... |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 109 | East St. Louls, Ill. | ${ }^{230,735}$ | 5.37 | 127,448 | 2.89 | 58,801 | 1.33 | 50,486 | 1.14 | 74,931 | 1.70 | 8,264 | 0.18 |
| 110 | P'assaic, N. J. | 241,894 | 5.53 | 146,841 | 3.36 | 61,118 | 1. 40 | 33,935 | 0.78 | 38,878 | 0.89 | 151,161 | 3.46 |
| 111 | Topeka, Kans. | 238,504 | 5.46 | 150,019 | 3.43 | 51, 501 | 1.18 | 36,984 | 0.85 | 46,560 | 1.07 | 15,479 | 0.35 |
| 112 |  | -192, 2137 | 4.40 4.92 | 99,888 111,574 | 2.29 2.57 | 35,761 67,393 | 1.28 1.35 | 36,788 34,936 | 0.84 0.80 | 64,118 $\mathbf{2 7}, 099$ | 1.47 0.62 | - $\begin{array}{r}37,627 \\ 134,222\end{array}$ | 0.86 3.09 |
| 114 | Springfield, Ohio | 199.689 | 4.61 | 111,540 | 2.57 | 45,624 | 1.05 | 42, 525 | 0.98 | 33,569 | 0.74 | 14,373 | 0.38 |
| 115 | Montgomery, Ala....... | 59,622 | 2.09 | 55,919 | 1.30 | 13,960 | 0.33 | 19,737 | 0.46 | 3,353 | 0.08 | 20,659 | 0.48 |
| 116 | Davenport, Iowa........ | 240.720 | 6.13 | 146,259 | 3.44 | 78,011 | 1.83 | 36,450 | 0.86 | 8,015 | 0.19 | 28,807 | 0.68 |
| 117 | Little Rock. Ark. | 163,359 | 3. 85 | 91, 243 | 2.15 | 32,569 | 0.77 | 39,557 | 0.93 | 109,071 | 2.54 | 34,115 | 0.80 |
| 118 | Wheeling, W. Va. | 181,125 | 4.28 | 111,161 | 2.62 | 39,190 | 0.93 | 30,774 | 0.73 | 103,627 | 2. 45 | 22,306 | 0.53 |
| 119 | Springfeld, In. | 223,875 | 5.29 | 133,600 | 3.17 | 51,488 | 1.22 | 37,849 | 0.90 | 44,158 | 1.05 | 10,110 | 0.24 |
| 120 |  | 181,979 | 4. 44 | 95, 537 | 2.33 | 47,032 | 1.15 | 39,410 | ${ }^{0.96}$ | 37,516 | 0.92 | 43,023 | 1.05 |
| 121 | Malden, Mass.......... | 20,043 | 6. 64 | 161,731 | 3.93 | 64, 394 | 1.58 | 43,918 | 1.08 | 70,507 | 1.73 | 3,503 | 0.09 |
| 123 | Bay City, Mich........... | 164, | 4.05 4.87 | 94, 440 122,698 | 2.32 3.03 | 43,460 45,095 | 1.07 | 20,950 29,795 | 0.68 0.74 | 3,384 22,110 | 0.08 0.55 | 9,734 101,971 | 0.24 2.52 |
| 124 | South Omaha, Nebr | 187,292 | 4.64 | 100,628 | 2. 49 | 50,018 | 1.24 | 36,576 | 0.91 | 33,107 | 0.82 | 11,449 | 0.28 |
| 125 | Quincy, Ill. | 143,524 | 3.58 | 87,686 | 2.19 | 33,134 | 0.83 | 22,704 | 0.57 |  | 0.8 | 8,926 | 0.22 |
| 126 | Neweastle, Pa | 169, 402 | 4.25 | 97,910 | 2. 45. | 47,822 | 1.20 | 23,670 | 0.59 | 2,155 | 0.05 | 23,396 | 0.71 |
| 127 | Superior, Wis. | 207, 346 | 5.21 | 127, 61.1 | 3.21 | 53,887 | 1.35 | 25,788 | 0.65 | 34,760 | 0.87 | 23,55i | 0.59 |
| 128 | Canton, Ohio........... | 187,639 | 4.75 | 110,685 | 2.80 | 46,720 | 1.18 | 30,228 | 0.77 | 29,819 | 0.75 | 26,652 | 0.67 |
| 129 | Jacksonville, Fla. |  |  |  |  |  |  |  |  |  |  |  |  |
| 130 | Chester, Pa. | 144,403 | 3. 67 | 78,879 | 2.01 | 39, 497 | 1.00 | 26,030 | 0.66 |  |  | 33,836 | 0.86 |
| 131 | Chelsea, Mass | 189,061 | 4.82 | 118,785 | 3.03 | 51,336 | 1.31 | 18,940 | 0.48 | 133,705 | 3.41 | 1,889 | 0.05 |
| ${ }_{133}^{132}$ | Joplin, Mo................ | 136,897 | 3.52 | - ${ }^{44,213}$ | 1.91 | 44, 4 40 | 1.14 | 18,234 | 0.47 | 41,946 | 1.08 | 13,186 | 0.34 |
| 133 | Newton, Mass.. | 311,056 | 9.57 | 217,870 | 5.62 | 92,337 | 2.38 | 60,878 | 1.57 | 270,941 | 6.99 | 4,862 | 0.13 |
| 134 | Salem, Mass. | 171,293 | 4.43 | 104,493 | 2.71 | 45, 194 | 1.17 | 21,606 | 0.56 | 177,573 | 4.60 | 4,035 | 0.10 |
| 135 | Ilaverhill, Mass........ | 213,133 | 5.58 | 128, 605 | 3.36 | 55,563 | 1. 45 | 28,965 | 0.76 | 76,110 | 1.99 | 3,413 | 0.09 |
| 136 | Rockiord, 1 Il . | 197, 396 | 5.28 | 110,778 | 2.97 | 52,962 | 1.42 | 33,656 | 0.90 | 64,384 14.328 | 1.72 |  | 0. 40 |
| 137 138 | Knoxille, Tenn........ | 97,484 111,219 | 2.62 3.05 | 64,883 60,315 | 1.74 <br> 1.84 <br> 1 | 20,023 18,150 | 0.54 0.50 | 12,608 26,754 | 0.34 0.74 | 14,328 | 0.39 | 63,359 41,479 | 1.70 |
| 139 | Elmira, N. Y | 163,506 | 4.57 | 98,058 | 2.74 | 41,730 | 1.17 | 23,688 | 0.66 | 1,835 | 0.05 | 21,052 |  |
| 140 | New britain Conn.... | 174, 303 | 4.90 | 36,040 | 2.42 | 52,163 | 1.61 | 31,096 | 0.87 | 36,418 | 1.02 | 27,26S | 0.77 |
| 141 | Oklahoma City, Okia.. | 246, 6 G\% | C. 93 | 138,301 | 3.89 | 50,891 | 1.43 | 57,576 | 1.62 | 196, 165 | 5.52 | 13, 807 | 0.39 |
| 142 | Kalamazoo, Mlich ...... | 200.653 | 5.71 | 117,450 | 3.34 | 56.317 | 1.60 | 26,916 | 0.77 | 117,275 | 3.34 | 60,623 | 1.72 |
| 143 | Woonsocket, R. I...... | 116, 188 | 3.30 | 65,851 | 1.90 | 35,200 | 1.02 | 15.077 | 0.44 | 9,469 | 0.27 | 12,477 | 0.36 |
| 144 | Chattanooga, Tenn..... | 110,603 | 3.20 | 67,253 | 1.95 | 19,223 | 0.56 | 24,126 | 0.70 | 16,122 | 0.47 | 69,672 | 2.02 |
| 145 | Racine, Wis............ | 166, 236 | 4.36 | 108,603 | 3.18 | 32,313 | 0.94 | 25,370 | 0.74 | 32,998 | 0.86 | 31, 459 | 0.92 |
| 146 | Fitchburg, Mass........ | 164, 6317 | 4.85 4.54 | 93,551 89,499 | 2.76 | 42,575 | 1.26 | 28,525 | 0.84 | 26, 722 | 0.79 | 2, 220 | 0.08 |
| 148 | Joliet, Iİ................. | 14i, 205 | 4. 44 | 70,593 | 2.40 | 31, ${ }^{313 \%}$ | 1.14 | -32,875 | 0.95 0.90 | 21,025 | 0.23 0.63 | 20,914 | 0.18 |
| 149 | Macon, Ga. |  |  |  |  |  |  |  |  |  |  |  |  |
| 150 | West Hohoken, X. J.... | 162,848 | 4. 88 | 91,420 | 2. 80 | 57,082 | 1. 75 | 14,346 | 0.44 |  |  | 92.176 | 2.82 |
| 151 | Everett, Mass........... | 221, 809 | 6.94 | 127,766 | 4. 00 | 62, 779 | 1.06 | 31. 264 | 0.98 | 6.575 | 0.21 | 2,930 | 0.09 |
| 152 | Oshkosh, Wls | 123,728 266,584 | 3.87 8.44 | 75,516 $\mathbf{1 6 9 , 9 4 9}$ | 2.36 5.38 | 32.059 50,739 | 1.00 1.61 | 16.123 45,896 | 0.50 1.45 | 27,329 | 0.86 3.30 | -23,840 | 0.75 3.34 |
| 154 | Pueblo, Colo | 234,792 | 7.44 | 136,503 | 4.33 | 48,974 | 1.55 | 49,315 | 1.56 | 63, 831 | 2.02 | 49,907 | 1.53 |
| 155 | Newport, Ky........... | 108,591 | 3.50 | 55,990 | 1.81 | 24, 119 | 0.79 | 28,182 | 0.91 | 1,333 | 0.04 | 56,249 | 1.81 |
| 156 | Tauton, Mass.......... | 162,054 | 5. 24 | 96, 404 | 3.12 | 45,881 | 1.48 | 19,749 | 0.64 | 20,520 | 0.66 | 5,154 | 0.17 |
| 157 | La Crosse, Wis.......... | 149,498 | 5. 12 | 83,550 | 2.80 | 45,103 | 1.53 | 20,845 | 0.71 | 4,213 | 0.14 | 25, 108 | 0.86 |
| 158 | Fort Worth, Tex........ | 173,767 | (1) | 104,784 | (1) | 46, 420 | (1) | 22,563 | (1) | 1,400 | (1) | 49,229 | (1) |
|  | San Juan, P. R. | 134, 893 | 3.73 | 73,363 | 2.03 | 53,202 | 1.47 | 8,428 | 0.33 | 38.948 | 1.08 | 84,910 | 2.35 |

${ }^{1}$ Percapita average not computed, because no rellable estimate of population could be made.

Table 39.-PAYMENTS FOR SCHOOL EXPENSES
[Cities for which data were not collected are omitted from this table. The cities in each state are arranged in the order of their size, and the


IN DETAIL FOR SPECIFIED CITIES: 1908.
number assigned to each is that used for the same city. In the other tables of this report. For a text discussion of this table, see page 71.]

| It.-Mantenance expenses of city schools-continued. |  |  |  |  |  |  |  |  |  |  |  | IIT--ALL OTHER EXPENSES. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Classified according to purpose-Continued |  |  |  |  | Classified according to grades and elasses of schools. |  |  |  |  |  |  | Total. | Payments to private schools and those of other civil divisions. | Miscellaneous. |  |
| School libraries. | Janitors, engineers, and firemen. | Repairs to buildlings and furnishings. | Fuel, water, light, and power. | Miscel- laneous. | Kindergarten. | Elementary. | High. | Normal. | Night. | Vacation. | Special. |  |  |  |  |
| \$84,908 | \$3,654,029 | 83,592,369 | \$2, 169, 276 | \$862, 302 | \$1,224,443 | 841,071,041 | 58,532,483 | 8341,244 | 8920,045 | 898,724 | \$200,617 | 5215, 671 | \$114,800 | \$100,871 |  |
| 536 | 21,330 | 18,324 | 13,230 | 4,348 | 7,526 | 193,243 | 44,837 |  | 1,348 |  |  |  |  |  | 82 |
|  | 7,734 | 9,207 | 13,725 | 1,596 | 2,092 | 123,438 | 23,250 |  | 1,931 |  |  |  |  |  | 71 |
| .-........ | 42,300 | 34,221 | 31,714 | 4,170 | 18,311 | 328,015 | 120,712 |  | 15,831 | 1,657 |  | 165 | 165 |  | 46 |
| ......) | 46,012 | 40,890 20,606 | 26, 701 | 2,749 | 13, 470 | 308,240 253,066 | 58,748 32,403 | 13,6\%8 | 23,863 6,71 |  |  | 9,056 7,000 | 8,000 7,000 | 1,056 | 49 56 |
|  | 37,450 | 20,066 | 34,934 | 13,013 | 16,451 | 334,451 | 116,891 |  | 13,188 |  | 3,769 |  |  |  | 58 |
|  | 19,720 | 14,240 | 17,924 | 4,925 | -..... | 226,178 | 36,556 |  | 12,653 | 1,096 |  | 714 |  | 714 | 61 |
|  | 16,439 | 23,840 | 16,501 | 4,193 ! | 9,334 | 173,576 | 45,514 |  | 7,813 |  |  |  |  |  | 89 |
| 23 | 18,121 | 10,059 | 17.101 | 6, 107 |  | 180,981 | 58,647 | -....... | 5,178 |  |  |  |  |  | 90 |
|  | 15,813 | 9,923 | 17,793 | 896 |  | 159,700 | 54,028 |  | 5, 618 |  |  |  |  |  | 121 |
|  | 16,992 | 9,593 | 17, 389 | 15, 215 , | 13, 134 | 209, 405 | 71,000 |  | 2,882 | 1,657 |  | 20 |  | 20 | 133 |
| -......... | 11,027 | 11,203 | 9,714 | 2, 473 | 3,355 | 137,330 | 30,105 |  | 2,447 | 784 |  |  |  |  | 135 |
|  | 10,200 | 6, 763 | 12,385 | 6, 452 |  | 114,553 | 19,314 |  | 3,049 |  |  |  |  |  | 156 |
| 812 | 65,126 | 88,251 | 59,223 | 4,364 | 29,849 | 654, 801 | 177,603 |  | 39,230 |  |  | 6,027 | 5,822 | 205 | 22 |
| 265 | 7,114 | 6,797 | 7,874 | 1,028 | 3,058 | 76,193 | 10,206 |  | 2,421 |  |  |  |  |  | 143 |
| 2,270 | 45,939 | 8,541 | 28,146 | 10,231 | 24,862 | 405, 828 | 89,457 |  | 7,169 | 2,000 |  |  |  |  | 33 |
| 1,744 | 33.315 | 27,468 | 30,600 | 20, 414 | 32,229 | 300,282 | 88,040 |  | 19,786 | 4,217 |  |  |  |  | 45 |
| 1,120 | 18,016 | 22,389 | 17, 110 | 1.798 | 5,612 | 223,071 | 26,950 |  | 6,236 |  |  |  |  |  | $\begin{array}{r}75 \\ \hline 140\end{array}$ |
| 727 | 9,375 | 3,014 | 10, 122 | 1,187 | 5,796 | 91,961 | 20,801 |  | 3,135 |  |  | 13,235 | 13,23s |  | 140 |
| 5,720 | 93,279 | 120,183 | 74,848 | 44,210 | 27,183 | 1,272,160 | 198,330 | 3,870 | 33, 803 | 4, 493 |  |  |  |  | 9 |
| ${ }^{(8)}{ }^{8}$ | 35,075 | 22, 631 | 37,814 | 12,477 | 18,000 | 402,148 | 106, 611 |  | 6,079 | 410 |  | 15,500 |  | 15,500 | 35 47 |
| 1,395 $\mathbf{2}, 646$ | 21,263 21,633 | 19,605 | 21,455 | 3,097 | 19,750 13,415 | 263,419 232,031 | 60, 668 48,700 |  | 10,070 3,236 |  |  | 82 200 | 82 | 200 | 49 |
| 1,393 | 10,941 | 15,567 | 13, 1807 | 1,309 | 7,111 | 184,202 | 35,987 |  | 3,893 |  |  |  |  | 200 | 67 |
| ${ }^{117}$ | 21,311 | 9,910 | 16,945 | 5,585 | 13,363 | 194,042 | 38,737 |  | 3,467 |  |  |  |  |  | 70 |
| 122 | 8,030 | 3,007 | 7,534 | 799 | 3,226 | 86, 070 | 22,599 |  | 508 |  |  | 1,419 |  | 1,419 | 147 |
|  | 101,878 | 168, 176 | 57,903 | 16,569 |  | 1.516,593 | 155,728 | 13,591 | 123,246 | 27,397 |  | 16, 457 | 10,000 | 6,457 | 16 |
| 170 | 54, 842 | 51, 169 | 37,504 | 5,763 | .....- | 823, 463 | 83,393 |  | 16,306 | 1,238 |  | 1,603 |  | 1,003 | 18 |
| $\cdots{ }^{-180}$ | 20,670 22,540 | 60,905 12,220 | 10,067 14,754 | 2,167 10,318 |  | 426,816 310,350 | 61, 764 |  | 8,155 6,295 |  | 13,733 |  |  |  | 38 50 |
| - | 17,381 | 33,807 | 10,427 | 5,544 | 16,2i8 | 271, 227 | 38,630 | 1,502 | 7,747 |  |  | 500 |  | 500 | 68 |
| 90 | 13,913 | 12,607 | 9, 419 | 1,742 | ....... | 160,715 | 26,935 | 2,453 | 9,684 |  |  |  |  |  | 74 |
|  | 15,702 | 24,502 | 6, 494 | 8,995 | 7,191 | 237,826 | 24,120 |  | 5,090 |  |  |  |  |  | 98 |
| 58 | 11,698 | 11,721 | 9,377 | 3,007 | ........... | 161,284 | 31,406 |  | 5,420 |  |  |  |  |  | 110 |
|  | 9,090 | 11,090 | 10,736 | 18,339 | - | 143,379 | 29,107 |  | 1,241 |  |  |  |  |  | 113 |
|  | 44,592 | 16,185 | 27,320 | 2,072 | 10,915 | 378, 589 | 101,759 |  | 12,100 |  |  |  |  |  | 34 |
|  | 14,039 \| | 16,444 | 9,157 | 1,934 |  | 176,965 | 28,945 |  | 1,428 |  |  |  |  |  | 77 |
|  | 20,859 | 18,240 | 10,083 | 829 | ... | 183,865 | 49,828 | $\bullet 1,022$ | 747 |  |  |  |  |  | 81 |
|  | 13,450 | 15,780 | 9,080 | 2,015 |  | 185,345 | 38,993 |  | 1,643 |  |  |  |  |  | 53 |
|  | 120,448 | 141,676 | 71,006 | 483 |  | 1,429,100 | 259,859 |  | 23,332 |  |  | 10,832 | 9,00i | 1,825 | 6 |
| 5,150 | 104,377 | 202,190 | 83,078 | 19,918 | 78,607 | 1, 455, 430 | 386,115 | 38,503 | 21,363 |  |  | 12,050 | 12,050 |  | 15 |
|  | 12,501 | 7,068 | 3,675 | 1,192 |  | 123,298 | 14,430 |  | 812 |  |  |  |  |  | 65 |
|  | 6,660 | 13,827 | 5,459 | 3,132 |  | 127,974 | 15,001 |  |  |  |  |  |  |  | 118 |
|  | 1,600 | 3,947 | 10,781 |  |  | 62,765 | 12,090 |  |  |  |  | 21,870 | 21,870 |  | 83 |
|  | 4,929 | 1,857 | 1,918 | 598 |  | 98,395 | 17,857 |  | 1,514 |  |  |  |  |  | 64 |
|  | 2,773 | 8,418 | 842 | 48,718 |  | 61,676 | 16,047 |  |  |  |  | 358 | 358 |  | 129 |
|  | 178.609 | 121.301 | 83.534 | 93,044 | 59.512 | 1,587,926 | 370,970 | 60, 185 | 27,012 | 12,163 | 10,870 |  |  |  | 8 29 |
| 11,018 | 28,249 33.520 | 16,516 | 28.515 23.768 | 24,449 4,608 | 40,653 | 477,160 483,945 | 103,680 173,493 | 2,890 | 634 |  |  | 75 | 35 |  | 25 27 |
| 11,018 | - 13,320 | 27,914 | 23.688 4,985 | +435 | 570 | 188,204 | - 30,795 | 2,890 | 034 |  |  | 15 | \% |  | 128 |
|  | 17,045 | 13,636 | 5,879 | 4,716 | 7,478 | 171, 194 | 44, 140 |  | 906 |  |  |  |  | 421 | 72 |
| 17,23i | 762,157 | 766,137 | 324, 861 | 55,522 | 209,773 | 7,150,931 | 1,073,248 | 115,355 | 159,307 | 15,000 | 55,440 | 33,330 | 200 | 33,070 | $\xrightarrow{2}$ |
| 1,064 | 21,067 | 8,69\% | 6,446 | 1,583 | .......... | 150,059 | 21,315 |  | 833 508 |  |  |  |  |  | 109 119 |
| 1, | 10,918 | 17,952 | 4,200 10,813 | 4,054 4,785 |  | 140,041 119,826 | 31,288 39,105 | 5,083 | 508 345 |  |  |  |  |  | 119 |
| $\cdots$ | 15,979 11,563 | 13,609 $\mathbf{6 , 0 3 S}$ | 10,813 5,891 | 4,785 1,314 |  | 119,826 81,500 | 39,165 $\mathbf{2 5 , 9 0 5}$ |  | 355 353 |  |  |  |  |  | 148 |
|  | 141,73 | 45,440 | 48,209 | 38,209 | 100, 740 | 1, 198,539 | 29\%,035 |  | 25,581 | B 10,871 | 9,422 |  |  |  | 11 |
| $\cdots 610$ | 33,215 | 47,352 | 18,052 | 2, 2,24 | 100,740 | 1, 410.329 | 92,513 |  | 8,5:1 | 1, 476 | 4,173 | - |  | 251 | 44 |
| 4,448 | 19,705 | 13,893 | 11,910 | 2, 471 | ...... | 156,440 | 64,905 | 1,2\%0 | 2,170 |  | 1,176 | 1,000 | 1,000 |  | 93 |
|  | 12,045 | 10,752 | 6,426 | 1,642 |  | 122,539 | 35,533 |  | 439 |  | 1,112 |  |  |  | 123 |
| 4,307 | 71.325 | 99,372 | 71,372 | 5,306 | 63,650 | 948,029 | 178,018 |  | 19,148 | 2,550 | 42, 442 | 2,593 |  | 2,593 | 13 |
| , 874 | 9,800 | 4,067 | 5, 849 | 1,200 | 7,952 | 97,825 | 26,060 |  | 1,601 |  | 3,052 |  |  |  | 145 |
| 1,261 | 8,372 | 5,759 | 6,408 | 790 | 0,177 | 69,033 | 22, 100 |  | 563 |  | 976 |  |  |  | 152 |
|  | 89,633 | 57,228 | 43,869 | 21.294 | 7,546 | 1,084,103 | 251,518 |  | 2,154 | 1,066 |  |  |  |  | 21 |
| 8,036 | 96,355 | 26,003 | 30,683 | 17,361 |  | 596,202 | 141,532 |  |  | 1,933 |  |  |  |  | 17 |

$51151^{\circ}-10-2.2$

Table 39.-Payments For school Expenses
[Cities for which data were not collected are omitted from this table. The cities in each state are arranged in the order of their size, and the

| City ner. | CITY. | Aggregate. | 1.-Adimistration expenses. |  |  |  |  |  |  |  | h.-Maintenance expenses ofcity schools. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total. | Board of education. | Superinent's office. ofnce. | Finance offices. 1 | Medical inspection and nurses. ${ }^{2}$ | Truant offcers. | $\begin{gathered} \text { Teach- } \\ \text { ers } \\ \text { pension } \\ \text { fund. } \end{gathered}$ | Miss-cellaneeous. | Total. | Classified accordIng to purpose. |  |
|  |  |  |  |  |  |  |  |  |  |  |  | Instruction. | $\left\lvert\, \begin{gathered} \text { Apparatus } \\ \text { napdies. } \end{gathered}\right.$ |
| 154 | Iowa: |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Sioux City.. | $\mathbf{5 4 9 5 , 7 4 5}$ $\mathbf{2 0 1 , 9 4 7}$ | 818,409 10,981 | 34,333 | 85,217 | 8875 | S790 | \$1,480 |  | -5,709 | 1400,515 $\mathbf{1 9 0} 56$ | \$339,2994 | - $\mathbf{2} \mathbf{2 , 8 4 4}$ |
|  | Missouri: St. Louis. | 2,725,412 | 259,032 | 193, 866 | 7,000 | 7,609 | 2,500 | 14,667 |  | 33,990 | 2,457,750 | 1,937,872 | 118,349 |
| 24 | Kansas City | 1,075,879 | 45, 6551 | 7,698 | 8,234 | 1,330 |  | 1162 |  | 23,007 | 1,030,228 | 795,178 | 19,847 |
| 36 | St. Joseph. | 1,269,754 | 15,733 | 6,327 | 3.932 | 600 | 420 | 900 |  | 3,554 | 255, 221 | 196,942 | 5,922 |
| 132 | Joplin. | 120,349 | 7,069 | 300 | 3,060 | 1,685 |  | 720 |  | 1,304 | 113, 280 | 74,213 | 5,131 |
|  | Nebraska: |  |  | 12,9.48 | 6,681 | 1,600 |  | 1,296 |  |  | 516,726 |  |  |
| 92 | Lincoln. | 215, 148 | 9,012 |  | 7,481 |  |  | 725 |  | , 800 | 200, 136 | 155,377 | 15,151 |
| 124 | South Omaha | 150, 646 | 8,270 | 2,100 | 5,270 |  |  | 900 |  |  | 142,376 | 100,628 | 6, 422 |
|  | Kansas: |  |  |  |  |  |  |  |  |  |  |  |  |
| 57 111 | Kansas City | 253,356 201,870 | 18,674 8,107 | 9,349 | 4,273 <br> 3,400 | 50 350 3 |  | 936 360 |  | 4,066 2,559 | 234,682 193,763 | 180,377 150,018 | 5,301 5,123 |
| 122 | Wichita. | 138,200 | 6,637 | 1,371 | 2,500 | 300 |  | 450 |  | 2,016 | 131,563 | 94,440 | 3,687 |
|  | Kentucky: Covington | 134, 819 |  | 2.111 |  |  |  |  |  | 5,652 | 123,182 | 95,345 |  |
| 155 | Newport. | 80,409 | 6,242 | 1,695 | 2,160 |  |  | 1,200 |  | 1,187 | 74,167 | 33,990 | 1,023 |
|  | Tennessee: |  |  |  |  |  |  |  |  |  |  | 214,141 | 9,932 |
| 43 | Nashille. | 274,065 | 13,851 | 1,995 | 3,000 |  | 500 |  |  | 8,236 | 260, 214 | 202, 200 | 4,893 |
| 137 | Knoxville. | 79,172 | 5,073 |  | 3,489 |  | 300 |  |  | 1,284 | 74,099 | 58,269 |  |
| 144 | Chattanooga | 86,477 | 4,669 | 1,340 | 2,556 |  |  |  |  | 773 | 81, 996 | 67,263 | 1,513 |
| 97 | Alabama: Birmingham | 159,243 | 10,490 |  | 6,427 |  |  |  |  | 4,063 | 148,753 | 121,966 | 3,231 |
| 14 | Louisiana: <br> New Orleans | 952, 247 | 37,416 |  | 20,558 | 3,827 | 3,900 |  |  | 9,131 | 913, 359 | 644,303 | 50,471 |
|  | Oklahoma: |  |  |  |  |  |  |  |  |  |  |  |  |
| 141 | Oklahoms City. | 189,442 | 11,953 | 1,945 | 3,320 | 250 |  | 1,350 |  | 5,058 | 177, 489 | 138,301 | 8,988 |
| 117 | Arkansas: Little Rock. | 128,598 | 14,918 |  | 4,087 | 6,770 |  |  |  | 4,061 | 113,680 | 91,263 | 2,947 |
| 100 | Montans: | 189, | 879 | 248 | 3,119 |  |  |  |  |  |  |  |  |
|  | Colorado: |  |  |  |  |  |  | 1,221 |  | 4,201 | 14,020 | 19,8 | 11,217 |
| 154 | Pueblo.: | 187,327 | 13,693 | 2,133 | 5,756 | 1,850 |  | 1,350 |  | 2,606 | 173, 559 | 136,503 | 5,674 |
|  | Washington: Seattle. | 1,114,710 | 65,480. | 9,822 | 13,111 |  | 6,987 | 2,700 |  | 32.850 | 1,015,390 | 805,333 | 73,772 |
| 80 | Tacoma. | - 361,384 | 21,926. | 4,466 | 7,928 |  |  | 720 |  | 8,812 | 1,339,463 | 267,750 | 19,317 |
| 95 | Spozane | 541,795 | 10,533. | 6,322 | 3,500 |  |  | 1,080 |  | 8,631 | 511,641 | 375,926 | 41,061 |
| 37 | Oregoa: Portland. | 671,062 | 27,114 | 4,417 | 9,000 |  | 803 | 1,200 |  | 11,694 | 627,372 | 495,254 | 30,517 |
|  | Californla: San Franc |  |  |  |  |  |  |  |  |  |  |  |  |
| 60 | Oakland.... | 1,686,025 | 14,909 | 11,900 | 10,968 |  |  |  | 86,020 | 15,640 3,221 | $1.64,408$ 571,116 | $1,305.529$ 460.350 | 12.669 18,689 |
| 153 | Sacramento | 220,688 | 8,444 |  | 4,262 |  |  | 1,043 |  | 3.119 | 212,244 | 169.948 | 9,406 |

IN DETAIL FOR SPECIFIED CITIES: 1908-Continued.
number assigned to each is that used for the same city in the other tables of this report. For a text discussion of this table, see page 71.]


Includes paymants for water, Hght, and power.

## Table 40.-Number of places licensed for the sale of intoxicating liquors, together with THE ANNUAL LICENSE FEE: 1908.

[For a list of the cittes arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73. ]

| $\begin{gathered} \text { City } \\ \text { num- } \\ \text { ber. } \end{gathered}$ | city. | Date to which data reler. | saloons, hotels, restavrants, and clubs. |  | WhOLESALE AND RETAIL ESTABLISHBENTS Not sELLNG BY THE DRINK, distillemies, AND BREWERIES. |  | pharmacties. |  | Number ef inhabitants to each salcon, hotel, restaurant. and club. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 'Number. | Annual license fee. 1 | Number. ${ }^{2}$ | ${ }_{\text {Annual }}^{\text {fee. }}$ license | Number. | Annual license fee. |  |
|  | Grand total. |  | 64,343 |  | 4,737 |  | 2,429 | ............... | 353 |
|  | Group I. |  | 39,300 |  | 3,062 |  | 983 |  |  |
|  | Group Iİ. |  | 11,079 7,838 |  | 596 530 |  | 530 603 |  | 381 355 |
|  | Group IV. |  | 6,126 |  | 549 |  | 313 |  | 332 |

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.


GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.


[^48]Table 40.-NUMBER OF PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS, TOGETHER WITH THE ANNUAL LICENSE FEE: 1908-Continued.
[For a list of the citles arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73.]
GROUP III.-CITIES HAVING A POPULATION OF 30,000 TO 100,000 IN 1908.

| $\begin{gathered} \text { City. } \\ \substack{\text { num. } \\ \text { ber. }} \end{gathered}$ | ciry. | Date to which data refer. | SALOONS, HOTELS, REStaurants, and clubs. |  | wholesale and retall establisiments not selling by taf drink, pistilleries, AND breweries. |  | Phariacies. |  | Number of inhabitants to each saloon, hotel, restaurant, and club. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number. | Annual llicense fee. | Number.2 | Annual license fee. |  |  |  |
| $\begin{aligned} & 47 \\ & 48 \\ & 49 \\ & 50 \\ & 51 \end{aligned}$ | Albany, N. Y | Sept. 30,1908 | 311 | 8750 | 32 | S450 | 34 | \$7. 50 | 322 |
|  | Reading, Pa. | A pr. 6,1909 | 174 |  | 26 | \$350 to 2,500 |  |  | 547 |
|  | Lowell, jiass. | Apr. 30, 1909 | 97 | \$50 to 2, 800 | 3 | 1,500 | 45 | 1.00 | 981 |
|  | Trenton, N. J..... | Febb. 28,1909 | ${ }_{333}^{292}$ | 200 to 450 | 14 13 | 500 200 |  |  | 311 268 |
|  | Bridgeport, Conn. | Nov. 30, 1908 | 333 | 200 to 450 |  | 200 | 55 | 50.00 | 268 |
| 525354545550 | Camden, N. J. | Dec. 31,1908 | 235 | 500 | 35 | 250 |  |  | 374 |
|  | Wilmington, Del. | Dec (3) ${ }^{\text {31 }} 1008$ | 176 | 300 | 21 | 100 | 7 | 20.00 | 498 |
|  | Des Mones, lowa | Dec. 31,1908 |  | 1,200 |  |  |  |  |  |
|  | New Bedford, Mass. | Apr. 30,1909 | 87 | 300 to 1,800 | 5 | 600 | 52 | i.00 | $9 \ddot{90}$ |
| 5758596060 | Kansas City, Kans.4. |  |  |  |  |  |  |  |  |
|  | Springfield, Mass.. | May 1,1909 | ${ }_{2}^{60}$ | 300 to 2,200 | 35 | 2,000 to 2,700 | 35 | 1.00 | 1,340 |
|  | Oakland, Cai...... | June 30, 1903 | ${ }_{350}^{231}$ | 500 | 16 | 100 | 47 | ${ }_{40.00}$ |  |
|  | Lawrence, Mass. | A pr. 30, 1903 | 76 | 500 to 2,800 | 6 | 2,500 | 33 | 1.00 | ( 981 |
| $\begin{aligned} & 62 \\ & 63 \\ & 64 \\ & \mathbf{6 5} \\ & \mathbf{6 0} \end{aligned}$ | Somervilie, Mass. ${ }^{4}$. |  |  |  |  |  | 37 | 1.00 |  |
|  | Duluth, Minn. | Dec. 31, 1908 | 181 | 1,000 |  |  |  |  | 398 |
|  | Norfols, Va | Apr. 30,1909 | $15 i$ | 1,200 02,100 | 6 | 900 |  |  | 464 |
|  | Yonkers, N. | Sept. 30, 1808 | 220 |  | 25 | 450 | 12 | 7.50 | 316 |
| 6768697071 | Schenectady, N. Y. | Sept. 30,1908 | 220 | 750 | 9 |  | 26 | 7.50 | 315 |
|  | Hioboken, N. J. | May -1,1909 | ${ }_{266}^{394}$ | 300 500 | 29 | 100 to 300 |  |  | 173 |
|  | Peoria, Ull . 1. | Dec. 31,1908 | 266 238 |  | 28 | ${ }^{450}$ | ${ }_{16}^{41}$ | 25.00 7.50 | 260 286 |
|  | Janchester, ì. ii. | Apr. 30,1909 | 93 | 150 to 1,200 | 23 | 800 to 1,000 | 35 | 50.00 | 723 |
| 7273747576 | Eransrille, Ind. | Jan. 31,1909 |  |  |  |  |  |  |  |
|  | San Antonio, Tex | May 31, 1909 | 328 | 125 to 750 | 15 | 125 to 750 |  |  | 201 |
|  | Elizabeth, N. J... | Oct. ${ }^{\text {(3) }}$ 31, 1908 | ${ }_{189}^{261}$ | ( $\begin{array}{r}300 \\ 200 \\ \text { to } 450\end{array}$ |  | 100 to 500 | 46 | 50.00 | 251 347 |
|  | Salt Lake City, Utoin | Dec. 31, 1908 | 116 | 1,200 | 35 | 400 to 600 |  |  | 516 |
| 777879808181 | Wilkes-Barre, Pa | Apr. 1,1909 | 141 | 350 |  | 350 to 4,500 |  |  | 446 |
|  | Erle, Pa-.... | Mar. 31, 1909 | 141 |  | 18 | 500 to 1,750 |  |  | 443 |
|  | Houston, Tex Tacoma, Wash. | Dec. 31,1908 | 338 | - $\begin{array}{r}125 \\ \text { to } \\ 1,000 \\ \hline\end{array}$ | 10 3 | 125 to 3 |  |  |  |
|  | Harrisburg, Pa . | Feb. 19, 1909 | 69 | 550 | 20 | 500 to 1,500 |  |  | 835 |
| 82838485 | Portand, Me. 4 |  |  |  |  |  |  |  |  |
|  | Charleston, s. c.. |  |  |  |  |  |  |  |  |
|  | Youngstown, Ohio | $\text { May } 24,1909$ | $281$ |  |  |  |  |  | 201 |
|  | Dallas, Tex..... | ( ${ }^{3}$ | 200 | 125 to 750 | 15 | 125 to 750 |  |  | 274 |
| 86878889 | Terre Haute, Ind. | Jan. 15,1909 | 249 | 350 | 7 | 500 |  |  | 219 |
|  | Akron, Ohio. | May -1909 | 148 | 1,000 |  |  |  |  | 361 |
|  | Fort Wayne, Ind | Apr. 30,1909 | $\stackrel{12}{512}$ |  |  |  |  |  | ${ }_{951}^{251}$ |
|  | Holyoke, Mass.... | Apr. 30,1909 | 55 | 250 to 2,200 |  |  | 36 |  | 95 |
| 9091989393 | Brockton, Mass. 4. |  |  |  |  |  |  |  |  |
|  | Covington, Ky. | May. 31,1909 | 25 | 1,500 |  | 225 to 250 | 4 | i.00 | 2,039 |
|  | Saginaw, Mich. | Apr. 30, 1009 | 172 |  | 4 |  |  |  | . 296 |

1 Where more than two rates are reported details of the number of each rate are shown in text tables on page 74.
: For a few cities, manutacturing establishments licensed by or paying a tax to the state alone, were not reported.
${ }^{2}$ Not reported.
Average number not reported, because no rellable estimate of population could be mada.

- Average number not reported,

Table 40.-NUMBER OF PLACES LICENSED FOR THE SALE OF INTOXICATING LIQUORS, TOGETHER WITH THE ANNUAL LICENSE FEE: 1908-Continued.
[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 79. For a text discussion of this table, see page 73.] group iv.-cities having a population of 20,000 to 50,000 in 1906 .

| $\begin{gathered} \text { City } \\ \text { nump- } \\ \text { ber. } \end{gathered}$ | ciry. | Date to which data refer. | SALODNS, HOTELS, REStaurants, and clubs. |  | WHOLESALE AND RETAIL ESTABLISIMENTS NOT SELLING BY THE DRINE, DISTILLERIES, A N D BREWERIES. |  | pharmacies. |  | Number of Inhabitants to each saloon, hotei, restaurant, and club. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number. | Annual license fee. | Number. ${ }^{2}$ | $\begin{aligned} & \text { Annual license } \\ & \text { fee. } \end{aligned}$ | Number. | Annual license fee. |  |
| $\begin{aligned} & 94 \\ & 95 \\ & 90 \end{aligned}$ | Altoona, Pa ... Spokane, Wash Lancaster, Pa . | Mar. 31,1909 <br> Dec. 31,1908 <br> Feb. 28, 1909 | 65 243 75 | $\begin{array}{r} \$ 300 \text { to } 1,000 \\ 550 \\ 5050 \end{array}$ | $\begin{aligned} & \mathbf{3} \\ & 12 \\ & 19 \end{aligned}$ | $\begin{array}{r} 81,250 \\ \mathbf{8 1 0 0} \text { to } 300 \\ 350 \text { to } 1,500 \end{array}$ |  |  | $\text { (3) } \begin{aligned} & 767 \\ & 6,54 \end{aligned}$ |
| 97 | Birmingham, Ala |  |  |  |  |  |  |  |  |
| 98 | Bayonne, N. J | May 3,1909 | 166 | 300 | 3 | 100 |  |  | 239 |
| ${ }_{99}^{98}$ | South Bend, Ind. | ${ }^{\text {(b) }}$ (1909 | 200 | 200 |  |  |  |  | 237 |
| 100 | Butte, Mont | Apr. 30,1909 | 155 72 | 900 550 | 10 21 | $\begin{aligned} & 270 \text { to } 960 \\ & 500 \text { to } 1,500 \end{aligned}$ |  |  | 306 643 |
| 102 | Pawtucket, R.I. | Dec. 24,1908 | 79 | 25 to 600 | 8 | , 1,000 | 37 | \$23.00 | ${ }_{581}$ |
| 103 | Sloux City, Iowa | Dec. 31,1908 | 90 | 900 | 4 | 600 to 900 |  |  | 507 |
| 104 | Johnstown, Pa | Mar. 15,1909 | 88 | 550 | 19 | 100 to 2,000 |  |  | 516 |
| 105 | Dubuque, Iowa | Dec. 31,1908 | 87 119 | 720 525 | 5 20 | 720 300 |  | 7.50 | 521 580 |
| 107 | Mobile, Ala. | Dec. 31,1908 | 187 | 162.50 to 550 | 9 | 350 to 500 |  |  | 380 237 |
| 108 | Augusta, Ga. ${ }^{\text {. }}$ |  |  |  |  |  |  |  |  |
| 109 | East St. Louls, Ill | Dec. 31,1903 | 314 | 500 | 13 | 150 |  |  | 140 |
| 111 | Passalc, N. J..... | June 30, 1909 | 104 | 300 to 501 | 12 | 501 |  |  | 420 |
| 111 | Topek, Kans. | i1ar. 31,1909 | 75 | 550 | 15 | 350 to 1,500 |  |  | bs2 |
| 113 | Atlantic City, N . | June 30,1909 | 202 | 500 | 15 |  |  |  | 215 |
| 114 | Springfield, Ohio ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  |
| 115 | Montgomery Ala | Sept. 30, 1908 | ${ }_{1}^{139}$ | 162.50 to 750 | 11 | 350 to 550 |  |  | 309 |
| 116 117 | Davenport, lowa | Dec. 31,1908 | 166 57 | 600 1,800 | 8 | 650 to ${ }^{6,000}$ |  |  | 250 |
| 118 | Wheeling, W. Va | June 30,1909 | 128 | 1,800 | 12 | 300 to 3 3i5 |  |  | 435 331 |
| 119 | Springfield, 111 | Dec. 31,1908 | 222 | 500 |  |  | 25 | 25.00 | 190 |
| 121 | York, Pa ${ }^{\text {Malden, }}$ | Apr. 3,1909 | 35 | 550 |  | 350 to 1,000 |  |  | 1,171 |
| 122 | Wichita, Kans. 1 |  |  |  |  |  |  |  |  |
| 123 | Bay City, Mich . | Apr. 30,1909 | 163 | 500 | 3 | 65 |  |  | 249 |
| 124 | South Omaba, Nebr | May 1,1908 | 80 | 1,000 |  |  | 11 | 10.00 | 504 |
| 125 | Quincy, Ill | Mar. 31,1909 | 144 | 500 550 |  |  | 20 | 25.00 | 278 |
| 127 | Superior, Wis | Juar. ${ }^{\text {Nat, }}$ 5,1908 | ${ }_{-}^{21}$ | 500 | 9 10 | 500 to 1, 2500 | 13 | 10.00 | 1,900 |
| 128 | Canton, Ohio. | May -,1909 | 138 | 1,000 |  |  |  |  | 286 |
| 129 | Jacksonville, Fła | Sept. 30, 1908 | 105 | 1,250 |  |  |  |  |  |
| 131 | Chester, Pa. | Dec. 31, 1908 | 47 |  | 15 | (3) 1,50 |  |  | 837 |
| 132 | Joplin, Mo. | Apr. ${ }^{\text {Aphe }}$ 30,1909 | ${ }_{52}^{24}$ | 1,375 to 2,075 | 1 |  | 7 | 1.00 | 1,634 |
| 133 | Newton, Mass. ${ }^{6}$ | ${ }^{(5)}$ |  |  |  |  | 23 | 1.00 |  |
| 134 | Salem, Mass ' | Apr. 30,1909 |  |  |  |  | 29 | 1.00 |  |
| 135 | Haverhill, Mass. 4 |  |  |  |  |  |  |  |  |
| 136 | Rockford, III. ${ }^{\text {a }}$. |  |  |  |  |  |  |  |  |
| 137 | Knoxville, Tenn. |  |  |  |  |  |  |  |  |
| 138 | Galveston, Tex | Feb. 28, 1909 | 262 | 87.50 to 525 | 13 | 87.50 to 535 |  |  | 133 |
| 139 | Elmira, N. Y . . | Sept. 30, 1908 | 148 |  | 8 | 300 | 11 | 7.50 | 242 |
| 140 141 | New Britain, Conn | Apr. 30,1909 | 58 | 200 to 450 |  |  | 20 | 50.00 | 613 |
| 142 | Kalamazoo, Mfich | Apt. 30,1909 | 56 |  |  |  |  |  | \%ig |
| 143 | Woonsocket; R.I | Dec. 24,1908 | 59 | 625 | 5 | 1,200 | 15 | 25.00 | 0 |
| 144 | Chattanooga, Tenn. | (5) | 67 | 1,500 | 40 | 225 to 1,500 |  |  | 515 |
| 145 | Racine, Wls | June 30,1909 | 131 |  | 4 |  | 18 | 10.00 | 261 |
| 147 | Fuburn. ${ }^{\text {F }}$ : $\mathbf{Y}$. | Apr. 30,1909 | 130 | . 250 to 1, 5150 | 7 |  | ${ }_{8}^{28}$ | 1.00 | 1,131 |
| 148 | Joliet, Ill. | Dec. 31,1908 | 136 | 1,000 |  |  | 16 | 10.00 | ${ }_{244}^{297}$ |
| 149 | Macon, Ga. 4. |  |  |  |  |  |  |  |  |
| 150 | West Hoboken, N | Dec. 31,19008 | 157 | 300 | $20^{\circ}$ | 100 to ${ }^{\text {a }} \mathbf{0}$ |  |  | 908 |
| 151 | Everett, Mass. ${ }^{\text {¢ }}$ |  |  |  |  |  |  |  |  |
| 152 | Oshiosh, Wis.a | June 30, 1909 | 134 |  |  |  | 12 | 10.00 | 238 |
|  | Sacramento, Cal | Dec. 31,1908 | 215 | 60 to 340 | 103 | CO to 200 |  |  | 147 |
| 154 | Pueblo, Colo | Dec. 31,1908 | 130 | 625 | 4 |  |  |  | 243 |
| 155 | Newport. Ky | May 31,1909 | 99 |  | 16 | 310 | .......... |  | 313 |
| 157 | La Crosse, Wis | July 1,1908 | 149 | 1,400 to 2, ${ }_{200}$ | 2 |  | 12 | 1.00 | 1,031 |
| 158 | Fort Worth, Tex | Feb. 28, 1909 | 157 | 125 to 750 | 12 | 125 to 750 |  |  | (د) |

1 Where more than two rates are reported, details of the number of each rate are shown in text tables on page 34.
A Average number not reported, because no rellable estimate of popung a tax to the state alone, were not reported.

- No license.
- Not reported.
- No llcense, except to druggists.


## APPENDIX.

REVISED POPULATION ESTIMATES AND PER CAPITA AVERAGES: 1908.

The per capita figures shown in the main body of this report are based upon population estimates for 1908 which were computed from the census returns of 1890 and 1900 or from the Federal census of 1900 and the succeeding state census. The population for 1908 was obtained by adding to the last census return for each city a proportion of the increase shown for the last intercensal period, as explained more fully on page 21 of this report. This method of estimating population has proved satisfactory for the cities maintaining a uniform rate of increase, but not for the rapidly growing cities. For this reason the Bureau of the Census has not for several years attempted to estimate the population of such cities as Los Angeles, Cal., Portland, Oreg., and Seattle, Tacoma, and Spokane, Wash.

While the data for this report were being tabulated and set up in type, the results of the census of 1910 were being announced for many cities of the country. With the 1900 and 1910 population of any given city known, it is possible to estimate with a reasonable degree of accuracy the population of the city in 1908. The revised estimates obtained in this way differ in many instances very materially from the earlier estimates based upon the population in 1890 and 1900, and the per capita figures obtained from such revised estimates vary accordingly. Inasmuch as per capita figures are of considerable importance in making comparisons between different cities, it has been thought advisable to include in this report an appendix showing the corrected population estimates and the per capita figures based thereon.
Special mention should be made of St. Joseph; Mo., Galveston, Tex., and Chelsea, Mass., since no revised population estimates for 1908 are presented for these cities. It is probable that each city increased somewhat in population during 1908 and 1900, but the population in 1900 can not be used as a base in estimating the population in 1908, for the reason that doubt is cast upon the accuracy of the return for 1900 for St. Joseph, while for Galveston and Chelsea the unusual catastrophes that befell the cities during the decade upset the regularity of decrease or increase in population.

TABLE A.
Revised per capita payments and receipts for meeting governmental costs and per capita net debts.-The 158 cities included in this table are arranged according to size, and are given the same city numbers that they have in the other tables of the report, the key to which is shown on page 79. The city numbers show the rank of the cities in 1908 according to the original estimates and are of value in this table only as indicating in a general way the extent to which the cities have shifted in rank. Thus Detroit ranked as the eleventh city in the country in 1908 according to the earlier estimate, but as the ninth city on the revised estimate. Attention is also called to the fact that the rank of the cities in 1908 is different for many cities from that based upon the actual enumeration for 1910. Thus Los Angeles, Cal., had in 1908 a smaller population than Minneapolis, Minn., according to the census method of estimating population, but a larger population in 1910.
The per capita figures of receipts and payments in this table are a revision of similar figures shown in Table 30, while the figures for per capita net debt are a revision of similar figures shown in Table 22. The cities which show the greatest percentage of change in the estimate of population also show the greatest percentage of change in the per capita figures. For 7 of the 158 cities no estimate of population was made originally; for 101 of the remaining 151 cities the revised estimate is greater than the original estimate and the per capita figures less than the original figures, while for 50 the revised estimate is smaller and the per capita figures greater than those given in the body of the report.
Notable changes in the per capita figures for cities of over 100,000 population are shown for Detroit, Mich., and Denver, Colo., and among the smaller cities for Sacramento, Cal., Dallas, Tex., Pueblo, Colo., South Omaha, Nebr., Butte, Mont., and St. Joseph and Joplin, Mo. Under the original estimate the last-named city had the smallest per capita net debt (\$8.89) of any of the 158 cities covered by the report, but under the revised estimate Johnstown, Pa., has the smallest per capita net debt (\$9.71).

## TABLE B.

Per capita payments for general and special service expenses.-The per capita figures shown in this table are the revised per capita figures of Table 32 of this report. Where the revised estimate of population for any given city has materially changed from the original estimate, the per capita figures have changed in proportion. Sacramento, Cal., Dallas, Tex., Salt Lake City, Utah, and Pueblo, Colo., show the largest decreases in per capita payments under the revised estimate, and South Omaha, Nebr., Butte, Mont., and St. Joseph, Mo., the largest increases. The following statement indicates the cities showing the greatest changes in total par capita payments for general and special service expenses under the revised estimates:

${ }^{1 \text { This amount is shown by error on page } 306 \text { as } \$ 17.16 \text {. Theerror was discovered }}$ too late for correction.
The per capita expenses of government are in general the largest in cities of Group I. The principal reason for this is that a portion of the county expenses are consolidated with the expenses of each city in this group, while this is not the case in cities of the other groups. Boston, Mass., Washington, D. C., and New

York, N. Y., have the largest per capita payments, and New Orleans, La., the smallest of any city in Group I. Cleveland, Ohio, Detroit, Mich., and Milwaukee, Wis., have approximately the same per capita payments.

In cities of less than 300,000 population the most significant comparisons are to be made between cities of the same section of the country, or of the samestate, as the per capita figures for cities in different states are not always entirely comparable. In Pennsylvania, for example, the county bears the chief expenses of charities and corrections, while in some states of the South the county bears much of the expense of education, so that the per capita payments of cities in these states can not fairly be compared with those of cities which are not relieved of the burden of caring for the departments referred to. Comparisons between cities of the same state, however, bring out some very interesting facts. Thus York, Pa., pays only $\$ 0.56$ per capita for police protection, while McKeesport, a slightly smaller city, pays \$1.26. Again, Lawrence and Somerville, Mass., each pay $\$ 1.14$ per capita for fire protection, while Springfield and Holyoke, cities of nearly the same size, pay $\$ 2.08$ and $\$ 2.10$, respectively. Per capita averages can not be accepted as a measure of economy in governmental administration, but great differences between different cities raise questions as to the necessity of the relatively high cost of certain departments in some cities as compared with others. The high cost of the police department, for example, may be justified by the character of a city's industries and its population or by the large area to be policed, but the citizens should seek for explanations when the per capita payments for police in their city are greatly in excess of the corresponding payments in cities of similar size.

Table A.-REVISED ESTIMATES OF POPULATION AND REVISED PER CAPITA PAYMENTS AND RECEIPTS FOR MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908.

GROUP I.-CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1908.

| $\underset{\substack{\text { city } \\ \text { num. } \\ \text { bur. }}}{\substack{\text { cit }}}$ | cITY. | population. |  |  | PER CAPITA PAYMENTS FOR MEETING GOV-ERYMENTAL COSTS. |  |  |  |  | Per capita receipts. |  |  |  | Per caplta nebt. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Decennial census April 15, 1910. | Estimated as of June 1, 1908. |  | Total. | Forp | $\begin{gathered} \text { For } \\ \text { interest. } \end{gathered}$ | $\begin{gathered} \text { For } \\ \text { outlays. } \end{gathered}$ | $\xrightarrow[\text { account }]{\text { On }}$ of debt. | Total. | $\begin{gathered} \text { From } \\ \text { general } \\ \text { revenues. } \end{gathered}$ | $\begin{gathered} \text { From } \\ \text { commer- } \\ \text { cial } \\ \text { rovenues. } \end{gathered}$ | Onaccountof debt. |  |
|  |  |  | Original estimate. | Revised estimate- |  |  |  |  |  |  |  |  |  |  |
| 1 | New York N. Y |  |  |  |  | \$24.99 |  | \$18. 64 |  |  | \$27.20 |  |  |  |
| 2 | Chicaro IIl...... | 2,185, 253 | 2,166, 035 | 2,092, 609 | 28.62 | 18.28 | 1.90 | 8.44 |  | 30.31 | 19.85 | 7.23 | 3.23 | 41.57 |
| 3 | Philadephia, Pa | 1,549,008 | 1, 491, 0 O22 | 1,500,531 | ${ }_{3}^{29.47}$ | 18.38 19.47 | 1.52 | ${ }^{9.57}$ |  | 35.90 38.83 | 16.98 | 6.866 | 12.05 | 54.68 |
| 5 | St. Louis, ${ }^{\text {Boston, }}$ Mass. | 687,029 670,585 | 674,012 616,072 | ${ }_{6}^{665,802}$ | 32.64 43.23 | 19.47 28.50 | ${ }_{1}^{1.16}$ | 12. ${ }^{\text {8 }} 3$. |  | 33.83 <br> 48.33 | 20.73 <br> 35.80 <br>  | ${ }_{7.81}$ | 9.30 4.93 | 114.91 |
| 6 | Baltimore, M | 558,485 | 568, 571 | 549,079 | 27.40 | 15.30 | 2.37 | 9.73 |  | 26.19 | 16.32 | 4.38 | 5.48 | 60.70 |
|  | Cleveland, Ohio | 560, 663 | 491,401 | 523,187 | 28.15 | 15.21 | 2.51 | 10.4 |  | 28.84 | 17.86 | 7.86 | 3.11 | 62.33 |
| 1 | 1'itisburg, Pa. | 533,905 | 547,533 | 520,596 | 30.50 | 20.29 | 2.67 | 13.60 |  | 40.48 | ${ }^{25.13}$ | 6.97 | 8.38 | 68. 36 |
| 11 | Detroit. Mich. | 465,766 | 376, 174 | 426,592 | 24.73 | 15.32. | 0.90 | 8.51 |  | 23.38 | 16.32 | 5.23 | 1.82 | 22.85 |
| 9 | Buffalo, N. Y. | 423,715 | 391,629 | 405,714 409,836 | 27.58 31.54 | 产 17.83 | 1.94 | 10.81 |  | 28.21 458 | 18.05 | 5.32 | 4.84 | 52.51 29.26 |
| 10 | San Francisco, Ca | 416,912 | ${ }^{(2)}$ | 402, 836 | 31.54 | 21.16 | 0.26 | 10.12 |  | 45.83 | 23.27 | 3.95 | 18.61 | 29.26 |
| 12 | Cincinnati, Ohio. | 364, 463 | 349,316 | 3350 | ${ }^{40.05}$ | 19.31 | 4.64 | 16.10 |  | 38.75 | 23.22 | 10.20 | 5.32 | 125.40 |
| 13 | Milwaukee. Wis | 373,857 | 327, 873 | 350, 802 | 24.06 | 15.29 | 1.12 | 7.65 | , | 24.06 | 17750 | 4.11 | 2.46 | 31.68 |
| 14 | New Orleans, $\mathbf{L a}$ | 339,075 | 323,157 <br> 3027 <br> 224 | 329, 207 | 33.94 34.07 | 12.88 19.88 | 2.87 3.34 1 | 18.19 10.84 |  | 32.51 41.20 | 17.74 18.05 | 1.99 7.46 | 12.78 15.70 | ${ }_{90 .}^{98}$ |
| 16 15 | Newark, N. J.i.c | 347,469 31,069 | 302,324 317 | 322,784 321,128 | 34.07 41.62 | 19.88 $\mathbf{2 5}$ | 3.34 1.40 | 10.84 13.83 | \$0.66 | 41.20 41.64 | 18.05 37.52 | 7.40 3.81 | 15.70 | 90.39 43.85 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

GROUP II.-CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1908.

|  | Minneapolis, Minn | 301,408 | 297, 527 | 286,241 | 822.70 | \$13.46 | 81.32 | 87.93 |  | \$33.86 | \$10.17 | \$1.49 | \$3.20 | 834.96 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Los Angeles, Cal. | 319,198 | (2) | 250,491 | 46.43 | 14.63 | 1.57 | 30.23 |  | 56.37 | 19.48 | 12.23 | 24.60 | 56.71 |
| 18 | Jersey Clty, | 267,779 | 245.458 | 254,286 | 22.01 | 14.93 | 3.02 | 4.06 |  | 23.96 | 10.69 | 5.81 | 7.47 | 69.73 |
| 24 | Kansas City, | 246,381 | 188,582 | 224,209 | 27.86 | 15.36 | 1.43 | 11.08 |  | 27.53 | 17.30 | 9.81 | 0.42 | 34. 10 |
| 19 | Indianapolis, Ind. | 233, 630 | 234,774 | 223,369 | 22.39 | 12.25 | 0.70 | 9.4 |  | 23.23 | 14.37 | 8.78 | 0.08 | 18.32 |
| 20 | L.ouisville, K | 223,928 | 233.009 | 220,275 | 25.76 | 14.30 | 1.82 | 9.63 |  | 30.80 | 17.16 | 5.43 | 8.21 | 46.19 |
| 22 | Providence, F | 224, 326 | 21, 457 | 214,445 | 22.16 | 16.10 | 2.31 | 3.75 |  | 24.98 | 17.21 | 5.61 | 2.15 | -9.64 |
| 30 | Seattle, Wash | 237, 194 | (2) | 209,488 | 49.05 | 14.34 | 3.98 | 30.72 |  | 48.30 | 20.00 | 21.83 | 6.46 | 90.75 |
| 21 | St. Paul, Minn | 214, 74 | 217,397 | 207,923 | 20.68 | 12.63 | 2.08 | 5.97 |  | 20.91 | 13.34 | 4.74 | 2.83 | 49.97 |
| 23 | Rochester, $\mathbf{N}$. | 218, 149 | 193,111 | 204,254 | 25.35 | 15.38 | 2.56 | 7.41 |  | 25.32 | 16.61 | 8.59 | 0.12 | 59.94 |
| 20 | Denver, Colo. | 213,351 | 155,124 | 199,945 | 33.99 | 19.05 | 1.23 | 13.71 |  | 32.31 | 20.95 | 5.09 | 6.27 | 29.56 |
| 37 | porthand, Ore | 200, 214 | 116,630 | 178,506 | 28.15 | 11.11 | 2.25 | 14.79 |  | 32.29 | 13.98 | 9.58 | 8.73 | 53.58 |
| 27 | Columbus. Ofi | 181, 548 | 152,031 | 163, 625 | 29.64 | ${ }^{11.65}$ | 2.50 | 13.26 | 52.25 | 18. 85 | 15.03 |  |  | 66.42 |
| 25 | Toledo, Ohio | 168,497 | 169,306 | 161,533 | 21.10 | II. 10 | 2.01 | 7.99 |  | 21.27 | 15.10 | 5.35 5.30 | 0.82 | 48.75 38.90 |
| 29 | Worcester, M | 145,980 | 133,963 | 139,235 | 22.38 | 15.69 | 1.55 | 5.14 |  | 24.65 | 16.90 | 5.30 | 2.45 | 38.90 |
| 35 | Syracuse, N. Y. | 137,249 | 123,607 | 129,574 | 26.47 | 15.68 | 2.60 | 8.19 |  | 26.65 | 17.81 | 5.82 | 3.02 | ${ }^{68} .68$ |
| ${ }^{33}$ | New Haven, Conn | 133,605 | 125,627 | 128.747 | 17.68 | 12.92 | 1.10 | ${ }^{3.66}$ |  | 18.16 | 15.14 |  | 2.13 | 30.44 |
| 39 | Atlanta, Ga. | 154,839 129,807 | 109,545 123.959 | 127,433 124,810 | 21.07 14.69 | $\begin{array}{r}11.72 \\ 8.88 \\ \\ \hline\end{array}$ | 1.11 0.82 | 8.24 4.98 |  | 21.75 14.19 | 12.45 10.78 | 5.52 1.85 | 3.79 1.56 | 27.01 19.68 |
| 34 38 | Praterson, N. ${ }_{\text {S }}$ | 129, ${ }^{125,600}$ | 123.959 115,343 | 124.810 120.188 | 18.69 18.87 | 11.06 | 1.82 1.82 | 2.70 | 3. 39 | 16.94 | 15.18 | 1.76 |  | 19.68 3.07 |
| 32 | Omaha, Nebr | 124,096 | 131,370 | 120,005 | 24.35 | 12.28 | 2.32 | 9.75 |  | 28.46 | 10.34 | 4.05 | 8.07 | 64.28 |
| 31 | Memphis, Tenn | 131, 105 | 132,531 | 115. 107 | 24. 47 | 13.35 | 2.75 | 8.37 |  | 22.86 | 17.35 | 3.54 | 1.97 | 59.18 |
| 42 | Fall River, Mass | 119,295 | 106,301 | 114, 177 | 18.40 | 12.78 | 2.07 | 3.55 |  | 19.08 | 14.76 | 3.32 | 0.99 | 34.48 |
| 40 | Richmond, Va | 127,628 | 107,844 | 113.032 | 24.87 | 12.28 | 2.76 | 9.84 |  | 23.31 | 15. 68 | 6.45 | 3.18 | ${ }^{65.26}$ |
| 60 | Oakland, Cal. | 150,174 | (3) | 110,070 | 31.07 | 15.85 | 1.15 | 13.43 | 0.64 | 28.34 | 19.34 | 9.01 |  | 26. 73 |
| 43 | Nashville, Tenn | 110,364 | 105, 877 | 108,768 | 14.28 | 9.22 | 5.23 | 2.77 |  | 16.95 | 12.18 | 3.15 | 1.62 | 45.51 |
| 4 | Grand Rapids, M | 112,571 | ${ }^{103,871}$ | 107,191 | 22.38 | 12.70 | 1.08 | 8. 80 |  | 25.21 | 14.29 | 6.09 6.10 | 4.83 2.81 | 27.93 81.53 |
| +49 | Camell, Mass.. | 104,89 106,294 | 10,762 $\mathbf{9 5}, 141$ | 102,908 101,90 | 24.85 19.89 | 14.60 | 4.64 1.96 | 3. 39 | 0.04 | 19.25 | 15.68 | 3.57 |  | 34.36 |

[^49] for 1908. 1908.
No estimate made.

Table a.-REVISED estimates of population and revised per capita payments and receipts for MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908-Continued.

GROUP IIL.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| $\underset{\substack{\text { Clty } \\ \text { num- } \\ \text { bur. }}}{ }$ | city. | POPULATION. |  |  | per capita payments for meeting govERNMENTAL COSTS. |  |  |  |  | per capita heceipts. |  |  |  | Per capita netdebt. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Decennial } \\ & \text { census, } \\ & \text { Aprillis, } \\ & 1910 . \end{aligned}$ | Estimated as of June 1, 1908 . |  | Total. | $\begin{aligned} & \text { For } \\ & \text { expenses } \end{aligned}$ | $\begin{aligned} & \text { For } \\ & \text { interest. } \end{aligned}$ | $\begin{gathered} \text { For } \\ \text { oustlays. } \end{gathered}$ | $\underset{\text { account }}{\text { On }}$ of debt. | Total. | $\begin{gathered} \text { From } \\ \text { general } \\ \text { revenues } \end{gathered}$ | $\begin{gathered} \text { From } \\ \text { commer } \\ \text { clal } \\ \text { revenues. } \end{gathered}$ | $\xrightarrow[\text { account }]{\text { On }}$ of debt. |  |
|  |  |  | Original estlmate. | Revised estimate. |  |  |  |  |  |  |  |  |  |  |
| 47 | Albany, N. Y | 100,253 | 69,999 | 99,311 | \$20.68 | \$14.74 | 51.52 | \$4.42 |  | \$94. 30 | \$14.61 | \$5.16 | \$4.53 | \$30.64 |
| 41 | Dayton, Ohio. | 116,577 | 106,897 88,700 | -98,829 | 25.04 15.16 | 14.45 11.52 | 1.95 0.70 | 8. 2.95 |  | 21.71 16.21 | 14.00 | +1.22 | $\stackrel{4.01}{ } \mathbf{0 . 9 9}$ | 18. 59 |
| 45 | Bridgeport Conn | 98,915 | 101, 146 | 95,294 | ${ }^{28.18}$ | 17.26 | 2.85 | 8.72 |  | 29.80 | 21. 16 | 4.58 | 4.07 | 70.14 |
| 95 | Spokane, Wash ................... | 104, 402 | ${ }^{(2)}$ | 92,713 | 36.68 | 13.96 | 2.84 | 19.88 |  | 38.21 | 14.42 | 11.15 | 12.64 | 58.89 |
| 48 | Reading, $\mathrm{Pa}_{3}$ | 96,071 | 95,201 | - 92,441 | 15. 88 | 8. 48 | 1.35 | 0.05 |  | 17.34 | 10.06 | 5.74 | 1.54 | 25.03 |
| 50 | Trenton, N. J | ${ }^{96,815}$ | 90,703 | 91,955 | 18.34 | 11.35 | 2.00 | 3. 69 | 81.07 | 21. 76 | 11.66 | 4.34 3.69 | 5.76 | 47.15 43.09 |
| 73 | Sam Antonio | ${ }_{96,614}$ | 65,839 | - 80,394 | 14.03 | ${ }_{8} 83.38$ | 1.51 | 4.19 |  | 12.36 | 10.91 | 0.46 | 1.00 | 29.89 |
| 56 | New Bediord, Jiass. | 96, 652 | 81,514 | 88,222 | 23.42 | 14.13 | 2.73 | 6.56 |  | 24.14 | 16.82 | 5.11 | 2.20 | 50.66 |
| 53 | Wilmington, Del | 87,411 | 87,700 | 85,340 | 16.07 | 9.53 | 1.43 | 5.11 |  | 17.84 | 8.41 | 3.52 | 5.90 | 41.60 |
| 55 | Lynn, Mass. | 89,336 | 82,159 | 84,086 | 20.56 | 14.32 | 2.16 | 4.08 |  | 35.14 | 14.81 | 5.24 | 5.10 | 48. 47 |
| 76 | Sait Lake City, Utah | 92,777 | 63,283 | 83,900 | 30.43 31.62 | ${ }_{18}^{15.15}$ | 2.65 | 12.64 |  | 33.69 | 17.89 19.38 | 6. 05 | 9.31 6.98 | ${ }_{33 .} \mathbf{3 8}$ |
| 58 | Springueld, , Mass. | -88,926 | 80,428 | 83,561 | 31.62 22.25 | 18.93 13.02 | 1.28 0.77 | ${ }_{8.47} 1.41$ |  | 33.80 23.80 | 19.8 | 5.29 | 1.78 | 21.24 |
| 85 | Dallas, Tex. | 92,104 | 54,895 | 82,464 | 19.53 | 9.56 | 1.46 | 8.51 |  | 23.27 | 14.51 | 3.85 | 4.87 | 30.50 |
| 61 | Lawrence, Mass | 85,892 | 74,544 | 79,901 | 16.78 | 12.07 | 1.29 | 3.42 |  | 17.18 | 12.13 | 2.77 | 2.28 | 31.83 |
| 36 | St, Joseph, Mo. | 77, 403 | 123,004 | ${ }^{47} 78.403$ | 16.91 | 8.98 | 1.26 | 6. 60 |  | ${ }_{23}^{26.89}$ | 12.13 | 4.11 | 10.65 | ${ }^{36.35}$ |
| 62 | Sroy, Nile, Mass. | 76,813 77,236 | 73,849 | 76,604 | 21.02 | $1 \begin{aligned} & 16.21 \\ & 14.38\end{aligned}$ | $\stackrel{2}{2.51}$ | $\underline{3.85}$ | 1.28 | 20.32 | 15.12 | 4.81 |  | 24.86 |
| 63 | Duluth, Minn. | 78,466 | 72,125 | 73,264 | 27.35 | 14.03 | 4.13 | 7.09 | 2.10 | 26.04 | 17.11 | 8.93 |  | 88.58 |
| 57 | Kansas City, Kans | 82,331 | 80,839 | 73,107 | 16.81 | 8.25 | 2.15 | 6.41 |  | 19.35 | 11.35 | 5.42 | 2.58 | 45.44 |
| 84 | Youngstown O | 79,006 | 56,413 | 72,921 | 18.58 | 9.86 | 1.05 | 7.67 |  | 17.52 | 10.52 | 4.80 | 3.20 | 2. 87 |
| 66 | Yonkers, N. Y | 79,803 | 69,503 | 72, 730 | 35.44 | 19.57 | 3. 45 | 12.42 |  | 35.67 | 18.21 | 4.33 | 13.14 | 87.27 |
| 79 | Houston, Tex | 78,800 | 61,794 | 72,691 | 19.40 | 10.70 | 3.33 | 5.38 |  | 29.35 | 14.61 | 3.49 | 11.26 | 76.18 |
| 80 | Tacoma, Wash | 83,743 |  | 70,427 | 42.80 | 16.28 | 4.45 | 22.08 |  | 45.03 | 17.56 | 21.90 | 5.57 | 85.41 |
| 70 | Utica, N. Y | 74,419 | 68,005 | 70, 275 | 16. 26 | 12.12 | 1.03 | 3.11 |  | 18.18 | 14.99 | 2.17 | 1,02 | 24.96 |
| 75 | Waterbury ${ }^{\text {con }}$ | 73,141 | 65,489 | 68,963 | 22.17 | 11.58 | 1.17 | 9. 48 |  | 22.05 | 12.35 | 3.47 | 6.20 | 34.97 |
|  | Manchester, N . |  | 67,275 |  | 12.73 | 9.93 | 0.82 | 1.90 | 0.07 | 13.87 | 11.54 | 2.33 |  | 13.22 |
| 72 | Evansville, Ind | 69,647 | 66,115 | 67, 721 | 13.85 | 8.71 | 1.55 | 2.43 | 1.15 | 15. 19 | 11. 63 | 3.57 |  | 29.90 |
| 67 | Schenectady, N. Y | 72,826 | 69,331 | 67,205 | 23.56 | 12.34 | 1.75 | 12.47 |  | 28.15 | 12.96 | 5. 66 | 9.54 | 53.09 |
| 65 | Norfols, Va. | 67, 452 | 70, 130 | 65, 394 | 21.57 | 13.05 | 4.23 | 4.29 |  | 21.35 | 16.83 | 3. 70 | 0.82 | 95.83 |
| 64 | Savannah, Ga | 65,064 | 71, 163 | 64, 338 | 16.02 | 9.03 | 2.39 | 4.60 |  | 15.57 | 11.91 | 3.16 | 0.49 | 48.33 |
| 77 | Wilkes-Barre, F | 67, 105 | 62, 822 | 64,184 | 11.48 | 8.58 | 0.62 | 2.03 | 0.25 | 10.84 | 10.26 | 0.58 |  |  |
| 87 | Akron, Ohlo. | 69,067 | 53,403 | 64,065 | 16.15 | 9.50 | 0.81 | 4.08 | 1.76 | 12.03 | 9.95 | 2.08 |  | 20.31 |
| 78 | Erie, Pa. | 66,525 | 62,442 | 63,905 | 18.46 | 9.60 | 0.54 | 8.27 |  | 18.07 | 10.26 | 6.04 | 1.77 | 10.63 |
| 97 | Birmingham, | 132,685 | 48,325 | 62,146 | 14.90 | 9.84 | 2.59 | 1.60 | 0.87 | 14.59 | 11.76 | 2.83 |  | 47.85 |
| 69 | Peoria, 1 ll . | 66,950 | 69,043 | 61,691: | 22.47 | 13.10 | 0.82 | 5.59 | 2.93 | 18.37 | 16.05 | 2.31 |  | 16.33 |
|  | Harrisburg, Pa. | 64, 186 | 57,591 | 59,863 | 22.74 | 10.74 | 1.52 | 10.48 |  | 23.93 | 12.64 | 7.36 | 3.92 | 39.50 |
| 88 | Fort Wayne, Ind | ${ }_{5,93}^{63}$ | ${ }_{50}^{53,199}$ | 59, 201 | 14. 19 | 8.35 | 0.62 | 5.23 |  | 14.44 | 10.91 | 3.28 | 0.25 | 13.75 |
| 88 | Charteston, S . | 58,833 | 56,487 | 58,257 | ${ }^{14.34}$ | 9.89 | 2.35 | 2.10 |  | 23.38 | 14.41 | 0.50 | 8.47 | 64.95 |
| 86 | Terre Haute, Ind | 58, 357. | 5-50, 508 | 56,356 | 99.53 15.21 | 10.94 | 4. 0.50 | 78.08 3.68 | 0.08 | 10.44 | 11.89 | 7.58 3.42 | 74.04 | 107.16 12.17 |
|  | Holyoke, Mass | 57,730 | 52, 466 | 54,701 | 27.16 | 17.99 | 2.27 | 6.90 |  | 26.14 | 15.09 | 9.52 | 1.54 |  |
| 90 | Brockton, Mass. | 56,878 | 52, 432 | 53,443 | 21.92 | 13.95 | 2.33 | 5.65 |  | 23.33 | 14.17 | 5.47 | 3.69 | 54.20 |
| 158 | Fort Worth, Tex | 73,312 | (2) | 53,116 | 16.33 | 11.46 | 1.90 | 2.10 | 0.87 | 18.26 | 14.17 | 4.09 |  | 36.09 |
| 109 | East St. Louis, II | 58,547 | 44,102 | 52,751 | 16.68 | 10.29 | 1.26 | 5.14 |  | 17.59 | 12.96 | 4.02 | 0.61 | 27.90 |
| 91 | Covington, Ky . | 53,270 | 51, 105 | 52,095 | 14.43 | 8.32 | 1.67 | 4.45 |  | 14.75 | 0.47 | 3.94 | 1.34 | 41.76 |
| $10 \pm$ | Johnstown, Pa. | 55,482 | 45,430 | 51,948 | 10.32 | 7.21 | 0.40 | 2.71 |  | 10.22 | 9.36 | 0.22 | 0.64 | 9.71 |
| 107 98 | Mobile, Ala.... | 51,521 | 44,382 | 50,941 | 11.40 | $6.83$ | $3.09$ | 1.4.4 | 0.04 | 12.87 | 8.42 | 4.44 |  | 74.47 |
| 99 | Bayonne, N. J. South Bend, In | 55, 51515 | 47,986 47,405 | 50,436 50,434 | 26.82 16.58 | 15.52 0.42 | 2.38 0.18 | 8.92 5.93 | 0.4 | 33.21 15.42 | 14.57 10.66 | 6.51 4.76 | 12. 13 | 55.14 15.59 |
| 94 | Altoona, 1'a.. | 52, 127 | 49,846 | 50,327 | 20.26 | 8.11 | 1.88 | 10.27 |  | 17.32 | 9.62 | 4.32 | 3.38 | 41.26 |

1 Each city ths the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population or 1908.
${ }^{2}$ The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 1908 could be prepared.
4 I'opulation on April 15.1910.

Table A.-REVISEd estimates of population and revised per capita payments and receipts for MEETING GOVERNMENTAL COSTS, AND PER CAPITA NET DEBT: 1908-Continued.
group iv.-cities having a population of 30,000 to so,000 in haos.

| $\underset{\substack{\text { num. } \\ \text { num- }}}{ }$ | CITY. | POPULATION. |  |  | PER CAPLTA PAYMENTS FOR MEETING GOVERNMENTAL COSTS. |  |  |  |  | PER CAPITA RECEIPTS. |  |  |  | Per capita net debt. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Decennial census, April 15, 1910. | Estimated as of June 1, 190 . |  | Total. | For oxpenses | For interest. | For outlays. | $\begin{gathered} \text { On } \\ \text { account } \\ \text { of debt. } \end{gathered}$ | Total. | From general revenues. | From commerclal revenues. | On account of debt. |  |
|  |  |  | Original estimate. | Revised estimate. |  |  |  |  |  |  |  |  |  |  |
| 93 | Eapinaw, Mich. | 80,510 | 50,875 | 49,265 | \$24.98 | \$11.68 | \$1.97 | \$11.33 |  | \$25.03 | \$15.83 | \$5.67 | \$3.52 | \$52. 99 |
| 112 | Allentown, Pa. | \$1,913 | 43,686 | 49,211 | 13.41 | 7.96 | 0.84 | 4.61 |  | 12.82 | 9.62 | 3.10 | 0.10 | 20.28 |
| 129 | Jacksonville, Flo | 57, 699 | 39,423 | 48,933 | 20.84 | 11. 72 | 1.83 | 6. 76 | \$0. 52 | 20.71 | 9. 95 | 10.76 | $1{ }^{10}$ | 37. 52 |
| 102 | Pawtucket, R. | 51, 692 | 45,871 | 48, 451 | 26. 43 | 14.23 | 3.93 | 8.27 |  | 33. 60 | 14.76 | 5.97 | 12.87 | 98.25 |
| 110 | 1'assaic, N.J. | 54,773 | 43,723 | 48,259 | 13.12 | 9.21 | 0.85 | 3.05 |  | 13. 76 | 10.08 | 0.98 | 2.70 | 21.84 |
| 119 | Springfleld, Ith. | 51,678 | 42,129 | 47,471 | 21.12 | 12.09 | 1.44 | 7.59 |  | 20.81 | 13.20 | 6.18 | 1. 43 | 31.54 |
| 123 | Canton, Ohio. | 50,217 | 39,504 | 47,453 | 15. 66 | 8.86 | 1.60 | b. 19 |  | 14.05 | 10.61 | 3.27 | 0.17 | 38.58 |
| 106 | Binghamton, N | 48, 443 | 45,165 | 46,386 | 16.20 | 10.97 | 0.65 | 3.84 | 0.74 | 12.96 | 9.05 | 3.91 |  | 18.95 |
| 96 | Lancaster, l'a. | 47,227 | 49,017 | 46,131 | 13.62 | 8.67 | 0.98 | 3.99 |  | 11.62 | 7.61 | 3.13 | 0.88 | 27.65 |
| 103 | Sloux City, Iowa. | 47,828 | 45,656 | 45,391 | 18.43 | 9.99 | 1.79 | 5.16 | 1. 48 | 17.45 | 13.31 | 4.14 |  | 37.98 |
| 141 | Oklahoma City, Okla | 64,205 | 35,511 | 44,779 | 35. 26 | 10.30 | 1.42 | 23.54 |  | 37.08 | 9.11 | 18.57 | 9.40 | 42.65 |
| 122 | Wichita, Kans......... | 52, 450 | 40,660 | 44, 642 | 18.39 | 7.59 | 1.60 | 7.14 |  | 16.52 | 8.23 | 2.15 | 6.13 | 40.14 |
| 114 | Springfield. Oh | 46,921 | 43,339 | 43,973 | 19.70 | 11.70 | 1.31 | 6.69 |  | 20.47 | 9.34 | 3.73 | 7.40 | 36.54 |
| 123 | Bay City, Mich | 45,166 | 40,535 | 43,721 | 21.56 | 9.65 | 1.67 | 10. 06 | 0.17 | 16.50 | 12.85 | 3. 71 | $\cdots$ | 37. 66 |
| 117 | Little Rock, Ar | 45,941 | 42,445 | 43,589 | 16.95 | 7.60 | 0.73 | 8.50 |  | 17.01 | 11.06 | 2.20 | 3.70 | 16.48 |
| 111 | Topeka, Kans | 43, ©S4 | 43,698 | 43,357 | 18.70 | 9. 60 | 2.57 | 6.52 |  | 20.28 | 11.97 | 6.50 | 1.75 | 55.87 |
| 92 | Lincoln. Nebr | 43,973 | 50,949 | 43,249 | 17.44 | 10.15 | 1.75 | 5. H |  | 17.85 | 12. 47 | 4.13 | 1.24 | 42.48 |
| 136 | Rockford, Ill. | 45, 401 | 37,351 | 42,913 | 14. 02 | 9.07 | 0.89 | 3.17 | 0.88 | 13.88 | 11.09 | 2.79 |  | 19. 56 |
| 113 | Atlantic City, | 46, 150 | 43,446 | 42,858 | 40.25 | 22.11 | 3.82 | 14.32 |  | 39.42 | 25.18 | 5.02 | 9.22 | 84.34 |
| 120 | Tork, 1'a... | 44,750 | 40,980 | 42,591 | 9.25 | 6.74 | 0.93 | 1.23 | 0.35 | 9.76 | 9.28 | 0.48 |  | 23.29 |
| 144 | Chattanooga, Ten | 44, C04 | 34, 535 | 42,525 | 24. 53 | 10.05 | 2. 59 | 11.89 |  | 14.21 | 12. 11 | 1. 43 | 0.67 | 53.43 |
| 121 | Malden, Mass. | 44, 404 | 40,660 | 41,896 | 22.82 | 14.76 | 3.10 | 3.38 | 1.58 | 20.91 | 15. 49 | 5. 42 | , 1 | 35. 78 |
| 116 | Davenport. lowa | 43,028 | 42,522 | 41,586 | 23.05 | 14.28 | 0.60 | 8.11 |  | 26.12 | 17.22 | 5.58 | 3.31 | 14.38 |
| 153 | Sacramento, Cal | 44,696 | 31,600 | 41,768 | 33. 59 | 16.93 | 0.71 | 15.95 |  | 33.24 | 17.96 | 6.87 | 8.42 | 28.58 |
| 135 | Haverhill, Mass. | 44,115 | 38,223 | 41,738 | 22.08 | 13.71 | 1.86 | 7.11 |  | 26.37 | 12.08 | 5.32 | 8.97 | 39.36 |
| 154 | Pueblo, Colo. | 44,395 | 31,557 | 41,405 | 23.20 | 14.70 | 4.05 | 3.25 | 1.19 | 23.33 | 16. 37 | 6.96 |  | 79.73 |
| 134 | Salem, Mass. | 43, 699 | 38,629 | 41,401 | 22.80 | 13.80 | .0.82 | 8.08 |  | 23.43 | 13:19 | 4.27 | 6. 97 | 28.76 |
| 101 | NoKersport. 1'a.................. | 42,694 | 46,264 | 41,275 | 19.54 | 12. 46 | 1. 57 | 5.51 |  | 18. 42 | 13.12 | 3. 61 | 1.68 | 30.62 |
| 118 | Wheeling, W. Va................ | 41,641 | 42,364 | 41,116 | 19.39 | 14.39 | 0.06 | 5.01 |  | 41.37 | 10.51 | 7.58 | 23.28 | 32.97 |
| 140 | New Britain, Conn. . . . . . . . . . . | 43,916 | 33,500 | 40,931 | 26. 20 | 10.04 | 2.50 | 13.66 |  | 25.42 | 12.01 | 4.34 | 9.07 | 63.85 |
| 108 | Augusta, Ga..................... | 41,040 | 44,353 | 40,737 | 16.51. | 10.42 | 1.94 | 2.52 | 1.63 | 17.43 | 12.70 | 4. 73 |  | 42.55 |
| 105 | Dubuque, Iown | 38,494 | 45,327 | 39,717 | 14. 45 | 10.07 | 1.79 | 1.83 | 0.76 | 14.48 | 11. 53 | 2.95 | .... | 37.63 |
| 127 | Superior. Wis ..................... | 40,384 | 39,827 | 38,909 | 21.80 | 11.96 | 1.03 | 7.58 | 1.23 | 22. 43 | 15. 71 | 6.72 | is | 24.11 |
| 133 | Newton, Mass.................. | 39,80t | 38,771 | 38, 6170 | 42. 60 | 23.52 | 6.28 | 12.80 |  | 55.03 | 35.43 | 6.70 | 12. 90 | 106.39 |
| 100 | Butte, Mont. . . . . . . . . . . . . . . . . | 39, 16\% | 47,360 | 38, 102 | 25.69 | 17.11 | 1.29 | 7.29 |  | 25.81 | 18.68 | 2.99 | 4. 14 | 29.46 |
| 130 | Chester, 1'a. | 38,537 | 39,338 | 37,673 | 9. 70 | 7.20 | 0.87 | 1.63 |  | 10.79 | 8.81 | 0.58 | 1. 40 | 22.34 |
| 115 | Montgomery, Ala............... | 38, 136 | 42,857 | 37, 005 | 21.80 | 10.08 | 5.67 | 6.05 |  | 21.14 | 11.60 | 3.94 | 5. 60 | 76.65 |
| 138 | Galveston, Tcx.2................ | 36,981 | 36.094 | ${ }^{3} 36,951$ | 23.86 | 12.51 | 4. 80 | 6.49 |  | 24.18 | 15.89 | 6. 67 | 1.61 | 110.36 |
| 139 | Filmira, N. ${ }^{\text {P }}$. | 37,176 | 35,754 | 36, 617 | 13.80 | 11.12 | 1.05 | 0.60 | 1.03 | 14. 79 | 13.31 | 1. 48 |  | 30.74 |
| 125 | Quincy, Ill. . . . . . . . . . . . . . . . . | 36,587 | 40,058 | 36,533 | 13. 43 | 7.82 | 1.08 | 2.32 | 2.21 | 14. 42 | 13.01 | 1.41 |  | 21.50 |
| 142 | Kalamazoo, Mich. . . . . . . . . . . | 39,437 | 35,160 | 30,355 | 16. 62 | 10. 58 | 1.21 | 4.83 |  | 17.56 | 11.70 | 3.42 | 2.44 | 26.71 |
| 146 | Fitchburg, Mass................. | 37, 28 | 33,915 | 30,009 | 21.02 | 14. 23 | 1.75 | 3. 67 | 1.37 | 19.96 | 16. 13 | 3.83 |  | 42. 69 |
| 143 | Wronsocket, IR. I. . . . . . . . . . . . | 38.123 | 34,590 | 35,845 | 14.34 | 9.13 | 3.15 | 2.07 |  | 16. 36 | 9.32 | 3.51 | 3.53 | 77.54 |
| 145 | Racine, Wis. . . . . . . . . . . . . . . | 38,002 | 34,202 | 35. 804 | 17.74 | 9.59 | 0.76 | 7.39 |  | 18.55 | 12.99 | 3.94 | 1.69 | 18.69 |
| 137 | Knoxrjlle, Tenn................. | 30,346 | 37,189 | 35, G41 | 24.38 | 9.03 | 2.33 | 13.02 |  | 25.91 | 13.25 | 2.60 | 10.00 | 51.30 |
| 126 | Newcastle, Pa | 30,250 | 39,901 | 34,867 | 13.43 | 8.57 | 0.52 | 3.45 | 0.88 | 12.88 | 10.88 | 2.01 |  | 14.24 |
| 147 | Auburn, $\mathbf{N} . \mathbf{Y}$ | 34, 648 | 33, 835 | 33,844 | 19.10 | 12.35 | 0.79 | 5.96 |  | 27.47 | 15.34 | 3.80 | 8.28 | 30.72 |
| 148 | Joliet, IIf. | 34,670 | 33,123 | 33,659 | 14.97 | 11.24 | 0.73 | 2.99 |  | 16.30 | 12.01 | 3.73 | 0.56 | 15. 82 |
| 156 |  | 34, 259 | 30,926 | 33.014 | 20.30 | 14.97 | 2. 69 | 2.63 |  | 23.81 | 14.31 | 6.05 | 3.46 | 46.66 |
| 150 | West Hoboken, N. J............ | 35, 403 | 32, 674 | 32,971 | 13.62 | 9.00 | 1.29 | 3.33 |  | 14. 12 | 9.34 | 1. 64 | 3.13 | 28.57 |
| 131 | Chelsea, Mass.2................... | 32, 432 | 39,218 | 3 32,452 | 24. 27 | 16. 79 | 3.40 | 4.08 |  | 27.03 | 15.43 | 5.57 | 6.03 | 48.32 |
| 152 | Oshkosh, Wis. | 33,042 | 31,949 | 32,105 | 15. 48 | 9.05 | 0.50 | 5.06 | 0.81 | 14.99 | 11.78 | 3.21 |  | 15.04 |
| 151 | Fverett, Mass..................... | 33, 454 | 31,9\%6 | 31, 830 | 20.37 | 13. 58 | 3.15 | 3. 64 |  | 10.19 | 13.81 | 5.10 | 0.28 | 46.38 |
| 149 | Macon, Ga.. | 40,665 | 32. 838 | 30. 796 | 11.27 | 7.74 | 1.07 | 0.34 | 2.11 | 11.60 | 10.61 | 1.05 | .......... | 16.05 |
| 155 | Newport, Ky.................... | 30,309 | 31,006 | 29,020 | 14.29 | 8.44 | 1.87 | 3.93 | 0.05 | 12.73 | 9.92 | 2.81 |  | 39.42 |
| 157 | La Crosse, Wis | 30,417 | 229,187 | 29,902 | 13.85 | 10.57 | 1.02 | 2.17 | 0.13 | 15. 35 | 12. 47 | $\underline{2} .88$ | ....... | 21.77 |
| 132 | Joplin, Mo.................... | 32,073 | 38, 887 | 27,278 | 19.02 | 9.23 | 0. 65 | 7.78 11.48 | 1.36 | 15.36 21.15 | 10.50 | 4.87 2.85 |  | 12.67 |
| 124 | South Ormaba, Nebr............- | 20, 259 | 40,352 | 26,209 | 24.94 | 11.03 | 2.43 | 11.48 |  | 21.15 | 12.84 | 2.25 | 6.03 | 50.65 |

1 Fach city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908 . ${ }^{2}$ The population enumerated at the eensus of 1910 has been used in computing the revised per capita averages for this city, since no satisiactory estimate of population in 19 s could be prepared. ${ }_{a}$ Population on Aprii $15,1910$.

Table B.-REVISED PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECİAL SERIIOE EXPENSES: 1908. group i.-Cities having a population of 300,000 or over in 1905.

| City ber. | cixy. | fer capita paysents for general expenses and special service expenses. |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | I.-General government. | II.- Protection of hife and property. |  |  | III.-Health conservation and sanitation. |  | $\begin{aligned} & \text { IV.- } \\ & \text { Migh- } \\ & \text { ways. } \end{aligned}$ | $\begin{aligned} & \text { Y,-Char- } \\ & \text { ities, hos- } \\ & \text { pitals. } \\ & \text { rections } \end{aligned}$ | VI.-Education. |  | VII.-Recreation. | VIII.- <br> Miliscel- <br> laneous. |
|  |  |  |  | Police department. | Fire department. | All | Health conservation. | $\begin{aligned} & \text { Sanita- } \\ & \text { tion. } \end{aligned}$ |  |  | Schools. | Libraries, art galler. ies, and maseums |  |  |
| 1 | New York, N. Y | 833. 07 | \$3. 15 | \$3. 54 | 82.01 | \$0. 61 | 80.53 | \$3.00 | \$2.17 | \$2. 10 | s6. 33 | $\$ 0.32$ | s0. 73 | \%0.48 |
| 2 | Chicago IIII. | 17.49 | 2.93 | 2.92 | 1.51 | 0.32 | 0.22 | 1.36 | 1. 29 | 0.92 | 4.37 | 0.16 | 1. 13 | 0.36 |
| 3 4 | Pt. Louis, Mo... | 16.49 17.99 | 2.60 2.22 | $\begin{array}{r}2.62 \\ 2.97 \\ \hline\end{array}$ | 0.92 1.75 | 0.48 0.28 | 0.26 0.33 | 1.20 1.80 | 2.14 2.50 | 1.66 1.36 | 3.71 4.08 | 0.21 0.24 | 0.38 0.44 | 0.10 0.07 |
| 5 | Boston, Mass | 26.46 | 3.26 | 3.31 | ${ }_{2}^{1.35}$ | 0.43 | 0.44 | ${ }_{2}^{1.57}$ | 2.64 | ${ }_{2}^{1.35}$ | 6.20 | 0.52 | 1.51 | 0.28 |
| 6 | Baltimore, Md.. | 13.82 | 1.95 | 2.27 | 1.47 | 0.16 | 0.24 | 1.23 | 1.30 | 1.18 | 3.31 | 0.10 | 0.36 | 0.04 |
| 8 | Cleveland, Ohio. | 14.32 | 1.89 | 1.34 | 1.44 | 0.16 | 0.26 | 1.12 | 1.45 | 1.01 | 4.47 | 0.36 | 0.50 | 0.12 |
| 7 | Pittsburg, Pa | 20.27 | 2. 513 | 2.09 | 1.94 | 0. 48 | 0.35 | 1. 56 | 2.18 | 0.92 | 4.95 | 0.62 | 0.71 | 1.91 |
| 9 | Buffalo, N . Y . | 14.20 | 1.13 | ${ }_{2.35}^{1.88}$ | 2.31 | ${ }_{0}^{0.23}$ | 0.23 | 1.10 | ${ }_{2} .93$ | 2.85 | ${ }_{3.93}$ | 0.29 | 0.65 | 0.08 |
| 10 | San Francisco, Cal | 21.19 | 3.36 | 3.51 | 3.22 | 0.47 | 0.28 | 1.27 | 2.07 | 1.50 | 4.19 | 0.20 | 0.95 | 0.18 |
| 12 | Cincinnati, Ohio. | 17.78 | 2.54 | 2.34 | 1.99 | 0.28 | 0.19 | 1.45 | 2.40 | 1.45 | 4.41 | 0.30 | 0.25 | 0.17 |
| 13 | Milwaukee, Wis. | 14.83 | 1.75 | 1.54 | 1.99 | 0.15 | 0.17 | 1.86 | 1.58 | 1.08 | 3.75 | 0.28 | 0.37 | 0.32 |
| 14 | New Orleans, La | 12.52 | 1.80 | 0.96 | 1.58 | 0.13 | 0.42 | $\stackrel{2.61}{ }$ | 1.38 | 0.44 | 2.87 | 0.10 | 0.20 | 0.04 |
| 16 | Wewark, N. ${ }_{\text {Washing }}$ | 19.03 24.34 | 2.08 1.93 | 2.35 3.46 | 1.80 1.95 | 0.19 0.84 | 0.51 | 1. 66 | 1. 35 | 1.90 | 5.99 | 0.25 | 0.59 | 0.16 |
| 15 | Washington, D. C | 24.34 | 1.93 | 3.46 | 1.95 | 0.84 | 0.43 | 2.06 | 3.11 | 3.01 | 6.38 | 0.20 | 0.86 | 0.12 |

GROUP II.-CITIES HAVING a POPULATION OF 100,000 TO 300,000 IN 100 .

| 17 | Minneapolis, Minn. | 12.92 | 0.86 | 1.13 | 1.62 | 0.12 | 0.15 | 0.76 | 2.21 | 0.41 | 4.78 | 0.31 | 0.51 | 0.05 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 28 | Los Angeles, Cal... | 13. 52 | 1.14 | 1.63 | 1.24 | 0.38 | 0.28 | 0.63 | 2.35 | 0.16 | 4.76 4.76 | 0.31 0.30 | 0.59 | 0.07 |
| 18 | Jersey City, N. J | 11.05 | 0.97 | 2.14 | 1.38 | 0.06 | 0.13 | 1.03 | 0.90 | 0.32 | 3.78 | 0.18 | 0.11 | 0.06 |
| 24 | Kansas City, Mo. | 13.95 | 1.61 | 1.84 | 1.68 | 0.21 | 0.18 | 1.18 | 0.91 | 0.37 | 4.80 | 0.16 | 0.74 | 0.08 |
| 18 | Indianapolis, Ind. | 12.03 | 0. 59 | 1.32 | 2.00 | 0.11 | 0.16 | 0.88 | 1.38 | 0.42 | 4.29 | 0.23 | 0.52 | 0.12 |
| 20 | Louisville, Ky | 12.40 | 0.90 | 1. 72 | 1. 57 | 0.07 | 0.14 | 1.15 | 1.33 | 1.16 | 3.37 | 0.27 | 0.33 | 0.40 |
| 22 | Providence, R. | 15. 10 | 1.04 | 2.02 | 2.16 | 0.15 | 0.24 | 1.14 | 2.68 | 0.62 | 4.44 | 0.13 | 0.37 | 0.11 |
| 30 | Seattle, Wash.. | 13.27 | 1.72 | 1.35 | 1.31 | 0.19 | 0.47 | 0.66 | 1.22 | 0.13 | 5.28 | 0.38 | 0.32 | 0.24 |
| 21 | St. Paul, Minn. | 11.98 | 0.82 | 1.27 | 1.41 | 0.09 | 0.20 | 0.73 | 2.01 | 0.36 | 3. 64 | 0.30 | 0.73 | 0.38 |
| 23 | Rochester, $\mathbf{N} . \mathbf{Y}$ | 14.28 | 1.21 | 1.55 | 1.82 | 0.15 | 0.22 | 1.79 | 1.88 | 0.96 | 3.88 |  | 0.78 | 0.10 |
| 26 | Denver, Colo. | 18. 96 | 3.93 | 1.26 | 1.73 | 0.18 | 0.36 | 0.70 | 1.74 | 1.31 | 5.52 | 0.22 | 1.21 | 0.80 |
| 37 | Portland, Oreg | 9.79 | 0.70 | 1.07 | 1.87 | 0.12 | 0.11 | 0.74 | 1.03 | 0.01 | 3.60 | 0.14 | 0.25 | 0.09 |
| 27 | Columbus, Ohio | 10.60 | 0.91 | 1.24 | 1.68 | 0.10 | 0.18 | 0.97 | 0.71 | 0.27 | 4. 20 | 0.12 | 0.09 | 0.12 |
| 25 | Toledo, Ohio. | 10.37 | 0.93 | 1.21 | 1.50 | 0.12 | 0.16 | 0.54 | 1.21 | 0.22 | 3.99 | 0.12 | 0.23 | 0. 11 |
| 29 | Worcester, Mass | 15. 19 | 0.79 | 1.34 | 1.65 | 0.09 | 0.36 | 1. 19 | 2.18 | 0.22 1.69 | 3. 18 | 0.36 | 0.28 | 0.06 |
| 35 | Syracuse, N. Y | 14.87 | 1.66 | 1.48 | 1.68 | 0, 12 | 0.40 | 1.51 | 1.79 | 1. 14 | 4.28 | 0.31 | 0.39 | 0.11 |
| 33 | New Haven, Conn | 12.92 | 1.09 | 1.94 | 1.62 | 0.08 | 0.16 | 0.65 | 1. 62 | 0.88 | 4.29 | 0.20 | 0.27 | 0.11 |
| 39 | Attanta, Ga.. | 10.56 | 0.78 | 1.63 | 1.41 | 0.09 | 0.21 | 1.41 | 1.56 | 0.81 | 2.25 | 0.11 | 0.23 | 0.08 |
| 34 | Scranton, Pa | 8.88 | 0.66 | 0.81 | 0.81 | 0.14 | 0.09 | 0.57 | 1.11 |  | 4.30 | 0.18 | 0.07 | 0.13 |
| 38 | Paterson, N. J. | 11.05 | 0.62 | 1.47 | 1.86 | 0.04 | 0.16 | 0.64 | 0.81 | 0.46 | 4.35 | 0.18 | 0.16 | 0.32 |
| 32 | Omaha, Nebr. | 12.29 | 1.29 | 1.08 | 1.46 | 0.24 | 0.21 | 0.65 | 1.54 |  | 4.51 | 0.17 | 0.46 | 0.67 |
| 31 | Memphis, Tenn | 11.90 | 0.80 | 1.34 | 1.67 | 0.20 | 0.28 | 1.14 | 2.35 | 0.57 | 2. 33 | 0.12 | 0.72 | 0.17 |
| 42 | Fall River, Mass | 11.91 | 0.77 | 1.36 | 1.30 | 0.03 | 0.29 | 0.95 | 1.79 | 1.28 | 3. 68 | 0.18 | 0.17 | 0.11 |
| 40 | Richmond, Vs. | 9.81 | 1.11 | 1.29 | 1.21 | 0.18 | 0.22 | 1.09 | 1.29 | 0.58 | 2.34 | 0.01 | 0.29 | 0.21 |
| 60 | Oakland, Cal. | 15.85 | 1.66 | 1.61 | 1.64 | 0.25 | 0.24 | 1.42 | 2.75 | 0.02 | 5.32 | 0.40 | 0.47 | 0.17 |
| 43 | Nashville, Tenn. | 8.37 | 0.50 | 0.99 | 1.16 | 0.09 | 0.23 | 0.78 | 1.30 | 0.31 | 2.52 | 0.11 | 0.21 | 0.17 |
| 44 | Grand Rapids, Mich | 12.21 | 1.11 | 1.07 | 1.61 | 0.08 | 0.31 | 0.80 | 0.95 | 0.61 | 5.03 | 0.40 | 0.30 | 0.08 |
| 46 | Cambridge, Mass. | 15.39 | 1.10 | 1.64 | 1.30 | 0.31 | 0.63 | 1.70 | 2.00 | 0.88 | 4.89 | 0.29 | 0.57 | 0.04 |
| 49 | Lowell, Mass. . | 13.13 | 1.06 | 1.47 | 1.58 | 0.18 | 0.17 | 0.97 | 1.81 | I. 29 | 4.18 | 0.21 | 0.16. | 0.03 |

[^50]Table B.-REVISED PER CAPITA PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES: 1908-Continued.

GROUP III.-CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1908.

| City ber. | CITY. | per capita payments for general expenses and special service expenses. |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | I.-General goternment. | II.-Protection of life and property. |  |  | III.-Health conservation and sanftation. |  | IV:ways. | $\begin{aligned} & \text { V.-Char- } \\ & \text { ities, hos- } \\ & \text { pitals, } \\ & \text { and cor- } \\ & \text { rections. } \end{aligned}$ | VI.-Education. |  | VII.- <br> Recreation. | VIII.Miscel. laneous. |
|  |  |  |  | Pollce department. | Fire department. | All other. | Health conservation. | Sanitation. |  |  | Schools. | Libraries, art galleries, and museums. |  |  |
| 47 | Albany, N. Y | \$12.97 | \$1.73 | 81.92 | \$1.78 | \$0.14 | \$0.18 | \$0.73 | \$1. 22 | s0. 47 | \$3.66 | \$0.13 | 80.88 | \$0.12 |
| 41 | Dayton, Ohio. | 13.61 | 0.99 | 1.68 | 1.77 | 0.09 | 0.18 | 1.15 | 1.79 | 0.76 | 4.81 | 0.20 | 0.11 | 0.07 |
| 51 | Bridgeport, Conn. ............ | 11.51 | 1.05 | 1.11 | 1.78 | 0.05 | 0.10 | 0.94 | 1.90 | 0.93 | 3.17 | 0.18 | 0.27 | 0.03 |
| 45 | Hartiord, Conn................. | 16.43 | 1.35 | 1.72 | 2.07 | 0.11 | 0.20 | 1.09 | 2.08 | 1.34 | 5.58 | 0.15 | 0.64 | 0.11 |
| 95 | Spokane, Wash................ | 13.02 | 1. 28 | 0.83 | 1.33 | 0.17 | 0.37 | 1.07 | 1.56 | 0.08 | 5.73 | 0.24 | 0.28 | 0.09 |
| 48 | Reading, Pa. | 7.65 | 0.44 | 0.73 | 0.49 | 0.05 | 0.08 | 1.10 | 1.37 |  | 3.05 | 0.11 | 0.16 | 0.07 |
| 50 | Trenton, N. J | 10.62 | 0.74 | 1.41 | 1.27 | 0.05 | 0.13 | 0.77 | 0.93 | 0.34 | 4.42 | 0.24 | 0.22 | 0.11 |
| 52 | Camden, N. J................... | 11.18 | 0.92 | 1.64 | 1.55 | 0.11 | 0.14 | 0.43 | 1.11 | 0.21 | 4.65 | 0.19 | 0.13 | 0.11 |
| 73 | San Antonio, Tex............. | 8.19 | 0.63 | 0.71 | 1.03 | 0.13 | 0.22 | 0.70 | 1.45 | 0.24 | 2.65 | 0.08 | 0.19 | 0.17 |
| 56 | New Bedlord, Mass............ | 12.98 | 0.96 | 1.55 | 1.22 | 0.08 | 0.23 | 1.17 | 2.08 | 1.26 | 3.74 | 0.35 | 0.32 | 0.03 |
| 53 | Wilmington, Del | 8.13 | 0.83 | 1.18 | 0.71 | 0.12 | 0.13 | 0.77 | $1.15{ }^{\circ}$ | 0.05 | 2.76 | 0.15 | 0.29 |  |
| 55 | Lynn, Mass.................... | 12.76 | 0.96 | 1.25 | 1.42 | 0.41 | 0.35 | 1.02 | 1.51 | 1.30 | 3.85 | 0.20 | 0.41 | 0.08 |
| 76 | Salt Lake City, Utah | 13.27 | 1.60 | 1.00 | 0.95 | 0.08 | 0.20 | 1.02 | 1.78 |  | 6.17 | 0.16 | 0.22 | 0.03 |
| 58 | Springtield, Mass. | 16.69 | 0.86 | 1.49 | 2.08 | 0.13 | 0.27 | 1.35 | 2.59 | 0.82 | 6.08 | 0.52 | 0.47 | 0.03 |
| 54 | Des Molnes, Iows.............. | 12.82 | 0.80 | 1.01 | 2.06 | 0.13 | 0.11 | 0.58 | 1.41 | 0.01 | 5.96 | 0.24 | 0.39 | 0.12 |
| 85 | Dallas, Tex. | 8.67 | 0.75 | 0.90 | 1.26 | 0.10 | 0.09 | 0.53 | 1.50 | 0.24 | 2.86 | 0.12 | 0.27 | 0.04 |
| 61 | Lawtence, Mass. | $11.0 \vec{t}$ | 0.64 | 1.09 | 1.14 | 0.08 | 0.19 | 0.99 | 1.66 | 1.25 | 3.61 | 0.24 | 0.16 | 0.03 |
| 36 | St. Joseph; Mo.z | 8.98 | 0.94 | 1.16 | 1.48 | 0.08 | 0.11 | 0.35 | 0.77 | 0.17 | 3.45 | 0.28 | 0.16 | 0.03 |
| 59 |  | 14.51 | 1.52 | 1.72 | 1.43 | 0. 12 | 0.18 | 1.71 | 1.26 | 1.93 | 4.08 | 0.08 | 0.31 | 0.16 |
| 62 | Somerville, Mass................ | 13.72 | 0.95 | 1.21 | 1.14 | 0.30 | 0.26 | 1.55 | 1.46 | 0.98 | 5.15 | 0.27 | 0.41 | 0.06 |
| 63 | Duluth, Minn | 11.90 | 1.23 | 0.99 | 220 | 0.18 | 0.33 | 0.52 | 159 | 0.09 | 4.33 | 0.24 | 0.16 | 0.06 |
| 57 | Kansas (ity, K3ns | 8.26 | 0.63 | 0.91 | 1.14 | 0.22 | 0.13 | 0.46 | 0.97 |  | 3. 46 | 0.11 | 0.13 | 0.09 |
| 84 | Youngstown, Ohio | 8.95 | 0.63 | 1.32 | 1.23 | 0.09 | 0.16 | 0.52 | 0.92 | 0.20 | 3.31 | 0.15 | 0.12 | 0.31 |
| 66 | Yonkers, N. Y..... | 18.49 | 2.14 | 2.05 | 2.16 | 0.13 | 0.56 | 1.61 | 3.05 | 0.74 | 5.56 | 0.15 | 0.26 | 0.05 |
| 79 | Houston, Tex.. | 9.74 | 1.05 | 1.01 | 1.30 | 0.05 | 0.18 | 0.98 | 1.78 | 0.14 | 3.00 | 0.10 | 0.11 | 0.04 |
| 80 | Tacoma, Wash. | 13. 51 | 1.22 | 1.06 | 2. 09 | 0.06 | 0.16 | 0.50 | 244 | 0.04 | 5. 11 | 0.31 | 0.44 | 0.01 |
| 70 | Utle, N, Y... | 12.23 | 1.59 | 0.90 | 2.17 | 0.08 | 0.21 | 1.34 | 1.18 | 0.51 | 3.82 | 0.33 | 0.10 | 0.01 |
| 75 | Vaterbury Conn | 11.14 | 1.07 | 1.00 | 1.15 | 0.03 | 0.14 | 0.74 | 1.74 | 0.76 | 4.00 | 0.24 | 0.16 | 0.67 |
| 74 | Elizabeth, N. J.................. | 8.97 | 0.80 | 1.24 | 1.16 | 0.07 | 0.18 | 0.94 | 0.79 | 0.54 | 3.07 |  | 0.10 | 0.06 |
| 68 | Hoboken, N. J. | 13.07 | 1.08 | 2.40 | 1.85 | 0.04 | 0.09 | 0.64 | 0.38 | 0.36 | 5.26 | 0.30 | 0.28 | 0.40 |
| 71 | Manchester, N. II | 9.33 | 0.69 | 0.85 | 1.63 | 0.13 | 0.23 | 0.57 | 2.43 | 0.34 | $\frac{2.31}{31}$ | 0.15 | 0.15 | 0.03 |
| 72 | Evansville, Ind................. | 7. 50 | 0.57 | 0.99 | 1.23 |  | 0.13 | 0.36 | 0.90 | 0.09 | 3.43 | 0.02 | 0.08 | 0.05 |
| 67 | Schenectady, N. Y.............. | 11.53 | 1.60 1.38 | 1.34 | 1.48 | 0.19 | 0.29 | 1.12 | 1.13 | 0.62 | 3.39 | 0.09 | 0.05 | 0.03 |
| 65 | Norfolk, Va...................... | 11.53 | 1.38 0.87 | 1.87 | 1.52 | 0.23 0.14 | 0.34 | 1.84 | 0.94 | 0.56 0.43 | 2.31 0.01 | 0.09 0.07 | 0.32 | 0.15 |
| 64 | Savannah, Ga | 7.97 | 0.87 | 1.86 | 1.54 | 0.14 | 0.26 | 1.45 | 0.91 | 0.43 | 0.01 | 0.07 | 0.39 | 0.05 |
| 77 | Wilkes-Barre, Pa | 8.54 | 0.65 | 0.91 | 0.79 | 0.03 | 0.06 | 0.47 | 1.99 | 0.01 | 3. 35 |  | 0.16 | 0.12 |
| 87 | Akron, Ohto..... | 9.47 | 0.61 | 0.80 | 1.55 | 0.02 | 9.06 | 0.74 | 1.30 | 0.39 | 3.72 | 0.12 | 0.05 | 0.11 |
| 78 | Erte, P'a.... | 8.32 | 0.74 | 0.85 | 1.31 | 0.07 | 0.16 | 0.22 | 1.33 |  | 3.25 | 0.26 | 0.11 | 0.01 |
| 97 | Birminghams ila.............. | 10.40 | 0.90 | 1.29 | 2.23 | 0.26 | 0. 20 | 0.95 | 1.35 | 0.33 | 2.56 | 0.03 | 0.16 | 0.10 |
| 69 | Peoria, Ill...t.................. | 13.23 | 0.92 | 1.74 | 2.26 | 0.16 | 0.25 | 0.56 | 1.44 | 0.23 | 4.37 | 0.36 | 0.78 | 0.10 |
| 81 | Harrisburg, Pa | 9.53 | 0.73 | 0.81 | 0.48 | 0.10 | 0.11 | 1.58 | 0.93 | 0.02 | 4.17 |  | 0.46 | 0.14 |
| 88 | Fort Wayne, Ind | 7.47 | 0.48 | 0.72 | 1.16 | 0.03 | 0.13 | 0.52 | 0.75 |  | 3.17 | 0.19 | 0.19 | 0.12 |
| 83 | Charleston, S. C. | 10.04 | 0.77 | 1. 64 | 1.77 | 0.13 | 0.23 | 0.71 | 0.99 | 1.35 | 1.75 | 0.17 | 0.34 | 0.17 |
| 82 | Portland, Me... | 15. 06 | 1.77 | 1.59 | 2.18 | 0.40 | 0.19 | 0.89 | 2.57 | 1.22 | 4.52 | 0.24 | 0.29 | 0. 12 |
| 86 | Terre Haute, Ind.............. | 10.74 | 0.51 | 1. 26 | 2.17 | 0.10 | 0.11 | 0.89 | 0.84 | 0.05 | 4.52 | 0.18 | 0.08 | 0.03 |
| 83 | Holyoke, Mass. | 13.62 | 1.04 | 1.27 | 2.10 | 0.10 | 0.18 | 0.52 | 1.64 | 1.36 | 4.52 | 0.24 | 0.24 | 0.11 |
| 90 | Drockton, Mass. | 13.19 | 1.07 | 1.27 | 1.54 | 0.06 | 0.17 | 1.03 | 1.74 | 1.21 | 4.71 | 0.26 | 0.08 | 0.04 |
| 138 | Fort Worth, Tex | 7.62 | 0.88 | 0.93 | 1.24 | 0.09 | 0.13 | 0.25 | 0.83 | 0.21 | 2.84 | 0.12 | 0.05 | 0.05 |
| 109 | Gast St. Louts, Ill . . . . . . . . . . . | 10.28 | 0.95 | 1.48 | 1.40 | 0.09 | 0. 14 | 1.32 | 1.04 | (2) | 3. 53 | 0.15 | 0.02 | 0.16 |
| 91 | Covington, Ky.................. | 7.00 | 0.86 | 1.00 | 0.65 | 0.02 | 0.18 | 0.72 | 0.88 | 0.04 | 2.59 | 0.19 | 0.07 | 0.04 |
| 104 | Johnstown, Pa................. | 7.21 | 0.39 | 0.71 | 1.21 |  | 0.15 | 0.19 | 1.02 |  | 3.47 |  | 0.03 | 0.03 |
| 107 | Mobile, Ala...................... | 5.35 | 0.63 | 1.18 | 0.84 | 0.18 | 0.16 | 0.68 | 1.32 | 0.26 |  |  | 0.09 | 0.03 |
| 98 | Bayonne, N. J................... | 12.31 | 0.95 | 1.51 | 1.36 1 1.39 | 0.15 | 0.11 | 0.71 | 1.02 | 0.33 | 5.68 | 0.18 | 0.09 | 0.21 |
| 99 | South Bend, Ind.. . . . . . . . . . . . | 8.56 8.73 | 0.51 0.70 | 0.99 0.74 | 1.39 1.06 | 0.18 0.15 | 0.05 0.08 | 0.55 0.36 | 1.26 0.83 |  | 3.20 3.70 | 0.11 | 0.27 0.01 | 0.05 0.04 |
| 04 | Altoona, Pa.................... | 7.73 | 0. 70 | 0.74 | 1.06 | 0.15 | 0.08 | 0.36 | 0.83 |  | 3.70 |  | 0.01 | 0.04 |

[^51]Table b.-REvised per capita Payments for general expenses and special service expenses: 1908-Continued.

GROUP IV.-CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1908.

| $\begin{gathered} \text { City } \\ \text { num. } \\ \text { ner. } \end{gathered}$ | ctry. | per capita payments for general expenses and grectal service expenses. |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total. | $\left\|\begin{array}{c} \text { I.-Gen- } \\ \text { eral gov- } \\ \text { errment. } \end{array}\right\|$ | II.-Protection of life andproperty. |  |  |  |  | $\begin{aligned} & \text { Hivig. } \\ & \text { ways. } \end{aligned}$ | V.-Char Ities, hos pitals, rections. | VI.-Education. |  | $\begin{gathered} \text { Yul.- } \\ \text { Recreal- } \\ \text { tion. } \end{gathered}$ |  |
|  |  |  |  | Police depart- ment. | Fire department | other. | Health conser | $\underset{\substack{\text { Sanita- } \\ \text { tion- }}}{\text { Sa- }}$ |  |  | Schools. | $\left\|\begin{array}{c} \text { Libraries. } \\ \text { artegaller- } \\ \text { fes, and } \\ \text { museums. } \end{array}\right\|$ |  |  |
| 93 | Saginaw, M | \$10.84 | 81.04 | \$0.96 | s0. 99 | so. 26 | \$0.13 | s0. 43 | 51.38 | 50.32 | 4.50 | 09 | 80.16 | 80.27 |
| 129 | Aacksonvilie, F | ${ }_{8.72}^{6.83}$ | 0.74 | ${ }_{1.65}$ | 1.82 | 0.10 | 0.22 | 1.89 | 1.43 | 0.22 |  | 0.12 | 0.40 | 0.13 |
| 112 | ${ }^{\text {Pawtuc }}$ | ${ }_{9}^{13.32}$ | ${ }^{1.26}$ | 1.38 | ${ }_{1}^{1.37}$ | 0.16 | 0.04 | ${ }_{0}^{0.83}$ | 2. 60 | 0.75 | 4. 419 | 0.25 | 0.11 | 0.05 |
|  | Passaic, N. |  | 0.91 | 0.58 | 0.93 | 0.04 | 0.24 | 0.51 | 0.92 | 0.44 | 4.31 | 0.19 | 0.11 |  |
| 119 | Springfeld Ill | 10.64 | 1.03 | 1.07 | ${ }_{1}^{1.62}$ | 0.10 | 0.19 | 0.58 | 1.03 | 0.12 | 3.90 | 0.30 | 0.69 | 0.11 |
| ${ }_{128}^{128}$ | Canton, Ohio. |  | ${ }_{0}^{0.54}$ | 0.67 | 1.11 | ${ }_{0}^{0.09}$ | 0.12 | 0.41 | 1.15 |  |  | ${ }_{0}^{0.15}$ | ${ }_{0}^{0.066}$ | ${ }^{0.06}$ |
| ${ }^{106}$ | Binghamton, N . | 9. 72 <br> 7.01 <br> 10 | - | ${ }_{0}^{0.84}$ | (0.81 | 0.08 0.03 | 0.16 0.05 0 | 0.30 0.39 | 1. 1.60 | ${ }_{0}^{1.22}$ | 3.35 2.91 2. | 0.16 0.03 0.03 | 0.16 0.02 0 | ${ }_{0.02}^{0.02}$ |
| 103 | Sloux City, lowa. | ${ }_{9.30}$ | 0.70 | 0.83 | 0.86 | 0.06 | 0.11 | 0.72 | 1.27 | ${ }^{(2)}{ }^{2}$ | 4.45 | 0.15 | 0.11 | 0.04 |
| 141 | Oklahoma City, Okla | 9.27 | 0.68 | 0.58 | 0.76 | 0.17 | 0.18 | ${ }_{0}^{0.99}$ | ${ }^{0.90}$ | 0.18 | ${ }_{3}^{4.23}$ | 0.11 | 0.27 | 0.22 |
| 114 | Wratita, Kans- | - | $\xrightarrow{0.61} 1$ | 0.89 | ${ }_{1}^{1.152}$ | 0.01 | ( $\begin{aligned} & 0.06 \\ & 0.19\end{aligned}$ | 0.33 | 1.29 | 0.0 0.95 0.95 | 3. ${ }^{1.59}$ | 00601 | ${ }_{0.20}^{0.11}$ |  |
| 123 | Bay City , inich. | 8.81 | 0.86 | 0.71 | 0.99 | 0.20 | 0.06 | 0.28 | 1.55 | 0.03 | 3.84 | 0.19 | 0.06 | 0.04 |
| 117 | Little Rock, Ark | 7.69 | 0.64 | 0.99 | 1.3 |  | 0.09 | 0.16 | 0.92 | 0.38 | 2.8 |  | 0.09 | 0.04 |
| 111 | Topeka, | 8.81 | 0.56 | 0.58 | 1.07 | 0.02 | 0.12 | 0.38 | 0.90 | 0.06 | 4.65 | 0.13 | 0.28 | 0.04 |
| ${ }^{92}$ | Liticoln, Neb | 9.61 | 0.89 | ${ }_{0}^{0.56}$ | 1.01 |  | 0.11 | 0.46 | ${ }^{1.28}$ | ${ }_{0}^{0.01}$ | ${ }_{4}^{4.97}$ | ${ }^{0.26}$ |  |  |
| 113 | Atlantic city, | 20.26 | ${ }_{1.81}$ | ${ }_{2}{ }_{51}$ | 3.83 | 0.31 | 0.42 | 2.26 | ${ }_{206}$ | ${ }_{0} .54$ | 4.18 | ${ }_{0.20}$ | ${ }_{1.48}$ | 0.28 |
| 120 | Yori, Pa.... | 6.74 | 0.44 | 0.56 | 0.58 | 0.01 | 0.06 | 0.60 | 0.94 | 0.06 | 3.35 | 0.03 | 0.08 | 0.05 |
| 141 | Chattanoga, Ter | 10.08 | 0.65 | 1.41 | 1.86 | 0.10 | 0.38 | 1.00 | 1.21 | 0.98 | 2.03 | 0.15 | 0.21 | 0.04 |
| 121 | Maven, Mass.... | ${ }_{\text {14, }}^{14.04}$ | 0.80 <br> 0.80 | 1.11 0.89 | 1.95 | 0.09 | - $\begin{aligned} & 0.36 \\ & 0.14 \\ & 0.14\end{aligned}$ | ${ }_{1.16}^{1.02}$ | $\frac{2.07}{2.71}$ | -0.97 | 5.38 <br> 5.35 | 0.33 0.31 0.31 | 0.46 0.53 | ${ }_{0}^{0.11}$ |
| 153 | Sacramento. Cal | ${ }^{15.39}$ | 2.00 | 1.05 | 1.65 | 0.10 | ${ }_{0}^{0.33}$ | 1.78 | ${ }_{2.33}$ | ${ }_{0}^{0.05}$ | 5.28 | ${ }_{0}^{0.40}$ | ${ }_{0.32}$ | 0.08 |
| 135 | Haverhill, Mass. | 13.14 | 0.96 | 1.02 | 1.30 | 0.27 | 0.12 | 0.49 | 1.74 | 2.12 | 4.41. | 0.44 | 0.19 | 0.07 |
| 134 | Pueblo, Colo. | ${ }_{13}^{13.80}$ | 0.98 0.82 | 1.21 1.23 |  | 0.14 <br> 0.57 | 0.25 0.33 | 0.34 0.80 | ${ }^{2.85}$ | 0.11 <br> 1.78 | 4.48 3.62 | 0.18 <br> 0.27 <br> 0 | 0.76 0.28 | 0.15 |
| 101 | ${ }^{\text {Mcekeesport }}$ | ${ }_{10}^{12.27}$ | ${ }_{0}^{0.82}$ | ${ }_{1.25}^{1.23}$ | 1.10 | 0.04 | 0.18 | 0.89 | 1.06 | 1.08 | ${ }_{4.51}$ | 0.21 0.10 | 0.02 | 0.11 |
| 118 | Wheelling, W. V | 9.60 | 0.75 | 1.16 | 1.54 |  | 0.11 | 0.89 | 1.03 | 0.18 | 3.66 | 0.10 |  | 0.09 |
| 140 | New Britain, Co | 9.51 | 1.05 | 0.81 | 1.00 | 0.09 | 0.09 | 0.40 | 1.17 | 1.10 | 3.50 | 0.10 | 0.10 | 0.10 |
| 108 | Augusta, Ga... | 8.50 | 0.73 |  |  |  | 0.51 |  |  | 1.27 |  |  |  |  |
| $1 \begin{aligned} & 105 \\ & 127\end{aligned}$ | Dubuque, Iowa | ${ }_{8}^{8.55}$ | 0.77 | 0.85 | ${ }_{2}^{1.12}$ | 0.05 | ${ }_{0}^{0.05}$ | 0.57 | 1.81 |  | 2.9 | 0.21 | 0.04 | 0.13 |
| 133 | Newton, Mass | ${ }^{23.25}$ | 1.97 | ${ }_{2.16}$ | ${ }_{1.61}$ | 0.78 | 0.21 | 2.11 | 3.45 | ${ }_{1.21}$ | 8.02 | ${ }_{0}^{0.73}$ | ${ }_{0}^{0.74}$ | 0.23 |
| 100 | Butte, Moat | 17.11 | 1.38 | 2.80 | 2.71 | 0.16 | 0.30 | 1.21 | 2. 32 | 0.32 | 4.90 | 0.59 | 0.02 | 0.39 |
| 130 | Chester, Pa.. | 7.21 | 0.75 | 0.79 | 0.54 | 0.04 | 0.10 | 0.55 | 1.05 | 0.01 | 3.14 |  | 0.11 | 0.14 |
| 138 | Galveston, Tex.3 | - 11.20 | ${ }_{0}^{0.75}$ | 1.60 | - 1.63 | ${ }_{0}^{0.04}$ | -0.41 | ${ }_{\text {O }}^{0.61}$ | ${ }_{1}^{1.37}$ | ${ }^{0.27}$ | 1.86 | 0.07 | 0.11 | 0.05 |
| ${ }_{1}^{139}$ | Elmira, N. Y... | 11.02 | 1.15 | 0.95 | 1.68 | 0.01 | 0.23 | 0.32 | 1.89 | ${ }_{0.67}^{1.6}$ | 3.82 | 0.12 | 0.18 | 0.01 |
| 125 | Quilicy, III...... | 7.78 | 0.48 | 0.67 | 1.32 | 0.01 | 0.03 | 0.31 | 0.80 | 0.19 | 3.31 | 0.21 | 0.43 | 0.02 |
| 146 | Kalamazoo, Mrich. | 9.62 | 0.88 | 0.66 | 1.09 | 0.02 | 0.18 | 0.66 | 0.84 | 0.26 | 4.78 | 0.18 | 0.07 | 0.01 |
| 143 | Fitchinurg, Mass | 12.80 | 0.93 | ${ }_{0}^{1.94}$ |  | 0.08 | ${ }_{0}^{0.18}$ | 0.66 | 2.50 | 1.73 | 3.78 | 0.25 | 0.11 | 0.12 |
| 145 | Racine, Wis... | 9.44 | 0.55 | ${ }_{0}^{0.95}$ | 1.20 | ${ }_{0}^{0.08}$ | 007 | 0.46 0.37 | 1.86 1.71 1.7 | 0.43 0.43 | 2.82 <br> 3.94 | (0.08 | 0.01 0.18 | 0.14 0.22 |
| 137 | Knoxville, Tenn. | 8.89 | 0.47 | 1.07 | 1.77 | 0.07 | 0.19 | 0.54 | 1.73 | 0.58 | 2.38 |  | 0.01 | 0.08 |
| 128 | Nercastle, Pa | 8.51 | 0.63 | 0.66 | 0.84 | 0.04 | 0.06 |  |  |  |  |  |  |  |
| 148 | ${ }^{\text {Aubinum, }}$ | ${ }_{10.10}^{11.27}$ | ${ }^{0.959}$ | 0.98 <br> 1.08 | 1.60 | 0.07 0.23 | 0.13 0.12 | ${ }_{0}^{0.65}$ | 2.38 | 0.75 | 3. 3.9 | ${ }_{0}^{0.12}$ | - 0.03 | ${ }^{(2)} 0$ |
| 150 | Taunton Mass. | ${ }^{12.60}$ | 0.90 | 1.43 | 1.35 | 0.13 | ${ }_{0}^{0.16}$ | ${ }_{0.56}$ | ${ }_{2.12}$ | $\stackrel{0.19}{1.19}$ | 4.31 | ${ }_{0}^{0.29}$ | 0.31 |  |
| 150 | West İoboken, N | 9.00 | 0.74 | 1.28 | 0.71 | 0.01 | 0.05 | 0.60 | 0.73 | 0.15 | 4.50 | ${ }_{0.13}^{0.13}$ | 0.06 | 0.07 |
| 131 | Chelsea, Mass ${ }^{\text {3 }}$ | 16.18 | 1.64 | 1.73 | 1.83 | 0.47 | 0.35 |  |  |  |  |  |  |  |
| 152 | Oshkos, ${ }^{\text {Evett, Mass }}$ | 88.98 | 0.57 | ${ }^{0.56}$ | 1.46 | 0.02 | 0.07 | 0.35 | 1.73 | 0.40 | ${ }_{3} 3.35$ | 0.27 | 0.13 | 0.06 |
| 149 | Macon, Ga.. | 7.68 | 0.79 | 1.75 | ${ }_{2.16}$ | 0.15 | 0.19 | 0.64 | 1.38 | 0.45 |  | ${ }_{0}^{0.05}$ | 0.13 | ${ }_{0.01}^{0.05}$ |
|  | Nerpport, Ky | 7.25 | 0.89 | 1.13 | 0.42 |  |  |  |  | 0.25 | 2.69 | 0.13 |  |  |
| 132 | Joplin, 170.... | ${ }_{8.32}^{8.60}$ | ${ }_{0}^{0.788}$ | -0.75 | ${ }^{1.49}$ | ${ }^{0.04}$ | ${ }_{0}^{0.05}$ | 0.25 | ${ }^{1.35}$ |  | 4.30 | 0.13 | 0.19 | 0.12 |
| 124 | South Omaba, Nebr.......... | 11.03 | 1.05 | 0.67 | 0.90 | 0.09 | 0.14 | 0.10 | 1.51 | 0.23 | 3.75 | 0.18 | 0.03 | 0.28 |

${ }^{1}$ Each city has the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population for 1908.

Less than 1 cent.
in 1908 could be prepared.

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[^0]:    ${ }^{1}$ See " Differences in local governmental organizations," page 11.

[^1]:    Alabama.-Birmingham received $\$ 863$ from rents of sidewalks and street encroachments.

    California.-San Francisco received $\$ 100$ for special track privileges in Golden Gate Park. Los Angeles received $\$ 650$ from sale of franchises to oil companies for pipes in streets and $\$ 12$ for license to drain water into river.

    Colorado.-Denver received $\$ 50$ for side tracks in streets and $\$ 17$ for billboards.
    Connecticut.-New Haven received $\$ 106$ for sidewalk privileges. Waterbury received $\$ 120$ for space on highway.
    District of Columbia.-Washington received $\$ 370$ for pipes in streets.
    Georgia.-Macon received $\$ 1,148$ for encroachments on sidewalks.
    Illinois.-Chicago received $\$ 79,613$, as follows: For streets and alleys, vacated by city, $\$ 31,561$; for use of space under sidewalks, $\$ 20,106$; for pipes, bridges, and conduits, $\$ 10,241$; for switches in streets, $\$ 3,650$; for merchandise stands, $\$ 10,666$; for public scales in streets, $\$ 725$; for other use of streets, $\$ 1,873$; for bay windows, $\$ 761$.
    Indiana.-Indianapolis received $\$ 6,590$ for use of space on sidewalks. Evansville received $\$ 40$ for a switch in the streets.

[^2]:    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 sold by them, which counterbalances interest paid to the public at the purchase of such securities; and
    3. Receipts of interest in error subsequently corrected by refund payments.
[^3]:    ${ }^{2}$ The same as the aggregate of cash on hand at beginning of year and all recelpts during year.

[^4]:    ${ }^{1}$ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

[^5]:    1 The same as the aggregate of cash on hand at beginning of year and all receipts during year.

[^6]:    ${ }_{2}^{1}$ Part of the expenses of the collector's office is Included with the expenses of the treasurer.

[^7]:    ${ }^{1}$ Expenses of the collector's office are included with those of the treasurer.
    2 Part of the expenses of the auditor's oflice is included with the expenses of the clty clert.

[^8]:    1 Expenses of the audtor's office are included with those of the city clerk.
    ${ }_{2}^{2}$ Expenses of the collector's office are inclided with those of the treasurer.
    ${ }^{2}$ Part of the expenses of the treasurer's office is included with the experses of the collector.

    - Part of the expenses of the collector's office is lncluded with the expenses of the treasurer.

[^9]:    a Expenses for street sprinkling are included with those for street cleaning.

[^10]:    ' Including payments to other civil divisions and to private associations and individuals.

[^11]:    I Including pasments to other civil divisions and to private associations.

[^12]:    ${ }^{1}$ Total payments for expenses of schools given in Table 38, page 331.

[^13]:    Including, for a few cities, payments for salaries and wages.

[^14]:    ${ }^{1}$ Including, for a few cities, payments for salaries and wages.

[^15]:    ${ }^{1}$ Connected with penal institutions.

[^16]:    Including payments for expenses of ferries, which were not reported separately.
    Including $\$ 0,103$ paid to departments, offices, or enterprises as "service transiers,"
    'Including $\$ 581$ pald to departments, offices, or enterprises as "service transters."

[^17]:    1 Exciusive of interest classified as outlays, which is included in Table 8.
    interest payments for meeting governmental costs are the total interest payments to the publle, less the amounts previously recelved from the public as acerved interest on city securities sold.
    ${ }^{3}$ Accrued interest receilsed 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 recelpts. The payments in error are given separately on page 30 .
    ${ }_{4}$ Payments to sinking, investment, and public trust funds by divislons of the government of the eity, as interest on city securities held by such funds.

[^18]:    Exclusire of interest classilied as outlays，which is included in Table 8.
    ${ }^{2}$ Interest payments for meetiag governmental costs are the total Interest payments to the public，less the amounts previously recelved from the public as accrued interest on city securities sold．
    Accrued interest receired on loans issued to the public be the various divisions of the gorernment of the city，together with payments in error subsequently corrected by refand receipts．The paymeats in ertor are given separately on page 30 ．
    ${ }^{\text {P }}$ Payments to sinking，linestment，and pabic trust fands by drisions of the government of the city，as interest on city securitles held by such funds．
    BInterest on special assessment loans is licluded in column＂loans for general purposes．＂

[^19]:    Inciuding outlays met by issuing special assessment bonds.
    2 For those cities for which the classification by "recelpts from which pald or payable" was not reported, all payments for outlays are included in the column "from
    other sources."

[^20]:    ${ }^{1}$ The term "debt", as here used, includes all bonds; temporary and other loans, including overdrafts by tne 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.
    ${ }_{a}$ Payments of debt by sinking funds (included in these columns) are shown separately in columns 6 and 7 or Table 21.
    Sinking, in restment, and public trust funds.
    of debt for meeting governmental costs. ${ }_{5}$ Excess of payments over receipts.

[^21]:    The term "deht," as here nsed, includes all bonds: temporary and other loans. including overdrafts by the treasurer; all warrants outstanding at the close of the year: and all judgments rondered a uainst the government of the city and not paid during the jear.
    i Payments of debt roy sinving finds (included in tnese columas) are shown separately in columns 6 and 7 of Table 21.
    ${ }_{2}$ Sinkments or dint investment, and pubicic trust tunds.
    ${ }^{2}$ Consing, investment, and public trust funds. of debt for meeting yoverninentul cosis.

    Excess of payments over receipts.

[^22]:    Including receipts in efror to the amount of 97,881 , reported in footnotes for certaln citles. The recelpts from the public for meeting governmental costs aggregate 37,447,052.
    2 Including for certain citles receipts in error, subsequently corrected by refund payments.
    ${ }^{3}$ Including receipts in error to the amount of $\$ 3,850$, subsequently corrected by refund payments.
    4 Including receepts in error to the amount of $\$ 1,436$, subsequently corrected by refund payments.
    4 Including receipts in error to the amount of $\$ 763$, subsequently corrected by refund payments.

    - Including recelpts in error to the amount of $\$ 1,671$, subsequently corrected by refund payments.
    $t$ Inclutiag receipts in error to the amount of \$18, subsequently corrected by refund payments.

[^23]:    © Exclusive of plants not in operation in 1908 and of plants for which the payments and recelpts were not reported separately.
    ${ }^{2}$ Vlalue of plant not reported.
    3 Value of plant not reported.
    i Allowances included in expenses reported in Table 5.

    - In course of erection.
    of this amounts amount, $\$ 6,000$ is included in expenses reported in Table 5 .

[^24]:    ${ }^{1}$ 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 he public and later repaid and of receipts in error subsequently corrected by refund payments.

    2 The several classes of recelpis included in this column are indicated on page 42.
    ${ }^{2}$ Interest translers comprise interest recelved by sinklng, Investment, and public trust funds on city securities helid 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 recelved by divisions of the city government on loans issued to sinking, investment, and public trust funds. This column also iveludes "accounting transfers" given in the last column of this table, together with "service transfers" which are given separately on page 42.

    SInkiag, investment, ind public trust funds
    © Amounts shown as "interest on cost of plant" (accounting transfers), Table $\overline{5}$.

[^25]:    1 Interest receipts for meeting gorernmental costs are the total Interest receipts from the public, less the sum of acerued interest recelred on tho city securities sold to the public and later repaid and of receipts in error subsequently corrected by refund payments.
    ${ }^{2}$ The several classes of receipts included in this column are indicated on page 42
    i Interest transfers comprise interest recelved by sinking, Investment, and public trust funds on city securities held by them; acerued interest received by a fand or division of the city government on securities sold to another fund or division; and accrued interest recelied by divisions of the city covernment on loans issued to sinking, investment, and public trust funds. This column also includes "accounting transfors" glven in the last column of this table, together with "service translers" which aro glven separately on page 42.

    SInking, Investment, and public trust funds.
    "Sinking, investment, and public trust funds., (accounting transfers), Table 5.

[^26]:    In adjustrment of receipts in error reported in Tables 10, 11, 12, 14, and 15.
    ${ }^{2}$ In adjustment
    ${ }^{3}$ obe dedun
    
    Including receipls in error to the amount of $\$ 1,500$, which were adjusted by refund payments.
    Including receipts in error to the amount of 11,245 , which were adjusted by refund payments.
    ${ }^{6}$ Including receipts in error to the amount of 5787 , which were adjusted by refund payments.
    Including receipts in error to the amount of st58, which were adjusted by refund payments.
    ${ }^{-}$Including, for speeffed cities, remints $\ln$ error which were adjusfed by refund payments.

[^27]:    IIn adjustment of recepts in error reported in Tables 10, 11, 12, 14, and 15
    ${ }^{2}$ In adjustment of payments in error reported in Tables 4, $\mathbf{6}, 7$, and 8 .
    ${ }^{3}$ To be deducted from payments for outlays, to ascertain the net addition to the ralue of permanent properties and the cost of public works. The amount of outlays "offset by recelpts from sales of land and buildings and from insurance" Is shown under that head in Table 8 .
    'Including recerpts in error to the amount of $\$ 458$, waich were adjusted by refund payments.

[^28]:    ${ }^{1}$ Par value, premiums, and accrued interest, less discounts.
    ${ }^{2}$ The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.
    ${ }^{3}$ Sum of par value of in vestments and cash on hand at close of year.
    s Thar casi cred
    y The aggregate of all payments and cash and cash credits at close of year differs from the aggregate of cash anil cash credits at leginning of year and all receipts during

[^29]:    1 Par ralue and premiums less discounts.
    ${ }^{\text {a }}$ Including value of clty securities which belonged to sinking funds and were canceled during year.

[^30]:    . 2 Exclusive of loans made to take up former loans whose purpose of issue was reported.

[^31]:    1 Exclusire of school and other departmental bulidings.

[^32]:    ${ }^{1}$ Exclusive of sehool and other departmental buildings.

[^33]:    2 The grand total and group totals are the sum of the valuations reported for the various elty corporations.
    For property subject to general property taxes.
    Average rate: for details, see page 5 .
    Fate on bank stock was $\$ 10$ and on mortgages, $\$ 2.50$.

    - Arerage obtalned by dividing the sum of the levies of all divisions by the valuation of elty corporation.

[^34]:    ' Not reported.
    Wate on revenue.

    10 ler capita arerage not computed, because no reliable estimate of population cond be made.

[^35]:    'Valuation of personal properts included in real property valuation.

    - Per caplta average not computed, because no reliable estimate of population could be made.
     levied, respectively, at the rate of $\$ 1$ and $\$ 2$ per capita.
    il Polls valued at $\$ 100$ each and taxed at pates for general property taxes.
    ind

[^36]:    : The grand total and group totals are the sum of the valuations reported for the various city corporations.
    2 For property subject to general property taxes.
    3 Rave on bank stock was 310 and on m m
    Average rate; for detalls, see page 55 .

    - Figures for city corporation.
    s A verage obtalned by dividing the sum of the levies of all divisions by the valuation of city corporation.
    ${ }^{7}$ Polls ralued at $\$ 100$ each and taxed at $\$ 1.86$ per 3100 , which is the rate for state, county, and efty general property taxes.
    "So-called "poll taxes" were levied at the rate of \$1, and socalled "military commutation taxes" at the rate of $\$ 2$ per capita.

[^37]:    ${ }^{1}$ The grand total and group totals are the sum of the valuations reported for the various city corporations. For property subject to general property taxes.
    3 Figures for city corporation.
    SAverage obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.
    s Valuation of personal property included in real property valuation.

    - $C$ mputed on estimated distribution of property into real and personal.

[^38]:    A Average rate; for detalls, see page 55.00 valuation for city corporation and $\$ 2.50$ for school district. Rate of poll tax is $\$ 1$ per capita.
    8 Rate of occupation tax is $\$ 8.50$ per $\$ 1,000$ yaluation for city corporation and $\$ 2,50$,
    Occupation taxes levied on valuation of $\$ 501,575$ at rate of 52.50 per $\$ 1,000$ valuation, and poll taxes at $\$ 1$ per capita.
    10 Occupation taxes levied on valuation of $\$ 801,575$ at rate of $\$ 2.50$ per $\$ 1,000$ valuation, and poll taxes at $\$ 1$ per capita.
    u Occupation taxes levied on valuation of $\$ 794,330$ at rate of $\$ 10.50$ per $\$ 1,000$ valuation, and poll taxes at $\$ 1$ per capita

[^39]:    ${ }^{1}$ In this summary, payments and receipts, except those on account of Interest and debt, includecertain payments and recelpts which were not for meeting governmental costs, but which could not be segregated for 1902, 1903, or 1904.
    ${ }^{2}$ Excess of payments over receipts on account of debt, shown in column 8 of Table 9 .

[^40]:    For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table $\boldsymbol{\Lambda}$ in the appendix to this report.
    Including receipts of municipal service enterprises, shown in column 2 of Table 13.
    i Per caplta average not computed, because no roliable estimate of population could be made.

[^41]:    For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table $\boldsymbol{\Lambda}$ in appendix to this report.
    
    ${ }^{2}$ Pers capita average not computed, because no reliable estimate of population could be made.

[^42]:    1 For absolute numbers, see Table 29. For per capita averages based upon revised estimates of population, see Table A in the appendix to this report.
    2 Including receipts of municipal service enterprises, shown in columa 2 of Table 13 .
    3 Per capita average not computed, because no relinble estimate of population could be made.
    1 Less than 1 cent.

[^43]:    1 For absolute numbers, see Table 20.
    2 Including recelpts of municipal service enterprises, shown in columnt 2 of Table 13.
    Less than one-tenth of 1 per cent.

[^44]:    1 For absolute numbers, see Table 29.
    2 Including receipts of municipal service enterprises, shown in column 2 of Table 13
    Less than one-tenth of 1 per cent.

[^45]:    2 Per capita average not computed, because no reliable estimate of population could be made.
    51151-10-20

[^46]:    ${ }^{1}$ Per caplia average not computed, because no rellable estimate of population could be made.
    i Per capla average

    - Less than 1 cent.

[^47]:    ${ }^{1}$ Per capita average not computed, because no reliable estimate of population could be made.

[^48]:    1 Where more than two rates are reported, details of the number of each rate are shown in text tables on page 74.
    2 For a few citles, manufacturing establishments Hicensed by or paying a tax to the stste alone, were not reported
    and under the law was continued after consolidation at the same many minor civil divisions, in each of which the license fee was axed in accordance with the population,
    4 A yerage number not reported, because no reliable estimate of population could be made.
    ${ }^{5}$ License fee varies according to gross recelpts from business done and averages $\$ 359$.
    ${ }^{6}$ Data for number of club licenses refer to Nov. $30,1908$.
    7 Number of druggists' licenses in force Now. 30, 1808.
    8 No license, except to druggists.
    ${ }_{2}$ Not reported.
    10 No license.
    11
    Clubs pay to state a license fee of $\$ 2$ for each resident member, total to be paid not to exceed $\mathbf{3 4 5 0}$. Hotels, in addition to the fee of $\$ 900$, pay to the state a fee of $\$ 1$. per rooms.

[^49]:    ${ }^{1}$ Each city has the same number as in the other tables of this report. The number has relerence to the rank of the city, according to the original estimate of population

[^50]:    ${ }^{1}$ Each city bas the same number as in the other tables of this report. The number has reference to the rank of the city according to the original estimate of population
    for

[^51]:    1 Each elty his the same number as in the other tables of this report. The number has reference to the rank of the city nccording to the original estimate of population for 1009 The population enumerated at the census of 1910 has been used in computing the revised per capita averages for this city, since no satisfactory estimate of population in 100 could the prepared.

    Less than 1 cent.

