

DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

WM. J. HARRIS, DIRECTOR

BULLETIN 126

FINANCIAL STATISTICS OF CITIES
HAVING A POPULATION
OF OVER 30,000: 1913



WASHINGTON
GOVERNMENT PRINTING OFFICE
1915

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., July 30, 1914.

SIR:

I have the honor to transmit herewith a bulletin containing in abridged form financial statistics of cities having an estimated population of over 30,000 on July 1, 1913. This abridgment is in accordance with the recommendation of statistical experts, appointed to devise methods of hastening the publication of the reports on the Thirteenth Census, and of such annual reports as are prepared by this bureau.

The statistical tables contained in this bulletin show the assessed valuation of taxed property, the receipts and payments of the municipal governments, and their indebtedness and assets. The statistics on financial transactions are so presented as to show, both for the whole city and for its important departments or groups of departments, the net costs of conducting the city's business, together with the net revenue collected and the indebtedness incurred for meeting these costs. The rapid increase in the cost of city government and the interest now taken in city affairs by the general public give these statistics great value at the present time.

This bulletin was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of cities, assisted by Miss M. H. Burger and Morris J. Hole, whose efficient work it is desired to acknowledge.

Very respectfully,



Director of the Census.

HON. WILLIAM C. REDFIELD,
Secretary of Commerce.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1913.

INTRODUCTION.

Scope of bulletin.—The present bulletin of the Bureau of the Census is limited to a presentation of statistics of the financial transactions of the 199 cities having a population of over 30,000 on July 1, 1913, during what is here called the fiscal year 1913, and of the financial condition of those cities at the close of that year. This bulletin presents statistics as accurate and comparable as it has been possible to compile from the records of the cities. The principal subjects discussed are (1) the assessed valuations and tax rates and levies; (2) the total and per capita receipts from revenues and from the principal classes thereof; (3) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (4) the total value of public properties, improvements, and equipment; and (5) the total and per capita municipal indebtedness.

TABLE 1.

Date of incorporation as a city.—Table 1 gives for each of 198 cities the date of its incorporation as a city, and for West Hoboken, N. J., the date of its incorporation as a town; also the date of the latest complete reorganization of each municipality. The dates of first incorporation as reported are all doubtless correct, but a few of the dates of latest reorganization are doubtful, owing to the difficulty encountered for certain cities in distinguishing between the complete reorganization of their governments, which resulted from the enactment of new city charters or municipal codes, and the minor governmental changes resulting from the enactment of amendments to earlier charters or to earlier municipal codes.

Date of close of fiscal year.—The work of procuring and presenting comparable statistics for cities is greatly complicated by differences in the dates of the close of their fiscal years. Not only do the various cities close their fiscal years on many different dates, but in a number of instances even the fiscal years of the units and funds or accounts of the same city close on dates other than that of the city corporation, as the principal or sole governmental unit is here called. As a result, the statistics of a large number of cities for any year include data for fiscal periods ending on different dates. The statistics in this bulletin all relate to fiscal years ending between July 1, 1912, and

June 30, 1913, except for certain independent divisions and funds of cities, in which the fiscal years of the city corporations closed between July 1, 1912, and January 31, 1913. The date given in Table 1 is in each case that for the city corporation. For the city of York, Pa., the statistics for a year ending within the prescribed period were not available, and the figures included are for the fiscal years ending April 1, 1912, for the city corporation and July 1, 1912, for the school district. A common date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable statistics. Several states have statutes providing for such a date for their cities, and the enactment of similar laws is being urged in other states.

Form of government.—This bulletin gives the information which has been secured relative to the form of government under which each of the 199 municipalities was operated in 1913, showing that at the close of that year 55 of these municipalities were being operated under the commission form of government, which became effective in seven of these cities during the fiscal year.

Population.—Table 1 shows for each of the municipalities the estimated population as of July 1, 1913, and the population as returned by the decennial census of April 15, 1910. The estimates of population shown for 1913 are, in the case of cities which had at that time the same territorial area as in 1900, based upon the assumption that the increase in the population of a municipality during the period April 15, 1910, to July 1, 1913, was the same as the average increase during a similar period between the census enumeration of June 1, 1900, and that of April 15, 1910, or $\frac{77}{237}$ of the increase between those dates. In computing these estimates for cities whose territorial area has been enlarged or diminished since the Federal census of 1900, the enumerated population of the annexed or detached territory has been taken into consideration.

Area.—The areas of the municipalities which are shown in Table 1 are those of July 1, 1913, and, whenever possible, these areas are divided into land area and water area.

Assessed valuation of property.—The valuations given in Table 1 are the assessed valuations of property returned for the city corporation as subject to

taxation for city purposes. These may differ from the valuations upon which taxes are levied for the purposes of schools or other independent divisions, because of a difference in area or basis of assessment. In certain states the valuations upon which state and county taxes are levied differ from those upon which city taxes are based, because of the fact that certain classes of property, especially that of corporations, are subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed for city purposes.

The valuation of all property subject to the general property tax and of that subject to special property taxes, and also the per capita assessed valuation of all property taxed, is given separately. The terms "general property taxes," "special property taxes," and "poll and occupation taxes," used in the division of the table under the heading "Valuation and taxation," are defined in later paragraphs.

Classification of property subject to the general property tax.—The classification of property subject to the general property tax varies in the different states. In some the property belonging to railroads, telegraph companies, and similar corporations is classified as "real" and in some as "personal;" in others, part as "real" and part as "personal;" and in still others, such property is given a separate classification. When such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table on the line for "Other property," on which line are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more definite classification.

Reported basis of assessment in practice.—For most cities the figures shown in the table as the reported basis of assessment in practice are estimates, furnished by local officials, of the percentage which the assessed valuation of property subject to the general property tax in those cities forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures given were obtained from the state tax commissions and represent approximately the proportion that the assessed valuation bears to the selling value. This was determined by a critical investigation involving a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for some cities are more accurate than for others and those for real property are more trustworthy than those for personal.

Tax rates.—The rates of levy given for the general property tax are those per \$1,000 of assessed valuation and per \$1,000 of reported true value. In the case of cities in which property is taxed at two or more rates the figures shown in Table 1 represent average rates on the basis of the assessed valuation

of property within the city corporation. The rates based on the reported true value are subject to all the errors in the estimates to which attention was called in the preceding paragraph.

Tax levies.—The total levies of property taxes are shown separately for the general property tax and special property taxes; and in connection therewith the table shows the per capita levy of all property taxes. The total levies of property taxes in some of the cities include certain small amounts levied outside the cities for schools and other specific purposes. The figures of the table do not include any levies of special assessments.

Character of census statistics of financial transactions.—The statistics contained in this bulletin are necessarily based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers and of the officials discharging some or all of the duties of officials bearing those designations; and so far as they are statements of financial transactions they are necessarily statistics of what are known in the commercial world as receipts and payments of cash.

Primary classification of receipts.—In the statistics of this bulletin the receipts recorded in local accounts and reports are arranged in two primary classes called revenue receipts and nonrevenue receipts.

Revenue receipts.—The term "Revenue receipts" is here applied to the moneys and other wealth received by municipalities for governmental purposes which increase their aggregate assets without increasing their debt liabilities. In this bulletin there have been tabulated as revenue receipts all amounts recorded in local revenue accounts, less amounts which have been returned or are to be returned by reason of error or otherwise. The revenue receipts are classified in Table 1 in three different ways: (1) According to the division of the city government receiving, (2) by contributor, and (3) by the source from which received.

Revenue receipts classified by division of the government receiving.—Of the independent local governmental units or divisions other than the city corporations, whose receipts and payments are included in this bulletin, the school districts are the most important and most numerous, being reported in 108 of the 199 cities. The receipts of these districts are shown separately in Table 1. For 10 of the 18 cities having over 300,000 inhabitants a percentage of the receipts and payments 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 those for "other divisions of city government." This treatment is desirable, because in the remaining cities of Groups I and II the original county organization has been merged with that of the city. The addition of the county figures places the cities of Groups I and II on a more nearly comparable basis than would otherwise

be the case. The cities of Groups I and II for which a percentage of the county receipts and payments has thus been added to the city figures are Chicago, Ill., Cleveland, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Milwaukee, Wis., Cincinnati, Ohio, Newark, N. J., Los Angeles, Cal., and Minneapolis, Minn. Special attention is here called to the figures for Denver, Colo., a city of Group III, in which the county organization is merged with that of the city, which makes the figures for this city comparable with those of the cities of Groups I and II, but not with those of the other cities of Groups III, IV, and V. In addition to the receipts and payments of city corporations, school districts, and counties, the tables of this report include receipts and payments for independent park districts by six cities, sanitary districts by two cities, a poor district by one city, and other governmental districts by seven cities.

Revenue receipts classified by contributor.—A second classification of revenue receipts—that by contributor—separates them into receipts (1) from the public, and (2) from funds and divisions of the city government. Those of the first class are sometimes referred to as “net revenue receipts,” and those of the second as “transfer revenue receipts.” The second class of revenue receipts are of two kinds, designated as “service transfer receipts” and “interest transfer receipts.” *Service transfer receipts* are revenue receipts (1) by or for public service enterprises as compensation for the public utilities, such as water, gas, and electric current furnished by them for the city’s use, and (2) by city correctional institutions for services performed by inmates for other departments of the city. *Interest transfer receipts* are amounts received by sinking, public trust, or investment funds from the city corporation, or other division of the city, as interest on municipal securities held as investments by such funds.

Revenue receipts classified by source.—A third, and in some respects the most important, classification of revenue receipts is that by source. By this grouping the municipal revenues are segregated into 14 principal classes, all of which are described in the following paragraphs.

General property taxes.—A general property tax is a tax levied at the same rate upon the greater portion of the property within the territory subject to the taxing power. A similar tax levied upon a specified class of property within that territory is called a *special levy of the general property tax*; and if levied upon a specified portion of that territory, it is called a *local levy of the general property tax*. A general or a special levy which is applicable for a specified purpose is further designated as a *specific levy of the general property tax*.

Receipts from the general property tax form the largest portion of the revenue receipts of most American cities.

Special property taxes.—Special property taxes is the designation here applied to those direct taxes levied upon property which are assessed, levied, and collected by methods not generally applied in the case of real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or by any method other than upon the basis of the valuation of all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to deposits or in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record, as in New York, and taxes on investments, choses in action, bonds and notes for specified periods of time, as in Connecticut, and all specific taxes upon property, as taxes upon land in specified amount per acre, taxes upon horses, mules, and other animals in specified amount per head, taxes upon grain in specified amount per bushel, or taxes upon ships in specified amount per ton of capacity.

Poll and occupation taxes.—Under the term “Poll and occupation taxes,” the Bureau of the Census includes all exactions by the Government from private individuals which are levied without regard to the property or income of the taxpayer. These taxes comprise (1) all so-called poll or capitation taxes, whether levied in special amounts upon all males of specified ages or levied as *quasi* property taxes based upon an arbitrary valuation of polls; (2) all so-called poll taxes graded in amounts according to occupations; and (3) all exactions of personal service, as work upon the highways or elsewhere, whether classed in local statutes as taxes or otherwise. Poll or personal taxes graded according to occupation may, with propriety, be called “occupation poll taxes.” These are to be distinguished from business taxes, since they are primarily levied upon persons and not upon the business or business activity by which the taxpayer secures an income.

Business taxes.—Business taxes are taxes upon business and business activities exacted from persons, natural and corporate, (1) in proportion to the volume of their business; (2) by reason of the business in which they are engaged; or (3) by reason of some business activity which constitutes a part of their business, such as the selling of tobacco, the operation of pool tables, or acting as insurance or transportation agent. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts here tabulated include busi-

ness taxes collected both with and without the issuance of a license.

Nonbusiness license taxes.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts from these taxes include license taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

In the first class, or that of *license taxes on dogs*, are included all taxes which are collected from the owners of dogs in connection with the issue of licenses or permits to keep such animals for a specified period of time, generally a year.

In the second class, or that of *general license taxes*, are included all nonbusiness license taxes that are collected in connection with the issuance of licenses or permits other than for keeping dogs, which are granted for a specified period of time, as a year, month, or day. Among taxes of this kind are those collected for vehicles, as automobiles, bicycles, etc., irrespective of whether these vehicles are kept for business or pleasure.

In the third class, or that of *permit taxes*, are included all nonbusiness taxes that are collected in connection with the granting of so-called licenses or permits which authorize specified acts or transactions, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issuance of permits by them are included for accounting purposes with revenue receipts from those enterprises; although like other revenues obtained in connection with the issue of permits, they are permit taxes.

Special assessments.—Special assessments are proportional contributions of wealth levied against land and collected from its owners and occupants to defray the costs of specified public improvements made, or of specified public services undertaken, in the interest of the general public. Special assessments, like taxes, are levied and collected under the sovereign powers of the state generally called the taxing and police powers.

Fines, forfeits, and escheats.—The terms "Fines, forfeits, and escheats" are here defined as follows: *Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for non-observance of such contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from penalties belong to the class called "contractual." It should be noted in this connection that the revenues

from the liquor traffic in Ohio and Iowa which are collected under what are known as "mulct" laws, or laws for imposing mulcts or penalties, are tabulated in this report as business taxes and not as fines, such revenues being levied under the legal fiction of a "fine" or "mulct," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service. *Escheats* are amounts of money received from the disposal of property whose owners can not be ascertained or located.

Subventions and grants.—Subventions and grants are gratuitous contributions made by one government to another. The Bureau of the Census applies the designation *subventions* to those contributions for specified purposes made by the Nation and by states and counties to their minor civil divisions, which are granted subject to the formal compliance by the recipient with certain prescribed conditions, while the term *grants* is applied only to those contributions of one government to another which are made without the prior establishment of conditions.

Donations, gifts, and pension assessments.—Donations and gifts are gratuitous contributions made by private individuals and corporations to governments. The Bureau of the Census uses the term *donations* in referring to those contributions from private sources which are for the establishment or maintenance of almshouses, hospitals, infirmaries, libraries, and kindred institutions, and applies the designation *gifts* to all other contributions by private individuals and corporations to governments. *Pension assessments* are amounts of money collected from policemen, firemen, teachers, and other governmental employees toward the payment of pensions and the maintenance of pension funds in the interest of the classes of employees contributing. Pension assessments are always received subject to conditions, and thus always constitute trust revenues.

Earnings of general departments.—Under the foregoing designation are included fees and charges received by cities for services performed by their general departments, rents of real property controlled by their departments, amounts received from sales of old materials, and occasionally amounts from other sources, including reimbursements for losses by defalcation.

Highway privileges.—Highway privileges, or highway privilege dues, are amounts of money received by cities as compensation for special privileges in, upon, under, or over the public highways granted to particular individuals and corporations beyond the privileges of other individuals and corporations. Some of the privileges granted for which these dues are received are privileges in, upon, under, or over the highways that in the case of private realty are called "licenses," and others are rights which are most frequently spoken of as "easements," and others, granted to public service corporations, are privileges called

"franchises." They differ from the privileges granted upon realty by lease in that they are exercised under conditions that permit the use of highways by others than the recipient of the privilege. They also differ from the privileges for which license taxes are paid in that they are privileges to make certain uses of land owned by the grantor, while the privileges secured by the payment of license taxes are merely privileges to do something. Highway privilege dues differ from fees in that fees are received as compensation for services performed or rendered, while highway privilege dues are received as compensation for specified rights or privileges upon the public highways. Highway privilege dues are divisible into two classes, called major and minor. *Major highway privilege dues* are amounts of money exacted as compensation for the privileges upon the highways which are exclusively enjoyed by public utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises" to distinguish them from "corporate franchises," or authority to exist as a corporation. *Minor highway privilege dues* are amounts of money exacted for licenses or easements granted for utilizing, for purposes specified, portions of the highway, or space above or below it, including the privilege of erecting awnings and signs projecting over or extending across the sidewalk or street, or constructing vaults under the sidewalks or streets in front of or adjoining the property owned or occupied by the grantee. Minor highway privilege dues may be collected from corporations as well as from private individuals.

Rents of investment properties.—The receipts included under this heading are those derived from rents of real property belonging to investment, sinking, and public trust funds, and from other real property owned by the city not set apart for the use of any particular department. The most important of these investment properties are the rapid transit systems of New York and Boston, gas mains in Philadelphia and Toledo, and the Cincinnati Southern Railway of Cincinnati.

Interest.—The interest shown in Table 1 includes all interest received by the general treasury and by the separate funds except (1) receipts of interest on taxes and special assessments, which are included with the receipts from original levies reported under those titles, and (2) accrued interest on original loans, which is included with nonrevenue receipts under the title "From counterbalancing transactions."

Earnings of public service enterprises.—Under this designation "Public service enterprises" this bulletin includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public or the public and the city with public utilities or

services. A department or office maintained primarily to serve the city only is called a "municipal service enterprise" and not a "public service enterprise." Thus a municipally operated water-supply system which supplies water to the public alone or to the city and the public is called a "public service enterprise," while one which supplies water for the use of the city departments only is called a "municipal service enterprise."

The revenue receipts of public service enterprises shown in Table 1 include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits.

Of the public service enterprises operated by cities those for systems of water supply are the most important, because of their number, the capital invested, their cost of operation, and their relation to public health and convenience. The receipts for these enterprises have been tabulated separately. Under the title "All other" are included the receipts from electric light and power systems, gas-supply systems, markets and public scales, docks, wharves, and landings, cemeteries and crematories, public halls, subways for pipes and wires, ferries, irrigation works, rapid transit facilities, toll bridges, and a few other enterprises.

Nonrevenue receipts.—The term "Nonrevenue receipts" is here applied to all receipts of cities and other municipalities other than revenue receipts as previously defined. For the purposes of this bulletin nonrevenue receipts are arranged in six different classes: Receipts from (1) sales of investments, (2) sales of supplies which had been purchased for sale, (3) issue of debt obligations and transactions which increase municipal indebtedness without the issue of formal debt obligations, (4) trust and agency transactions, (5) counterbalancing transactions, and (6) general transfers, or moneys or credits received by one fund from another. The amounts tabulated as receipts in counterbalancing transactions are receipts in error, and accrued interest receipts recorded in revenue accounts which have been returned or are to be returned, and amounts recorded in governmental cost accounts as receipts in correction of error or otherwise.

Cash balances at beginning of year.—The balances here presented are, for each city, the balances of the treasurers of the city corporation and of the independent divisions and funds included in what is termed in this bulletin the "city government."

TABLE 2.

Primary classification of payments.—In the statistics of this bulletin the payments recorded in local accounts and reports are arranged in two primary classes called governmental cost payments and nongovernmental cost payments.

Governmental cost payments.—The term "Governmental cost payments" is here applied to the payments of cities and other municipalities for their gov-

ernmental costs or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise.

Classification of governmental cost payments.—In Table 2 the governmental cost payments of the 199 municipalities are classified in three different ways: (1) According to the division of the city government paying, (2) by payee, and (3) by the object of payment. This classification corresponds in a general way to the threefold classification of revenue receipts previously noted. By the first classification the governmental cost payments are separated into three principal groups: (a) Payments of the city corporations, (b) payments of the school districts, and (c) payments of the other divisions of the city government. By the second classification governmental cost payments are separated into those made to the public and those made to the funds and departments of the city government; the latter class of payments being further separated into service transfer payments and interest transfer payments, which are the payments by city funds and departments corresponding to the service and interest transfer receipts by city funds and departments shown in Table 1. By the third classification the governmental cost payments are arranged in three principal groups—payments for expenses, payments for interest, and payments for outlays.

Payments for expenses.—In this class of governmental cost payments the bulletin includes all payments for expenses, which are (1) the costs, other than interest, of municipalities from which no permanent or subsequently convertible value is received, and which increase their liabilities without increasing their assets, including the costs of services employed, property rented, and materials consumed in the maintenance and operation of the government, the conduct of municipal undertakings, and the management of trusts; and (2) city losses resulting from defalcation, bank failures, and other causes. Municipal payments for expenses are, in this bulletin, divided into two principal classes—payments for the expenses of general departments and payments for the expenses of public service enterprises. The first class of payments is subdivided into those for the expenses of the principal divisions of the general departmental service, and the second class into payments for expenses of water-supply systems and those of other public service enterprises.

Expenses for general government.—On the line with the title "General government" are tabulated the payments for the expenses of the legislative, general executive, and judicial branches of the governments of the municipalities, including the expenses of maintenance of their general government buildings. The "general executive branch" includes the offices of the mayor, comptroller, auditor, treasurer or chamberlain, assessors, revenue collector, such other general executive offices as are found in the different cities, and elections.

Expenses for protection to person and property.—The principal expenses for protection to person and property are those for the police and fire departments, which are shown separately. Under "All other" are included the expenses of militia and armories; register of deeds and mortgages; inspection of buildings, factories, tenements, elevators, boilers, wires, lights, weights and measures; maintenance of alarm systems for the use of both police and fire departments, the costs of which could not be accurately distributed to those departments; payments to societies for prevention of cruelty to children and to animals, and such other expenses as were incurred for safeguarding the lives and property of citizens.

Expenses for conservation of health.—Under this title are included the expenses connected with the general conduct of the health department, the prevention and treatment of communicable diseases, the conservation of child life, including medical work for school children, and food regulation and inspection.

Expenses for sanitation.—Expenses for sanitation, or promotion of cleanliness, include those for the care and maintenance of sewers and for the disposal of sewage, the collection and disposal of refuse, including the cleaning of streets, the operation of public laundries, washhouses, and convenience stations, the prevention of smoke, and other measures such as are employed by cities in securing sanitary conditions.

Expenses for highways.—On the line with the title "Highways" are shown the expenses of the repair and maintenance of paved and unpaved roadways, curbs and gutters, sidewalks and crosswalks, bridges other than toll, watering troughs and drinking fountains; the abolition of grade crossings; also the expenses of dust prevention, snow and ice removal, street lighting, and the maintenance of waterways.

Expenses for charities, hospitals, and corrections.—These expenses include all those for the maintenance of charitable or correctional institutions belonging to the city; those for the support of dependent persons in institutions of other civil divisions, in private institutions, and in private families; those for probation boards or officers; and those for medical and other aid extended, either directly or through other civil divisions or private associations, to the poor not in institutions.

Expenses for recreation.—On the line with the title "Recreation" are presented the total expenses of (1) educational recreation, which includes museums and art galleries, zoological collections, and conservatories; (2) general recreation, including music and entertainments, celebrations, baths and bathing beaches, and athletics and playgrounds; (3) the maintenance of park areas, including the cost of policing and lighting, and the care of trees in streets; and (4) the operation of quasi productive park enterprises.

Expenses for miscellaneous purposes.—After the title "Miscellaneous" are tabulated payments for soldiers'

relief and burial, administration of public trust funds for municipal uses and of investment funds, and for certain other objects not related to the functions of any of the departments.

Expenses for general purposes.—Under this designation are tabulated payments for pensions and gratuities, judgments and losses, and expenses not distributed to the several departments.

Expenses for public service enterprises.—These are the expenses of maintaining and operating public service enterprises, of which the general character is given in the text for Table 1

Payments for interest.—This item summarizes the payments by cities as interest on their public indebtedness, and represents the costs to cities for the use of credit capital.

Payments for outlays.—The term "Outlays" is here applied to payments for land and other properties and public improvements, more or less permanent in character, which are constructed or acquired by municipalities for use in the exercise of their functions, or in connection with the business undertaken by them. Payments for outlays included in this bulletin are arranged in classes corresponding to the principal divisions of payments for expenses to which attention has already been called. The total payments for outlays shown in Table 2 are, for nine of the cities, less than the sum of the individual items of outlay payments. In each case this difference arises from the fact that the amount of receipts offsetting the outlays of an individual class exceeded the payments for that class of outlays. In such cases the amount of this excess of receipts over payments has been deducted from the total of outlay payments of all classes and included among the payments for nongovernmental costs as payments "In counterbalancing transactions." The most important of the receipts credited as offsets on outlay accounts are those from sales of real property and from fire insurance adjustments.

Nongovernmental cost payments.—The term "Nongovernmental cost payments" is here applied to all payments of municipalities other than their payments for expenses, interest, and outlays. These payments are arranged in six classes which are the converse of the six classes of nonrevenue receipts of which mention has previously been made. The amounts tabulated as payments "In counterbalancing transactions" are payments in error and accrued interest payments recorded in governmental cost accounts which have been returned or are to be returned, receipts offsetting outlays, and similar amounts recorded in revenue accounts as payments in correction of error or otherwise.

Cash balances at close of year.—The balances here presented are, for each city, the balances of the treasurers of the city corporation and of the independent divisions and funds included in what is termed in this bulletin the "city government."

TABLE 3.

Indebtedness.—Under this general title Table 3 shows the total indebtedness of the cities covered by this bulletin, classified by division of city government, by creditor, and by character of debt obligations. The subtitles designating the character of debt obligations are (1) *funded loans*, evidenced by formal instruments 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; (2) *floating obligations*, consisting of outstanding judgments, time warrants, and certificates of indebtedness other than revenue loans, together with the special revenue loans to be redeemed from the tax levy of the succeeding year, and all other short-term obligations where payment has not been provided for from the proceeds of the current tax levy; (3) *special assessment loans*, the payment of which is provided for by special assessment levies collected in the current or succeeding years; (4) *revenue loans*, consisting of overdrafts by the financial officers of the city, and short-term obligations incurred with the distinct understanding that they are to be met from future collections of current revenues other than special assessments; (5) *warrants and audited claims*, consisting of noninterest-bearing warrants, orders, vouchers, and audits, due but unpaid at the close of the year, except so-called warrants to be paid from special assessments, which are included with debt reported under the title "Special assessment loans;" and (6) *obligations on trust accounts*, which arise from the trusteeship of private trusts and public trusts for nonmunicipal uses.

Net indebtedness.—This term is here used to designate the difference between the sum of the amounts of funded and floating debts, less the sinking fund assets set apart for the amortization of such debts. The total and *per capita* net indebtedness are shown under their respective titles.

Assets.—These represent the total of the valuations of real property, the par value of securities, and the amounts of cash held by sinking and investment funds, public trust funds for municipal uses, and other special funds, and the cash held by the city treasury. "Assets," as the term is here used, are amounts of cash or other values available either in the current year or in subsequent years, directly or after conversion, for the payment of governmental costs, the reduction of debt, or the production of revenue for specific purposes.

Value of city properties.—The amounts tabulated under this title represent the value of all permanent public properties except those in funds with investments. For convenience in treatment these values are classified according to the departments controlling them or the functional activities in which they are employed.

CITY NUMBERS AND PAGES OF CITY STATISTICS.

The cities having an estimated population of over 30,000 on July 1, 1913, numbered 199. In the tables of this bulletin these cities are arranged in the order of their estimated population. For convenience in find-

ing any particular city the following list has been prepared, the cities being arranged alphabetically by states. After the name of each city is a number in parenthesis giving the rank of the city in population.

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