DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WM. J. HARRIS, DIRECTOR

BULLETIN 118

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1912

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., December 15, 1913.

SIR:

I have the honor to transmit herewith a bulletin containing in abridged form financial statistics of cities having a population of over 30,000 in 1912, prepared by the Bureau of the Census, which later will be followed by the eleventh annual report on this subject. This abridgment is in accordance with the recommendation of several 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 financial transactions of the municipal governments, their indebtedness and assets, and the assessed valuation of taxed property. 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 great interest now taken in city affairs by the general public make these statistics of great importance at the present time, and it is hoped that the present bulletin may supply data of value to the cities in advance of the appearance of the complete report.

This bulletin was prepared by Le Grand Powers, chief statistician for finance and municipal statistics, assisted by Starke M. Grogan, Lemuel A. Carruthers, and Morris J. Hole, whose efficient work it is desired to acknowledge.

Very respectfully,

Wm J. Harris
Director of the Census.

Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1912.

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 195 cities having a population of over 30,000 on June 1, 1912, during what is here called the fiscal year 1912, and of the financial condition of those cities at the close of that year. The bulletin presents statistics as accurate and comparable as it has been feasible to compile from the records of the cities, relating to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues and from the principal classes thereof; (2) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (3) the total and per capita value of public properties, improvements, and equipment; and (4) the total and per capita municipal indebtedness.

TABLE 1.

Date of incorporation as a city.—Table 1 gives for each of 194 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 probably erroneous, 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 which resulted 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 different 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 different from 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 many different dates. The statistics in this bulletin all relate to fiscal years ending between February 1, 1912, and January 31, 1913. The date given in Table 1 is in each case that for the city corporation. 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 Massachusetts and several other states.

Form of government.—In connection with such data as has heretofore been included in census reports of cities, this bulletin gives the information which has been secured relative to the form of government under which each of the 195 municipalities was operated in 1912, showing that at the close of that year 43 of these municipalities had adopted and were being operated under the commission form of government.

Population.—Table 1 shows for each of the municipalities the estimated population as of July 1, 1912, and the population as returned by the decennial census of April 15, 1910. The estimates of population shown for 1912 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, 1912, 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 $\frac{53}{237}$ of the increase between those dates, or a proportional part of the total increase shown by the Federal census of 1910 as compared with the enumeration of a state census in 1904 or 1905. In computing these estimates for cities whose territorial area has been enlarged or diminished since the Federal census of 1900 or since the state census of 1904 or 1905, the enumerated population of the annexed or detached territory has been taken into consideration.

Area.—The areas of the municipalities covered by this bulletin are shown in Table 1 as of July 1, 1912, and, whenever possible, these areas are divided into land area and water area. The area of Pittsburgh as given includes the area of the former city of Allegheny, which was consolidated with Pittsburgh in 1908. At the time of the consolidation Allegheny had an area of 5,126 acres, of which 4,726 acres were land and 400 acres water.

Assessed valuation of property.—The valuations given in Table 1 are those of property subject to tax-

ation for the purposes of the cities covered by this report. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in those states 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 table gives separately 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, and the per capita levy of all property taxes. The terms "the general property tax," "special property taxes," and "poll 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, having been 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 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 receipts of cities and other municipalities from revenues; *revenues* being the moneys and other wealth received by cities and other 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 account, less amounts which have been returned or are to be returned by reason of error or otherwise. The revenue receipts of the 195 cities covered by this bulletin 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 101 of the 195 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. These figures are for a municipality like that of New York, N. Y., and seven others of Groups I and II, 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 these receipts into receipts from the public, and receipts from funds and divisions of the city government. Receipts 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 includes transfer receipts of two kinds, those given the designations "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) the revenue receipts by one governmental division, fund, department, or office as compensation for services performed and the materials and other equivalents of cash furnished by it for another governmental division, fund, department, or office, or for a municipal enterprise. *Interest transfer receipts* are the receipts included in the census statistics which represent (1) receipts shown on the books of city funds with investments on account of amounts paid by the corporation or other division of the city to the funds as interest on municipal securities or debt obligations held by those funds, and (2) amounts of interest charged on the books of cities in accounts with expenses of municipal service enterprises or as municipal outlays.

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 16 principal classes, all of which are described in the following paragraphs.

The general property tax.—The general property tax is the common designation of the direct tax upon real property and upon other property which is apportioned and levied by substantially the methods employed in apportioning and levying taxes upon privately owned real property. 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 that are not generally applied in the case of privately owned 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 on corporation bonds held by residents, as in Pennsylvania, 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 taxes.—Under the term "poll 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, or special expenses imposed by them upon the Government. The receipts here tabulated include business 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 issue 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 nonobservance 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 at "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.

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*, as the Bureau of the Census uses the term, 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 the Bureau of the Census includes 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 small amounts from other sources.

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 re-

ceived 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 Bureau of the Census tabulates as rents of investment properties the receipts derived from rents of real property belonging to sinking, investment, and public trust funds, and from real property neither belonging to such funds nor set apart for the use of any department of the city.

Interest.—As interest is included in Table 1, all interest received by the general treasury and by the separate funds of the cities covered by this report 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 "In counterbalancing transactions."

Earnings of public service enterprises.—Under the designation "Public service enterprises" the Bureau of the Census 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 fire department 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 separately tabulated. 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 account 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 total of the balances of the treasurers of the city corporation and of the independent divisions and funds included in what the Census terms 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 pay-

ments of cities and other municipalities for their governmental 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 195 municipalities covered by this bulletin 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 with 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 corporation, (*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 cities and other 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 use in connection with the maintenance and operation of the government, the conduct of municipal undertakings, and the management of trusts; (2) city losses resulting from defalcation, bank failures, and other causes; and (3) the depreciation of municipal properties and public improvements. 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 those of 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 separately tabulated. Under the title "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 animals and to children, and such other expenses as were incurred for safeguarding the lives and property of citizens.

Expenses for conservation of health.—As expenses for the conservation of health 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.—As expenses for sanitation, or promotion of cleanliness, are shown the expenses 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.—The expenses shown on the line with this title include all those for the maintenance of 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; 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 investment funds and a few other objects not related to the functions of any of the departments.

Expenses for general purposes.—After the title "General" are tabulated payments for pensions and gratuities, judgments and losses, and expenses not distributed to the several departments.

Expenses for public service enterprises.—On the line for public service enterprises Table 2 shows the payments for the expenses of these enterprises, for which the text of Table 1 gives the general character.

Payments for interest.—On the line of Table 2 with the title "Interest" are summarized the payments by cities as interest on their public indebtedness. These payments represent the costs of cities for the use of credit capital.

Payments for outlays.—The term "payments for 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 a number of cities, and for the groups containing these cities, and for the 195 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 credited to the outlay account of an individual class of outlays 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 on outlay account 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, for the purposes of this bulletin, 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, 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 totals of the balances of the treasurers of the city corporation and of the independent divisions and funds included in what the Census terms 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 divisions of city government, by creditors, 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 that do not conform to the Census definition of 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 account*, 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.—Under this title are tabulated 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.

TABLE 4.

Attendance at school and payments for school expenses.—Table 4 presents the average attendance at all schools and at specified schools and the payments for school expenses for the 195 cities covered by this report, including the payments for expenses of school administration, instruction, operation of school plant, and maintenance of school plant, together with other school expenses grouped under the designation "For other purposes." With the exception of the payments for expenses of administration, the payments for school expenses, as given in Table 4, are classified according to the kind of school or other educational activity for which they were made.

Payments for expenses of administration of schools.—The expenses of administration include all general expenses, or "overhead charges," as they are frequently called in the commercial world. They are the costs that can not readily be assigned to functional groups and classified according to the kind of school or educational activity for which they are incurred. Payments for the expenses of administration are classified into those for *expenses of business administration,* which include the expenses of the board of education and secretary's office, school elections and school census, finance offices and accounts, general legal services, operation and maintenance of office building, and officers in charge of buildings and supplies; and those for *expenses of educational administration,* which include the expenses of the office of the superintendent of schools, the enforcement of compulsory education and truancy laws, and the general promotion of health of school children.

Functional school expenses.—After this side head are presented all payments for school expenses other than those of administration as above described. These payments are shown separately for elementary day schools, secondary day schools, normal schools, and other schools and educational activities. The payments for each of these kinds of schools are given for: (1) *expenses of instruction,* which include salaries and other expenses of supervisors and principals, salaries of teachers, free textbooks and other supplies used in instruction, and expenses connected with school libraries, and other expenses of instruction; (2) *expenses of operation of school plant,* which include wages of janitors and other employees, janitors' supplies, fuel, water, light and power, and other operating expenses; (3) *expenses of maintenance of school plant,* which include the expenses for repair of buildings and upkeep of grounds, repair and replacement of equipment, insurance, and other maintenance expenses; and (4) *expenses for other purposes,* including payments to private schools and institutions, payments to schools of other civil divisions, expenses of transportation of pupils, pensions, rents, and other expenses not chargeable to any of the functions described at (1), (2), and (3).

Average expenses.—The table shows the average expenses of schools per 100 inhabitants, and per 100 pupils in regular attendance for elementary day, secondary day, and night schools.

CITY NUMBERS AND PAGES OF CITY STATISTICS

The cities having an estimated population of over 30,000 on July 1, 1912, numbered 195. In the tables of this bulletin these cities are arranged in the order of their estimated population. For convenience in finding 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, and in the column headed "Page numbers" are given the pages on which are presented its statistics.

CITY AND STATE.	Page numbers.
ALABAMA:	
Birmingham.....(34)	22, 44, 66
Mobile.....(108)	31, 53, 75
Montgomery.....(144)	34, 56, 78
ARKANSAS:	
Little Rock.....(115)	31, 53, 75
CALIFORNIA:	
Berkeley.....(124)	32, 54, 76
Los Angeles.....(14)	20, 42, 64
Oakland.....(31)	22, 44, 66
Pasadena.....(162)	36, 58, 80
Sacramento.....(109)	31, 53, 75
San Diego.....(132)	33, 55, 77
San Francisco.....(11)	20, 42, 64
San Jose.....(174)	37, 59, 81
COLORADO:	
Colorado Springs.....(194)	39, 61, 83
Denver.....(26)	21, 43, 65
Pueblo.....(119)	31, 53, 75
CONNECTICUT:	
Bridgeport.....(47)	24, 46, 68
Hartford.....(52)	24, 46, 68
New Britain.....(120)	32, 54, 76
New Haven.....(36)	23, 45, 67
Waterbury.....(78)	27, 49, 61
DELAWARE:	
Wilmington.....(64)	26, 48, 70
DISTRICT OF COLUMBIA:	
Washington.....(17)	21, 43, 65
FLORIDA:	
Jacksonville.....(91)	29, 51, 73
Tampa.....(133)	33, 55, 77
GEORGIA:	
Atlanta.....(32)	22, 44, 66
Augusta.....(116)	31, 53, 75
Macon.....(140)	34, 56, 78
Savannah.....(89)	29, 51, 73
ILLINOIS:	
Aurora.....(186)	39, 61, 83
Chicago.....(2)	19, 41, 63
Decatur.....(165)	37, 59, 81
East St. Louis.....(90)	29, 51, 73
Joliet.....(161)	36, 58, 80
Peoria.....(86)	28, 50, 72

CITY AND STATE.	Page numbers.
ILLINOIS—Continued.	
Quincy (159)	36, 58, 80
Rockford (114)	31, 53, 75
Springfield (103)	30, 52, 74
INDIANA:	
Evansville (85)	28, 50, 72
Fort Wayne (87)	28, 50, 72
Indianapolis (22)	21, 43, 65
South Bend (92)	29, 51, 73
Terre Haute (93)	29, 51, 73
IOWA:	
Cedar Rapids (172)	37, 59, 81
Council Bluffs (195)	39, 61, 83
Davenport (130)	33, 55, 77
Des Moines (62)	25, 47, 69
Dubuque (147)	35, 57, 79
Sioux City (111)	31, 53, 75
KANSAS:	
Kansas City (65)	26, 48, 70
Topeka (127)	33, 55, 77
Wichita (101)	30, 52, 74
KENTUCKY:	
Covington (104)	30, 52, 74
Lexington (157)	35, 57, 79
Louisville (27)	21, 43, 65
Newport (189)	39, 61, 83
LOUISIANA:	
New Orleans (16)	20, 42, 64
Shreveport (193)	39, 61, 83
MAINE:	
Portland (98)	29, 51, 73
MARYLAND:	
Baltimore (7)	19, 41, 63
MASSACHUSETTS:	
Boston (5)	19, 41, 63
Brockton (97)	29, 51, 73
Cambridge (49)	24, 46, 68
Chelsea (184)	39, 61, 83
Everett (164)	36, 58, 80
Fall River (42)	23, 45, 67
Fitchburg (146)	35, 57, 79
Haverhill (126)	32, 54, 76
Holyoke (99)	29, 51, 73
Lawrence (63)	25, 47, 69
Lowell (48)	24, 46, 68
Lynn (61)	25, 47, 69
Malden (123)	32, 54, 76
New Bedford (51)	24, 46, 68
Newton (141)	34, 56, 78
Pittsfield (171)	37, 59, 81
Quincy (169)	37, 59, 81
Salem (128)	33, 55, 77
Somerville (74)	27, 49, 71
Springfield (59)	25, 47, 69
Taunton (168)	37, 59, 81
Worcester (33)	22, 44, 66
MICHIGAN:	
Bay City (125)	32, 54, 76
Detroit (9)	19, 41, 63
Flint (135)	33, 55, 77
Grand Rapids (45)	23, 45, 67
Jackson (179)	38, 60, 82
Kalamazoo (136)	33, 55, 77
Lansing (170)	37, 59, 81
Saginaw (110)	31, 53, 75
MINNESOTA:	
Duluth (70)	26, 48, 60
Minneapolis (18)	21, 43, 65
St. Paul (28)	22, 44, 66
MISSOURI:	
Joplin (181)	38, 60, 82
Kansas City (21)	21, 43, 65
St. Joseph (75)	27, 49, 71
St. Louis (4)	19, 41, 63
Springfield (158)	36, 58, 80
MONTANA:	
Butte (142)	34, 56, 78
NEBRASKA:	
Lincoln (129)	33, 55, 77
Omaha (41)	23, 45, 67
NEW HAMPSHIRE:	
Manchester (81)	27, 49, 71
NEW JERSEY:	
Atlantic City (113)	31, 53, 75
Bayonne (96)	29, 51, 73
Camden (58)	25, 47, 69
East Orange (154)	35, 57, 79
Elizabeth (77)	27, 49, 71
Hoboken (82)	28, 50, 72
Jersey City (19)	21, 43, 65
Newark (15)	20, 42, 64
Orange (190)	39, 61, 83
Passaic (94)	29, 51, 73
Paterson (40)	23, 45, 67
Perth Amboy (167)	37, 59, 81
Trenton (54)	25, 47, 69
West Hoboken (149)	35, 57, 79
NEW YORK:	
Albany (55)	25, 47, 69
Amsterdam (175)	37, 59, 81
Auburn (163)	36, 58, 80
Binghamton (112)	31, 53, 75
Buffalo (10)	20, 42, 64
Elmira (152)	35, 57, 79
Jamestown (176)	37, 59, 81
Mount Vernon (177)	38, 60, 82
New Rochelle (185)	39, 61, 83
New York (1)	19, 41, 63
Niagara Falls (178)	38, 60, 82
Rochester (25)	21, 43, 65
Schenectady (73)	27, 49, 71
Syracuse (35)	23, 45, 67
Troy (79)	27, 49, 71
Utica (76)	27, 49, 71
Yonkers (66)	26, 48, 70
NORTH CAROLINA:	
Charlotte (160)	36, 58, 80
OHIO:	
Akron (80)	27, 49, 71
Canton (107)	30, 52, 74
Cincinnati (13)	20, 42, 64
Cleveland (6)	19, 41, 63
Columbus (29)	22, 44, 66
Dayton (44)	23, 45, 67
Hamilton (156)	35, 57, 79
Lima (182)	38, 60, 82
Lorain (187)	39, 61, 83
Springfield (117)	31, 53, 75
Toledo (30)	22, 44, 66
Youngstown (67)	26, 48, 70
OKLAHOMA:	
Muskogee (183)	38, 60, 82
Oklahoma City (72)	27, 49, 71
OREGON:	
Portland (24)	21, 43, 65
PENNSYLVANIA:	
Allentown (102)	30, 52, 74
Altoona (105)	30, 52, 74
Chester (145)	34, 56, 78
Erie (84)	28, 50, 72
Harrisburg (88)	28, 50, 72
Johnstown (95)	29, 51, 73
Lancaster (118)	31, 53, 75
McKeesport (134)	33, 55, 77
New Castle (150)	35, 57, 79
Philadelphia (3)	19, 41, 63
Pittsburgh (8)	19, 41, 63
Reading (57)	25, 47, 69
Scranton (38)	23, 45, 67
Wilkes-Barre (83)	28, 50, 72
Williamsport (180)	38, 60, 82
York (122)	32, 54, 76
RHODE ISLAND:	
Pawtucket (106)	30, 52, 74
Providence (23)	21, 43, 65
Woonsocket (143)	34, 56, 78
SOUTH CAROLINA:	
Charleston (100)	29, 51, 73
TENNESSEE:	
Chattanooga (121)	32, 54, 76
Knoxville (155)	35, 57, 79
Memphis (37)	23, 45, 67
Nashville (46)	24, 46, 68
TEXAS:	
Austin (188)	39, 61, 83
Dallas (53)	25, 47, 69
El Paso (131)	33, 55, 77
Fort Worth (69)	26, 48, 70
Galveston (148)	35, 57, 79
Houston (68)	26, 48, 70
San Antonio (50)	24, 46, 68
UTAH:	
Salt Lake City (56)	25, 47, 69
VIRGINIA:	
Lynchburg (192)	39, 61, 83
Norfolk (71)	27, 49, 71
Portsmouth (166)	37, 59, 81
Richmond (39)	23, 45, 67
Roanoke (151)	35, 57, 69
WASHINGTON:	
Seattle (20)	21, 43, 65
Spokane (43)	23, 45, 67
Tacoma (60)	25, 47, 69
WEST VIRGINIA:	
Huntington (153)	35, 57, 79
Wheeling (139)	34, 56, 78
WISCONSIN:	
La Crosse (191)	39, 61, 83
Milwaukee (12)	20, 42, 64
Oshkosh (173)	37, 59, 81
Racine (137)	33, 55, 77
Superior (138)	33, 55, 77

TABLES

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	ALL CITIES.	GROUP. I	II	III	IV	V
	Incorporation and fiscal year:						
1	Year of first incorporation as a city	.....	.....	.....	.....	.....	.....
2	Year of latest incorporation	.....	.....	.....	.....	.....	.....
3	Date of close of fiscal year	.....	.....	.....	.....	.....	.....
4	**Form of government**	.....	.....	.....	.....	.....	.....
	Population:						
5	Estimated as of July 1, 1912	29,320,579	12,608,847	3,433,254	6,053,814	4,067,082	3,157,582
6	Enumerated Apr. 15, 1910	27,633,137	11,977,607	3,216,294	5,682,114	3,792,155	2,964,967
	Area, July 1, 1912:						
7	Total ..... acres	2,710,856.0	[1] 379,916.6	497,747.8	722,945.3	538,346.3	571,900.0
8	Land ..... acres	2,631,636.0	551,403.4	391,012.2	651,931.0	503,562.8	533,726.6
9	Water ..... acres	262,775.0	12,068.2	106,735.6	71,014.3	34,783.5	38,173.4
	VALUATION AND TAXATION.						
10	Assessed valuation of property	$30,677,214,126	$16,498,609,584	$3,430,772,571	$5,380,647,638	$3,118,702,636	$2,248,481,697
11	Property subject to the general property tax	29,374,174,429	15,420,528,265	3,372,071,845	5,277,360,905	3,081,805,699	2,222,401,715
12	Real property	24,647,958,316	13,672,616,561	2,754,775,899	4,005,756,417	2,504,063,720	1,710,745,719
13	Personal property	4,327,273,565	1,585,945,589	617,295,946	1,153,488,981	520,219,865	450,323,184
14	Other property	398,942,548	161,966,115	.....	118,121,507	57,522,114	61,332,812
15	Property subject to special property taxes	1,303,039,697	1,078,081,319	58,700,726	103,280,733	36,896,937	26,079,982
16	Per capita assessed valuation of all property taxed	1,046.27	1,308.49	999.28	888.80	766.82	712.09
	Reported basis of assessment in practice [5]—						
17	On real property (per cent of true value)	.....	.....	.....	.....	.....	.....
18	On personal property (per cent of true value)	.....	.....	.....	.....	.....	.....
	Rate of the general property tax for city purposes—						
19	Per $1,000 of assessed valuation	.....	.....	.....	.....	.....	.....
20	Per $1,000 of estimated true valuation	.....	.....	.....	.....	.....	.....
21	Total levies of property taxes	535,081,547	295,301,927	63,644,016	86,935,210	51,529,316	37,671,078
22	The general property tax	527,976,722	289,831,260	63,266,425	86,086,842	51,291,124	37,501,671
23	Special property taxes	7,104,825	5,470,667	377,591	848,368	238,192	170,007
24	Per capita levy of property taxes	18.25	23.42	18.54	14.36	12.67	11.93
25	Levies of poll taxes	2,372,710	482,804	128,822	671,165	687,134	402,785
	RECEIPTS AND BALANCES.						
26	Receipts during year	1,851,547,930	1,059,006,707	238,771,742	280,670,147	158,457,981	114,641,353
27	Revenue receipts	849,063,440	439,721,269	107,100,726	152,724,125	86,442,437	63,074,883
	Classified by division of city government—						
28	Receipts of city corporation	736,521,639	376,520,295	95,852,346	135,906,751	74,492,527	53,749,720
29	Receipts of school district	78,848,340	37,492,773	4,852,623	15,987,672	11,239,618	9,275,654
30	Receipts of other divisions	33,693,461	25,708,201	6,395,757	829,702	710,292	49,509
	Classified by contributor—						
31	Receipts from public	829,235,889	426,299,971	104,863,133	150,496,730	85,249,395	62,326,660
32	Receipts from funds and departments of city government	19,827,551	13,421,298	2,237,593	2,227,395	1,193,042	748,223
	Classified by source, as receipts from—						
33	The general property tax	512,954,015	285,259,991	60,684,902	82,216,769	48,300,298	36,402,055
34	Special property taxes	11,894,494	7,782,914	297,496	1,964,628	1,056,176	793,280
35	Poll taxes	1,663,289	151,362	175,191	524,034	482,648	330,054
36	Business taxes	52,106,810	24,863,889	8,085,067	9,529,473	5,654,380	3,974,001
37	Nonbusiness license taxes	3,991,825	2,236,070	537,468	640,170	308,817	269,300
38	Special assessments	71,687,654	22,431,870	8,686,616	23,558,667	10,324,888	6,685,613
39	Fines, forfeits, and escheats	4,231,165	1,769,596	548,760	828,814	551,532	532,403
40	Subventions and grants	34,315,501	8,499,663	10,671,800	7,447,904	4,312,251	3,383,883
41	Donations, gifts, and pension assessments	4,472,135	2,302,064	669,536	1,028,536	331,202	140,797
42	Earnings of general departments	21,000,655	10,908,554	3,652,769	3,302,404	1,631,712	1,505,216
43	Highway privileges	12,337,261	7,822,660	1,077,805	2,260,516	604,268	572,012
44	Rents of investment properties	5,737,285	4,107,355	1,421,670	140,625	36,535	31,100
45	Interest	24,257,087	16,637,583	2,046,364	3,277,944	1,304,271	990,925
46	Earnings of public service enterprises	88,414,264	44,947,698	8,545,282	16,003,641	11,543,459	7,374,184
47	Water-supply systems	69,795,235	32,998,432	7,903,381	13,762,550	9,086,223	6,044,649
48	All other	18,619,029	11,949,266	641,901	2,241,091	2,457,236	1,329,535
49	Nonrevenue receipts	1,002,484,490	619,285,438	131,671,016	127,946,022	72,015,544	51,566,470
50	From sales of investments	75,913,801	56,152,831	3,370,388	8,627,938	4,211,016	3,551,628
51	From sales of supplies	244,656	162,174	20,955	13,959	26,244	21,324
52	From issue of debt obligations	636,967,180	420,099,996	55,357,041	81,825,411	45,688,353	33,996,379
53	From trust and agency transactions	78,467,781	38,175,831	17,083,332	11,693,015	7,134,513	4,381,090
54	From counterbalancing transactions	9,017,504	3,439,578	2,217,245	1,907,162	778,002	675,517
55	From general transfers	201,873,568	101,255,028	53,622,055	23,878,537	14,177,416	8,940,532
56	Cash balances at beginning of year	265,804,713	128,827,119	47,554,286	46,124,798	25,281,101	18,017,409
57	Total receipts and cash balances	2,117,352,643	1,187,833,826	286,326,028	326,794,945	183,739,082	132,658,762
	Per capita receipts from—						
58	All revenues	28.96	34.87	31.20	25.23	21.25	19.98
59	Property taxes	17.90	23.24	17.76	13.91	12.14	11.81
60	Other taxes	1.97	2.16	2.56	1.77	1.58	1.45
61	Special assessments	2.44	1.78	2.53	3.89	2.54	2.12
62	Fines, forfeits, and escheats	0.14	0.14	0.16	0.14	0.14	0.17
63	Subventions, grants, donations, gifts, and pension assessments	1.32	0.86	3.30	1.40	1.14	1.12
64	Earnings of general departments	0.72	0.87	1.06	0.55	0.40	0.48
65	Highway privileges, rents, and interest	1.44	2.27	1.32	0.94	0.48	0.50
66	Earnings of public service enterprises	3.02	3.56	2.49	2.64	2.84	2.34
	Per cent of all revenue receipts from—						
67	Property taxes	61.8	66.6	56.9	55.1	57.1	59.1
68	Other taxes	6.8	6.2	8.2	7.0	7.5	7.3
69	Special assessments	8.4	5.1	8.1	15.4	11.9	10.6
70	Fines, forfeits, and escheats	0.5	0.4	0.5	0.5	0.6	0.8
71	Subventions, grants, donations, gifts, and pension assessments	4.6	2.5	10.6	5.6	5.4	5.6
72	Earnings of general departments	2.5	2.5	3.4	2.2	1.9	2.4
73	Highway privileges, rents, and interest	5.0	6.5	4.2	3.7	2.3	2.5
74	Earnings of public service enterprises	10.4	10.2	8.0	10.5	13.4	11.7

[1] Includes land area of cities for which total area was not reported.
[2] Not reported.
[3] Water area contains 1,546 acres of land submerged at high tide.
[4] Valuation of personal property included with that of real property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912.

Group I.—Cities having over 500,000 Inhabitants.									
NEW YORK, N. Y.	CHICAGO, ILL.	PHILADELPHIA, PA.	ST. LOUIS, MO.	BOSTON, MASS.	CLEVELAND, OHIO.	BALTIMORE, MD.	PITTSBURGH, PA.	DETROIT, MICH.	
1653	1837	1701	1822	1822	1836	1796	1816	1824	1
1901	1875	1887	1876	1909	1801	1898	1901	1883	2
Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Apr. 8, 1912	Jan. 31, 1913	Dec. 31, 1912	Dec. 31, 1912	Jan. 31, 1913	June 30, 1912	3
Council.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	4
5,064,237	2,294,711	1,606,102	712,027	711,128	596,970	569,560	550,667	503,445	5
4,766,883	2,185,283	1,549,008	687,029	670,585	560,663	558,485	533,905	465,766	6
(2)	122,448.3	84,933.0	39,277.0	30,205.0	29,469.0	20,255.0	26,666.7	26,572.6	7
183,555.0	118,233.1	83,340.0	39,100.0	27,612.0	29,209.0	19,290.0	24,871.7	26,102.6	8
(2)	4,215.2	1,593.0	177.0	[3] 2,683.0	170.0	965.0	1,795.0	470.0	9
$9,177,495,629	$940,450,171	$1,556,323,614	$652,261,285	$1,489,608,820	$756,831,185	$723,800,340	$749,583,440	$452,255,100	10
8,204,862,430	940,450,171	1,556,323,614	652,261,285	1,474,160,700	756,831,185	633,800,340	749,583,440	452,255,100	11
7,861,898,890	670,652,219	1,554,302,400	441,854,410	1,186,491,200	518,552,210	372,651,502	749,583,440	316,630,290	12
342,963,540	227,066,472	2,021,214	91,172,240	287,669,500	238,278,975	261,148,838	(4)	135,624,810	13
.....	42,731,480	.....	119,234,635	.....	.....	.....	.....	.....	14
972,633,199	.....	.....	.....	15,448,120	.....	90,000,000	.....	.....	15
1,812.22	409.83	969.01	916.06	2,094.71	1,267.79	1,270.81	1,361.23	898.32	16
100	25	100	60	100	100	100	95	75	17
100	25	100	40	100	100	100	95	100	18
18.34	41.21	14.76	18.88	14.93	13.15	13.69	19.61	21.40	19
18.34	10.30	14.76	11.33	14.93	13.15	13.69	18.63	16.05	20
155,554,625	38,917,673	22,969,234	12,354,918	22,268,465	10,019,807	8,843,005	14,696,643	9,677,557	21
150,506,057	38,917,673	22,969,234	12,354,918	22,015,116	10,019,807	8,674,255	14,696,643	9,677,557	22
5,048,568	.....	.....	.....	253,349	.....	168,750	.....	.....	23
30.72	16.96	14.30	17.35	31.31	16.78	15.53	26.69	19.22	24
.....	.....	.....	.....	405,030	.....	.....	77,774	.....	25
625,431,740	166,089,222	63,741,198	28,596,815	57,259,087	43,179,022	22,167,750	33,776,356	18,765,517	26
205,480,025	74,787,553	40,705,473	21,335,928	34,025,937	15,153,495	14,182,340	21,338,989	12,711,529	27
205,480,025	40,902,703	32,442,966	16,834,796	34,025,937	9,057,597	14,182,340	12,068,792	11,525,139	28
.....	14,569,457	8,183,645	4,501,132	.....	3,926,707	.....	6,311,832	.....	29
.....	19,315,393	78,862	.....	.....	2,169,191	.....	2,958,365	1,186,390	30
196,680,548	74,215,080	39,948,198	21,301,995	32,329,834	14,965,470	13,415,189	20,895,080	12,548,577	31
8,799,477	572,473	757,275	33,933	1,696,103	188,025	767,151	443,909	162,952	32
146,172,121	43,198,589	22,421,028	12,159,907	21,857,282	9,355,987	8,434,848	13,943,023	7,717,206	33
5,060,799	.....	.....	.....	2,487,822	12,232	168,717	.....	53,344	34
.....	.....	59,884	.....	91,478	.....	.....	.....	.....	35
6,740,789	8,446,685	2,184,012	1,993,001	1,139,049	1,478,294	1,227,123	839,708	814,328	36
743,082	996,113	104,891	136,238	105,628	49,322	25,890	54,756	20,150	37
10,839,457	5,807,011	530,606	2,297,143	556,882	933,081	61,098	530,871	874,821	38
705,370	497,580	164,550	85,653	108,923	46,055	5,990	116,557	39,918	39
1,970,611	744,915	2,761,641	355,427	47,770	281,579	502,201	870,450	904,979	40
774,076	304,897	108,538	414,610	578,020	55,412	30,620	7,895	27,996	41
1,422,821	2,287,475	2,123,123	553,663	853,075	650,583	282,372	1,941,944	793,498	42
1,646,119	3,793,173	621,600	462,356	120,004	10,179	571,361	467,644	130,224	43
166,838	572,513	3,142,151	128,305	6,517	41,472	35,381	13,928	250	44
9,383,530	860,676	1,484,976	377,271	1,946,371	565,727	932,868	817,722	268,442	45
19,854,412	7,277,926	4,997,573	2,372,354	4,127,116	1,673,672	1,843,781	1,734,491	1,066,373	46
11,009,491	6,452,828	4,867,505	2,180,665	2,978,566	1,404,481	1,446,925	1,603,415	1,054,556	47
8,844,921	825,098	130,068	191,689	1,148,550	209,191	396,856	131,076	11,817	48
419,951,715	91,301,669	23,035,725	7,260,887	23,233,150	28,025,527	7,985,410	12,437,367	6,053,988	49
47,244,511	1,842,194	785,593	196,093	1,893,755	1,202,361	1,738	2,247,887	738,699	50
.....	30,325	.....	244	21,427	79,816	252	.....	30,110	51
339,197,835	35,030,064	8,511,690	2,161,368	11,267,408	9,757,724	6,523,224	6,315,308	1,335,375	52
17,165,924	5,429,943	3,764,876	2,479,111	3,299,772	3,221,152	1,352	842,972	1,970,720	53
1,989,957	548,047	76,812	88,472	116,989	304,206	64,357	95,267	155,471	54
14,353,488	48,421,096	9,896,754	2,335,599	6,633,799	13,460,268	1,394,487	2,935,933	1,823,604	55
27,689,346	24,533,350	21,913,552	12,230,290	12,617,201	15,272,464	1,875,360	10,386,818	2,308,738	56
653,121,086	190,622,572	85,654,750	40,827,105	69,876,288	58,451,486	24,043,110	44,163,174	21,074,255	57
40.57	32.59	25.34	29.97	47.85	25.38	24.90	38.75	25.25	58
29.86	18.83	13.96	17.08	34.23	15.69	15.11	25.32	15.43	59
1.48	4.12	1.46	2.99	1.88	2.56	2.20	1.62	1.66	60
2.14	2.53	0.33	3.23	0.78	1.56	0.11	0.96	1.74	61
0.14	0.22	0.10	0.12	0.15	0.08	0.01	0.21	0.08	62
0.54	0.46	1.79	1.08	0.88	0.56	1.04	1.60	1.85	63
0.28	1.00	1.32	0.78	1.20	1.09	0.50	3.53	1.58	64
2.21	2.28	3.27	1.36	2.91	1.03	2.70	2.36	0.79	65
3.92	3.17	3.11	3.33	5.80	2.80	3.24	3.15	2.12	66
73.6	57.8	55.1	57.0	71.5	61.8	60.7	65.3	61.1	67
3.6	12.6	5.8	10.0	3.9	10.1	8.8	4.2	6.6	68
5.3	7.8	1.3	10.8	1.6	6.2	0.4	2.5	6.9	69
0.3	0.7	0.4	0.4	0.3	0.3	(6)	0.5	0.3	70
1.3	1.4	7.1	3.6	1.8	2.2	4.2	4.1	7.3	71
0.7	3.1	5.2	2.6	2.5	4.3	2.0	9.1	6.2	72
5.4	7.0	12.9	4.5	6.1	4.1	10.9	6.1	3.1	73
9.7	9.7	12.3	11.1	12.1	11.0	13.0	8.1	8.4	74

[5] For property subject to the general property tax.

[6] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.						
		BUFFALO, N. Y.	SAN FRANCISCO, CAL.	MILWAUKEE, WIS.	CINCINNATI, OHIO.	LOS ANGELES, CAL.	NEWARK, N. J.	NEW ORLEANS, LA.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1832	1850	1846	1819	1851	1836	1805
2	Year of latest incorporation	1891	1910	1874	1908	1911	1836	1912
3	Date of close of fiscal year	June 30, 1912	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912
4	**Form of government**	Council.	Council.	Council.	Council.	Council.	Council.	Commission.
	Population:							
5	Estimated as of July 1, 1912	439,666	433,488	400,279	387,543	386,014	369,317	350,695
6	Enumerated Apr. 15, 1910	423,715	416,912	373,857	363,591	319,198	347,469	339,075
	Area, July 1, 1912:							
7	Total ... acres	26,983.0	81,280.0	15,607.9	42,464.0	68,877.0	14,976.0	169,323.0
8	Land ... acres	24,894.0	29,760.0	15,283.9	42,446.9	67,884.0	[1] 14,826.0	125,440.0
9	Water ... acres	2,089.0	51,520.0	324.0	17.1	993.0	150.0	43,883.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$371,582,942	$510,429,316	$460,548,763	$525,826,770	$330,934,480	$383,864,182	$235,564,586
11	Property subject to the general property tax	325,489,250	510,429,316	460,548,763	525,826,770	330,934,480	383,864,182	235,564,586
12	Real property	318,552,250	447,777,237	368,664,865	375,065,680	282,162,366	301,209,664	167,177,355
13	Personal property	6,937,000	62,652,079	91,883,898	150,761,090	48,772,114	82,654,518	68,387,231
14	Other property	...	(2)	...	...	(2)	...	...
15	Property subject to special property taxes	46,093,692	...	...	...	...	...	...
16	Per capita assessed valuation of all property taxed	845.15	1,177.49	1,150.57	1,356.82	857.31	1,039.39	671.71
	Reported basis of assessment in practice [3]—							
17	On real property (per cent of true value)	75	50	90	100	50	100	75
18	On personal property (per cent of true value)	75	20	90	100	25	100	75
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	28.04	20.50	14.89	14.39	18.70	17.84	22.00
20	Per $1,000 of estimated true valuation	21.03	10.25	13.40	14.39	9.35	17.84	16.50
21	Total levies of property taxes	9,429,731	10,463,701	6,859,113	7,583,515	6,187,708	6,846,602	5,182,421
22	The general property tax	9,126,133	10,463,701	6,859,113	7,583,515	6,187,708	6,846,602	5,182,421
23	Special property taxes	303,598	...	...	...	...	...	...
24	Per capita levy of property taxes	21.45	24.14	17.14	19.57	16.03	18.54	14.78
25	Levies of poll taxes	...	...	...	...	...	80,468	48,354
	RECEIPTS AND BALANCES.							
26	Receipts during year	32,692,687	20,781,580	16,886,232	30,959,060	43,748,378	39,574,563	16,569,022
27	Revenue receipts	12,409,698	13,691,292	10,111,795	13,159,516	16,247,031	10,284,591	7,896,963
	Classified by division of city government—							
28	Receipts of city corporation	11,002,934	13,691,292	9,635,100	9,490,952	11,744,707	9,848,598	7,896,963
29	Receipts of school district	...	...	...	2,079,159	2,773,464	...	...
30	Receipts of other divisions	1,406,764	...	476,695	1,589,405	1,728,860	435,993	...
	Classified by contributor—							
31	Receipts from public	12,185,406	13,689,092	10,027,438	12,801,896	15,270,926	9,929,697	7,875,665
32	Receipts from funds and departments of city government	224,292	2,200	84,357	357,620	976,105	354,894	21,298
	Classified by source, as receipts from—							
33	The general property tax	8,060,117	9,389,674	6,859,937	7,345,477	8,040,304	4,809,715	5,179,496
34	Special property taxes	209,745	...	...	2,393	...	2,716	...
35	Poll taxes	...	...	70,837	...	...	56,000	48,354
36	Business taxes	721,383	1,227,486	842,137	1,136,499	772,182	662,369	900,492
37	Nonbusiness license taxes	41,892	53,742	74,486	77,471	125,336	30,572	29,516
38	Special assessments	592,950	1,474,525	615,769	329,589	3,193,115	988,315	...
39	Fines, forfeits, and escheats	21,646	49,445	52,493	27,137	154,921	25,216	100,208
40	Subventions and grants	301,683	788,205	432,993	174,598	1,027,909	1,340,013	198,371
41	Donations, gifts, and pension assessments	54,350	36,497	29,241	146,263	26,851	14,157	231,817
42	Earnings of general departments	848,716	433,787	241,891	445,845	423,998	338,230	228,195
43	Highway privileges	209,204	69,230	...	331,139	107,240	238,233	59,395
44	Rents of investment properties	13,243	79,537	900	1,268,823	50,154	...	8,557
45	Interest	257,569	85,571	65,698	674,760	134,337	434,250	140,782
46	Earnings of public service enterprises	1,077,200	3,593	825,413	1,199,522	2,190,684	1,344,805	771,780
47	*Water-supply systems*	*1,003,604*	*3,593*	*822,041*	*1,171,486*	*2,171,253*	*1,285,475*	*365,992*
48	All other	73,596	...	3,372	28,036	19,431	59,330	405,788
49	Nonrevenue receipts	20,282,989	7,090,288	6,774,437	17,799,544	27,501,347	29,289,972	8,672,059
50	From sales of investments	1,402,604	...	12,250	465,817	216,020	1,047,870	94,855
51	From sales of supplies	41	...	...	...	...	...	...
52	From issue of debt obligations	5,161,303	5,153,150	3,340,404	3,441,042	15,016,235	18,298,731	1,628,464
53	From trust and agency transactions	726,836	1,753,799	1,567,485	2,156,958	5,422,600	3,149,047	168,371
54	From counterbalancing transactions	99,708	58,393	14,482	53,263	1,568,459	219,053	97,674
55	From general transfers	12,892,497	124,946	1,839,816	11,682,464	5,278,033	6,574,371	6,682,695
56	Cash balances at beginning of year	2,325,989	7,966,337	1,540,698	10,612,315	10,429,157	3,567,277	8,529,438
57	Total receipts and cash balances	35,018,676	28,747,917	18,426,930	41,571,375	54,177,535	43,141,840	25,098,460
58	**Per capita receipts from—** All revenues	28.23	31.58	25.26	33.96	42.09	27.85	22.52
59	Property taxes	18.81	21.66	17.14	18.96	20.83	13.03	14.77
60	Other taxes	1.74	2.96	2.47	3.13	2.33	2.03	2.79
61	Special assessments	1.35	3.40	1.54	0.85	8.27	2.68	...
62	Fines, forfeits, and escheats	0.05	0.11	0.13	0.07	0.40	0.07	0.29
63	*Subventions, grants, donations, gifts, and pension assessments*	0.81	1.90	1.15	0.83	2.73	3.67	1.23
64	Earnings of general departments	1.93	1.00	0.60	1.15	1.10	0.92	0.65
65	Highway privileges, rents, and interest	1.09	0.54	0.17	5.87	0.76	1.82	0.60
66	Earnings of public service enterprises	2.45	0.01	2.06	3.10	5.68	3.64	2.20
	Per cent of all revenue receipts from—							
67	Property taxes	66.6	68.6	67.8	55.8	49.5	46.8	65.6
68	Other taxes	6.2	9.4	9.8	9.2	5.5	7.3	12.4
69	Special assessments	4.8	10.8	6.1	2.5	19.7	9.6	...
70	Fines, forfeits, and escheats	0.2	0.4	0.5	0.2	1.0	0.2	1.3
71	Subventions, grants, donations, gifts, and pension assessments	2.9	6.0	4.6	2.4	6.5	13.2	5.4
72	Earnings of general departments	6.8	3.2	2.4	3.4	2.6	3.3	2.9
73	Highway privileges, rents, and interest	3.9	1.7	0.7	17.3	1.8	6.5	2.6
74	Earnings of public service enterprises	8.7	(4)	8.2	9.1	13.5	13.1	9.8

[1] Includes 4,147 acres of meadow land.

[2] Valuation of other property included with that of real property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

Group II—Continued.		Group III.—Cities having from 100,000 to 300,000 Inhabitants.									
Washington, D. C.	Minneapolis, Minn.	Jersey City, N. J.	Seattle, Wash.	Kansas City, Mo.	Indianapolis, Ind.	Providence, R. I.	Portland, Oreg.	Rochester, N. Y.	Denver, Colo.	Louisville, Ky.	
1802	1867	1827	1869	1853	1831	1832	1851	1834	1859	1824	1
1878	1881	1889	1889	1903	1905	1866	1903	1908	1911	1893	2
June 30, 1912	Dec. 31, 1912	Nov. 30, 1912	Dec. 31, 1912	Apr. 15, 1912	Dec. 31, 1912	Sept. 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Aug. 31, 1912	3
Commission.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	Commission.	Council.	4
342,776	323,476	281,497	277,420	265,977	246,928	235,222	234,546	230,414	230,249	229,323	5
331,069	301,408	267,779	237,194	248,381	233,650	224,326	207,214	218,149	213,381	223,928	6
44,316.9	33,920.0	12,288.0	60,466.0	38,193.0	21,658.7	11,700.2	33,205.0	13,351.5	37,600.0	15,871.0	7
38,408.4	32,069.0	8,320.0	37,481.0	37,443.0	21,338.7	11,352.2	31,738.0	12,876.3	37,028.0	13,317.7	8
5,968.5	1,851.0	3,968.0	22,985.0	750.0	320.0	348.0	1,467.0	475.2	572.0	2,553.3	9
$359,932,253	$252,089,279	$257,644.605	$212,929,048	$178,820,427	$218,048,140	$313,063,860	$298,941,430	$206,451,956	$133,987,715	$192,414,861	10
359,932,253	239,482,245	257,644,605	212,929,048	178,820,427	218,048,140	313,063,860	298,941,430	188,809,650	133,987,715	192,414,861	11
330,322,487	163,843,995	190,857,512	176,975,528	113,513,040	163,341,010	199,193,440	226,792,520	180,687,350	99,339,750	123,883,099	12
29,609,766	75,638,250	17,162,393	35,953,520	51,809,102	54,707,130	113,870,420	72,148,910	8,122,300	34,647,965	58,524,896	13
.....	.....	49,624,700	.....	13,498,285	.....	.....	.....	.....	.....	10,006,866	14
.....	12,607,034	.....	.....	.....	.....	.....	.....	17,642,306	.....	.....	15
1,050.05	779.31	915.27	767.53	672.32	883.04	1,330.93	1,274.55	896.00	581.93	839.06	16
67	50	100	45	50	60	100	60	80	50	70	17
100	30	100	45	50	60	100	70	80	50	70	18
15.00	23.46	13.86	20.18	23.02	15.90	12.69	14.30	20.35	30.77	17.90	19
10.00	11.73	13.86	9.08	11.51	9.54	12.69	8.58	16.28	15.38	12.53	20
5,398,984	5,692,241	3,570,954	4,307,235	4,115,595	3,466,965	3,971,861	4,325,286	3,961,734	4,122,383	3,444,226	21
5,398,984	5,618,248	3,570,954	4,307,235	4,115,595	3,466,965	3,971,861	4,325,286	3,842,596	4,122,383	3,444,226	22
.....	73,993	.....	.....	.....	.....	.....	.....	119,138	.....	.....	23
15.75	17.60	12.69	15.53	15.47	14.04	16.89	18.44	17.19	17.90	15.02	24
.....	.....	4,956	.....	.....	23,306	21,373	.....	.....	.....	.....	25
17,202,266	20,357,954	11,590,805	18,423,487	12,770,115	7,309,262	10,954,027	16,370,512	18,438,078	13,510,743	11,212,629	26
14,413,703	8,886,137	6,123,182	11,404,021	9,801,969	5,846,592	6,159,900	9,626,973	6,352,455	6,308,358	5,597,021	27
14,413,703	8,128,097	6,123,182	9,462,931	8,002,553	4,268,446	6,159,900	6,843,288	6,203,988	6,308,358	5,597,021	28
.....	.....	.....	1,941,090	1,799,416	1,578,146	.....	2,197,280	.....	.....	.....	29
.....	758,040	.....	.....	.....	.....	.....	586,405	148,467	.....	.....	30
14,367,755	8,715,258	5,881,298	11,095,279	9,762,566	5,845,932	5,858,297	9,550,089	6,341,508	6,235,051	5,588,557	31
45,948	170,879	241,884	308,742	39,403	660	301,603	76,884	10,947	73,307	8,464	32
5,281,634	5,718,548	2,726,818	3,925,810	3,815,871	3,178,940	4,064,703	4,132,350	3,713,097	4,056,217	3,373,634	33
.....	82,642	.....	.....	.....	.....	126	.....	119,138	.....	.....	34
.....	.....	564	.....	.....	16,757	21,371	.....	.....	.....	.....	35
1,336,590	485,929	514,470	374,703	541,087	365,999	302,231	468,462	239,745	399,791	515,062	36
90,934	13,519	19,183	7,557	92,101	91,932	15,518	60,532	11,471	22,428	44,326	37
394,845	1,097,508	183,757	4,015,586	3,430,033	997,371	80,110	3,355,808	1,048,154	909,337	404,693	38
81,108	36,586	5,593	55,301	53,531	14,356	6,930	45,315	13,740	23,165	17,045	39
6,145,334	262,694	835,902	930,657	144,093	324,692	32,090	454,475	86,130	91,745	253,602	40
39,947	90,413	10,971	14,701	11,778	622,138	115	7,827	34,133	100,514	25,783	41
333,779	308,328	59,478	133,929	131,880	63,942	163,182	57,172	82,690	364,526	68,277	42
47,353	16,011	138,839	82,120	245,511	108,780	250,188	36,916	191,253	141,691	22,458	43
456	.....	.....	4,330	8,376	3,582	27,150	100	.....	47,825	500	44
2,825	250,572	262,426	96,131	122,982	32,533	353,628	161,185	101,824	117,912	145,009	45
608,898	523,387	1,365,181	1,763,106	1,204,726	25,570	842,558	846,831	711,080	33,207	726,632	46
569,624	510,313	1,346,261	855,551	1,157,490	.....	809,608	780,608	611,526	4,196	708,473	47
39,274	13,074	18,920	907,555	47,236	25,570	32,950	66,223	99,554	29,011	18,159	48
2,788,563	11,471,817	5,467,623	7,019,466	2,968,146	1,462,670	4,704,127	6,743,539	12,085,623	7,202,385	5,615,608	49
57,030	73,942	162,571	.....	8,650	43,240	1,724,969	182,470	166,237	59,100	1,412,105	50
.....	20,914	.....	.....	.....	1,255	.....	756	.....	.....	.....	51
282,446	3,035,266	2,673,689	6,331,762	1,254,174	374,552	874,217	6,160,962	10,976,545	4,277,104	1,354,439	52
817,021	1,320,315	1,944,600	404,040	1,208,641	590,553	484,928	25,307	816,825	913,514	88,879	53
36,230	69,983	94,334	225,340	248,564	108,370	26,178	54,289	36,755	43,837	53,807	54
1,595,836	6,951,397	592,429	58,324	158,117	344,700	1,683,835	319,755	89,261	1,908,830	2,706,378	55
456,665	2,126,410	1,511,279	4,893,944	2,353,872	1,027,704	1,004,081	4,582,674	2,777,112	1,066,367	2,232,690	56
17,658,931	22,484,364	13,102,084	23,317,431	15,123,987	8,336,966	11,958,108	20,953,186	21,215,190	14,577,110	13,445,319	57
42.05	27.47	21.75	41.11	36.85	23.68	26.19	41.05	27.57	27.40	24.41	58
15.41	17.93	9.69	14.15	14.34	12.87	17.28	17.62	16.63	17.62	14.71	59
4.16	1.54	1.90	1.38	2.38	1.92	1.44	2.26	1.09	1.83	2.44	60
1.15	3.39	0.65	14.47	12.89	4.04	0.34	14.31	4.55	3.95	1.76	61
0.24	0.11	0.02	0.20	0.20	0.06	0.03	0.19	0.06	0.10	0.07	62
18.04	1.09	3.01	3.41	0.58	3.83	0.14	1.97	0.52	0.84	1.22	63
1.12	0.95	0.21	0.48	0.49	0.26	0.69	0.24	0.36	1.58	0.30	64
0.15	0.82	1.43	0.66	1.42	0.59	2.68	0.85	1.27	1.34	0.73	65
1.78	1.62	4.85	6.36	4.53	0.10	3.58	3.61	3.09	0.14	3.17	66
36.6	65.3	44.5	34.4	38.9	54.4	66.0	4.29	60.3	64.3	60.3	67
9.9	5.6	8.7	3.4	6.5	8.1	5.5	5.5	4.0	6.7	10.0	68
2.7	12.4	3.0	35.2	35.0	17.1	1.3	34.9	16.5	14.4	7.2	69
0.6	0.4	0.1	0.5	0.5	0.2	0.1	0.5	0.2	0.4	0.3	70
42.9	4.0	13.8	8.3	1.6	16.2	0.5	4.8	1.9	3.0	5.0	71
2.7	3.5	1.0	1.2	1.3	1.1	2.6	0.6	1.3	5.8	1.2	72
0.4	3.0	6.6	1.6	3.8	2.5	10.2	2.1	4.6	4.9	3.0	73
4.2	5.9	22.3	15.5	12.3	0.4	13.7	8.8	11.2	0.5	13.0	74

[3] For property subject to the general property tax.

[4] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		ST. PAUL, MINN.	COLUMBUS, OHIO.	TOLEDO, OHIO.	OAKLAND, CAL.	ATLANTA, GA.	WORCESTER, MASS.	BIRMINGHAM, ALA.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1854	1816	1837	1854	1847	1848	1871
2	Year of latest incorporation	1910	1834	1837	1911	1874	1894	1871
3	Date of close of fiscal year	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	June 30, 1912	Dec. 31, 1912	Nov. 30, 1912	Sept. 30, 1912
4	**Form of government**	Council.	Council.	Council.	Commission.	Council.	Council.	Commission.
	Population:							
5	Estimated as of July 1, 1912	226,300	193,822	176,698	167,401	167,041	152,150	150,249
6	Enumerated Apr. 15, 1910	214,744	181,511	168,497	150,174	154,839	145,986	132,685
	Area, July 1, 1912:							
7	Total ... acres	35,480.0	14,061.7	18,265.6	38,561.0	16,428.0	24,634.0	30,912.0
8	Land ... acres	33,388.0	13,904.3	16,025.6	31,591.0	16,422.0	23,731.0	30,881.2
9	Water ... acres	2,092.0	157.4	2,240.0	6,970.0	6.0	903.0	30.8
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$167,423,292	$247,576,390	$223,939,440	$116,881,725	$154,827,487	$153,883,558	$85,119,638
11	Property subject to the general property tax	158,443,926	247,576,390	223,939,440	116,881,725	154,827,487	153,368,900	85,119,638
12	Real property	104,180,969	179,654,500	159,351,610	104,031,900	107,942,043	118,915,600	65,221,080
13	Personal property	54,262,957	67,921,890	40,837,050	12,849,825	46,885,444	34,453,300	18,031,673
14	Other property	.....	.....	23,750,780	.....	.....	.....	1,866,885
15	Property subject to special property taxes	8,979,366	.....	.....	.....	.....	514,658	.....
16	Per capita assessed valuation of all property taxed	739.83	1,277.34	1,267.36	698.21	926.88	1,011.39	566.52
	Reported basis of assessment in practice [3]—							
17	On real property (per cent of true value)	60	100	100	50	60	100	50
18	On personal property (per cent of true value)	30	100	100	50	60	100	50
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	17.20	10.82	11.08	22.70	12.50	14.80	10.00
20	Per $1,000 of estimated true valuation	10.32	10.82	11.08	11.35	7.50	14.80	5.00
21	Total levies of property taxes	2,754,127	2,681,101	2,486,681	2,653,320	1,935,344	2,278,712	851,196
22	The general property tax	2,724,483	2,681,101	2,486,681	2,653,320	1,935,344	2,269,860	851,196
23	Special property taxes	29,644	.....	.....	.....	.....	8,852	.....
24	Per capita levy of property taxes	12.17	13.83	14.07	15.85	11.59	14.98	5.67
25	Levies of poll taxes	.....	.....	.....	.....	15,609	88,780	.....
	RECEIPTS AND BALANCES.							
26	Receipts during year	7,691,185	12,984,342	7,331,399	7,487,985	4,473,134	8,474,577	3,591,469
27	Revenue receipts	4,516,176	4,668,244	4,060,484	5,295,662	3,665,334	4,039,122	2,107,403
	Classified by division of city government—							
28	Receipts of city corporation	4,516,176	3,454,807	2,985,864	4,199,514	3,665,334	4,039,122	2,107,403
29	Receipts of school district	.....	1,213,437	1,074,620	1,085,398	.....	.....	.....
30	Receipts of other divisions	.....	.....	.....	10,750	.....	.....	.....
	Classified by contributor—							
31	Receipts from public	4,497,728	4,494,000	3,973,816	5,288,662	3,573,748	3,843,483	2,057,310
32	Receipts from funds and departments of city government	18,448	174,244	86,668	7,000	91,586	195,639	50,093
	Classified by source, as receipts from—							
33	The general property tax	2,686,930	2,615,453	2,533,667	2,725,320	1,954,047	2,209,255	723,466
34	Special property taxes	29,452	.....	.....	.....	.....	381,048	.....
35	Poll taxes	.....	.....	.....	.....	15,609	88,780	.....
36	Business taxes	432,017	312,820	318,090	252,918	319,351	198,863	508,868
37	Nonbusiness license taxes	6,739	33,199	5,998	30,584	.....	4,456	25,417
38	Special assessments	388,998	517,142	447,989	1,384,991	519,422	175,791	397,799
39	Fines, forfeits, and escheats	40,476	12,516	3,594	73,896	92,024	5,737	71,924
40	Subventions and grants	155,649	84,212	82,426	723,541	102,539	19,226	219,890
41	Donations, gifts, and pension assessments	21,918	14,398	12,593	9,398	.....	29,568	821
42	Earnings of general departments	126,136	293,853	44,274	51,590	164,344	253,532	94,005
43	Highway privileges	139,740	6,255	3,151	6,072	51,437	19,569	6,776
44	Rents of investment properties	674	2,426	9,943	.....	1,679	1,788	585
45	Interest	27,509	170,240	207,271	19,970	8,226	203,321	20,426
46	Earnings of public service enterprises	459,338	605,730	391,488	17,382	436,656	448,188	37,426
47	Water-supply systems	434,568	495,522	357,267	.....	433,369	423,580	19,938
48	All other	24,770	110,208	34,221	17,382	3,287	24,608	17,488
49	Nonrevenue receipts	3,175,009	8,316,098	3,270,915	2,192,323	807,800	4,435,455	1,484,066
50	From sales of investments	278,523	1,362,603	317,140	.....	95,000	577,091	9,270
51	From sales of supplies	.....	.....	2,784	.....	.....	.....	.....
52	From issue of debt obligations	2,323,383	3,382,239	1,562,879	1,944,556	463,708	2,333,150	983,965
53	From trust and agency transactions	45,989	121,004	13,430	118,248	950	471,350	20,874
54	From counterbalancing transactions	109,547	67,634	55,897	91,277	4,504	35,960	31,603
55	From general transfers	417,567	3,382,618	1,318,785	38,242	243,638	1,017,904	438,354
56	Cash balances at beginning of year	1,028,297	1,436,730	2,491,669	1,227,328	849,390	700,884	515,497
57	Total receipts and cash balances	8,719,482	14,421,072	9,823,068	8,715,313	5,322,524	9,175,461	4,106,966
	Per capita receipts from—							
58	All revenues	19.96	24.09	22.98	31.63	21.94	26.55	14.03
59	Property taxes	12.00	13.49	14.34	16.28	11.70	17.02	4.82
60	Other taxes	1.94	1.79	1.83	1.69	2.01	1.92	3.56
61	Special assessments	1.72	2.67	2.54	8.27	3.11	1.16	2.65
62	Fines, forfeits, and escheats	0.18	0.06	0.02	0.44	0.55	0.04	0.48
63	Subventions, grants, donations, gifts, and pension assessments	0.78	0.51	0.54	4.38	0.61	0.32	1.47
64	Earnings of general departments	0.56	1.52	0.25	0.31	0.98	1.67	0.63
65	Highway privileges, rents, and interest	0.74	0.92	1.25	0.16	0.37	1.48	0.18
66	Earnings of public service enterprises	2.03	3.13	2.22	0.10	2.61	2.95	0.25
	Per cent of all revenue receipts from—							
67	Property taxes	60.1	56.0	62.4	51.5	53.3	64.1	34.3
68	Other taxes	9.7	7.4	8.0	5.4	9.1	7.2	2.54
69	Special assessments	8.6	11.1	11.0	26.2	14.2	4.4	18.9
70	Fines, forfeits, and escheats	0.9	0.3	0.1	1.4	2.5	0.1	3.4
71	Subventions, grants, donations, gifts, and pension assessments	3.9	2.1	2.3	13.8	2.8	1.2	10.5
72	Earnings of general departments	2.8	6.3	1.1	1.0	4.5	6.3	4.5
73	Highway privileges, rents, and interest	3.7	3.8	5.4	0.5	1.7	5.6	1.3
74	Earnings of public service enterprises	10.2	13.0	9.6	0.3	11.9	11.1	1.8

[1] Valuation of personal property included with that of real property.

[2] Valuation of other property included with that of personal property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.

SYRACUSE, N. Y.	NEW HAVEN, CONN.	MEMPHIS, TENN.	SCRANTON, PA.	RICHMOND, VA.	PATERSON, N. J.	OMAHA, NEBR.	FALL RIVER, MASS.	SPOKANE, WASH.	DAYTON, OHIO.	GRAND RAPIDS, MICH.	
1848	1784	1849	1866	1782	1851	1857	1854	1883	1841	1850	1
1901	1905	1909	1901	1867	1871	1905	1903	1910	1903	1905	2
Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Jan. 31, 1913	Jan. 31, 1913	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Mar. 31, 1912	3
Council.	Council.	Commission.	Council.	Council.	Council.	Commission.	Council.	Commission.	Council.	Council.	4
143,602	139,325	137,469	135,894	131,453	130,167	128,912	122,521	120,994	120,364	118,163	5
137,249	133,605	131,105	129,867	127,628	125,600	124,096	119,295	104,402	116,577	112,571	6
11,583.6	14,340.0	12,719.0	12,508.9	7,028.0	5,357.0	15,680.0	26,156.0	25,120.0	10,637.0	11,040.0	7
11,083.6	11,460.0	12,352.0	12,301.7	6,388.0	5,157.0	15,400.0	21,723.0	24,819.0	10,061.0	10,731.0	8
500.0	2,880.0	367.0	147.2	640.0	200.0	280.0	4,433.0	301.0	576.0	309.0	9
$151,068,969	$139,779,146	$110,519,277	$81,555,630	$148,768,790	$100,052,522	$32,749,722	$97,935,957	$89,799,772	$150,005,610	$89,197,915	10
136,992,105	139,779,146	110,519,277	81,555,630	148,768,790	100,052,522	32,749,722	96,505,350	89,799,772	150,005,610	89,197,915	11
131,947,052	120,756,217	83,160,560	81,555,630	85,932,370	82,451,934	23,493,008	57,777,950	70,975,775	110,540,960	61,261,215	12
5,045,053	19,022,929	18,332,600	(1)	62,836,420	17,600,071	9,256,714	38,727,400	18,823,997	36,249,160	27,936,700	13
.....	.....	9,026,117	.....	(2)	510,517	.....	.....	.....	3,215,490	.....	14
14,076,864	.....	.....	.....	.....	.....	.....	1,430,607	.....	.....	.....	15
1,052.00	1,003.26	803.96	600.14	1,131.73	768.65	254.05	799.34	742.18	1,246.27	754.87	16
85	90	60	80	75	100	20	100	42	100	75	17
90	90	40	80	75	100	20	100	42	100	75	18
16.63	16.12	15.80	15.41	14.00	11.42	65.60	16.48	17.50	10.40	15.05	19
14.14	14.51	9.48	12.33	10.50	11.42	13.12	16.48	7.35	10.40	11.29	20
2,349,349	2,253,648	1,746,205	1,256,772	2,082,763	1,142,600	2,148,400	1,618,537	1,576,078	1,567,100	1,342,429	21
2,278,673	2,253,648	1,746,205	1,256,772	2,082,763	1,142,600	2,148,400	1,590,605	1,576,078	1,567,100	1,342,429	22
70,676	.....	.....	.....	.....	.....	.....	27,932	.....	.....	.....	23
16.36	16.18	12.70	9.25	15.84	8.78	16.67	13.21	13.03	13.02	11.36	24
.....	52,178	.....	62,132	16,430	24,604	.....	63,016	.....	.....	.....	25
7,868,408	4,469,864	5,776,152	2,440,163	5,487,125	5,189,011	13,663,785	4,306,282	7,272,204	4,238,621	5,130,240	26
3,515,835	2,606,715	3,315,090	1,850,581	3,553,158	1,965,384	3,705,008	2,349,379	4,071,421	2,206,596	2,277,609	27
3,440,425	2,566,310	3,315,090	1,101,866	3,553,158	1,965,384	2,681,380	2,349,379	3,195,465	1,554,885	2,247,590	28
.....	31,735	.....	748,715	.....	.....	1,023,628	.....	875,956	651,711	30,019	29
75,410	8,670	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
3,515,345	2,606,180	3,311,342	1,818,245	3,412,621	1,953,204	3,696,670	2,338,019	4,047,080	2,193,872	2,235,711	31
490	535	3,748	32,336	140,537	12,180	8,338	11,360	24,341	12,724	41,898	32
2,258,032	2,067,430	1,649,202	1,124,805	2,077,339	1,181,607	1,893,584	1,572,590	1,502,652	1,492,444	1,313,354	33
66,074	61,537	.....	.....	.....	.....	.....	122,276	.....	.....	.....	34
.....	36,263	.....	40,000	12,196	7,000	.....	54,698	.....	.....	.....	35
174,666	173,199	222,396	277,931	193,374	190,236	539,301	147,274	205,662	83,763	65,780	36
10,015	13,939	8,978	7,228	8,015	12,130	12,782	1,280	5,059	12,746	7,283	37
433,316	48,512	497,815	198,940	62,753	91,670	422,269	12,843	1,158,427	204,924	482,303	38
8,497	25,569	24,189	10,304	29,533	4,178	34,460	8,196	19,462	4,448	6,924	39
62,458	73,669	289,047	112,442	80,283	323,835	65,720	5,708	473,502	58,745	28,341	40
15,859	13,810	5,000	7,739	11,820	5,378	5,766	2,500	7,134	9,575	860	41
43,184	51,981	122,936	7,747	33,663	55,702	59,308	51,157	164,752	44,045	84,521	42
6,518	8,501	3,426	10,000	107,924	61,717	227,797	10,908	30,769	15,091	2,798	43
219	1,787	7,800	2,800	3,114	360	1,978	1,864	253	3,997	292	44
41,227	27,919	27,959	50,360	132,276	31,427	60,204	108,141	31,865	49,141	30,740	45
395,770	2,599	456,342	285	800,868	144	381,839	250,034	471,884	227,677	254,413	46
387,760	.....	438,167	.....	277,341	.....	381,060	229,250	470,979	200,994	218,870	47
8,010	2,599	18,175	285	523,527	144	779	20,784	905	26,683	35,543	48
4,352,573	1,863,149	2,461,062	589,582	1,933,967	3,223,627	9,958,777	1,956,903	3,200,843	2,032,025	2,852,631	49
22,054	37,825	.....	24,000	19,940	.....	532,634	62,712	61,174	142,890	355,506	50
1,875	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	51
3,063,352	484,415	1,577,930	538,545	769,242	2,309,621	8,696,735	1,029,200	2,919,833	1,643,762	1,326,285	52
865,228	154,620	28,650	.....	9,183	542,968	321,843	370,678	42,301	20,503	6,356	53
59,082	12,242	19,896	4,809	9,876	35,027	132,508	12,893	165,977	14,918	33,895	54
340,982	1,174,047	834,586	22,228	1,125,726	336,011	275,057	481,420	11,558	209,952	1,130,589	55
1,183,196	185,313	747,574	726,529	544,710	212,907	1,489,563	675,405	1,646,352	883,047	741,732	56
9,051,604	4,655,177	6,523,726	3,166,692	6,031,835	5,401,918	15,153,348	4,981,687	8,918,616	5,121,668	5,871,972	57
24.48	18.71	24.12	13.62	27.03	15.10	28.74	19.18	33.65	18.33	19.28	58
16.18	15.28	12.00	8.28	15.80	9.08	14.69	13.83	12.42	12.40	11.11	59
1.29	1.60	1.68	2.39	1.62	1.61	4.28	1.66	1.74	0.80	0.62	60
3.02	0.35	3.62	1.46	0.48	0.70	3.28	0.10	9.57	1.70	4.08	61
0.06	0.18	0.18	0.08	0.22	0.03	0.27	0.07	0.16	0.04	0.06	62
0.55	0.63	2.14	0.88	0.70	2.53	0.55	0.07	3.97	0.57	0.25	63
0.30	0.37	0.89	0.06	0.26	0.43	0.46	0.42	1.36	0.37	0.72	64
0.33	0.27	0.29	0.46	1.85	0.72	2.25	0.99	0.52	0.57	0.29	65
2.76	0.02	3.32	(4)	6.09	(4)	2.96	2.04	3.90	1.89	2.15	66
66.1	81.7	49.7	60.8	58.5	60.1	51.1	72.1	36.9	67.6	57.7	67
5.3	8.6	7.0	17.6	6.0	10.7	14.9	8.7	5.2	4.4	3.2	68
12.3	1.9	15.0	10.8	1.8	4.7	11.4	0.5	28.5	9.3	21.2	69
0.2	1.0	0.7	0.6	0.8	0.2	0.9	0.3	0.5	0.2	0.3	70
2.2	3.4	8.9	6.5	2.6	16.8	1.9	0.3	11.8	3.1	1.3	71
1.2	2.0	3.7	0.4	0.9	2.8	1.6	2.2	4.0	2.0	3.7	72
1.4	1.5	1.2	3.4	6.8	4.8	7.8	5.1	1.5	3.1	1.5	73
11.3	0.1	13.8	(5)	22.5	(5)	10.3	10.6	11.6	10.3	11.2	74

[1] For property subject to the general property tax.

[4] Less than one-half of 1 cent.

[5] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		NASHVILLE, TENN.	BRIDGEPORT, CONN.	LOWELL, MASS.	CAMBRIDGE, MASS.	SAN ANTONIO, TEX.	NEW BEDFORD, MASS.	HARTFORD, CONN.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1806	1836	1836	1846	1837	1847	1784
2	Year of latest incorporation	1883	1895	1911	1891	1903	1847	1880
3	Date of close of fiscal year	Dec. 31, 1912	Mar. 31, 1912	Dec. 31, 1912	Mar. 31, 1912	May 31, 1912	Dec. 2, 1912	Mar. 31, 1912
4	**Form of government**	Council.	Council.	Commission.	Council.	Council.	Council.	Council.
	Population:							
5	Estimated as of July 1, 1912	112,744	108,999	108,768	107,734	106,295	104,302	103,177
6	Enumerated Apr. 15, 1910	110,364	102,054	106,294	104,839	96,614	96,652	98,915
	Area, July 1, 1912:							
7	Total ... acres	11,648.0	11,426.0	9,098.0	4,180.8	23,040.0	20,873.0	11,065.6
8	Land ... acres	11,393.0	9,330.0	8,308.0	4,014.3	22,905.0	12,206.0	10,155.6
9	Water ... acres	255.0	2,096.0	790.0	166.5	135.0	8,667.0	910.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$77,161,306	$97,683,477	$84,792,243	$111,581,235	$88,674,375	$101,744,559	$138,069,842
11	Property subject to the general property tax	77,161,306	97,683,477	84,105,585	111,413,485	88,674,375	100,195,000	91,118,506
12	Real property	54,263,380	77,104,553	65,397,220	94,171,600	88,674,375	62,403,800	78,087,585
13	Personal property	17,173,089	20,578,924	18,708,365	17,241,885	(1)	37,791,200	13,030,921
14	Other property	5,724,837	...	...	...	...	...	...
15	Property subject to special property taxes	...	...	686,658	167,750	...	1,549,559	46,942,336
16	Per capita assessed valuation of all property taxed	684.39	896.19	779.57	1,035.71	834.23	975.48	1,338.10
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	75	100	100	100	80	100	80
18	On personal property (per cent of true value)	75	100	100	100	80	100	80
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	14.76	14.70	16.41	17.61	14.80	16.77	19.92
20	Per $1,000 of estimated true valuation	11.07	14.70	16.41	17.61	11.84	16.77	15.94
21	Total levies of property taxes	1,138,689	1,435,663	1,393,268	1,965,329	1,312,498	1,709,184	2,285,959
22	The general property tax	1,138,689	1,435,663	1,380,221	1,961,991	1,312,498	1,680,063	1,816,536
23	Special property taxes	...	...	13,047	3,338	...	29,121	469,423
24	Per capita levy of property taxes	10.10	13.17	12.81	18.24	12.35	16.39	22.16
25	Levies of poll taxes	...	34,398	50,388	53,620	13,922	56,352	49,726
	RECEIPTS AND BALANCES.							
26	Receipts during year	2,142,294	2,170,127	4,235,445	4,790,226	1,507,792	6,867,799	4,575,707
27	Revenue receipt	2,085,703	1,869,571	2,114,654	2,780,775	1,483,520	2,674,250	3,041,405
	Classified by division of city government—							
28	Receipts of city corporation	2,085,703	1,869,571	2,114,654	2,780,775	1,039,744	2,674,250	2,660,301
29	Receipts of school district	...	...	...	...	443,776	...	381,104
30	Receipts of other divisions	...	...	...	...	...	...	...
	Classified by contributor—							
31	Receipts from public	2,067,312	1,850,900	2,100,199	2,727,812	1,482,830	2,650,151	3,004,903
32	Receipts from funds and departments of city government	18,391	18,671	14,455	52,963	690	24,099	36,502
	Classified by source, as receipts from—							
33	The general property tax	1,060,940	1,462,562	1,389,725	1,827,747	1,222,223	1,688,409	1,826,428
34	Special property taxes	...	15,672	144,736	231,107	...	296,527	418,836
35	Poll taxes	...	34,174	38,000	30,504	11,776	46,929	40,016
36	Business taxes	90,008	142,837	115,191	3,596	38,884	90,270	73,425
37	Nonbusiness license taxes	3,920	8,147	1,296	1,315	10,820	1,250	1,530
38	Special assessments	28,656	74,077	39,795	47,473	...	51,516	64,977
39	Fines, forfeits, and escheats	15,825	13,292	5,982	3,392	19,592	4,599	9,835
40	Subventions and grants	336,934	54,983	3,793	8,890	139,330	15,257	57,138
41	Donations, gifts, and pension assessments	...	162	88	822	297	...	4,072
42	Earnings of general departments	42,179	29,734	60,044	75,315	24,010	56,410	49,836
43	Highway privileges	165,294	3,815	10,098	12,442	1,481	10,202	61,866
44	Rents of investment properties	...	...	...	125	...	...	3,094
45	Interest	22,755	30,028	60,914	149,373	3,139	95,512	60,045
46	Earnings of public service enterprises	319,192	88	244,992	388,674	11,968	317,369	370,397
47	Water-supply systems	302,833	...	231,279	365,964	...	285,079	365,411
48	All other	16,359	88	13,713	22,710	11,968	32,290	4,986
49	Nonrevenue receipts	56,591	300,556	2,120,791	2,009,451	24,272	4,193,549	1,534,302
50	From sales of investments	...	59,705	42,851	242,385	...	321,826	121,500
51	From sales of supplies	...	...	...	182	...	...	...
52	From issue of debt obligations	32,523	170,429	1,748,587	808,633	1,910	3,067,960	711,398
53	From trust and agency transactions	...	29,539	276,857	280,463	175	365,560	48,907
54	From counterbalancing transactions	6,883	864	3,496	25,798	372	20,908	7,243
55	From general transfers	17,185	40,019	49,000	651,990	21,815	417,295	645,254
56	Cash balances at beginning of year	997,621	142,731	168,930	390,433	690,551	410,699	521,185
57	Total receipts and cash balances	3,139,915	2,312,858	4,404,375	5,180,659	2,198,343	7,278,498	5,096,892
	Per capita receipts from—							
58	All revenues	18.50	17.15	19.44	25.81	13.96	25.64	29.48
59	Property taxes	9.41	13.56	14.11	19.11	11.50	19.03	21.76
60	Other taxes	0.83	1.70	1.42	0.33	0.58	1.33	1.11
61	Special assessments	0.25	0.68	0.37	0.44	...	0.49	0.63
62	Fines, forfeits, and escheats	0.14	0.12	0.05	0.03	0.18	0.04	0.10
63	Subventions, grants, donations, gifts, and pension assessments	2.99	0.51	0.04	0.09	1.31	0.15	0.59
64	Earnings of general departments	0.37	0.27	0.55	0.70	0.23	0.54	0.48
65	Highway privileges, rents, and interest	1.67	0.31	0.65	1.50	0.04	1.01	1.21
66	Earnings of public service enterprises	2.83	(3)	2.25	3.61	0.11	3.04	3.59
	Per cent of all revenue receipts from—							
67	Property taxes	50.9	79.1	72.6	74.0	82.4	74.2	73.8
68	Other taxes	4.5	9.9	7.3	1.3	4.1	5.2	3.8
69	Special assessments	1.4	4.0	1.9	1.7	...	1.9	2.1
70	Fines, forfeits, and escheats	0.8	0.7	0.3	0.1	1.3	0.2	0.3
71	Subventions, grants, donations, gifts, and pension assessments	16.2	2.9	0.2	0.3	9.4	0.6	2.0
72	Earnings of general departments	2.0	1.6	2.8	2.7	1.6	2.1	1.6
73	Highway privileges, rents, and interest	9.0	1.8	3.4	5.8	0.3	4.0	4.1
74	Earnings of public service enterprises	15.3	(3)	11.6	14.0	0.8	11.9	12.2

[1] Valuation of personal property included with that of real property.

[2] For property subject to the general property tax.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

Group III—Continued.				Group IV.—Cities having from 50,000 to 100,000 Inhabitants.							
DALLAS, TEX.	TRENTON, N. J.	ALBANY, N. Y.	SALT LAKE CITY, UTAH.	READING, PA.	CAMDEN, N. J.	SPRINGFIELD, MASS.	TACOMA, WASH.	LYNN, MASS.	DES MOINES, IOWA.	LAWRENCE, MASS.	
1856	1792	1686	1851	1847	1828	1852	1875	1850	1857	1853	1
1907	1874	1908	1888	1847	1871	1852	1909	1911	1907	1911	2
Apr. 30, 1912 Commission.	Feb. 29, 1912 Commission.	Dec. 31, 1912 Council.	Dec. 31, 1912 Commission.	Apr. 1, 1912 Council.	June 30, 1912 Council.	Nov. 30, 1912 Council.	Dec. 31, 1912 Commission.	Dec. 31, 1912 Commission.	Mar. 31, 1912 Commission.	Dec. 31, 1912 Council.	3
											4
102,690	102,071	101,726	101,207	99,896	98,697	94,933	94,067	93,991	91,785	91,108	5
92,104	96,815	100,253	92,777	96,071	94,538	88,926	83,743	89,336	86,368	85,892	6
10,606.9	4,903.0	10,070.1	31,188.7	4,122.0	5,029.5	24,661.0	27,920.0	7,248.0	35,309.2	4,577.0	7
10,491.7	4,490.0	9,774.4	30,488.7	4,122.0	4,474.5	23,461.0	25,168.0	6,943.0	34,423.2	4,185.0	8
115.2	413.0	295.7	700.0	.....	555.0	1,200.0	2,752.0	305.0	886.0	392.0	9
$89,430,575	$72,050,589	$103,792,737	$62,288,818	$54,958,975	$56,778,458	$151,960,100	$73,299,008	$81,529,354	$22,084,473	$75,493,314	10
89,430,575	72,050,589	92,502,108	62,288,818	54,958,975	56,778,458	151,021,096	73,299,008	80,708,368	22,084,473	75,360,742	11
66,700,725	62,132,225	87,389,458	45,697,874	54,958,975	49,735,605	123,614,170	59,461,366	64,195,830	17,238,303	55,721,100	12
22,729,850	9,040,544	5,112,650	16,571,734	(1)	4,629,764	27,406,926	13,837,642	16,512,538	4,489,145	19,639,642	13
.....	877,820	.....	19,210	.....	2,413,089	.....	.....	.....	957,025	.....	14
.....	.....	11,290,629	.....	.....	.....	939,004	.....	820,986	.....	132,572	15
870.88	705.89	1,020.32	615.46	550.16	575.28	1,600.71	779.22	867.42	247.15	828.61	16
60	100	90	33	75	100	100	60	100	25	100	17
60	100	75	40	75	100	100	60	100	25	100	18
18.20	14.30	16.59	22.70	14.00	13.46	13.61	17.48	16.62	67.70	15.05	19
10.92	14.30	14.93	7.57	10.50	13.40	13.61	10.49	16.62	16.92	15.05	20
1,627,636	1,030,324	1,612,104	1,413,955	769,426	708,887	2,082,643	1,296,315	1,357,199	1,535,739	1,136,512	21
1,627,636	1,030,324	1,534,907	1,413,955	769,426	708,887	2,068,088	1,296,315	1,341,272	1,535,739	1,134,179	22
.....	.....	77,197	.....	.....	.....	14,555	.....	15,927	.....	2,333	23
15.85	10.09	15.85	13.97	7.70	7.18	21.94	13.78	14.44	16.73	12.47	24
.....	20,351	.....	20,024	54,002	19,912	53,718	.....	56,934	.....	43,966	25
3,421,764	4,366,105	4,472,606	3,664,618	1,480,371	2,752,960	4,896,369	7,598,224	4,484,395	2,400,831	4,586,502	26
2,531,130	1,968,130	2,270,922	2,914,393	1,258,054	1,465,466	3,098,101	3,883,673	2,039,311	1,930,107	1,752,156	27
2,531,130	1,968,130	2,270,922	2,002,752	944,924	1,465,466	3,098,101	3,058,969	2,039,311	1,187,554	1,752,156	28
.....	.....	.....	911,641	313,130	.....	.....	728,732	.....	742,553	.....	29
.....	.....	.....	.....	.....	.....	.....	95,972	.....	.....	.....	30
2,516,539	1,918,818	2,250,082	2,911,571	1,256,334	1,436,401	3,006,162	3,700,760	2,013,437	1,930,107	1,743,397	31
14,591	49,312	20,840	2,822	1,720	29,065	91,939	182,913	25,874	.....	8,759	32
1,597,588	890,237	1,324,835	1,357,548	759,143	714,086	1,968,614	1,219,821	1,322,382	1,453,097	1,202,816	33
.....	.....	78,099	.....	.....	.....	236,085	.....	106,200	.....	123,454	34
.....	9,355	.....	20,042	34,000	7,669	47,822	.....	48,075	.....	26,380	35
44,360	124,496	135,553	332,104	82,601	137,369	112,678	130,501	6,809	121,487	121,071	36
1,143	11,943	8,947	18,963	2,630	9,974	6,240	6,564	1,236	9,347	1,212	37
426,095	277,687	184,308	493,330	22,966	58,397	41,331	992,552	51,594	222,553	33,819	38
23,367	8,644	2,097	11,286	1,453	4,959	11,405	14,813	9,875	17,808	7,221	39
124,402	239,651	44,404	308,503	81,713	183,045	4,708	406,686	4,882	36,671	6,203	40
315	5,408	8,723	6,552	.....	2,053	1,625	5,515	6,386	2,942	1,400	41
27,110	21,801	10,577	33,582	11,929	13,648	120,537	29,985	76,072	14,913	42,233	42
11,476	44,916	21	2,700	6,463	35,291	14,584	34,678	15,546	16,393	4,607	43
436	.....	1,053	2,585	.....	614	857	2,228	75	260	.....	44
46,457	72,894	83,277	11,698	12,144	41,983	53,921	57,203	51,766	21,202	15,812	45
228,381	261,098	389,028	315,500	243,012	256,378	477,694	983,127	338,413	13,434	165,928	46
228,381	261,098	385,658	294,469	243,012	252,746	465,909	402,967	310,232	.....	153,182	47
.....	.....	3,370	21,031	.....	3,632	11,785	580,160	28,181	13,434	12,746	48
890,634	2,397,975	2,201,684	750,225	222,317	1,287,494	1,798,268	3,714,551	2,445,084	470,724	2,834,346	49
15,750	27,400	137,651	1,166	33,000	22,050	36,000	779,020	328,524	.....	118,165	50
.....	.....	806	6,301	.....	.....	400	.....	.....	10,127	.....	51
829,845	1,170,223	933,875	719,784	68,000	405,200	1,288,477	1,714,367	1,505,633	447,393	2,433,622	52
1,205	494,249	462,415	12,183	6,770	382,054	360,714	117,792	261,701	3,512	248,393	53
32,792	4,288	12,185	3,314	2,129	233	31,664	36,036	5,202	9,667	13,017	54
11,042	701,815	654,752	7,477	112,418	477,957	80,953	1,067,336	344,024	25	21,149	55
1,333,520	762,488	1,331,010	639,784	462,840	472,159	1,221,791	2,256,016	241,649	843,873	82,779	56
4,755,284	5,128,593	5,803,616	4,304,402	1,943,211	3,225,119	6,118,160	9,854,240	4,726,044	3,244,704	4,669,281	57
24.65	19.28	22.32	28.80	12.59	14.85	32.63	41.29	21.70	21.03	19.23	58
15.56	8.72	13.79	13.41	7.60	7.24	23.22	12.97	15.20	15.83	14.56	59
0.44	1.43	1.42	3.67	1.19	1.57	1.76	1.46	0.60	1.43	1.63	60
4.15	2.72	1.81	4.87	0.23	0.59	0.44	10.55	0.55	2.42	0.37	61
0.23	0.08	0.02	0.11	0.01	0.05	0.12	0.16	0.11	0.19	0.08	62
1.21	2.40	0.52	3.11	0.82	1.88	0.07	4.38	0.12	0.43	0.08	63
0.26	0.21	0.10	0.33	0.12	0.14	1.27	0.32	0.81	0.16	0.46	64
0.57	1.15	0.83	0.17	0.19	0.79	0.73	1.00	0.72	0.41	0.22	65
2.22	2.56	3.82	3.12	2.43	2.60	5.03	10.45	3.60	0.15	1.82	66
63.1	45.2	61.8	46.6	60.3	48.7	71.2	31.4	70.1	75.3	75.7	67
1.8	7.4	6.4	12.7	9.5	10.6	5.4	3.5	2.8	6.8	8.5	68
16.8	14.1	8.1	16.9	1.8	4.0	1.3	25.6	2.5	11.5	1.9	69
0.9	0.4	0.1	0.4	0.1	0.3	0.4	0.4	0.5	0.9	0.4	70
4.9	12.5	2.3	10.8	6.5	12.6	0.2	10.6	0.6	2.1	0.4	71
1.1	1.1	0.5	1.2	0.9	0.9	3.9	0.8	3.7	0.8	2.4	72
2.3	6.0	3.7	0.6	1.5	5.3	2.2	2.4	3.3	2.0	1.2	73
9.0	13.3	17.1	10.8	19.3	17.5	15.4	25.3	16.6	0.7	9.5	74

[3] Less than one-half of 1 cent.

[4] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		WILMINGTON, DEL.	KANSAS CITY, KANS.	YONKERS, N. Y.	YOUNGSTOWN, OHIO.	HOUSTON, TEX.	FORT WORTH, TEX.	DULUTH, MINN.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1832	1886	1872	1868	1839	1872	1870
2	Year of latest incorporation	1832	1910	1895	1868	1905	1907	1900
3	Date of close of fiscal year	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Feb. 29, 1912	Dec. 31, 1912	Dec. 31, 1912
4	**Form of government**	Council.	Commission.	Council.	Council.	Commission.	Commission.	Council.
	Population:							
5	Estimated as of July 1, 1912	89,849	89,008	86,929	86,557	86,316	84,427	84,168
6	Enumerated Apr. 15, 1910	87,411	82,331	79,803	79,066	78,800	73,312	78,466
	Area, July 1, 1912:							
7	Total ... acres	6,515.0	10,364.0	11,840.0	7,142.0	10,171.5	10,607.0	43,116.8
8	Land ... acres	4,026.0	9,774.0	11,440.0	6,992.0	10,031.4	10,392.4	37,715.2
9	Water ... acres	[1] 2,489.0	590.0	400.0	150.0	140.1	214.6	5,401.6
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$57,390,838	$90,367,010	$87,000,771	$137,272,100	$77,294,351	$62,451,780	$47,507,603
11	Property subject to the general property tax	57,390,838	90,367,010	79,841,820	137,272,100	77,294,351	62,451,780	43,601,841
12	Real property	55,453,280	61,082,995	76,984,920	99,716,620	61,366,791	44,643,715	32,747,380
13	Personal property	(2)	19,406,145	2,856,900	37,555,480	15,927,560	17,808,065	10,854,461
14	Other property	1,937,558	9,877,870	...	...	...	...	...
15	Property subject to special property taxes	(2)	...	7,158,951	...	...	...	3,905,762
16	Per capita assessed valuation of all property taxed	638.74	1,015.27	1,000.83	1,585.91	895.48	730.71	564.43
	Reported basis of assessment in practice[4]—							
17	On real property (per cent of true value)	80	100	100	100	40	55	50
18	On personal property (per cent of true value)	80	100	100	100	40	55	33
	Rate of the *general property tax for city purposes*—							
19	Per $1,000 of assessed valuation	15.12	12.24	24.72	7.51	17.00	19.30	29.60
20	Per $1,000 of estimated true valuation	12.10	12.24	24.72	7.51	6.80	10.62	14.50
21	Total levies of property taxes	869,514	1,125,308	1,995,414	1,030,913	1,314,041	1,205,319	1,279,165
22	The general property tax	867,512	1,125,308	1,973,904	1,030,913	1,314,041	1,205,319	1,264,453
23	Special property taxes	2,002	...	21,510	...	...	...	14,712
24	Per capita levy of property taxes	9.68	12.64	22.95	11.91	15.22	14.28	15.20
25	Levies of poll taxes	...	...	...	...	9,205	...	...
	RECEIPTS AND BALANCES.							
26	Receipts during year	2,458,811	3,430,375	6,100,742	3,504,183	5,238,805	2,698,252	2,974,923
27	Revenue receipts	1,203,642	2,191,721	2,462,975	1,724,982	1,855,345	2,070,742	2,496,861
	Classified by division of city government—							
28	Receipts of *city corporation*	1,203,642	1,695,603	2,462,975	1,274,174	1,855,345	2,070,742	1,820,474
29	Receipts of school district	...	496,118	...	450,808	...	...	676,387
30	Receipts of other divisions	...	...	...	...	...	...	...
	Classified by contributor—							
31	Receipts from public	1,202,725	2,140,260	2,453,662	1,716,956	1,855,345	2,044,008	2,443,764
32	Receipts from funds and departments of city government	917	51,461	9,313	8,026	...	26,734	53,097
	Classified by source, as receipts from—							
33	The general property tax	797,264	1,254,905	1,815,418	909,543	1,302,430	1,083,790	1,298,811
34	Special property taxes	1,338	...	21,510	...	...	...	14,712
35	Poll taxes	...	...	...	...	9,205	...	...
36	Business taxes	2,172	57,990	102,772	167,492	40,352	31,919	234,447
37	Nonbusiness license taxes	4,453	14,463	9,194	1,392	7,101	4,811	20,996
38	Special assessments	62,698	473,100	161,882	309,515	...	540,089	229,848
39	Fines, forfeits, and escheats	7,237	14,036	3,552	13,418	23,251	14,930	19,270
40	Subventions and grants	30,200	43,603	42,480	38,057	122,344	85,408	73,869
41	Donations, gifts, and pension assessments	9,663	6,633	10,159	177	...	1,500	10,127
42	Earnings of general departments	19,966	5,253	10,910	30,560	49,935	32,747	23,517
43	Highway privileges	279	29,579	1,403	2,345	20,855	...	989
44	Rents of investment properties	1,269	529	440	1,125	...	3,802	265
45	Interest	9,994	23,034	26,191	32,544	10,108	30,216	9,461
46	Earnings of public service enterprises	248,109	267,996	257,004	218,814	269,764	241,440	560,549
47	Water-supply systems	243,688	267,996	253,288	215,934	247,656	241,440	290,757
48	All other	4,421	...	3,776	2,880	22,108	...	269,792
49	Nonrevenue receipts	1,255,169	1,238,654	3,637,767	1,779,201	3,383,460	627,510	478,062
50	From sales of investments	...	7,228	11,200	76,401	...	39,758	43,000
51	From sales of supplies	...	...	...	...	1,125	...	2,040
52	From issue of debt obligations	296,019	1,023,295	3,155,215	1,363,285	2,915,055	258,677	413,149
53	From trust and agency transactions	150	32,817	341,679	...	8,203	680	5,414
54	From counterbalancing transactions	5,527	10,584	12,444	13,552	62,045	21,894	12,847
55	From general transfers	953,473	164,730	117,229	325,963	397,032	306,501	1,612
56	Cash balances at beginning of year	317,617	537,460	210,660	735,598	17,635	1,024,192	426,364
57	Total receipts and cash balances	2,776,428	3,967,835	6,311,402	4,239,781	5,256,440	3,722,444	3,401,287
	Per capita receipts from—							
58	All revenues	13.40	24.62	28.33	19.93	21.49	24.53	29.67
59	Property taxes	8.89	14.10	21.13	10.51	15.09	12.84	15.94
60	Other taxes	0.07	0.82	1.29	1.95	0.66	0.44	2.70
61	Special assessments	0.69	5.32	1.86	3.58	...	6.40	2.73
62	Fines, forfeits, and escheats	0.08	0.16	0.04	0.16	0.27	0.18	0.23
63	Subventions, grants, donations, gifts, and pension assessments	0.54	0.56	0.61	0.44	1.42	1.03	1.00
64	Earnings of general departments	0.22	0.06	0.13	0.35	0.58	0.39	0.28
65	Highway privileges, rents, and interest	0.13	0.60	0.32	0.42	0.36	0.40	0.13
66	Earnings of public service enterprises	2.76	3.01	2.96	2.53	3.13	2.86	6.66
	Per cent of all revenue receipts from—							
67	Property taxes	66.3	57.3	74.6	52.7	70.2	52.3	53.7
68	Other taxes	0.6	3.3	4.5	9.8	3.1	1.8	9.1
69	Special assessments	5.2	21.6	6.6	17.9	...	26.1	9.2
70	Fines, forfeits, and escheats	0.6	0.7	0.1	0.8	1.3	0.7	0.8
71	Subventions, grants, donations, gifts, and pension assessments	4.1	2.3	2.1	2.2	6.6	4.2	3.4
72	Earnings of general departments	1.7	0.2	0.4	1.8	2.7	1.6	0.9
73	Highway privileges, rents, and interest	1.0	2.4	1.1	2.1	1.7	1.6	0.4
74	Earnings of public service enterprises	20.6	12.2	10.4	12.7	14.5	11.7	22.5

[1] Includes 1,460 acres of marsh land.

[2] Valuation of personal property included with that of real property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.											
NORFOLK, VA.	OKLAHOMA CITY, OKLA.	SCHENECTADY, N. Y.	SOMERVILLE, MASS.	ST. JOSEPH, MO.	UTICA, N. Y.	ELIZABETH, N. J.	WATERBURY, CONN.	TROY, N. Y.	AKRON, OHIO.	MANCHESTER, N. H.	
1845	1891	1798	1871	1853	1832	1855	1853	1816	1836	1846	1
1906	1891	1909	1899	1885	1908	1863	1896	1911	1865	1846	2
June 30, 1912	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Apr. 15, 1912	Dec. 31, 1912	June 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	3
Council.	Commission.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	Council.	4
83,470	83,194	82,103	80,723	80,188	78,429	78,135	78,061	77,204	74,957	72,987	5
67,452	64,205	72,826	77,236	77,403	74,419	73,409	73,141	76,813	69,067	70,063	6
5,966.6	11,440.0	5,075.0	2,700.0	8,880.0	7,708.8	6,230.0	18,048.0	6,035.2	7,347.0	21,700.0	7
4,773.8	11,401.0	5,000.0	2,600.0	8,480.0	7,569.0	6,191.0	17,981.0	5,964.8	7,259.0	20,119.5	8
1,192.8	39.0	75.0	100.0	400.0	139.8	39.0	67.0	70.4	88.0	1,580.5	9
$63,881,180	$95,173,338	$56,828,899	$69,632,540	$39,215,020	$56,103,838	$60,210,102	$69,204,926	$63,011,733	$93,967,200	$65,118,287	10
63,881,180	95,173,338	53,837,977	69,572,901	39,215,020	44,565,159	60,210,102	67,894,921	59,030,540	93,967,200	65,118,287	11
46,911,800	72,902,458	51,139,127	62,661,600	26,423,500	39,591,709	50,051,184	55,550,390	56,655,219	55,301,090	55,343,400	12
9,718,370	16,735,824	2,698,850	6,911,301	10,336,430	4,973,450	6,978,028	12,344,531	2,375,321	38,666,110	9,774,887	13
7,251,010	5,535,056	.....	.....	2,455,090	.....	3,180,890	.....	.....	.....	.....	14
.....	.....	2,990,022	59,639	.....	11,538,679	.....	1,310,005	3,981,193	.....	.....	15
705.31	1,143.99	692.16	862.61	489.04	715.35	770.59	886.55	816.17	1,253.61	892.19	16
75	75	92	100	50	70	100	90	98	100	100	17
40	75	80	100	50	70	100	75	98	100	100	18
15.68	13.00	20.39	16.45	24.00	22.37	11.04	15.06	23.87	10.30	12.09	19
11.76	9.75	18.76	16.45	12.00	15.66	11.04	13.55	23.39	10.30	12.09	20
1,001,589	1,283,132	1,109,587	1,145,775	946,809	1,069,510	664,720	1,035,393	1,445,494	967,862	787,687	21
1,001,589	1,283,132	1,097,588	1,144,654	946,809	996,857	664,720	1,022,293	1,409,045	967,862	787,687	22
.....	.....	11,999	1,121	.....	72,653	.....	13,100	36,449	.....	.....	23
12.11	15.42	13.51	14.19	11.81	13.64	8.51	13.26	18.72	12.91	10.79	24
9,189	.....	.....	45,642	.....	.....	12,000	35,124	.....	.....	28,413	25
2,762,485	6,264,307	2,873,188	3,073,421	1,733,988	3,535,540	2,211,203	2,066,987	3,346,821	5,964,408	2,268,205	26
1,764,930	2,941,707	1,697,121	1,775,167	1,330,435	1,545,485	1,168,660	1,377,863	1,925,932	1,321,728	1,244,925	27
1,764,930	2,466,314	1,697,121	1,775,167	872,135	1,545,485	1,168,660	1,349,324	1,780,399	919,813	1,244,925	28
.....	475,393	.....	.....	458,300	.....	.....	28,539	96,784	401,915	.....	29
.....	.....	.....	.....	.....	.....	.....	.....	48,749	.....	.....	30
1,720,059	2,930,929	1,664,810	1,774,657	1,330,265	1,542,311	1,157,315	1,374,306	1,920,576	1,316,965	1,198,191	31
44,871	10,778	32,311	510	170	3,174	11,345	3,557	5,356	4,763	46,734	32
969,655	917,285	1,048,763	1,148,305	885,553	992,537	642,006	885,005	1,387,758	750,446	771,843	33
22,028	.....	12,060	78,980	.....	64,893	.....	12,898	36,108	.....	56,961	34
2,131	.....	.....	33,082	.....	.....	10,000	27,128	.....	.....	15,154	35
373,343	24,743	106,700	29	143,964	107,036	139,828	80,496	104,459	108,205	153,881	36
7,771	2,985	3,963	3,865	7,296	3,633	2,253	1,707	3,908	496	6,704	37
.....	1,682,321	254,526	60,398	207,607	154,710	87,445	51,428	55,825	199,636	987	38
1,614	59,316	5,050	2,136	9,765	2,626	4,221	11,549	491	12,595	1,192	39
48,618	20,090	37,963	8,615	40,101	34,674	193,565	49,938	35,230	34,310	4,551	40
5,628	.....	5,043	6,000	4,164	4,665	2,422	5,358	31,321	14,315	7,949	41
14,798	61,816	18,150	168,808	15,401	160,105	24,683	15,113	11,950	21,245	10,734	42
45,741	5,145	263	9,874	875	11	39,249	24	1,007	8,042	23,597	43
657	.....	762	.....	1,291	.....	.....	150	.....	1,690	.....	44
46,406	23,519	33,011	4,062	10,228	18,586	22,246	24,882	20,810	35,591	30,696	45
226,540	144,487	170,867	250,953	4,190	2,009	742	212,187	237,065	135,157	160,676	46
197,050	144,487	158,547	249,648	.....	.....	.....	212,187	235,523	131,195	146,591	47
29,490	.....	12,320	1,305	4,190	2,009	742	.....	1,542	3,962	14,085	48
997,555	3,322,600	1,176,067	1,298,254	403,553	1,990,055	1,042,543	689,124	1,420,889	4,642,680	1,023,280	49
43,200	170,983	147,787	.....	12,550	219,713	9,500	12,000	35,557	789,248	88,855	50
.....	.....	182	.....	.....	1,652	.....	.....	9	.....	.....	51
615,522	2,518,376	682,218	1,115,815	26,979	1,097,525	454,998	437,069	1,236,432	2,908,077	574,918	52
2,855	535,317	216,923	171,735	104,084	341,513	337,038	93,719	19,121	5,258	209,181	53
2,932	73,440	5,475	4,674	1,564	9,738	4,058	64,067	5,545	36,778	2,760	54
333,046	24,484	123,482	6,030	258,376	319,914	236,949	82,269	124,225	903,319	147,563	55
232,060	738,221	370,673	110,434	343,341	101,337	351,434	474,372	710,815	761,236	478,681	56
2,994,545	7,002,528	3,243,861	3,183,855	2,077,329	3,636,877	2,562,637	2,541,359	4,057,636	6,725,644	2,746,886	57
21.14	35.36	20.67	21.99	16.59	19.71	14.96	17.65	24.95	17.63	17.06	58
11.88	11.03	12.92	15.20	11.04	13.48	8.22	11.50	18.44	10.01	11.36	59
4.59	0.33	1.35	0.46	1.89	1.41	1.95	1.40	1.40	1.45	2.41	60
.....	20.22	3.10	0.75	2.59	1.97	1.12	0.66	0.72	2.66	0.01	61
0.02	0.71	0.06	0.03	0.12	0.03	0.05	0.15	0.01	0.17	0.02	62
0.65	0.24	0.52	0.18	0.55	0.50	2.51	0.71	0.86	0.65	0.17	63
0.18	0.74	0.22	2.09	0.19	2.04	0.32	0.19	0.15	0.28	0.15	64
1.11	0.34	0.41	0.17	0.15	0.24	0.79	0.32	0.28	0.60	0.74	65
2.71	1.74	2.08	3.11	0.05	0.03	0.01	2.72	3.07	1.80	2.20	66
56.2	31.2	62.5	69.1	66.6	68.4	54.9	65.2	73.9	56.8	66.6	67
21.7	0.9	6.5	2.1	11.4	7.2	13.0	7.9	5.6	8.2	14.1	68
.....	57.2	15.0	3.4	15.6	10.0	7.5	3.7	2.9	15.1	0.1	69
0.1	2.0	0.3	0.1	0.7	0.2	0.4	0.8	(5)	1.0	0.1	70
3.1	0.7	2.5	0.8	3.3	2.5	16.8	4.0	3.5	3.7	1.0	71
0.8	2.1	1.1	9.5	1.2	10.4	2.1	1.1	0.6	1.6	0.9	72
5.3	1.0	2.0	0.8	0.9	1.2	5.3	1.8	1.1	3.4	4.4	73
12.8	4.9	10.1	14.1	0.3	0.1	0.1	15.4	12.3	10.2	12.9	74

[3] Horses and mules are taxed at $1 each. [4] For property subject to the general property tax. [5] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		HOBOKEN, N. J.	WILKES-BARRE, PA.	ERIE, PA.	EVANSVILLE, IND.	PEORIA, ILL.	FORT WAYNE, IND.	HARRISBURG, PA.
	Incorporation and fiscal year:							
1	*Year of first incorporation as a city*	1855	1871	1851	1847	1845	1839	1860
2	Year of latest incorporation	1855	1898	1874	1905	1892	1904	1860
3	Date of close of fiscal year	May 6, 1912	Apr. 1, 1912	Apr. 7, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Apr. 1, 1912
4	**Form of government**	Council.	Council.	Council.	Council.	Council.	Council.	Council.
	Population:							
5	Estimated as of July 1, 1912	72,774	70,544	69,608	69,604	68,554	67,890	66,971
6	*Enumerated Apr. 15, 1910*	70,324	67,105	66,525	69,647	66,950	63,933	64,186
	Area, July 1, 1912:							
7	Total ... acres	1,220.0	3,433.0	4,960.6	5,440.0	6,020.0	6,292.0	5,540.7
8	Land ... acres	830.0	3,233.0	4,780.6	5,400.0	6,020.0	6,171.0	3,448.8
9	Water ... acres	390.0	200.0	180.0	40.0	.....	121.0	2,091.9
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$69,496,462	$50,473,882	$26,068,062	$38,510,400	$22,084,481	$35,220,470	$47,577,399
11	Property subject to the general property tax	69,496,462	50,473,882	26,068,062	38,510,400	22,084,481	35,220,470	47,577,399
12	*Real property*	59,967,600	50,473,882	26,068,062	28,286,220	16,049,385	27,583,620	47,577,399
13	Personal property	3,877,200	(1)	(1)	10,224,180	5,039,660	7,636,850	(1)
14	Other property	5,651,662	.....	.....	.....	995,436	.....	.....
15	Property subject to special property taxes	.....	.....	.....	.....	.....	.....	.....
16	Per capita assessed valuation of all property taxed	954.96	715.50	374.50	553.28	322.15	518.79	710.42
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	100	60	50	65	33	50	60
18	On personal property (per cent of true value)	100	60	60	50	33	40	60
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	12.16	12.75	22.99	19.70	50.90	18.70	16.75
20	Per $1,000 of estimated true valuation	12.16	7.65	11.50	12.80	16.97	9.35	10.05
21	Total levies of property taxes	845,305	643,542	599,294	758,655	1,144,953	658,623	796,921
22	The general property tax	845,305	643,542	599,294	758,655	1,144,953	658,623	796,921
23	Special property taxes	.....	.....	.....	.....	.....	.....	.....
24	Per capita levy of property taxes	11.62	9.12	8.61	10.90	16.70	9.70	11.90
25	Levies of poll taxes	1,594	42,581	(3)	23,985	(3)	33,360	11,000
	RECEIPTS AND BALANCES.							
26	Receipts during year	4,249,568	1,368,834	1,379,638	3,479,667	2,156,102	2,051,457	2,061,783
27	Revenue receipts	1,307,092	896,712	1,152,470	1,378,884	1,469,995	1,498,454	1,463,904
	Classified by division of city government—							
28	Receipts of city corporation	1,307,092	565,559	827,504	1,018,136	893,473	1,142,257	1,058,584
29	Receipts of school district	.....	331,153	324,966	360,748	490,537	356,197	405,320
30	Receipts of other divisions	.....	.....	.....	.....	85,985	.....	.....
	Classified by contributor—							
31	Receipts from public	1,296,221	896,272	1,138,499	1,375,524	1,466,455	1,441,258	1,457,597
32	*Receipts from funds and departments of city government*	10,871	440	13,971	3,360	3,540	57,196	6,307
	Classified by source, as receipts from—							
33	The general property tax	654,965	605,563	612,038	703,194	965,873	621,004	775,631
34	Special property taxes	.....	.....	.....	.....	.....	.....	.....
35	Poll taxes	735	33,000	11,417	6,000	.....	26,701	6,967
36	*Business taxes*	125,916	77,787	63,420	95,489	205,709	66,316	64,362
37	Nonbusiness license taxes	3,808	6,035	4,164	14,465	8,693	2,581	2,034
38	Special assessments	189	110,053	76,178	189,642	196,363	372,948	324,855
39	Fines, forfeits, and escheats	2,935	3,446	3,352	1,963	11,249	2,530	3,404
40	Subventions and grants	226,599	50,239	58,355	163,368	18,860	102,199	52,385
41	Donations, gifts, and pension assessments	2,149	1,985	.....	2,341	9,205	1,482	5,597
42	*Earnings of general departments*	9,526	1,736	16,011	6,922	31,340	11,559	2,003
43	Highway privileges	31,786	.....	6,664	17,473	2,350	2,963	20,328
44	Rents of investment properties	.....	.....	25	90	5,975	120	14
45	Interest	22,485	5,778	25,562	9,762	9,200	15,955	21,147
46	Earnings of public service enterprises	225,909	1,090	275,284	168,175	5,088	272,096	185,177
47	Water-supply systems	215,948	.....	268,060	144,631	.....	146,554	185,177
48	All other	9,961	1,090	7,224	23,544	5,088	125,542	.....
49	Nonrevenue receipts	2,942,476	472,122	227,168	2,100,783	686,107	553,003	597,879
50	From sales of investments	2,500	.....	.....	3,000	26,950	18,174	16,900
51	*From sales of supplies*	6,002	.....	2,866	.....	.....	.....	.....
52	From issue of debt obligations	1,206,393	443,821	148,334	1,798,049	560,656	128,178	421,852
53	From trust and agency transactions	616,050	25,100	4,207	158,555	.....	330,531	.....
54	From counterbalancing transactions	13,946	1,477	5,315	2,289	33,913	10,667	3,758
55	From general transfers	1,097,585	1,724	66,445	138,890	64,588	65,453	155,369
56	*Cash balances at beginning of year*	375,919	311,633	243,692	376,616	186,109	684,901	552,747
57	Total receipts and cash balances	4,625,487	1,680,467	1,623,330	3,856,283	2,342,211	2,736,358	2,614,530
	Per capita receipts from—							
58	All revenues	17.96	12.71	16.56	19.81	21.44	22.07	21.86
59	Property taxes	9.00	8.58	8.79	10.10	14.09	9.15	11.58
60	Other taxes	1.79	1.66	1.13	1.67	3.13	1.41	1.10
61	Special assessments	(4)	1.56	1.09	2.72	2.86	5.49	4.85
62	Fines, forfeits, and escheats	0.04	0.05	0.05	0.03	0.16	0.04	0.05
63	Subventions, grants, donations, gifts, and pension assessments	3.14	0.74	0.84	2.38	0.41	1.53	0.87
64	Earnings of general departments	0.13	0.02	0.23	0.10	0.46	0.17	0.03
65	Highway privileges, rents, and interest	0.75	0.08	0.46	0.39	0.26	0.28	0.62
66	Earnings of public service enterprises	3.10	0.02	3.95	2.42	0.07	4.01	2.77
	Per cent of all revenue receipts from—							
67	*Property taxes*	50.1	67.5	53.1	51.0	65.7	41.4	53.0
68	Other taxes	10.0	13.0	6.9	8.4	14.6	6.4	5.0
69	Special assessments	(5)	12.3	6.6	13.8	13.4	24.0	22.2
70	Fines, forfeits, and escheats	0.2	0.4	0.3	0.1	0.8	0.2	0.2
71	Subventions, grants, donations, gifts, and pension assessments	17.5	5.8	5.1	12.0	1.9	6.9	4.0
72	*Earnings of general departments*	0.7	0.2	1.4	0.5	2.1	0.8	0.1
73	Highway privileges, rents, and interest	4.2	0.6	2.8	2.0	1.2	1.3	2.8
74	Earnings of public service enterprises	17.3	0.1	23.9	12.2	0.3	18.2	12.6

[1] Valuation of personal property included with that of real property.

[2] For property subject to the general-property tax.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.

SAVANNAH, GA.	EAST ST. LOUIS, ILL.	JACKSONVILLE, FLA.	SOUTH BEND, IND.	TERRE HAUTE, IND.	PASSAIC, N. J.	JOHNSTOWN, PA.	BAYONNE, N. J.	BROCKTON, MASS.	PORTLAND, ME.	HOLYOKE, MASS.	CHARLESTON, S. C.	
1789	1865	1822	1865	1833	1873	1889	1869	1881	1832	1873	1783	1
1789	1888	1837	1901	1905	1873	1889	1872	1881	1863	1897	1783	2
Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	June 30, 1912 Commission.	Apr. 1, 1912 Council.	Apr. 30, 1912 Council.	Nov. 30, 1912 Council.	Dec. 31, 1912 Council.	Nov. 30, 1912 Council.	Dec. 31, 1912 Council.	3 4
66,029	64,296	64,245	61,296	60,977	60,809	60,762	60,649	60,637	60,455	60,418	59,509	5
65,064	58,547	57,690	53,684	58,157	54,773	55,482	55,545	56,878	58,571	57,730	58,833	6
4,300.0	7,850.0	7,900.0	9,318.4	5,468.0	2,087.7	3,197.3	3,938.0	13,798.4	14,825.1	14,585.0	3,276.8	7
4,053.0	7,828.0	6,060.0	9,117.8	5,008.0	1,998.7	2,997.3	2,577.0	13,708.4	13,790.7	13,423.0	2,406.4	8
247.0	22.0	1,840.0	200.6	460.0	89.0	200.0	1,361.0	90.0	1,034.4	1,162.0	870.4	9
$51,488,818	$13,311,411	$55,834,360	$28,290,570	$33,763,845	$37,516,260	$19,233,820	$48,828,025	$49,981,748	$67,093,268	$57,526,680	$19,742,774	10
51,488,818	13,311,411	55,834,360	28,290,570	33,763,845	37,516,260	19,233,820	48,828,025	49,707,095	67,093,268	56,957,655	19,742,774	11
37,103,295	9,521,688	47,860,080	19,001,120	24,243,730	32,884,630	19,198,820	39,390,720	37,592,700	48,079,525	42,599,560	14,531,915	12
14,380,523	1,600,169	7,965,280	7,787,880	9,520,115	4,479,620	35,000	8,656,125	12,114,395	19,013,743	14,358,095	5,210,859	13
.....	2,189,554	.....	1,501,570	.....	152,010	.....	781,180	.....	.....	.....	.....	14
.....	.....	.....	.....	.....	.....	.....	.....	274,653	.....	569,025	.....	15
779.79	207.03	869.08	461.54	553.71	616.95	316.54	805.09	824.28	1,109.81	952.14	331.76	16
75	30	80	40	60	100	50	100	100	80	100	50	17
75	30	80	40	60	100	50	100	100	100	100	50	18
13.90	45.99	11.32	22.40	19.12	9.50	23.04	14.77	17.00	16.22	13.77	27.75	19
10.42	13.80	9.06	8.96	11.47	9.50	11.52	14.77	17.00	12.98	13.77	13.88	20
715,695	641,580	632,158	633,709	645,395	356,455	443,055	721,190	850,432	1,089,770	793,229	547,862	21
715,695	641,580	632,158	633,709	645,395	356,455	443,055	721,190	845,021	1,089,770	784,125	547,862	22
.....	.....	.....	.....	.....	.....	.....	.....	5,411	.....	9,104	.....	23
10.84	9.08	9.84	10.34	10.58	5.86	7.29	11.80	14.02	18.03	13.13	9.21	24
.....	(3)	(3)	11,140	11,187	5,746	23,012	.....	35,508	32,890	29,626	.....	25
1,791,168	1,742,245	1,902,013	1,415,126	937,543	2,608,686	731,154	3,677,465	3,787,513	4,046,777	3,095,039	971,456	26
1,391,583	1,063,280	1,830,172	1,077,409	885,549	640,788	596,539	1,532,258	1,353,977	1,954,581	1,749,736	917,339	27
1,196,840	735,647	1,708,297	717,994	525,412	640,788	342,007	1,532,258	1,353,977	1,573,911	1,749,736	802,629	28
194,743	295,183	121,875	359,415	360,137	.....	254,532	.....	.....	.....	.....	114,710	29
.....	32,450	.....	.....	.....	.....	.....	.....	.....	380,670	.....	.....	30
1,391,583	1,063,280	1,746,992	1,077,409	885,549	638,456	588,277	1,516,394	1,330,186	1,916,093	1,699,023	889,041	31
.....	.....	83,180	.....	.....	2,332	8,262	15,864	23,791	38,488	50,713	28,298	32
641,052	494,066	565,168	600,657	622,782	356,797	436,294	693,841	858,733	1,083,688	793,605	544,394	33
.....	.....	.....	.....	.....	.....	.....	.....	90,410	49,838	112,393	.....	34
.....	.....	.....	5,593	1,858	1,100	13,308	.....	31,882	27,312	29,478	.....	35
208,884	105,301	164,122	113,827	86,000	66,075	63,937	52,208	3,504	1,302	75,155	122,158	36
3,347	8,317	11,960	14,660	4,788	5,092	2,009	4,275	710	1,012	574	462	37
104,287	335,097	122,136	156,684	12,385	26,814	6,027	180,572	46,418	34,216	14,302	855	38
25,354	1,808	41,139	1,014	1,467	6,531	13,044	2,592	9,887	1,728	5,211	58,276	39
194,650	16,972	121,785	61,747	105,551	133,300	34,089	228,336	4,565	155,803	1,554	139,455	40
.....	.....	.....	2,130	3,942	1,359	.....	1,727	.....	105,241	1,687	1,435	41
18,047	11,256	35,647	5,642	12,227	17,197	9,602	22,056	115,961	49,362	25,280	13,639	42
12,805	.....	20,937	500	688	16,244	1,821	19,475	8,098	4,125	5,499	.....	43
.....	.....	.....	.....	.....	.....	.....	.....	.....	11,621	.....	.....	44
7,351	306	16,160	6,858	11,347	10,279	15,605	26,646	29,434	57,845	59,300	32,409	45
175,806	157	722,118	108,097	21,614	.....	803	300,530	154,375	371,428	625,698	4,256	46
137,191	.....	185,737	108,092	.....	.....	.....	297,604	147,189	345,842	129,277	.....	47
38,615	157	536,381	5	21,614	.....	803	2,926	7,186	25,586	496,421	4,256	48
399,585	678,965	71,841	337,717	51,994	1,967,898	134,615	2,145,207	2,433,536	2,092,196	1,345,303	54,117	49
9,459	.....	.....	7,128	2,128	21,566	2,800	106,500	68,400	298,734	144,977	3,000	50
.....	.....	.....	.....	745	.....	.....	.....	.....	.....	.....	.....	51
348,426	665,611	50,843	244,638	21,801	679,384	47,175	1,257,620	992,265	1,242,591	889,463	.....	52
.....	40	19,680	61,123	20,012	200,628	.....	385,221	146,006	342,464	169,014	5,000	53
17,188	9,784	1,160	9,460	786	29,160	661	12,770	7,032	6,024	11,232	10,539	54
24,512	3,530	158	15,368	6,522	1,037,160	83,979	383,096	1,219,833	202,383	130,617	35,578	55
19,402	359,960	780,399	267,285	585,421	77,361	182,344	568,989	256,361	545,247	447,094	68,152	56
1,810,570	2,102,205	2,682,412	1,682,411	1,522,964	2,686,047	913,498	4,246,454	4,043,874	4,592,024	3,542,133	1,039,608	57
21.08	16.54	28.49	17.58	14.52	10.54	9.82	25.26	22.33	32.33	28.96	15.42	58
9.71	7.68	8.80	9.80	10.21	5.87	7.18	11.44	15.65	18.75	15.00	9.15	59
3.21	3.17	2.74	2.19	1.53	1.19	1.30	0.93	0.60	0.49	1.74	2.06	60
1.58	5.21	1.90	2.56	0.20	0.44	0.10	2.98	0.77	0.57	0.24	0.01	61
0.38	0.03	0.64	0.02	0.02	0.11	0.21	0.04	0.16	0.03	0.09	0.98	62
2.95	0.26	1.90	1.04	1.80	2.21	0.56	3.79	0.08	4.32	0.05	2.37	63
0.27	0.17	0.55	0.09	0.20	0.28	0.16	0.36	1.91	0.82	0.42	0.23	64
0.31	(4)	0.72	0.12	0.20	0.44	0.29	0.76	0.62	1.22	1.07	0.55	65
2.66	(4)	11.24	1.76	0.35	.....	0.01	4.96	2.55	6.14	10.36	0.07	66
46.1	46.5	30.9	55.8	70.3	55.7	73.1	45.3	70.1	58.0	51.8	59.3	67
15.3	19.1	9.6	12.4	10.6	11.3	13.3	3.7	2.7	1.5	6.0	13.4	68
7.5	31.5	6.7	14.5	1.4	4.2	1.0	11.8	3.4	1.8	0.8	0.1	69
1.8	0.2	2.2	0.1	0.2	1.0	2.2	0.2	0.7	0.1	0.3	6.4	70
14.0	1.6	6.7	5.9	12.4	21.0	5.7	15.0	0.3	13.4	0.2	15.4	71
1.3	1.1	1.9	0.5	1.4	2.7	1.7	1.4	8.6	2.5	1.4	1.5	72
1.4	(5)	2.5	0.7	1.4	4.1	2.9	3.0	2.8	3.8	3.7	3.5	73
12.6	(5)	39.5	10.0	2.4	.....	0.1	19.6	11.4	19.0	35.8	0.5	74

[3] Not reported. [4] Less than one-half of 1 cent. [5] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		WICHITA, KANS.	ALLENTOWN, PA.	SPRINGFIELD, ILL.	COVINGTON, KY.	ALTOONA, PA.	PAWTUCKET, R. I.	CANTON, OHIO.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1871	1867	1840	1834	1868	1886	1854
2	Year of latest incorporation	1886	1889	1911	1894	1868	1886	1854
3	Date of close of fiscal year	Dec. 31, 1912	Apr. 1, 1912	Feb. 29, 1912	Dec. 31, 1912	Apr. 1, 1912	Dec. 31, 1912	Dec. 31, 1912
4	**Form of government**	Commission.	Council.	Commission.	Council.	Council.	Council.	Council.
	Population:							
5	Estimated as of July 1, 1912	59,222	57,000	54,979	54,648	54,451	54,391	54,000
6	Enumerated Apr. 15, 1910	52,450	51,913	51,678	53,270	52,127	51,622	50,217
	Area, July 1, 1912:							
7	Total ... acres	12,830.0	3,815.0	5,504.0	3,093.0	2,114.6	5,725.0	5,964.0
8	Land ... acres	12,570.0	3,705.0	5,504.0	3,083.0	2,114.6	5,498.0	5,929.0
9	Water ... acres	260.0	110.0	.....	10.0	.....	227.0	35.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$63,880,157	$36,301,021	$17,382,465	$27,850,276	$25,007,408	$52,198,355	$60,429,260
11	Property subject to the general property tax	63,880,157	36,301,021	17,382,465	27,850,276	25,007,408	52,198,355	60,429,260
12	Real property	46,475,910	36,181,622	12,464,341	21,541,625	24,952,008	41,495,740	44,389,990
13	Personal property	13,346,285	119,399	4,320,656	3,940,625	55,400	10,702,615	16,039,270
14	Other property	4,057,962	.....	597,468	2,368,026	.....	.....	.....
15	Property subject to special property taxes	.....	.....	.....	.....	.....	.....	.....
16	Per capita assessed valuation of all property taxed	1,078.66	635.86	316.17	509.63	459.26	959.69	1,119.06
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	100	80	33	75	60	100	100
18	On personal property (per cent of true value)	100	80	33	50	60	100	100
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	15.50	11.40	35.10	17.50	20.00	14.98	9.30
20	Per $1,000 of estimated true valuation	15.50	9.12	11.70	13.13	12.00	14.98	9.30
21	Total levies of property taxes	990,142	413,832	621,209	487,370	500,148	782,163	563,563
22	The general property tax	990,142	413,832	621,209	487,370	500,148	782,163	563,563
23	Special property taxes	.....	.....	.....	.....	.....	.....	.....
24	Per capita levy of property taxes	16.72	7.25	11.30	8.92	9.19	14.38	10.44
25	Levies of poll taxes	.....	[3] 27,000	.....	.....	15,914	4,519	.....
	RECEIPTS AND BALANCES.							
26	Receipts during year	1,890,917	736,847	1,681,095	2,004,580	1,085,571	2,954,293	1,669,728
27	Revenue receipts	1,411,319	680,971	1,079,139	796,544	804,901	1,240,665	901,040
	Classified by division of city government—							
28	Receipts of city corporation	1,025,967	437,587	697,941	796,544	487,879	1,240,665	621,969
29	Receipts of school district	385,352	243,384	314,732	.....	317,022	.....	279,071
30	Receipts of other divisions	.....	.....	66,466	.....	.....	.....	.....
	Classified by contributor—							
31	Receipts from public	1,411,319	676,430	1,075,399	796,544	795,761	1,177,834	896,859
32	Receipts from funds and departments of city government	.....	4,541	3,740	.....	9,140	62,831	4,181
	Classified by source, as receipts from—							
33	The general property tax	781,892	421,317	609,391	457,243	539,064	765,939	526,918
34	Special property taxes	.....	.....	.....	.....	.....	.....	.....
35	Poll taxes	.....	21,800	.....	.....	.....	4,586	.....
36	Business taxes	22,047	42,081	127,197	60,809	37,681	55,423	82,648
37	Nonbusiness license taxes	8,585	1,556	4,845	6,331	5,472	2,748	2,241
38	Special assessments	549,502	40,713	133,315	32,430	27,216	17,604	119,330
39	Fines, forfeits, and escheats	11,058	1,861	7,641	2,598	4,365	1,606	1,862
40	Subventions and grants	12,261	38,576	17,393	79,299	41,542	11,134	28,248
41	Donations, gifts, and pension assessments	.....	.....	1,402	.....	.....	.....	91
42	Earnings of general departments	12,461	2,725	19,421	5,792	4,228	26,050	8,560
43	Highway privileges	3,061	.....	17,245	9,150	.....	18,926	.....
44	Rents of investment properties	1,246	.....	.....	298	180	10	.....
45	Interest	4,042	7,422	5,643	.....	22,316	55,308	25,003
46	Earnings of public service enterprises	5,164	102,920	135,646	142,594	122,837	281,331	196,139
47	Water-supply systems	.....	162,920	114,457	137,096	122,837	276,513	99,376
48	All other	5,164	.....	21,189	5,498	.....	4,818	6,763
49	Nonrevenue receipts	479,598	55,876	601,956	1,208,036	280,670	1,713,628	768,688
50	From sales of investments	.....	10,500	5,130	.....	28,000	.....	3,000
51	From sales of supplies	.....	.....	.....	.....	.....	.....	.....
52	From issue of debt obligations	476,709	3,500	575,810	586,740	96,700	1,413,137	453,879
53	From trust and agency transactions	.....	2,888	1,919	.....	21,775	68,194	75
54	From counterbalancing transactions	2,724	3,693	9,035	22,145	220	24,956	10,517
55	From general transfers	165	35,295	10,062	599,151	133,975	207,341	301,157
56	Cash balances at beginning of year	90,750	219,166	234,360	305,070	601,964	277,688	600,344
57	Total receipts and cash balances	1,981,667	956,013	1,915,455	2,309,650	1,687,535	3,231,981	2,270,072
	Per capita receipts from—							
58	All revenues	23.83	11.93	19.63	14.58	14.78	22.81	16.69
59	Property taxes	13.20	7.38	11.08	8.37	9.90	14.08	9.76
60	Other taxes	0.52	1.15	2.40	1.23	0.79	1.15	1.57
61	Special assessments	9.28	0.71	2.42	0.59	0.50	0.32	2.21
62	Fines, forfeits, and escheats	0.19	0.03	0.14	0.05	0.08	0.03	0.03
63	Subventions, grants, donations, gifts, and pension assessments	0.21	0.68	0.34	1.45	0.76	0.20	0.52
64	Earnings of general departments	0.21	0.05	0.35	0.11	0.08	0.48	0.16
65	Highway privileges, rents, and interest	0.14	0.13	0.42	0.17	0.41	1.37	0.46
66	Earnings of public service enterprises	0.09	1.80	2.47	2.61	2.26	5.17	1.97
	Per cent of all revenue receipts from—							
67	Property taxes	55.4	61.9	56.5	57.4	67.0	61.7	58.5
68	Other taxes	2.2	9.6	12.2	8.4	5.4	5.1	9.4
69	Special assessments	38.9	6.0	12.4	4.1	3.4	1.4	13.2
70	Fines, forfeits, and escheats	0.8	0.3	0.7	0.3	0.5	0.1	0.2
71	Subventions, grants, donations, gifts, and pension assessments	0.9	5.7	1.7	10.0	5.2	0.9	3.1
72	Earnings of general departments	0.9	0.4	1.8	0.7	0.5	2.1	1.0
73	Highway privileges, rents, and interest	0.6	1.1	2.1	1.2	2.8	6.0	2.8
74	Earnings of public service enterprises	0.4	15.1	12.6	17.9	15.3	22.7	11.8

[1] Valuation of personal property included with that of real property.

[2] Valuation of other property included with that of real property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

Group IV.—Cities having from 50,000 to 100,000 Inhabitants—Continued.						Group V.—Cities having from 30,000 to 50,000 Inhabitants.						
Mobile, Ala.	Sacramento, Cal.	Saginaw, Mich.	Sioux City, Iowa.	Binghamton, N. Y.	Atlantic City, N. J.	Rockford, Ill.	Little Rock, Ark.	Augusta, Ga.	Springfield, Ohio.	Lancaster, Pa.	Pueblo, Colo.	
1814	1863	1889	1857	1867	1854	1852	1831	1798	1850	1818	1873	1
1911	1911	1908	1886	1907	1902	1880	1875	1798	1903	1818	1911	2
Sept. 30, 1912 Commission.	Dec. 31, 1912 Commission.	June 30, 1912 Council.	Mar. 31, 1912 Commission.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	May 31, 1912 Council.	Dec. 31, 1912 Council.	3 4
53,647	53,340	52,334	51,118	50,409	50,244	49,491	48,710	48,660	48,568	48,517	47,975	5
51,521	44,696	50,510	47,828	48,443	46,150	45,401	45,941	41,040	46,921	47,227	44,395	6
11,200.0	8,894.0	7,897.1	28,645.0	6,400.0	3,060.0	6,159.0	5,820.0	6,196.0	7,223.0	2,560.0	7,308.8	7
8,640.0	8,830.0	7,657.1	28,020.0	5,913.6	2,760.0	5,967.0	5,440.0	6,012.0	7,223.0	2,530.0	7,218.8	8
2,560.0	64.0	240.0	625.0	486.4	300.0	192.0	380.0	184.0	.....	30.0	90.0	9
$32,216,959	$63,176,320	$27,245,669	$9,590,098	$34,875,515	$88,171,200	$19,701,707	$31,373,900	$32,360,077	$50,105,900	$25,852,390	$16,768,073	10
32,216,959	63,176,320	27,245,669	9,590,098	31,659,969	88,171,200	19,701,707	31,373,900	32,360,077	50,105,900	25,852,390	16,768,073	11
23,429,966	57,896,555	17,506,475	7,256,296	30,081,719	82,910,995	12,497,938	20,163,069	17,977,674	34,852,210	25,852,390	13,590,438	12
4,598,886	5,279,765	9,739,194	2,010,168	1,578,250	4,152,288	6,683,409	10,021,645	11,233,195	15,753,690	(1)	3,177,635	13
4,188,107	(2)	.....	323,634	.....	1,107,917	520,360	1,189,186	3,149,208	.....	.....	.....	14
.....	.....	.....	.....	3,215,546	.....	.....	.....	.....	.....	.....	.....	15
600.54	1,184.41	520.61	187.60	691.85	1,754.86	308.09	644.10	665.02	1,031.66	532.85	349.52	16
60	60	66	25	82	100	33	50	67	100	60	50	17
60	40	66	25	82	100	33	33	67	100	60	50	18
11.00	16.49	24.60	63.70	17.25	14.16	35.56	12.00	12.50	10.50	13.00	33.86	19
6.60	9.89	16.24	15.92	14.14	14.16	11.85	6.00	8.33	10.50	7.80	16.93	20
354,387	1,041,596	670,166	610,889	563,571	1,248,504	705,025	382,524	404,501	527,963	336,081	567,687	21
354,387	1,041,596	670,166	610,889	546,255	1,248,504	705,025	382,524	404,501	527,963	336,081	567,687	22
.....	.....	.....	.....	17,316	.....	.....	.....	.....	.....	.....	.....	23
6.61	19.53	12.81	11.95	11.18	24.85	14.25	7.85	8.31	10.87	6.93	11.83	24
.....	.....	.....	.....	.....	9,967	.....	.....	.....	.....	10,000	.....	25
1,382,965	2,344,837	2,128,011	1,171,299	1,241,439	4,006,869	1,701,913	1,469,102	2,041,417	2,299,741	636,630	1,806,757	26
1,120,155	1,831,580	1,085,697	1,084,334	827,495	1,890,786	930,905	987,575	929,069	815,036	594,444	1,026,654	27
980,311	1,435,149	1,046,593	788,831	827,495	1,890,786	511,629	698,992	783,306	594,411	420,217	776,178	28
130,844	396,431	39,104	295,503	.....	.....	376,730	288,583	145,763	220,625	174,227	250,476	29
.....	.....	.....	.....	.....	.....	42,546	.....	.....	.....	.....	.....	30
1,108,409	1,831,580	1,076,288	1,082,810	824,604	1,807,747	930,855	976,477	916,586	802,735	591,574	988,176	31
11,746	.....	9,409	1,524	2,891	83,039	50	11,098	12,483	12,301	2,870	38,478	32
322,360	896,914	644,576	601,371	521,245	1,081,447	703,336	350,371	401,239	468,422	322,215	553,257	33
.....	.....	.....	.....	16,308	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	265	.....	.....	.....	.....	2,027	.....	35
169,913	105,869	42,082	83,867	42,746	237,301	8,520	95,022	107,471	60,518	34,900	114,565	36
4,936	6,002	1,484	4,310	2,300	14,737	.....	15,962	1,578	4,761	14,623	2,565	37
263,833	386,395	197,526	189,357	63,693	38,726	64,977	345,221	22,181	82,180	2,050	40,779	38
19,698	10,463	1,953	6,234	1,982	8,898	7,180	32,795	12,864	4,052	389	8,858	39
129,614	203,540	17,650	17,343	23,945	145,310	14,106	92,761	136,923	25,758	42,844	48,972	40
155	.....	25,000	18,632	597	.....	993	4,516	3,250	6,562	.....	.....	41
15,885	24,904	17,822	29,874	14,665	29,244	14,591	33,134	51,314	25,099	1,962	7,667	42
10,123	465	100	17,480	.....	30,122	12,340	8,139	14,601	.....	3,000	1,348	43
.....	.....	.....	388	199	265	163	.....	1,168	.....	.....	.....	44
7,044	2,548	18,356	1,715	12,712	93,027	654	684	5,082	39,076	8,666	4,612	45
176,594	194,480	119,148	113,763	127,103	211,444	104,045	8,970	171,398	98,608	161,768	244,031	46
133,321	175,980	100,043	109,909	126,990	211,444	103,592	.....	107,123	87,222	153,798	240,685	47
43,273	18,500	19,105	3,854	113	.....	453	8,970	64,275	11,386	7,970	3,346	48
262,810	513,257	1,042,314	86,965	413,944	2,116,083	771,008	481,527	1,112,348	1,484,705	42,186	780,103	49
.....	.....	25,960	734	43,677	338,000	.....	.....	.....	247,210	.....	3,714	50
.....	.....	.....	720	316	.....	.....	.....	.....	.....	.....	.....	51
258,432	439,019	225,839	82,725	76,599	896,848	762,957	427,174	888,798	913,351	40,657	257,714	52
170	.....	200,094	.....	150,790	398,351	.....	200	.....	.....	.....	.....	53
2,713	34,520	2,821	2,786	13,226	13,613	7,104	14,971	13,799	17,975	1,529	10,092	54
1,495	39,718	587,600	.....	129,336	469,271	947	39,182	209,751	306,169	.....	508,583	55
155,171	573,119	230,389	58,197	268,289	1,253,725	86,944	320,418	93,356	296,503	124,565	90,322	56
1,538,136	2,917,956	2,358,400	1,229,496	1,509,728	5,260,594	1,788,857	1,789,520	2,134,773	2,596,244	761,195	1,897,079	57
20.88	34.34	20.75	21.21	16.42	37.63	18.81	20.27	19.09	16.78	12.25	21.40	58
6.01	16.82	12.32	11.76	10.66	21.52	14.21	7.19	8.25	9.64	6.64	11.53	59
3.26	2.10	0.83	1.72	0.89	5.02	0.17	2.28	2.24	1.34	1.06	2.44	60
4.92	7.24	3.77	3.70	1.26	0.77	1.31	7.09	0.46	1.69	0.04	0.85	61
0.37	0.20	0.04	0.12	0.04	0.18	0.15	0.67	0.26	0.09	0.01	0.18	62
2.42	3.82	0.81	0.70	0.49	2.89	0.31	2.00	2.88	0.67	0.88	1.02	63
0.30	0.47	0.34	0.58	0.29	0.58	0.29	0.68	1.05	0.52	0.04	0.16	64
0.32	0.06	0.35	0.38	0.26	2.46	0.27	0.18	0.43	0.80	0.24	0.12	65
3.29	3.65	2.28	2.23	2.52	4.21	2.10	0.18	3.52	2.03	3.33	5.09	66
28.8	49.0	59.4	55.5	65.0	57.2	75.6	35.5	43.3	57.4	54.2	53.9	67
15.6	6.1	4.0	8.1	5.4	13.3	0.9	11.2	11.7	8.0	8.7	11.4	68
23.6	21.1	18.2	17.5	7.7	2.0	7.0	35.0	2.4	10.1	0.3	4.0	69
1.8	0.6	0.2	0.6	0.2	0.5	0.8	3.3	1.4	0.5	0.1	0.9	70
11.6	11.1	3.9	3.3	3.0	7.7	1.6	9.9	15.1	4.0	7.2	4.8	71
1.4	1.4	1.6	2.8	1.8	1.5	1.6	3.4	5.5	3.1	0.3	0.7	72
1.5	0.2	1.7	1.8	1.6	0.5	1.4	0.9	2.2	4.8	2.0	0.6	73
15.8	10.6	11.0	10.5	15.4	11.2	11.2	0.9	18.4	12.1	27.2	23.8	74

[3] For property subject to the general property tax.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		NEW BRITAIN, CONN.	CHATTANOOGA, TENN.	YORK, PA.	MALDEN, MASS.	BERKELEY, CAL.	BAY CITY, MICH.	HAVERHILL, MASS.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1871	1851	1887	1882	1878	1865	1870
2	Year of latest incorporation	1905	1911	1887	1882	1909	1907	1870
3	Date of close of fiscal year	Mar. 31, 1912	Sept. 30, 1912	Apr. 1, 1912	Dec. 31, 1912	June 30, 1912	June 30, 1912	Dec. 31, 1912
4	**Form of government**	Council.	Commission.	Council.	Council.	Commission.	Council.	Commission.
	Population:							
5	Estimated as of July 1, 1912	47,430	47,339	47,206	46,805	46,558	46,153	45,665
6	Enumerated Apr. 15, 1910	43,916	44,604	44,750	44,404	40,434	45,166	44,115
	Area, July 1, 1912:							
7	Total ... acres	8,438.5	3,231.8	2,200.0	3,072.0	10,720.0	7,072.0	22,000.0
8	Land ... acres	8,428.5	3,031.8	2,165.0	3,060.0	5,280.0	6,316.8	20,500.0
9	Water ... acres	10.0	200.0	35.0	12.0	5,440.0	755.2	1,500.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$40,592,672	$28,598,222	$24,901,571	$40,617,596	$38,812,245	$18,119,690	$37,051,095
11	Property subject to the general property tax	39,367,672	28,598,222	24,901,571	40,483,000	38,812,245	18,119,690	36,245,502
12	Real property	27,178,660	20,590,380	24,829,991	31,943,100	35,345,845	13,631,245	27,964,925
13	Personal property	12,189,012	5,352,940	71,580	8,539,900	3,466,400	4,488,445	8,280,577
14	Other property	...	2,654,902	...	...	...	...	...
15	Property subject to special property taxes	1,225,000	...	...	134,596	...	...	805,593
16	Per capita assessed valuation of all property taxed	855.84	604.12	527.51	867.80	833.03	392.60	811.37
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	100	60	60	100	60	75	100
18	On personal property (per cent of true value)	100	100	60	100	60	75	100
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	13.69	16.50	15.00	16.47	13.40	24.44	16.46
20	Per $1,000 of estimated true valuation	13.69	9.90	9.00	16.47	8.04	18.33	16.46
21	Total levies of property taxes	549,252	471,871	373,524	666,490	520,101	442,848	612,117
22	The general property tax	539,028	471,871	373,524	666,906	520,101	442,848	596,650
23	Special property taxes	10,224	...	...	2,584	...	...	15,467
24	Per capita levy of property taxes	11.58	9.97	7.91	14.30	11.17	9.60	13.40
25	Levies of poll taxes	23,404	(3)	26,520	25,374	...	...	28,560
	RECEIPTS AND BALANCES.							
26	Receipts during year	1,235,701	1,505,540	553,597	2,168,633	966,262	1,011,128	2,806,909
27	Revenue receipts	867,657	768,842	418,648	1,019,918	918,813	717,595	1,030,959
	Classified by division of city government—							
28	Receipts of city corporation	867,657	768,842	296,816	1,019,918	489,742	596,323	1,030,959
29	Receipts of school district	...	...	121,832	...	429,071	121,272	...
30	Receipts of other divisions	...	...	...	...	...	...	...
	Classified by contributor—							
31	Receipts from public	864,577	765,128	414,217	1,015,405	918,813	687,544	1,023,689
32	Receipts from funds and departments of city government	3,080	3,714	4,431	4,513	...	30,051	7,270
	Classified by source, as receipts from—							
33	The general property tax	555,990	441,340	270,342	636,406	516,705	488,003	605,903
34	Special property taxes	10,224	...	...	93,883	...	...	59,828
35	Poll taxes	17,787	...	3,577	23,800	...	...	25,508
36	Business taxes	27,658	82,182	25,643	794	13,239	39,482	58,217
37	Nonbusiness license taxes	1,612	...	2,628	519	6,669	291	2,198
38	Special assessments	36,377	69,475	48,561	38,789	133,410	44,915	29,658
39	Fines, forfeits, and escheats	10,202	15,199	1,091	1,747	2,737	317	4,223
40	Subventions and grants	27,293	109,128	39,967	2,680	211,558	10,562	2,952
41	Donations, gifts, and pension assessments	2,519	3,296	1,000	1,649	151	...	15,000
42	Earnings of general departments	31,065	36,975	2,755	57,435	14,222	5,682	43,283
43	Highway privileges	...	3,675	10,957	9,947	13,379	...	15,528
44	Rents of investment properties	90	712	...	396	3,090	...	...
45	Interest	12,606	4,110	11,851	42,093	980	9,156	43,037
46	Earnings of public service enterprises	134,234	2,750	276	109,780	2,673	119,187	125,624
47	Water-supply systems	120,711	...	...	102,017	...	56,364	124,169
48	All other	13,523	2,750	276	7,763	2,673	62,823	1,455
49	Nonrevenue receipts	368,044	736,698	134,949	1,148,715	47,449	293,533	1,775,950
50	From sales of investments	60,000	904	25,050	49,596	...	...	587,429
51	From sales of supplies	...	...	...	...	...	...	...
52	From issue of debt obligations	236,210	691,210	102,064	895,077	14,800	40,164	671,725
53	From trust and agency transactions	21,488	92	10	123,605	17,065	150,933	127,694
54	From counterbalancing transactions	6,098	7,280	725	6,737	2,133	8,947	8,408
55	From general transfers	44,248	37,212	7,100	73,700	13,451	93,489	380,694
56	Cash balances at beginning of year	89,582	237,069	244,595	47,831	183,729	209,463	72,235
57	Total receipts and cash balances	1,325,283	1,742,609	798,192	2,216,464	1,149,991	1,220,591	2,879,144
	Per capita receipts from—							
58	All revenues	18.29	16.24	8.87	21.79	19.73	15.55	22.58
59	Property taxes	11.94	9.32	5.73	15.60	11.10	10.57	14.68
60	Other taxes	0.99	1.74	0.67	0.54	0.43	0.86	1.88
61	Special assessments	0.77	1.47	1.03	0.83	2.87	0.97	0.65
62	Fines, forfeits, and escheats	0.22	0.32	0.02	0.04	0.06	0.01	0.09
63	Subventions, grants, donations, gifts, and pension assessments	0.63	2.37	0.87	0.09	4.55	0.23	0.39
64	Earnings of general departments	0.65	0.78	0.06	1.23	0.31	0.12	0.95
65	Highway privileges, rents, and interest	0.27	0.18	0.48	1.12	0.37	0.20	1.28
66	Earnings of public service enterprises	2.83	0.06	0.01	2.35	0.06	2.58	2.75
	Per cent of all revenue receipts from—							
67	Property taxes	65.3	57.4	64.6	71.6	56.2	68.0	64.6
68	Other taxes	5.4	10.7	7.6	2.5	2.2	5.5	8.3
69	Special assessments	4.2	9.0	11.6	3.8	14.5	6.3	2.9
70	Fines, forfeits, and escheats	1.2	2.0	0.3	0.2	0.3	(4)	0.4
71	Subventions, grants, donations, gifts, and pension assessments	3.4	14.6	9.8	0.4	23.0	1.5	1.7
72	Earnings of general departments	3.6	4.8	0.7	5.6	1.5	0.8	4.2
73	Highway privileges, rents, and interest	1.5	1.1	5.4	5.1	1.9	1.3	5.7
74	Earnings of public service enterprises	15.5	0.4	0.1	10.8	0.3	16.6	12.2

[1] Valuation of personal property included with that of real property.

[2] For property subject to the general property tax.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

TOPEKA, KANS.	SALEM, MASS.	LINCOLN, NEBR.	DAVENPORT, IOWA.	EL PASO, TEX.	SAN DIEGO, CAL.	TAMPA, FLA.	McKEESPORT, PA.	FLINT, MICH.	KALAMAZOO, MICH.	RACINE, WIS.	SUPERIOR, WIS.	
1857	1836	1871	1851	1873	1850	1887	1891	1855	1884	1848	1889	1
1907	1836	1887	1857	1907	1909	1887	1891	1909	1907	1905	1891	2
Dec. 31, 1912	Nov. 30, 1912	Mar. 31, 1912	Mar. 31, 1912	Mar. 31, 1912	Dec. 31, 1912	May 31, 1912	Apr. 10, 1912	Feb. 29, 1912	Mar. 31, 1912	Dec. 31, 1912	Sept. 30, 1912	3
Commission.	Council.	Council.	Council.	Commission.	Commission.	Council.	Council.	Council.	Council.	Council.	Commission.	4
45,478	45,427	44,873	44,766	44,645	44,470	44,428	44,413	44,322	42,798	42,585	42,462	5
43,684	43,697	43,973	43,028	39,279	39,578	37,782	42,694	38,550	39,437	38,002	40,384	6
5,652.0	5,250.0	4,891.2	5,280.0	5,836.8	47,323.1	7,680.0	2,240.0	8,346.0	5,307.0	3,840.0	27,000.0	7
5,332.0	5,100.0	4,888.6	5,280.0	5,724.3	47,323.1	5,760.0	2,236.8	8,306.0	5,216.0	3,750.0	23,400.0	8
320.0	150.0	2.6	.....	112.5	.....	1,920.0	3.2	40.0	91.0	90.0	3,600.0	9
$52,160,655	$37,293,231	$9,498,467	$24,283,260	$32,250,450	$49,068,148	$25,643,737	$24,302,800	$23,555,106	$22,436,570	$26,552,448	$23,739,502	10
52,160,655	37,173,550	9,498,467	24,283,260	32,250,450	49,068,148	25,643,737	24,302,800	23,555,106	22,436,570	26,552,448	23,739,502	11
32,748,090	26,064,900	5,635,440	16,363,470	25,185,240	44,613,954	21,116,200	24,302,800	15,856,015	15,057,714	19,895,801	19,366,772	12
14,095,350	11,108,650	3,338,806	7,667,070	7,065,210	4,454,194	4,527,537	(1)	7,699,091	7,378,856	6,656,647	4,372,730	13
5,317,215	.....	524,221	252,720	.....	.....	.....	.....	.....	.....	.....	.....	14
.....	119,681	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15
1,146.94	820.95	211.67	542.45	722.38	1,103.40	577.20	547.20	531.45	524.24	623.52	559.08	16
90	100	20	50	60	40	60	55	70	50	50	70	17
90	100	20	50	60	33	60	55	70	50	50	60	18
13.10	15.10	65.00	28.53	19.40	20.31	16.21	18.75	14.90	17.42	16.39	20.93	19
11.79	15.10	13.00	14.26	11.64	8.12	9.73	10.31	10.43	8.71	8.20	14.65	20
683,920	563,384	634,579	695,620	625,765	996,619	415,814	455,678	351,157	394,028	435,062	496,791	21
683,920	561,230	634,579	695,620	625,765	996,619	415,814	455,678	351,157	394,028	435,062	496,791	22
.....	2,154	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
15.04	12.40	14.14	15.54	14.02	22.41	9.36	10.26	7.92	9.21	10.22	11.70	24
.....	24,018	13,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
1,526,111	1,703,655	1,304,461	1,367,365	1,986,519	3,482,245	945,742	881,039	1,073,880	1,270,121	999,768	1,293,189	26
1,019,749	895,669	998,599	927,077	1,065,700	2,118,230	747,209	710,842	558,885	614,091	701,352	751,889	27
713,512	895,669	666,661	650,934	1,065,700	1,723,297	587,747	463,030	548,971	435,157	701,352	751,889	28
306,237	.....	331,938	276,143	.....	394,933	159,462	247,812	9,914	178,934	.....	.....	29
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
1,015,021	894,169	991,524	927,077	1,037,917	2,100,580	730,379	709,402	552,229	613,686	699,654	750,809	31
4,728	1,500	7,075	.....	27,783	8,650	16,830	1,440	6,656	405	1,698	1,080	32
628,000	586,610	614,289	687,015	625,628	983,248	414,725	466,260	379,638	393,011	418,139	495,760	33
.....	66,987	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,737	34
.....	19,214	11,274	.....	.....	.....	.....	.....	.....	.....	.....	.....	35
20,086	1,146	56,559	53,536	23,591	133,178	83,670	34,039	24,409	33,467	76,948	83,375	36
5,269	2,512	2,337	2,366	1,651	42,525	1,200	939	1,404	2,355	2,450	941	37
194,295	21,079	129,861	128,049	95,968	446,546	11,817	36,748	34,096	100,116	79,828	107,746	38
3,867	5,069	2,761	4,614	21,521	19,541	26,264	7,862	2,900	1,612	6,423	18,767	39
14,919	1,494	23,325	18,838	55,228	150,167	159,407	33,391	6,281	5,028	62,416	25,056	40
1,513	4,873	.....	879	.....	327	.....	25	120	.....	1,330	1,193	41
23,336	39,601	9,051	17,483	38,436	24,819	39,567	12,792	25,040	12,601	15,981	4,780	42
706	5,283	14,867	1,350	6	5,967	3,698	1,111	.....	.....	18,317	2,762	43
.....	.....	.....	1,056	.....	583	740	5	172	.....	450	88	44
11,746	14,210	13,845	7,346	12,171	10,424	2,830	10,546	7,137	7,183	7,099	5,675	45
115,512	127,591	120,440	4,545	191,500	300,905	3,291	107,124	77,688	58,718	11,971	.....	46
114,603	123,010	119,705	.....	191,500	287,206	.....	107,004	77,047	50,584	.....	.....	47
909	4,581	735	4,545	.....	13,699	3,291	120	641	8,134	11,971	.....	48
506,362	807,986	305,862	440,288	920,819	1,364,015	198,533	170,197	514,995	656,030	298,416	541,300	49
4,738	35,469	.....	.....	.....	.....	41,500	4,000	1,400	.....	6,469	.....	50
.....	.....	.....	12,194	.....	.....	.....	.....	.....	413	.....	.....	51
283,976	631,035	296,322	224,604	564,366	1,127,258	143,528	90,061	226,046	609,923	131,611	121,409	52
6,737	122,349	314	198,226	.....	8,318	12,296	50	148,377	4,738	155,855	169,789	53
1,976	1,611	2,789	2,572	736	205,030	501	380	7,145	4,172	4,481	4,402	54
208,935	17,522	6,437	2,692	355,717	23,409	708	75,706	131,427	36,784	.....	245,700	55
286,211	55,049	347,324	345,975	737,112	1,003,620	188,593	345,055	388,172	196,072	112,298	276,551	56
1,812,322	1,758,704	1,651,785	1,713,340	2,723,631	4,485,865	1,134,335	1,226,094	1,462,052	1,466,193	1,112,066	1,569,740	57
22.42	19.72	22.25	20.71	23.87	47.63	16.82	16.01	12.61	14.35	16.47	17.71	58
13.81	14.39	13.69	15.35	14.01	22.11	9.33	10.50	8.57	9.18	9.82	11.81	59
0.56	0.50	1.56	1.25	0.56	3.95	1.91	0.79	0.58	0.84	1.86	1.99	60
4.27	0.46	2.89	2.86	2.15	10.04	0.27	0.83	0.77	2.34	1.87	2.54	61
0.09	0.11	0.06	0.10	0.48	0.44	0.59	0.18	0.07	0.04	0.15	0.44	62
0.36	0.14	0.52	0.44	1.24	3.38	3.59	0.75	0.14	0.12	1.50	0.62	63
0.52	0.87	0.20	0.39	0.86	0.56	0.89	0.29	0.56	0.29	0.38	0.11	64
0.27	0.43	0.64	0.22	0.27	0.38	0.16	0.26	0.16	0.17	0.61	0.20	65
2.54	2.81	2.68	0.10	4.29	6.77	0.07	2.41	1.75	1.37	0.28	.....	66
61.6	73.0	61.5	74.1	58.7	46.4	55.5	65.6	67.9	64.0	59.6	66.7	67
2.5	2.6	7.0	6.0	2.4	8.3	11.4	4.9	4.6	5.8	11.3	11.2	68
19.1	2.4	13.0	13.8	9.0	21.1	1.6	5.2	6.1	16.3	11.4	14.3	69
0.4	0.6	0.3	0.5	2.0	0.9	3.5	1.1	0.5	0.3	0.9	2.5	70
1.6	0.7	2.3	2.1	5.2	7.1	21.3	4.7	1.1	0.8	9.1	3.5	71
2.3	4.4	0.9	1.9	3.6	1.2	5.3	1.8	4.5	2.1	2.3	0.6	72
1.2	2.2	2.9	1.1	1.1	0.8	1.0	1.6	1.3	1.2	3.7	1.1	73
11.3	14.2	12.1	0.5	18.0	14.2	0.4	15.1	13.9	9.6	1.7	.....	74

[3] Not reported.

[4] Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		WHEELING, W. VA.	MACON, GA.	NEWTON, MASS.	BUTTE, MONT.	WOONSOCKET, R. I.	MONTGOMERY, ALA.	CHESTER, PA.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1836	1832	1873	1879	1888	1837	1866
2	Year of latest incorporation	1907	1893	1902	1888	1888	1911	1889
3	Date of close of fiscal year	June 30, 1912	Dec. 16, 1912	Dec. 31, 1912	Apr. 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Apr. 3, 1912
4	**Form of government**	Council.	Council.	Council.	Council.	Council.	Commission.	Council.
	Population:							
5	Estimated as of July 1, 1912	42,257	41,364	41,195	40,540	40,342	39,773	39,553
6	Enumerated Apr. 15, 1910	41,641	40,665	39,806	39,165	38,125	38,136	38,537
	Area, July 1, 1912:							
7	Total ... acres	2,050.0	5,310.0	11,406.0	3,300.0	5,632.0	4,211.2	3,000.0
8	Land ... acres	1,345.0	5,260.0	11,106.0	3,300.0	5,532.0	4,211.2	2,985.0
9	Water ... acres	705.0	50.0	300.0	.....	100.0	.....	15.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$61,851,235	$25,358,761	$80,132,445	$24,184,365	$25,631,100	$23,363,804	$18,526,284
11	Property subject to the general property tax	61,851,235	25,358,761	80,054,851	24,184,365	25,631,100	23,363,804	18,526,284
12	Real property	38,610,425	14,062,267	54,169,900	16,434,445	19,334,450	16,742,465	18,491,909
13	Personal property	18,313,450	7,691,504	25,884,951	7,749,920	6,296,650	5,394,924	34,375
14	Other property	4,927,360	3,604,990	.....	.....	.....	1,226,415	.....
15	Property subject to special property taxes	.....	.....	77,594	.....	.....	.....	.....
16	Per capita assessed valuation of all property taxed	1,463.69	613.06	1,945.20	596.56	635.35	587.43	468.39
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	100	75	100	75	100	50	70
18	On personal property (per cent of true value)	100	75	100	75	100	50	70
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	6.43	12.50	15.06	22.20	15.55	11.25	16.00
20	Per $1,000 of estimated true valuation	6.43	9.38	15.06	16.65	15.55	5.63	11.20
21	Total levies of property taxes	397,394	316,985	1,206,976	536,895	398,578	262,843	296,421
22	The general property tax	397,394	316,985	1,205,626	536,895	398,578	262,843	296,421
23	Special property taxes	.....	.....	1,350	.....	.....	.....	.....
24	Per capita levy of property taxes	9.40	7.66	29.30	13.24	9.88	6.61	7.49
25	Levies of poll taxes	4,810	3,354	21,992	.....	2,341	11,862	10,419
	RECEIPTS AND BALANCES.							
26	Receipts during year	1,017,492	1,142,735	3,999,843	1,562,672	1,486,764	1,230,231	998,470
27	Revenue receipts	729,728	881,416	1,813,505	871,925	646,605	729,672	446,435
	Classified by division of city government—							
28	Receipts of city corporation	525,748	762,828	1,813,505	595,161	646,605	729,672	292,496
29	Receipts of school district	203,980	118,588	.....	276,764	.....	.....	153,939
30	Receipts of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by contributor—							
31	Receipts from public	723,952	843,284	1,747,305	870,488	597,441	721,350	442,776
32	Receipts from funds and departments of city government	5,776	38,132	66,200	1,437	49,164	8,322	3,659
	Classified by source, as receipts from—							
33	The general property tax	399,912	300,292	1,258,100	504,569	387,086	260,984	287,162
34	Special property taxes	.....	.....	142,545	.....	.....	.....	.....
35	Poll taxes	2,984	3,354	19,701	21,178	2,385	11,862	11,593
36	Business taxes	63,826	108,126	858	85,019	45,098	134,215	22,357
37	Nonbusiness license taxes	1,986	1,008	405	4,719	1,883	3,854	8,783
38	Special assessments	1,647	99,324	58,256	90,588	12,300	108,530	51,867
39	Fines, forfeits, and escheats	12,643	27,192	2,164	10,175	709	21,731	1,143
40	Subventions and grants	16,170	115,559	7,233	127,393	10,537	27,378	33,571
41	Donations, gifts, and pension assessments	.....	.....	14,926	277	.....	.....	.....
42	Earnings of general departments	9,771	33,565	41,924	18,071	21,457	27,386	7,882
43	Highway privileges	6,691	18,753	6,332	1,659	3,986	1,900	5,158
44	Rents of investment properties	1,373	800	.....	175	144	.....	42
45	Interest	9,786	8,315	105,911	8,102	30,898	2,411	16,590
46	Earnings of public service enterprises	202,939	165,128	155,150	.....	130,122	129,421	187
47	Water-supply systems	150,649	151,505	155,150	.....	130,122	123,462	.....
48	All other	52,290	13,623	.....	.....	.....	5,959	187
49	Nonrevenue receipts	287,764	261,319	2,186,338	690,747	840,159	500,559	552,035
50	From sales of investments	.....	17,636	545,760	67,195	5,000	.....	25,100
51	From sales of supplies	.....	.....	.....	.....	.....	.....	.....
52	From issue of debt obligations	27,210	201,025	1,080,382	478,552	604,856	377,399	428,061
53	From trust and agency transactions	608	.....	193,556	.....	40,124	1,355	.....
54	From counterbalancing transactions	2,388	4,675	5,203	5,940	3,947	21,889	5,989
55	From general transfers	257,558	37,983	361,437	139,060	186,232	99,916	92,885
56	Cash balances at beginning of year	454,554	97,223	135,474	173,179	154,257	132,842	407,233
57	Total receipts and cash balances	1,472,046	1,239,958	4,135,317	1,735,851	1,641,021	1,363,073	1,405,703
	Per capita receipts from—							
58	All revenues	17.27	21.31	44.02	21.51	16.03	18.35	11.29
59	Property taxes	9.46	7.26	34.00	12.45	9.60	6.56	7.26
60	Other taxes	1.63	2.72	0.51	2.74	1.22	3.77	1.08
61	Special assessments	0.04	2.40	1.41	2.23	0.30	2.73	1.31
62	Fines, forfeits, and escheats	0.30	0.66	0.05	0.25	0.02	0.55	0.03
63	Subventions, grants, donations, gifts, and pension assessments	0.38	2.79	0.54	3.15	0.26	0.69	0.85
64	Earnings of general departments	0.23	0.81	1.02	0.45	0.53	0.69	0.20
65	Highway privileges, rents, and interest	0.42	0.67	2.72	0.25	0.87	0.11	0.55
66	Earnings of public service enterprises	4.80	3.99	3.77	.....	3.23	3.25	(3)
	Per cent of all revenue receipts from—							
67	Property taxes	54.8	34.1	77.2	57.9	59.9	35.8	64.3
68	Other taxes	9.4	12.8	1.2	12.7	7.6	20.5	9.6
69	Special assessments	0.2	11.3	3.2	10.4	1.9	14.9	11.6
70	Fines, forfeits, and escheats	1.7	3.1	0.1	1.2	0.1	3.0	0.3
71	Subventions, grants, donations, gifts, and pension assessments	2.2	13.1	1.2	14.6	1.6	3.8	7.5
72	Earnings of general departments	1.3	3.8	2.3	2.1	3.3	3.8	1.8
73	Highway privileges, rents, and interest	2.4	3.2	6.2	1.1	5.4	0.6	4.9
74	Earnings of public service enterprises	27.8	18.7	8.6	.....	20.1	17.7	(4)

[1] Valuation of personal property included with that of real property.

[2] For property subject to the general property tax.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
FITCHBURG, MASS.	DUBUQUE, IOWA.	GALVESTON, TEX.	WEST HOBOKEN, N. J.	NEW CASTLE, PA.	ROANOKE, VA.	ELMIRA, N. Y.	HUNTINGTON, W. VA.	EAST ORANGE, N. J.	KNOXVILLE, TENN.	HAMILTON, OHIO.	LEXINGTON, KY.	
1872	1840	1839	1888	1869	1884	1864	1872	1899	1815	1854	1832	1
1872	1840	1903	1888	1889	1892	1906	1909	1909	1912	1854	1894	2
Nov. 30, 1912 Council.	Mar. 1, 1912 Council.	Feb. 29, 1912 Commission.	Dec. 31, 1912 Council.	Apr. 1, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	July 1, 1912 Commission.	Dec. 31, 1912 Council.	Jan. 23, 1913 Commission.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	3 4
39,233	38,984	38,716	38,155	38,005	37,804	37,512	37,404	37,246	37,174	37,138	37,051	5
37,826	38,494	36,981	35,403	36,280	34,874	37,176	31,161	34,371	36,346	35,279	35,099	6
18,163.0	8,320.0	4,989.3	546.0	5,915.0	3,462.4	4,747.0	7,920.0	2,480.0	2,551.0	3,460.0	3,200.0	7
17,963.0	8,290.0	4,989.3	546.0	5,815.0	3,394.5	4,546.0	7,892.0	2,480.0	2,541.0	3,320.0	3,200.0	8
200.0	30.0	.....	.....	100.0	67.9	201.0	28.0	.....	10.0	140.0	.....	9
$33,150,934	$25,912,190	$27,097,687	$24,327,979	$19,995,000	$35,361,123	$24,718,743	$29,432,257	$50,490,649	$22,782,239	$46,251,980	$23,901,824	10
32,835,554	25,912,190	27,097,687	24,327,979	19,995,000	35,361,123	22,083,754	29,432,257	50,490,649	22,782,239	46,251,980	23,901,824	11
24,751,350	17,453,520	22,385,262	22,708,529	19,995,000	14,800,525	20,566,164	18,231,270	46,610,800	18,713,375	31,838,420	17,536,625	12
8,084,204	7,185,970	4,712,425	1,615,191	(1)	4,966,132	1,517,590	7,321,051	3,785,800	2,683,332	14,413,560	5,827,515	13
.....	1,272,700	.....	4,259	.....	15,594,466	.....	3,879,936	94,049	1,385,532	.....	537,684	14
315,380	.....	.....	.....	.....	.....	2,634,989	.....	.....	.....	.....	.....	15
844.98	664.69	699.91	637.61	526.11	933.90	658.96	786.87	1,355.60	612.85	1,245.41	645.11	16
100	81	67	100	55	40	78	80	100	80	100	80	17
100	81	67	100	55	40	60	80	100	80	100	50	18
17.15	19.24	18.70	9.36	20.00	12.50	22.56	9.71	11.66	16.00	7.48	16.20	19
17.15	15.58	12.47	9.36	11.00	5.00	17.60	7.77	11.66	12.80	7.48	12.96	20
569,311	498,572	506,726	227,883	399,900	442,014	512,563	283,220	588,721	364,516	347,971	387,210	21
563,130	498,572	506,726	227,883	399,900	442,014	498,172	283,220	588,721	364,516	347,971	387,210	22
6,181	.....	.....	.....	.....	.....	14,391	.....	.....	.....	.....	.....	23
14.51	12.79	13.09	5.97	10.52	11.67	13.66	7.57	15.81	9.81	9.37	10.45	24
21,582	.....	.....	1,408	.....	4,228	.....	14,504	8,169	.....	.....	.....	25
2,884,075	923,126	1,102,639	974,059	541,990	783,697	940,358	635,378	3,172,299	1,365,983	1,059,176	1,164,537	26
866,787	679,815	883,573	375,318	382,331	619,374	613,348	577,041	1,002,363	834,937	712,725	651,390	27
866,787	531,067	781,123	375,318	255,389	619,374	613,348	448,486	1,002,363	834,937	533,370	651,390	28
.....	148,748	102,450	.....	126,942	.....	.....	128,555	.....	.....	179,355	.....	29
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
850,590	679,104	883,573	375,318	382,331	607,122	612,918	572,691	983,040	834,670	697,780	651,390	31
16,197	711	.....	.....	.....	12,252	430	4,350	19,323	267	14,945	.....	32
526,813	489,908	496,768	166,683	280,363	429,111	490,525	276,245	592,484	356,126	330,876	401,001	33
70,088	.....	.....	.....	.....	.....	14,391	.....	.....	.....	.....	.....	34
19,424	.....	.....	1,000	.....	3,150	.....	6,299	6,127	2,720	.....	.....	35
42,846	36,729	18,129	51,637	12,159	100,467	42,662	35,956	12,248	74,753	58,186	104,627	36
423	1,075	11,678	1,745	1,589	2,848	2,252	1,900	10,431	2,370	3,061	454	37
24,143	62,534	2,702	26,905	39,574	7,194	19,263	222,184	26,998	74,469	80,066	84,413	38
3,179	402	4,850	549	2,553	13,817	1,683	8,828	2,170	22,718	47	3,055	39
1,978	13,067	127,293	108,978	26,165	22,020	18,032	11,722	132,135	77,185	21,274	42,608	40
1,350	673	.....	535	.....	220	1,776	.....	5,995	.....	2,657	.....	41
36,362	3,197	61,995	1,758	8,487	18,081	7,742	9,978	20,307	22,674	6,863	4,361	42
4,349	.....	3,162	12,445	2,348	6,281	750	677	22,240	5,136	.....	1,450	43
1,576	336	116	.....	.....	.....	303	1,125	96	.....	.....	1,886	44
31,105	60	31,156	3,083	6,731	9,126	6,889	.....	26,411	7,544	16,570	3,116	45
103,151	71,834	126,624	.....	2,362	7,059	6,180	2,127	144,721	189,242	192,225	4,419	46
93,676	70,987	125,855	.....	.....	.....	.....	.....	144,721	178,284	49,397	.....	47
9,475	847	769	.....	2,362	7,059	6,180	2,127	.....	10,958	142,828	4,419	48
2,017,288	243,311	219,066	598,741	159,659	164,323	327,010	58,337	2,169,936	531,046	346,451	513,147	49
468,870	2,000	6,000	.....	.....	.....	13,856	.....	148,101	1,725	10,738	.....	50
.....	.....	.....	.....	190	.....	.....	.....	.....	.....	15	.....	51
1,365,885	230,835	124,364	383,437	158,312	44,930	164,588	19,397	1,401,108	418,464	113,256	311,721	52
109,358	274	.....	188,473	.....	.....	80,806	20,537	334,030	.....	.....	.....	53
14,304	2,870	2,120	1,173	1,157	1,576	1,170	13,305	7,494	3,796	1,943	1,820	54
58,871	7,332	86,582	25,658	.....	117,817	66,590	5,098	279,203	107,061	220,499	199,606	55
62,438	203,997	252,444	129,182	272,798	535,273	50,127	304,290	530,235	167,598	261,343	170,255	56
2,946,513	1,127,123	1,355,083	1,103,241	814,788	1,318,970	990,485	939,668	3,702,534	1,533,581	1,320,519	1,334,792	57
22.09	17.44	22.82	9.84	10.06	16.36	16.35	15.43	26.91	22.46	19.19	17.58	58
15.21	12.57	12.83	4.37	7.38	11.33	13.46	7.39	15.91	9.58	8.91	10.82	59
1.60	0.97	0.77	1.43	0.36	2.81	1.20	1.18	0.77	2.15	1.65	2.84	60
0.62	1.60	0.07	0.71	1.04	0.19	0.51	5.94	0.72	2.00	2.18	2.28	61
0.08	0.01	0.13	0.01	0.07	0.36	0.04	0.24	0.06	0.61	(3)	0.08	62
0.08	0.35	3.29	2.87	0.69	0.59	0.55	0.31	3.71	2.08	0.64	1.15	63
0.93	0.08	1.58	0.05	0.22	0.48	0.21	0.27	0.55	0.61	0.18	0.12	64
0.94	0.01	0.89	0.41	0.24	0.41	0.21	0.05	1.31	0.34	0.45	0.17	65
2.63	1.84	3.27	.....	0.06	0.19	0.16	0.06	3.89	5.09	5.18	0.12	66
68.9	72.1	56.2	44.4	73.3	69.3	82.3	47.9	59.1	42.7	46.4	61.6	67
7.2	5.6	3.4	14.5	3.6	17.2	7.3	7.7	2.9	9.6	8.6	16.1	68
2.8	9.2	0.3	7.2	10.4	1.2	3.1	38.5	2.7	8.9	11.4	13.0	69
0.4	0.1	0.5	0.1	0.7	2.2	0.3	1.5	0.2	2.7	(4)	0.5	70
0.4	2.0	14.4	29.2	6.8	3.6	3.4	2.0	13.8	9.2	3.4	6.5	71
4.2	0.5	6.9	0.5	2.2	2.9	1.3	1.7	2.9	2.7	1.0	0.7	72
4.3	0.1	3.9	4.1	2.4	2.5	1.3	0.3	4.9	1.5	2.3	1.0	73
11.9	10.6	14.3	.....	0.6	1.1	1.0	0.4	14.4	22.7	27.0	0.7	74

[3] Less than one-half of 1 cent.

[4] Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		SPRINGFIELD, MO.	QUINCY, ILL.	CHARLOTTE, N. C.	JOLIET, ILL.	PASADENA, CAL.	AUBURN, N. Y.	EVERETT, MASS.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1855	1839	1816	1852	1886	1848	1892
2	Year of latest incorporation	1885	1895	1851	1876	1909	1906	1892
3	Date of close of fiscal year	June 30, 1912	Apr. 30, 1912	Apr. 30, 1912	Dec. 31, 1912	June 30, 1912	June 30, 1912	Dec. 31, 1912
4	**Form of government**	Council.	Council.	Council.	Council.	Council.	Council.	Council.
	Population:							
5	*Estimated as of July 1, 1912*	37,030	36,662	36,079	35,858	35,848	35,633	35,529
6	Enumerated Apr. 15, 1910	35,201	36,587	34,014	34,670	30,291	34,668	33,484
	Area, July 1, 1912:							
7	Total ... acres	5,039.1	5,224.6	8,192.0	2,520.0	7,170.8	5,440.0	2,176.0
8	Land ... acres	5,039.1	3,798.6	8,167.0	2,430.0	7,170.8	5,390.0	1,988.0
9	Water ... acres	.....	1,426.0	25.0	90.0	.....	50.0	188.0
	VALUATION AND TAXATION.							
10	Assessed valuation of property	$16,178,302	$10,537,403	$18,216,755	$7,519,704	$47,138,470	$22,538,902	$29,742,700
11	Property subject to the general property tax	16,178,302	10,537,403	18,216,755	7,519,704	47,138,470	21,150,227	29,742,700
12	Real property	10,583,530	7,158,835	10,115,070	5,782,540	39,746,225	20,309,674	25,141,600
13	Personal property	5,168,011	3,114,230	8,101,685	1,380,685	5,191,405	840,553	4,601,700
14	Other property	503,761	266,338	.....	356,569	2,200,840	.....	.....
15	Property subject to special property taxes	.....	.....	.....	.....	.....	1,388,675	.....
16	Per capita assessed valuation of all property taxed	436.90	287.42	504.91	209.71	1,314.95	632.53	837.14
	Reported basis of assessment in practice[1]—							
17	On real property (per cent of true value)	50	33	30	33	60	80	100
18	On personal property (per cent of true value)	50	33	30	33	60	100	100
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	17.50	39.40	12.00	52.70	14.82	18.49	17.39
20	Per $1,000 of estimated true valuation	8.75	13.13	3.60	17.57	8.89	14.79	17.39
21	Total levies of property taxes	294,324	415,074	218,601	396,293	698,635	400,241	517,230
22	The general property tax	294,324	415,074	218,601	396,293	698,635	391,003	517,230
23	Special property taxes	.....	.....	.....	.....	.....	9,238	.....
24	Per capita levy of property taxes	7.95	11.32	6.06	11.05	19.49	11.23	14.56
25	Levies of poll taxes	(2)	.....	9,078	.....	.....	.....	18,962
	RECEIPTS AND BALANCES.							
26	Receipts during year	765,123	686,507	1,403,314	1,106,540	2,452,252	1,275,105	1,596,898
27	Revenue receipts	616,882	551,770	438,030	694,988	1,516,171	608,462	772,065
	Classified by division of city government—							
28	Receipts of city corporation	413,916	367,667	438,030	427,057	1,163,979	608,462	772,065
29	Receipts of school district	202,916	177,140	.....	267,931	352,192	.....	.....
30	Receipts of other divisions	.....	6,963	.....	.....	.....	.....	.....
	Classified by contributor—							
31	Receipts from public	616,882	550,070	421,893	694,988	1,516,171	593,230	756,895
32	*Receipts from funds and departments of city government*	.....	1,700	16,137	.....	.....	15,232	15,170
	Classified by source, as receipts from—							
33	The general property tax	273,786	402,919	207,932	394,151	601,684	337,040	519,250
34	Special property taxes	.....	.....	.....	.....	.....	10,045	47,259
35	Poll taxes	6,570	.....	6,746	.....	.....	.....	17,268
36	*Business taxes*	54,839	79,764	32,112	144,941	4,480	31,315	1,104
37	Nonbusiness license taxes	4,040	5,602	1,577	1,023	9,906	1,466	425
38	Special assessments	232,654	14,355	27,277	75,923	473,350	76,870	22,891
39	Fines, forfeits, and escheats	2,209	3,148	5,937	3,260	2,320	1,842	508
40	Subventions and grants	15,386	12,325	52,849	9,947	120,361	17,885	1,818
41	Donations, gifts, and pension assessments	.....	180	142	776	525	1,161	.....
42	Earnings of general departments	7,262	11,129	6,040	4,211	22,688	7,925	19,510
43	Highway privileges	7,432	3,247	.....	12,546	38,026	.....	4,941
44	Rents of investment properties	.....	440	.....	45	877	.....	132
45	Interest	4,484	17,702	5,824	1,142	3,507	4,937	15,494
46	Earnings of public service enterprises	2,810	959	91,594	47,023	148,447	117,976	121,345
47	Water-supply systems	.....	.....	85,568	45,422	1,061	111,021	114,389
48	All other	2,810	959	6,026	1,601	147,386	6,955	6,956
49	Nonrevenue receipts	148,291	134,737	965,284	411,552	936,081	666,643	824,833
50	From sales of investments	.....	.....	.....	225	.....	7,450	262,000
51	*From sales of supplies*	.....	.....	.....	.....	.....	.....	.....
52	From issue of debt obligations	144,309	103,877	513,747	395,541	773,971	338,422	477,739
53	From trust and agency transactions	.....	.....	10,409	.....	5,791	118,997	72,781
54	From counterbalancing transactions	872	4,430	4,214	7,489	9,830	1,493	2,125
55	From general transfers	3,110	26,430	436,914	8,297	146,489	200,281	10,188
56	*Cash balances at beginning of year*	101,982	187,344	97,523	84,734	365,987	93,237	126,142
57	Total receipts and cash balances	867,105	873,851	1,500,837	1,191,274	2,818,239	1,368,342	1,723,040
	Per capita receipts from—							
58	All revenues	16.66	15.05	12.14	19.38	42.29	17.08	21.73
59	Property taxes	7.53	10.99	5.76	10.99	19.29	9.74	15.94
60	Other taxes	1.77	2.33	1.12	4.07	0.40	0.92	0.53
61	Special assessments	6.28	0.39	0.76	2.12	13.20	2.16	0.64
62	Fines, forfeits, and escheats	0.07	0.09	0.16	0.09	0.06	0.05	0.02
63	Subventions, grants, donations, gifts, and pension assessments	0.42	0.34	1.47	0.30	3.37	0.53	0.05
64	Earnings of general departments	0.20	0.30	0.17	0.12	0.63	0.22	0.55
65	Highway privileges, rents, and interest	0.32	0.58	0.16	0.38	1.18	0.14	0.58
66	Earnings of public service enterprises	0.08	0.03	2.54	1.31	4.14	3.31	3.42
	Per cent of all revenue receipts from—							
67	Property taxes	45.2	73.0	47.5	56.7	45.6	57.0	73.4
68	Other taxes	10.6	15.5	9.2	21.0	0.9	5.4	2.4
69	Special assessments	37.7	2.6	6.2	10.9	31.2	12.6	3.0
70	Fines, forfeits, and escheats	0.4	0.6	1.4	0.5	0.2	0.3	0.1
71	Subventions, grants, donations, gifts, and pension assessments	2.5	2.3	12.1	1.5	8.0	3.1	0.2
72	*Earnings of general departments*	1.2	2.0	1.4	0.6	1.5	1.3	2.5
73	Highway privileges, rents, and interest	1.9	3.9	1.3	2.0	2.8	0.8	2.7
74	Earnings of public service enterprises	0.5	0.2	20.9	6.8	9.8	19.4	15.7

[1] Valuation of other property included with valuations of real and personal property.

[2] Valuation of other property included with that of real property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

Group V.—Cities having from 30,000 to 50,000 Inhabitants—Continued.												
DECATUR, ILL.	PORTSMOUTH, VA.	PERTH AMBOY, N. J.	TAUNTON, MASS.	QUINCY, MASS.	LANSING, MICH.	PITTSFIELD, MASS.	CEDAR RAPIDS, IOWA.	OSHKOSH, WIS.	SAN JOSE, CAL.	AMSTERDAM, N. Y.	JAMESTOWN, N. Y.	
1856	1858	1871	1864	1889	1858	1891	1850	1853	1850	1885	1886	1
1881	1858	1871	1910	1889	1858	1891	1908	1911	1906	1885	1907	2
Apr. 30, 1912	Dec. 31, 1912	Dec. 31, 1912	Nov. 30, 1912	Dec. 31, 1912	Apr. 30, 1912	Dec. 31, 1912	Mar. 31, 1912	Sept. 30, 1912	Nov. 30, 1912	Dec. 31, 1912	Feb. 29, 1912	3
Commission.	Council.	Council.	Council.	Council.	Council.	Council.	Commission.	Commission.	Council.	Council.	Council.	4
35,526	35,465	35,345	34,979	34,596	34,526	34,435	34,410	34,130	33,457	33,343	33,176	5
31,140	33,190	32,121	34,259	32,642	31,229	32,121	32,811	33,062	28,946	31,267	31,297	6
3,186.5	1,680.0	3,804.0	31,264.0	17,186.0	4,800.0	22,900.0	8,397.0	5,446.4	3,965.0	3,732.0	5,410.4	7
3,179.9	1,545.0	2,844.0	28,320.0	10,736.0	4,500.0	21,925.0	7,909.0	5,036.8	3,965.0	3,485.0	5,351.4	8
6.6	135.0	960.0	2,944.0	6,450.0	300.0	975.0	488.0	409.6	.....	247.0	59.0	9
$7,234,964	$12,343,960	$19,166,188	$24,023,517	$35,375,898	$16,475,695	$34,014,985	$28,310,167	$22,706,113	$23,465,310	$15,859,948	$16,831,602	10
7,234,964	12,343,960	19,166,188	23,172,100	35,101,700	16,475,695	33,458,073	[2] 28,310,167	22,706,113	23,465,310	13,223,407	14,447,380	11
5,079,577	10,159,983	13,278,492	17,540,145	28,872,450	12,825,785	26,428,115	23,553,232	17,475,760	21,471,745	12,859,907	13,250,235	12
1,911,794	2,183,977	4,539,154	5,631,955	6,229,250	3,649,910	7,029,958	4,756,935	5,230,353	1,993,565	363,500	537,975	13
243,593	(1)	1,368,542	.....	.....	.....	.....	(1)	.....	(2)	.....	653,170	14
.....	.....	.....	851,417	274,198	.....	556,912	.....	.....	.....	2,636,541	2,384,222	15
203.65	348.06	542.26	686.80	1,022.54	477.20	987.80	822.73	665.28	701.36	475.66	507.34	16
33	50	100	100	100	60	100	80	68	60	100	70	17
33	50	100	100	100	60	100	80	68	60	100	70	18
45.50	15.06	12.35	16.50	19.97	24.12	14.45	18.88	16.71	15.48	21.57	25.81	19
15.17	7.53	12.35	16.50	19.97	14.47	10.84	15.10	11.36	9.29	21.57	18.07	20
329,191	185,916	236,702	399,259	706,898	397,060	492,870	534,496	379,328	364,283	302,719	390,470	21
329,191	185,916	236,702	382,401	700,866	397,060	483,402	534,496	379,328	364,283	285,175	372,884	22
.....	.....	.....	16,858	6,032	.....	9,468	.....	.....	.....	17,544	17,586	23
9.27	5.24	6.70	11.41	20.43	11.50	14.31	15.53	11.11	10.89	9.08	11.77	24
.....	.....	2,000	19,246	21,996	.....	21,302	.....	.....	.....	.....	.....	25
767,135	816,239	1,527,040	1,710,521	1,984,551	1,065,103	1,525,077	1,048,725	749,509	1,114,158	826,486	1,379,578	26
594,904	343,464	537,054	831,770	900,075	771,360	738,800	909,332	487,549	724,287	449,990	704,122	27
355,249	343,464	537,054	831,770	900,075	767,821	738,800	642,594	487,549	428,458	449,990	675,310	28
239,655	.....	.....	.....	.....	3,539	.....	266,738	.....	295,829	.....	28,812	29
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
594,046	343,464	535,674	817,561	898,583	723,017	736,847	908,123	484,229	724,287	449,990	665,737	31
858	.....	1,380	14,209	1,492	48,343	1,953	1,209	3,320	.....	.....	38,385	32
361,399	175,054	215,448	392,979	610,804	405,622	476,987	534,960	364,924	364,598	287,974	379,928	33
.....	.....	.....	85,580	28,513	.....	42,291	.....	.....	.....	20,193	17,539	34
.....	.....	824	10,740	18,320	.....	15,428	.....	.....	.....	.....	.....	35
61,533	56,478	65,418	37,071	2,017	4,179	33,980	76,587	40,596	62,316	30,334	18,995	36
674	2,074	1,251	278	398	1,496	414	2,808	1,161	2,634	1,657	607	37
82,208	.....	39,742	27,642	43,882	58,748	32,431	162,651	25,720	105,555	7,116	78,021	38
7,057	3,142	2,580	1,904	3,614	5,695	3,607	3,855	2,270	4,287	1,912	2,736	39
9,689	22,534	62,371	3,506	2,282	47,336	1,369	13,527	29,783	155,674	11,982	19,211	40
366	.....	400	.....	.....	.....	.....	2,597	498	.....	.....	5,374	41
6,081	4,721	4,659	33,833	19,234	6,832	14,489	5,784	6,474	27,855	4,265	10,377	42
.....	6,380	5,600	6,413	5,916	.....	4,785	.....	1,648	1,368	.....	3,894	43
.....	36	.....	.....	930	340	.....	1,103	880	.....	.....	370	44
6,178	782	6,652	35,722	19,860	.....	3,635	3,438	12,723	.....	811	4,763	45
59,719	72,263	132,109	196,102	144,305	241,112	109,384	102,022	872	.....	83,716	162,307	46
59,138	.....	131,130	98,973	135,556	81,943	106,184	101,212	.....	.....	83,716	109,985	47
581	72,263	979	97,129	8,749	159,169	3,200	810	872	.....	.....	52,322	48
172,231	472,775	989,986	878,751	1,084,476	293,743	786,277	139,393	261,960	389,871	376,496	675,456	49
22,488	14,600	207,600	74,500	22,381	.....	.....	.....	3,150	.....	.....	.....	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,252	51
113,549	409,600	399,390	478,362	972,559	42,622	664,099	132,402	114,220	383,076	159,555	409,258	52
100	.....	151,517	105,071	86,025	104,656	108,893	54	140,229	2,690	58,032	54,083	53
9,614	2,589	1,135	10,420	3,511	8,465	10,951	5,283	541	4,105	12,144	8,488	54
26,480	45,986	230,344	210,398	.....	138,000	2,443	1,654	3,820	.....	146,765	202,375	55
131,150	139,281	208,395	89,000	137,058	71,580	121,889	222,206	69,760	107,643	18,185	107,622	56
898,285	955,520	1,735,435	1,799,521	2,121,609	1,136,692	1,646,966	1,270,931	819,269	1,221,801	844,671	1,487,200	57
16.75	9.68	15.19	23.78	26.02	22.34	21.45	26.43	14.29	21.65	13.50	21.22	58
10.17	4.94	6.10	13.68	18.48	11.75	15.68	15.55	10.60	10.90	9.24	11.98	59
1.75	1.65	1.91	1.37	0.60	0.16	1.45	2.31	1.22	1.94	0.96	0.59	60
2.31	.....	1.12	0.79	1.27	1.70	0.94	4.73	0.75	3.15	0.21	2.35	61
0.20	0.09	0.07	0.05	0.10	0.16	0.10	0.11	0.07	0.13	0.06	0.08	62
0.28	0.64	1.78	0.10	0.07	1.37	0.04	0.47	0.89	4.65	0.36	0.74	63
0.17	0.13	0.13	0.97	0.56	0.20	0.42	0.17	0.19	0.83	0.13	0.31	64
0.17	0.20	0.35	1.20	0.77	0.01	0.24	0.13	0.45	0.04	0.02	0.27	65
1.68	2.04	3.74	5.61	4.17	6.98	3.18	2.96	0.03	.....	2.51	4.89	66
60.7	51.0	40.1	57.5	71.0	52.6	70.3	58.8	74.8	50.3	68.5	56.4	67
10.5	17.0	12.6	5.8	2.3	0.7	6.7	8.7	8.6	9.0	7.1	2.8	68
13.8	.....	7.4	3.3	4.9	7.6	4.4	17.9	5.3	14.6	1.6	11.1	69
1.2	0.9	0.5	0.2	0.4	0.7	0.5	0.4	0.5	0.6	0.4	0.4	70
1.7	6.6	11.7	0.4	0.3	6.1	0.2	1.8	6.2	21.5	2.7	3.5	71
1.0	1.4	0.9	4.1	2.1	0.9	2.0	0.6	1.3	3.8	0.9	1.5	72
1.0	2.1	2.3	5.1	3.0	(5)	1.1	0.5	3.1	0.2	0.2	1.3	73
10.0	21.0	24.6	23.6	16.0	31.3	14.8	11.2	0.2	.....	18.6	23.1	74

[3] For property subject to the general property tax. [4] Not reported. [5] Less than one-twentieth of 1 per cent.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		MOUNT VERNON, N. Y.	NIAGARA FALLS, N. Y.	JACKSON, MICH.	WILLIAMSPORT, PA.	JOPLIN, MO.	LIMA, OHIO.	MUSKOGEE, OKLA.
	Incorporation and fiscal year:							
1	Year of first incorporation as a city	1892	1892	1843	1866	1873	1871	1898
2	Year of latest incorporation	1911	1892	1905	1889	1900	1871	1911
3	Date of close of fiscal year	Apr. 30, 1912	Dec. 31, 1912	Feb. 29, 1912	Apr. 1, 1912	June 30, 1912	Dec. 31, 1912	June 30, 1912
4	**Form of government**	Council.	Council.	Council.	Council.	Council.	Council.	Council.
	Population:							
5	Estimated as of July 1, 1912	33,085	32,901	32,831	32,553	32,480	32,425	32,183
6	Enumerated Apr. 15, 1910	30,919	30,445	31,433	31,860	32,073	30,508	25,278
	Area, July 1, 1912:							
7	Total ... acres	2,694.4	6,970.0	5,760.0	4,544.0	9,600.0	3,770.0	5,358.7
8	Land ... acres	2,644.4	5,900.0	5,628.0	4,485.0	9,600.0	3,690.0	5,358.7
9	Water ... acres	50.0	1,070.0	132.0	59.0	.....	80.0	.....
	VALUATION AND TAXATION.							
10	*Assessed valuation of property*	$38,751,167	$41,459,289	$20,046,001	$15,154,520	$10,042,877	$31,054,190	$36,513,813
11	Property subject to the general property tax	35,589,165	35,012,997	20,046,001	15,154,520	10,042,877	31,054,190	36,513,813
12	Real property	35,435,820	34,595,997	15,216,554	15,154,520	7,115,235	22,069,360	29,254,477
13	Personal property	153,345	417,000	4,829,447	(1)	2,488,998	6,500,160	5,569,732
14	Other property	.....	.....	.....	.....	438,644	2,484,670	1,689,604
15	Property subject to special property taxes	3,162,002	6,446,292	.....	.....	.....	.....	.....
16	Per capita assessed valuation of all property taxed	1,171.26	1,260.12	610.58	465.53	309.20	957.72	1,134.57
	Reported basis of assessment in practice [2]—							
17	On real property (per cent of true value)	80	40	60	70	40	100	85
18	On personal property (per cent of true value)	80	25	60	70	40	100	85
	Rate of the general property tax for city purposes—							
19	Per $1,000 of assessed valuation	20.45	21.98	18.64	20.00	29.50	9.05	10.86
20	Per $1,000 of estimated true valuation	16.36	8.79	11.18	14.00	11.80	9.05	9.23
21	Total levies of property taxes	737,555	789,693	373,685	303,090	282,380	281,040	405,127
22	The general property tax	727,727	769,621	373,685	303,090	282,380	281,040	405,127
23	Special property taxes	9,828	20,072	.....	.....	.....	.....	.....
24	Per capita levy of property taxes	22.29	24.00	11.38	9.31	8.69	8.67	12.59
25	Levies of poll taxes	.....	.....	.....	19,817	.....	.....	.....
	RECEIPTS AND BALANCES.							
26	Receipts during year	2,443,140	1,907,436	877,345	443,445	555,480	769,541	2,053,741
27	Revenue receipts	1,074,654	1,209,354	550,733	416,840	512,187	484,198	791,755
	Classified by division of city government—							
28	*Receipts of city corporation*	808,888	1,209,354	419,604	254,399	348,711	393,642	648,855
29	Receipts of school district	265,766	.....	131,129	162,441	163,476	140,556	142,900
30	Receipts of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by contributor—							
31	Receipts from public	1,066,851	1,193,294	550,733	415,862	512,187	476,431	786,255
32	Receipts from funds and departments of city government	7,803	16,060	.....	978	.....	7,767	5,500
	Classified by source, as receipts from—							
33	The general property tax	748,385	733,005	373,534	304,087	272,224	252,025	290,936
34	Special property taxes	9,828	21,114	.....	.....	.....	.....	.....
35	Poll taxes	.....	.....	.....	13,008	.....	.....	.....
36	Business taxes	31,523	55,734	27,979	29,413	65,835	38,059	8,480
37	Nonbusiness license taxes	2,650	2,222	645	2,679	3,121	1,551	3,078
38	Special assessments	75,785	142,694	55,978	11,476	111,836	65,561	294,007
39	*Fines, forfeits, and escheats*	2,705	3,780	2,875	1,173	8,666	4,744	28,247
40	Subventions and grants	20,728	17,425	3,444	30,247	21,987	16,556	30,007
41	Donations, gifts, and pension assessments	5,986	75	1,050	.....	50	11	500
42	Earnings of general departments	126,076	11,130	22,326	5,903	7,182	5,915	17,663
43	Highway privileges	30,944	112,213	.....	.....	.....	5,000	475
44	Rents of investment properties	.....	.....	702	.....	194	.....	.....
45	Interest	20,044	12,731	570	5,992	3,811	9,737	16,747
46	Earnings of public service enterprises	.....	97,231	61,630	12,862	17,281	85,039	101,615
47	Water-supply systems	.....	96,206	52,701	.....	.....	83,736	98,974
48	All other	.....	1,025	8,929	12,862	17,281	1,303	2,641
49	Nonrevenue receipts	1,368,486	698,082	326,612	26,605	43,293	285,343	1,261,986
50	From sales of investments	.....	5,600	.....	11,100	.....	24,237	.....
51	From sales of supplies	.....	.....	.....	.....	.....	2,415	.....
52	From issue of debt obligations	721,728	325,302	216,282	3,400	14,806	114,087	1,186,443
53	From trust and agency transactions	195,949	175,206	107,901	.....	25,320	4	500
54	From counterbalancing transactions	9,969	3,379	2,429	126	309	1,342	33,576
55	From general transfers	440,840	188,595	.....	11,979	2,858	143,258	41,467
56	Cash balances at beginning of year	455,477	914,238	33,684	83,318	92,995	167,384	494,989
57	Total receipts and cash balances	2,898,617	2,821,674	911,029	526,763	648,475	936,925	2,548,730
	Per capita receipts from—							
58	All revenues	32.48	36.76	16.77	12.80	15.77	14.93	24.60
59	Property taxes	22.92	22.92	11.38	9.34	8.38	7.77	9.04
60	Other taxes	1.03	1.76	0.87	1.39	2.12	1.22	0.36
61	Special assessments	2.29	4.34	1.71	0.35	3.44	2.02	9.14
62	Fines, forfeits, and escheats	0.08	0.11	0.09	0.04	0.27	0.15	0.88
63	Subventions, grants, donations, gifts, and pension assessments	0.81	0.53	0.14	0.93	0.68	0.51	0.95
64	Earnings of general departments	3.81	0.34	0.68	0.18	0.22	0.18	0.55
65	Highway privileges, rents, and interest	1.54	3.80	0.04	0.18	0.12	0.45	0.54
66	Earnings of public service enterprises	.....	2.96	1.88	0.40	0.53	2.62	3.16
	Per cent of all revenue receipts from—							
67	*Property taxes*	70.6	62.4	67.8	73.0	53.1	52.0	36.7
68	Other taxes	3.2	4.8	5.2	10.8	13.5	8.2	1.5
69	Special assessments	7.1	11.8	10.2	2.8	21.8	13.5	37.1
70	Fines, forfeits, and escheats	0.3	0.3	0.5	0.3	1.7	1.0	3.6
71	Subventions, grants, donations, gifts, and pension assessments	2.5	1.4	0.8	7.3	4.3	3.4	3.9
72	Earnings of general departments	11.7	0.9	4.1	1.4	1.4	1.2	2.2
73	Highway privileges, rents, and interest	4.7	10.3	0.2	1.4	0.8	3.0	2.2
74	Earnings of public service enterprises	.....	8.0	11.2	3.1	3.4	17.6	12.8

[1] Valuation of personal property included with that of real property.

[2] For property subject to the general property tax.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
CHELSEA, MASS.	NEW ROCHELLE, N. Y.	AURORA, ILL.	LORAIN, OHIO.	AUSTIN, TEX.	NEWPORT, KY.	ORANGE, N. J.	LA CROSSE, WIS.	LYNCHBURG, VA.	SHREVEPORT, LA.	COLORADO SPRINGS, COLO.	COUNCIL BLUFFS, IOWA.	
1857	1899	1857	1894	1839	1850	1872	1856	1805	1839	1878	1853	1
1894	1910	1887	1894	1909	1894	1872	1869	1896	1839	1909	1853	2
Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	Jan. 31, 1913	Dec. 31, 1912	Dec. 31, 1912	Mar. 31, 1912	3
Council.	Council.	Council.	Council.	Commission.	Commission.	Council.	Council.	Council.	Commission.	Commission.	Council.	4
32,092	32,029	31,840	31,756	31,622	31,057	30,857	30,757	30,720	30,582	30,463	30,072	5
32,452	28,867	29,807	28,883	29,860	30,309	29,630	30,417	29,494	28,015	29,078	29,292	6
1,440.0	6,345.0	4,420.0	6,235.0	10,561.0	843.0	1,400.0	5,866.5	3,000.0	6,380.0	5,241.3	12,627.2	7
1,270.0	6,325.0	4,245.0	6,115.0	8,282.0	729.0	1,400.0	5,330.9	2,800.0	6,080.0	5,241.3	11,616.0	8
170.0	20.0	175.0	120.0	2,279.0	114.0	.....	535.6	200.0	300.0	.....	1,011.2	9
$28,147,960	$38,932,268	$9,003,711	$45,319,875	$22,299,123	$15,921,886	$21,451,421	$20,475,907	$34,530,899	$16,542,208	$12,460,040	$4,583,758	10
28,110,650	35,902,688	9,003,711	45,319,875	22,299,123	15,921,886	21,451,421	20,475,907	34,530,899	16,542,208	12,460,040	4,583,758	11
23,942,200	35,510,088	6,052,867	30,539,535	15,856,223	12,867,875	19,744,654	15,173,156	18,521,796	10,861,655	12,460,040	3,213,405	12
4,168,450	392,600	2,382,593	14,780,340	6,442,900	1,487,694	1,706,767	5,302,751	16,009,103	3,330,408	(1)	863,188	13
.....	.....	568,251	.....	.....	1,566,317	.....	.....	.....	2,350,145	.....	507,165	14
37,310	3,029,580	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15
877.10	1,215.53	282.78	1,427.13	705.18	512.67	695.19	665.73	1,124.05	540.91	409.02	152.43	16
100	78	33	100	75	65	100	80	72	40	33	25	17
100	70	33	100	75	50	100	75	75	40	33	25	18
19.93	25.86	36.62	6.53	16.63	15.83	15.56	15.01	15.00	15.45	35.00	78.50	19
19.93	20.17	12.21	6.53	12.47	10.29	15.56	12.01	10.80	6.18	11.67	19.62	20
561,053	938,440	329,749	295,939	370,510	252,020	333,784	307,340	517,963	255,649	457,212	363,159	21
560,255	928,208	329,749	295,939	370,510	252,020	333,784	307,340	517,963	255,649	457,212	363,159	22
798	10,232	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
17.48	29.30	10.36	9.32	11.72	8.11	10.82	9.99	16.86	8.36	15.01	12.08	24
20,626	.....	.....	.....	.....	.....	4,700	.....	7,013	.....	.....	2,300	25
1,770,872	1,972,226	973,025	1,131,114	1,666,751	711,055	1,911,553	1,315,223	1,616,695	876,458	1,233,359	1,589,814	26
903,235	1,084,577	606,380	553,997	704,413	461,892	600,513	561,703	747,238	535,749	871,661	759,084	27
903,235	1,084,577	431,202	398,296	589,204	461,892	600,513	561,703	747,238	464,337	592,257	594,627	28
.....	.....	175,178	155,701	115,209	.....	.....	.....	.....	71,412	279,404	164,457	29
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
879,282	1,083,474	602,128	550,709	679,442	461,892	590,703	550,123	734,678	535,749	861,800	759,084	31
23,953	1,103	4,252	3,288	24,971	.....	9,810	11,580	12,560	.....	9,861	.....	32
619,038	881,655	330,601	283,132	337,052	255,933	315,868	363,972	412,269	250,544	447,258	376,329	33
34,231	10,233	.....	.....	.....	.....	.....	2,771	.....	.....	.....	.....	34
14,036	.....	.....	.....	.....	.....	1,000	.....	5,361	3,489	.....	2,300	35
32,490	31,512	56,473	55,066	9,857	33,468	38,549	38,909	151,437	31,012	31,840	26,633	36
2,134	2,839	.....	570	658	5,018	2,059	3,101	1,430	3,901	8,548	1,786	37
11,774	97,550	125,165	102,692	300	41,183	39,889	14,842	5,626	158,700	103,058	201,882	38
4,246	1,954	2,911	2,854	8,612	728	3,601	1,872	7,844	16,230	1,330	3,355	39
22	18,446	10,208	15,120	42,513	44,665	84,865	28,420	25,977	20,101	69,337	11,728	40
.....	1,585	698	.....	257	366	3,930	20,939	8,927	391	5,500	908	41
20,740	18,709	7,906	3,344	9,417	9,586	10,725	6,403	9,488	6,397	10,590	13,215	42
12,743	4,609	6,663	801	.....	500	12,014	.....	8,250	3,592	751	20,913	43
2,168	.....	.....	46	2,910	.....	.....	.....	1,542	1,700	.....	.....	44
20,267	12,209	4,252	11,115	18,675	1,646	26,820	26,739	22,384	11,660	630	519	45
128,446	3,276	61,503	79,257	274,162	68,799	61,193	53,735	86,703	28,032	184,319	99,516	46
128,446	.....	59,792	76,115	125,433	64,186	61,193	47,056	76,940	.....	169,195	99,230	47
.....	3,276	1,711	3,142	148,729	4,613	.....	6,679	9,763	28,032	15,124	286	48
867,637	887,649	366,645	577,117	962,338	249,163	1,311,040	753,520	869,727	340,709	361,698	830,730	49
33,798	.....	3,500	35,775	.....	.....	316,938	76,066	45,530	4,853	377	.....	50
.....	.....	.....	3,270	.....	.....	.....	.....	.....	.....	.....	1,575	51
671,579	714,347	356,338	357,983	797,206	99,382	807,862	402,443	680,207	279,558	254,093	640,622	52
122,946	145,739	.....	53	.....	.....	142,427	148,004	.....	.....	15,571	44,885	53
839	8,309	5,277	2,259	11,260	546	9,265	5,322	5,808	11,490	5,258	6,703	54
38,475	19,254	1,530	177,777	153,872	149,235	34,548	121,685	138,182	44,808	86,399	136,945	55
53,541	601,435	35,516	337,443	136,619	88,256	311,255	282,601	35,201	255,385	105,765	178,194	56
1,824,413	2,573,661	1,008,541	1,468,557	1,803,370	799,311	2,222,808	1,597,824	1,652,166	1,131,843	1,339,124	1,768,008	57
28.15	33.86	19.04	17.45	22.28	14.87	19.46	18.26	24.32	17.52	28.61	25.24	58
20.38	27.85	10.38	8.92	10.66	8.24	10.24	11.92	13.42	8.19	14.68	12.51	59
1.52	1.07	1.77	1.75	0.33	1.24	1.35	1.37	5.15	1.26	1.31	1.02	60
0.37	3.05	3.93	3.23	0.01	1.33	1.29	0.48	0.18	5.19	3.38	6.71	61
0.13	0.06	0.09	0.09	0.27	0.02	0.12	0.06	0.26	0.53	0.04	0.11	62
(3)	0.63	0.34	0.48	1.35	1.45	2.88	1.60	1.14	0.67	2.46	0.42	63
0.65	0.58	0.25	0.11	0.30	0.31	0.35	0.21	0.31	0.21	0.64	0.44	64
1.10	0.53	0.34	0.37	0.68	0.07	1.26	0.87	1.05	0.55	0.05	0.71	65
4.00	0.10	1.93	2.50	8.67	2.22	1.98	1.75	2.82	0.92	6.05	3.31	66
72.4	82.2	54.5	51.1	47.8	55.4	52.6	65.3	55.2	46.8	51.3	49.6	67
5.4	3.2	9.3	10.0	1.5	8.3	6.9	7.5	21.2	7.2	4.6	4.0	68
1.3	9.0	20.6	18.5	(4)	8.9	6.6	2.6	0.8	29.6	11.8	26.6	69
0.5	0.2	0.5	0.5	1.2	0.2	0.6	0.3	1.0	3.0	0.2	0.4	70
(4)	1.9	1.8	2.7	6.1	9.7	14.8	8.8	4.7	3.8	8.6	1.7	71
2.3	1.7	1.3	0.6	1.3	2.1	1.8	1.1	1.3	1.2	2.2	1.7	72
3.9	1.6	1.8	2.2	3.1	0.5	6.5	4.8	4.3	3.2	0.2	2.8	73
14.2	0.3	10.1	14.3	38.9	14.9	10.2	9.6	11.6	5.2	21.1	13.1	74

[3] Less than one-half of 1 cent.

[4] Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1912.

	SUBJECT.	ALL CITIES.	GROUP. I	II	III	IV	V
	PAYMENTS AND BALANCES.						
1	*Payments during year*	$1,848,059,931	$1,057,411,521	$235,781,772	$282,242,515	$161,131,230	$111,492,893
2	Governmental cost payments	974,418,716	496,957,909	128,635,889	180,448,295	97,608,145	70,768,478
	Classified by division of city government—						
3	Payments of city corporation	853,005,249	437,464,042	111,682,547	160,256,648	84,030,130	59,571,882
4	Payments of school district	83,954,074	34,933,547	5,903,200	19,376,537	12,614,820	11,125,970
5	Payments of other divisions of city government	37,459,393	24,560,320	11,050,142	815,110	963,195	70,626
	Classified by payee—						
6	Payments to public	954,597,914	483,546,209	126,398,296	178,223,900	96,415,199	70,014,310
7	Payments to funds and departments of city government	19,820,802	13,411,700	2,237,593	2,224,395	1,192,946	754,168
	Classified by object, as payments for—						
8	Expenses	548,224,438	287,459,931	72,363,376	93,054,956	54,673,117	40,673,058
9	Expenses of general departments	508,645,372	267,853,095	68,608,576	86,217,853	49,050,685	36,915,163
10	General government	59,730,669	35,942,703	8,773,109	7,313,484	4,310,837	3,390,536
11	Protection to person and property	116,825,425	60,735,600	15,824,501	20,437,122	11,782,172	8,046,030
12	Police department	59,776,622	34,652,997	7,348,492	9,288,081	5,138,387	3,348,665
13	Fire department	47,385,546	19,919,486	6,915,858	10,117,403	6,082,641	4,350,158
14	All other	9,663,257	6,163,117	1,560,151	1,031,638	561,144	347,207
15	Conservation of health	10,351,594	5,607,925	1,406,488	1,755,206	976,214	605,761
16	Sanitation	41,570,602	22,033,052	5,168,483	7,583,290	4,142,999	2,642,778
17	Highways	58,075,249	26,073,977	9,041,099	11,925,095	6,022,664	5,012,414
18	*Charities, hospitals, and corrections*	33,229,094	21,593,322	5,247,393	3,536,784	1,519,881	1,331,714
19	Education	153,634,127	73,104,381	19,100,148	28,944,878	18,193,824	14,290,896
20	Schools	147,084,699	70,040,851	18,202,357	27,650,823	17,475,844	13,714,824
21	Libraries	6,549,428	3,063,530	897,791	1,294,055	717,980	576,072
22	Recreation	18,776,591	10,912,413	2,524,495	3,158,255	1,326,000	855,428
23	Miscellaneous	1,782,008	984,188	167,076	247,675	208,091	174,978
24	General	14,670,013	10,865,534	1,355,784	1,316,064	568,003	564,628
25	Expenses of public service enterprises	39,579,066	19,606,836	3,754,800	6,837,103	5,622,432	3,757,895
26	Water-supply systems	30,447,920	14,914,505	3,247,829	5,351,005	4,037,429	2,897,152
27	All other	9,131,146	4,692,331	506,971	1,486,098	1,585,003	860,743
28	Interest on city indebtedness	107,817,294	63,850,073	10,815,698	17,014,793	9,488,540	6,648,190
29	Outlays	[1] 318,376,984	145,647,905	45,456,815	[1] 70,378,546	[1] 33,446,488	[1] 23,447,230
30	General government	6,228,044	3,552,388	396,446	994,519	1,083,026	201,665
31	Protection to person and property	8,868,697	2,581,319	2,456,996	1,739,376	1,189,715	901,291
32	Conservation of health	1,735,605	1,127,281	180,475	199,339	189,503	39,007
33	Sanitation	32,336,152	10,465,037	5,433,519	10,340,728	3,225,365	2,871,503
34	Highways	102,464,588	44,869,925	12,646,804	23,339,546	11,855,465	9,752,848
35	Charities, hospitals, and corrections	7,290,852	3,765,429	2,660,651	606,109	125,056	133,607
36	Education	41,759,893	15,739,243	7,046,858	10,269,126	4,848,009	3,856,657
37	Recreation	20,729,308	8,596,911	2,498,258	6,947,576	1,814,996	871,567
38	Miscellaneous and general	237,563	5,961	52,559	111,350	35,958	31,735
39	Municipal service enterprises	1,725,081	1,479,490	.....	106,667	59,710	79,214
40	Public service enterprises	95,109,437	53,464,921	12,084,249	15,729,373	9,033,852	4,797,042
41	Water-supply systems	68,204,636	34,583,532	9,872,579	13,410,441	6,359,328	3,978,756
42	All other	26,904,801	18,881,389	2,211,670	2,318,932	2,674,524	818,286
43	Nongovernmental cost payments	873,641,215	560,453,612	107,145,883	101,794,220	63,523,085	40,724,415
44	For purchase of investments	121,976,580	92,310,041	6,564,513	12,839,128	5,884,160	4,378,738
45	For purchase of supplies	370,110	160,447	72,733	37,036	46,111	53,783
46	For redemption of debt obligations	462,331,406	325,668,728	27,609,785	51,319,207	35,551,056	22,182,630
47	In trust and agency transactions	77,601,173	37,482,708	17,013,712	11,702,049	7,092,551	4,310,153
48	In counterbalancing transactions	9,017,504	3,439,578	2,217,245	1,907,162	778,002	675,517
49	By general transfers	202,344,442	101,392,110	53,667,895	23,989,638	14,171,205	9,123,594
50	Cash balances at close of year	269,292,712	130,422,305	50,544,256	44,552,430	22,607,852	21,165,869
51	Total payments and cash balances	2,117,352,643	1,187,833,826	286,326,028	326,794,945	183,739,082	132,658,762
	Per capita payments:						
52	For all governmental cost	33.23	39.41	37.47	29.81	24.00	22.41
53	For expenses of general departments	17.34	21.24	19.98	14.24	12.06	11.69
	Classified by department—						
54	General government	2.04	2.85	2.56	1.21	1.06	1.07
55	Police department	2.04	2.75	2.14	1.53	1.26	1.06
56	Fire department	1.62	1.58	2.01	1.67	1.50	1.38
57	All other protection to person and property	0.33	0.49	0.45	0.17	0.14	0.11
58	Conservation of health	0.35	0.44	0.41	0.29	0.24	0.19
59	Sanitation	1.42	1.75	1.51	1.25	1.02	0.84
60	Highways	1.98	2.07	2.63	1.97	1.48	1.59
61	Charities, hospitals, and corrections	1.13	1.71	1.53	0.58	0.37	0.42
62	Schools	5.01	5.55	5.30	4.57	4.30	4.34
63	Libraries	0.22	0.24	0.26	0.21	0.18	0.18
64	Recreation	0.64	0.87	0.74	0.52	0.33	0.27
65	Miscellaneous	0.06	0.08	0.05	0.04	0.05	0.06
66	General	0.50	0.86	0.39	0.22	0.14	0.18
67	For expenses of public service enterprises	1.35	1.56	1.09	1.13	1.38	1.19
68	For interest on city indebtedness	3.68	5.06	3.15	2.81	2.33	2.11
69	For outlays	10.86	11.55	13.24	11.63	8.22	7.43
	Per cent of all payments for expenses of general departments made for—						
70	General government	11.7	13.4	12.8	8.5	8.8	9.2
71	Police department	11.8	12.9	10.7	10.8	10.5	9.1
72	Fire department	9.3	7.4	10.1	11.7	12.4	11.8
73	All other protection to person and property	1.9	2.3	2.3	1.2	1.1	0.9
74	Conservation of health	2.0	2.1	2.1	2.0	2.0	1.6
75	Sanitation	8.2	8.2	7.5	8.8	8.4	7.2
76	Highways	11.4	9.7	13.2	13.8	12.3	13.6
77	Charities, hospitals, and corrections	6.5	8.1	7.6	4.1	3.1	3.6
78	Schools	28.9	26.1	26.5	32.1	35.6	37.2
79	Libraries	1.3	1.1	1.3	1.5	1.5	1.6
80	Recreation	3.7	4.1	3.7	3.7	2.7	2.3
81	Miscellaneous	0.4	0.4	0.2	0.3	0.4	0.5
82	General	2.9	4.1	2.0	1.5	1.2	1.5

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912.

GROUP I.—CITIES HAVING OVER 500,000 INHABITANTS.									
NEW YORK, N. Y.	CHICAGO, ILL.	PHILADELPHIA, PA.	ST. LOUIS, MO.	BOSTON, MASS.	CLEVELAND, OHIO.	BALTIMORE, MD.	PITTSBURGH, PA.	DETROIT, MICH.	
$623,197,307	$167,018,122	$65,932,843	$30,523,618	$58,211,809	$39,148,866	$21,622,011	$32,149,460	$19,607,485	1
256,477,312	67,801,957	43,311,948	21,580,181	34,468,681	18,554,874	18,090,899	22,836,171	13,835,886	2
256,477,312	38,773,193	35,210,032	17,318,426	34,468,681	11,170,361	18,090,899	13,479,829	12,475,309	3
.....	13,470,010	8,020,009	4,261,755	.....	4,518,205	.....	4,663,568	.....	4
.....	15,558,754	81,907	.....	.....	2,866,308	.....	4,692,774	1,360,577	5
247,677,835	67,239,082	42,554,673	21,546,248	32,772,578	18,366,849	17,323,748	22,392,262	13,672,934	6
8,799,477	562,875	757,275	33,933	1,696,103	188,025	767,151	443,909	162,952	7
132,366,472	45,957,821	31,084,887	13,940,391	21,300,873	10,334,387	9,341,523	13,398,325	9,135,252	8
124,492,413	42,319,339	28,857,858	12,744,453	19,932,017	9,610,153	8,621,861	12,401,997	8,873,004	9
16,920,019	6,455,558	3,990,716	1,455,098	2,147,585	1,331,236	1,000,831	1,726,443	915,217	10
27,210,037	10,878,392	6,497,722	3,311,871	4,204,026	1,827,706	2,284,350	2,549,139	1,972,357	11
15,036,192	6,706,165	4,323,957	2,020,420	2,266,268	895,896	1,256,407	1,137,998	1,009,694	12
8,772,457	3,332,303	1,467,428	1,087,014	1,606,492	809,773	924,392	1,030,817	8,888,810	13
3,401,388	830,924	706,337	204,437	331,266	122,037	103,551	380,324	73,853	14
2,872,085	541,803	525,593	135,454	576,824	288,486	191,872	318,289	157,519	15
9,982,532	3,720,475	2,056,050	1,264,031	1,854,351	814,170	875,181	774,925	691,337	16
9,759,703	2,791,263	4,200,748	1,710,877	2,080,796	1,074,689	1,079,091	1,628,041	1,742,769	17
10,856,524	2,700,547	3,014,272	771,186	1,664,457	502,253	674,426	846,066	563,591	18
35,903,197	10,719,484	6,444,380	3,488,917	5,296,073	3,199,689	2,026,800	3,826,157	2,199,684	19
34,725,251	10,403,602	6,234,612	3,327,316	4,900,268	2,915,646	1,939,800	3,494,377	2,099,979	20
1,177,946	315,882	269,768	161,601	395,805	284,043	87,000	331,780	99,705	21
4,099,728	2,828,816	934,568	391,555	1,338,939	217,784	352,636	446,947	301,440	22
11,301	86,408	490,193	49,800	218,140	97,014	1,394	7,887	22,051	23
6,877,287	1,596,593	703,616	165,664	544,826	257,126	135,280	278,103	307,039	24
7,874,059	3,638,482	2,827,029	1,195,923	1,368,856	724,234	719,662	996,328	262,248	25
4,552,149	3,385,662	2,595,919	1,081,621	926,666	559,865	628,650	927,264	256,709	26
3,321,910	252,820	231,110	114,317	442,190	164,369	91,012	69,064	5,539	27
41,278,912	3,959,975	4,206,053	1,071,304	5,970,239	1,927,176	2,416,516	2,449,344	570,554	28
82,831,928	17,884,161	7,421,008	6,568,486	7,197,569	6,293,311	6,332,860	6,988,502	4,130,080	29
1,680,326	420,442	64,693	514,354	239,154	553,768	79,446	205	.....	30
1,565,488	81,004	318,644	39,122	131,146	123,883	28,463	158,448	135,121	31
462,999	333,275	101,599	5,033	22,172	131,407	1,545	.....	69,251	32
2,337,517	1,409,015	659,222	1,370,254	1,020,784	422,164	2,499,244	279,435	467,402	33
22,579,458	6,307,413	2,191,839	2,585,158	1,918,108	2,322,256	1,249,448	4,385,000	1,331,245	34
2,432,130	170,071	481,002	285,403	60,771	141,322	55,931	131,047	7,752	35
5,652,069	2,808,657	1,641,659	1,430,343	977,352	1,072,027	604,386	913,399	636,351	36
1,923,464	3,469,851	984,775	67,947	652,774	669,146	524,078	55,855	249,021	37
.....	.....	2,376	703	.....	.....	2,882	.....	.....	38
557,013	39,036	306,709	19,876	16,071	.....	174,802	48,424	317,559	39
43,641,464	2,845,397	668,490	250,293	2,159,237	857,338	1,112,635	1,016,689	913,378	40
27,073,755	2,769,196	464,102	250,293	163,406	632,121	703,917	1,013,364	913,378	41
15,967,709	76,201	204,388	.....	1,995,831	225,217	408,718	3,325	.....	42
366,719,995	99,216,165	22,620,895	8,943,437	23,743,128	20,593,992	3,531,112	9,313,289	5,771,599	43
68,240,960	11,024,326	3,549,474	288,890	3,046,939	1,300,908	1,939,309	1,899,948	1,019,287	44
.....	25,990	.....	8,310	.....	123,244	39	2,578	286	45
265,437,033	33,797,385	5,436,351	3,734,706	10,601,977	2,137,482	131,500	3,536,425	855,869	46
16,698,557	5,269,929	3,661,504	2,453,476	3,343,424	3,267,884	1,420	843,138	1,943,376	47
1,989,957	548,047	76,812	88,472	116,089	304,206	64,357	95,267	155,471	48
14,353,488	48,550,488	9,896,754	2,369,583	6,633,799	13,460,268	1,394,487	2,935,933	1,797,310	49
29,923,779	23,604,450	19,721,907	10,303,487	11,664,479	19,302,620	2,421,099	12,013,714	1,466,770	50
653,121,086	190,622,572	85,654,750	40,827,105	69,876,288	58,451,486	24,043,110	44,163,174	21,074,255	51
50.64	29.55	26.97	30.31	48.47	31.08	31.76	41.47	27.48	52
24.58	18.44	17.97	17.90	28.03	16.10	15.14	22.52	17.62	53
3.34	2.81	2.48	2.04	3.02	2.23	1.76	3.14	1.82	54
2.97	2.92	2.69	2.84	3.19	1.50	2.21	2.07	2.01	55
1.73	1.45	0.91	1.53	2.26	1.36	1.62	1.87	1.77	56
0.67	0.37	0.44	0.29	0.47	0.20	0.18	0.69	0.15	57
0.57	0.24	0.33	0.19	0.81	0.48	0.34	0.58	0.31	58
1.97	1.62	1.28	1.78	2.61	1.36	1.54	1.41	1.37	59
1.93	1.22	2.62	2.40	2.93	1.80	1.89	2.96	3.46	60
2.14	1.18	1.88	1.08	2.34	0.84	1.18	1.54	1.12	61
6.86	4.53	3.88	4.67	6.89	4.88	3.41	6.35	4.17	62
0.23	0.14	0.13	0.23	0.56	0.48	0.15	0.60	0.20	63
0.81	1.23	0.58	0.55	1.88	0.36	0.62	0.81	0.60	64
(2)	0.04	0.31	0.07	0.31	0.16	(2)	0.01	0.04	65
1.36	0.70	0.44	0.23	0.77	0.43	0.24	0.51	0.61	66
1.55	1.59	1.76	1.68	1.92	1.21	1.26	1.81	0.52	67
8.15	1.73	2.62	1.50	8.40	3.23	4.24	4.45	1.13	68
16.36	7.79	4.62	9.23	10.12	10.54	11.12	12.69	8.20	69
13.6	15.3	13.8	11.4	10.8	13.9	11.6	13.9	10.3	70
12.1	15.8	15.0	15.9	11.4	9.3	14.6	9.2	11.4	71
7.0	7.9	5.1	8.5	8.1	8.4	10.7	8.3	10.0	72
2.7	2.0	2.4	1.6	1.7	1.3	1.2	3.1	0.8	73
2.3	1.3	1.8	1.1	2.9	3.0	2.2	2.6	1.8	74
8.0	8.8	7.1	9.9	9.3	8.5	10.2	6.2	7.8	75
7.8	6.6	14.6	13.4	10.5	11.2	12.5	13.1	19.6	76
8.7	6.4	10.4	6.1	8.4	5.2	7.8	6.8	6.4	77
27.9	24.6	21.6	26.1	24.6	30.3	22.5	28.2	23.7	78
0.9	0.7	0.7	1.3	2.0	3.0	1.0	2.7	1.1	79
3.3	6.7	3.2	3.1	1.1	2.3	4.1	3.6	3.4	80
(3)	0.2	1.7	0.4	6.7	1.0	(3)	0.1	0.2	81
5.5	3.8	2.4	1.3	2.7	2.7	1.6	2.2	3.5	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.						
		BUFFALO, N. Y.	SAN FRANCISCO, CAL.	MILWAUKEE, WIS.	CINCINNATI, OHIO.	LOS ANGELES, CAL.	NEWARK, N. J.	NEW ORLEANS, LA.
	PAYMENTS AND BALANCES.							
1	Payments during year	$31,934,779	$21,976,118	$16,900,959	$31,577,266	$38,349,087	$39,889,915	$17,160,478
2	Governmental cost payments	13,885,680	18,788,982	10,381,177	14,929,267	23,710,495	13,955,856	8,878,170
	Classified by division of city government—							
3	Payments of city corporation	12,219,819	18,788,982	8,773,459	10,655,434	16,941,873	12,036,820	8,878,170
4	Payments of school district	.....	.....	.....	2,452,294	3,450,906	.....	.....
5	Payments of other divisions of city government	1,665,861	.....	1,607,718	1,821,539	3,317,716	1,919,036	.....
	Classified by payee—							
6	Payments to public	13,661,388	18,786,782	10,296,820	14,571,647	22,734,390	13,600,962	8,856,872
7	Payments to funds and departments of city government	224,292	2,200	84,357	357,620	976,105	354,894	21,298
	Classified by object, as payments for—							
8	Expenses	9,988,548	9,754,526	7,664,344	8,557,452	8,098,338	8,197,107	5,040,469
9	Expenses of general departments	9,249,687	9,749,511	7,347,355	8,009,505	7,738,732	7,837,422	4,486,054
10	General government	1,008,024	1,533,192	789,467	1,174,901	1,391,664	920,544	672,344
11	Protection to person and property	2,188,627	3,291,667	1,439,301	1,734,580	1,466,219	1,668,207	982,537
12	Police department	966,751	1,486,830	616,128	835,005	669,208	927,056	392,550
13	Fire department	1,056,591	1,562,679	685,235	802,671	479,783	639,214	505,478
14	All other	165,285	242,158	137,938	96,904	317,228	101,937	84,509
15	Conservation of health	317,590	99,993	154,783	140,347	94,872	266,842	104,283
16	Sanitation	507,039	527,843	957,033	568,691	355,319	540,094	723,369
17	Highways	1,717,681	893,704	1,021,933	1,106,168	1,033,178	671,494	524,484
18	Charities, hospitals, and corrections	655,225	854,029	533,538	569,352	378,368	746,742	188,045
19	Education	2,282,448	1,926,932	1,965,414	2,235,271	2,651,481	2,585,306	1,153,155
20	Schools	2,156,458	1,855,879	1,877,435	2,094,017	2,530,672	2,455,820	1,116,625
21	Libraries	125,990	71,053	87,979	141,254	120,809	129,486	36,530
22	Recreation	332,073	402,741	287,804	189,872	284,190	292,258	88,591
23	Miscellaneous	30,125	7,927	29,985	79,176	3,184	4,837	1,458
24	General	210,855	211,483	168,097	211,147	80,257	141,098	42,788
25	Expenses of public service enterprises	738,861	5,015	316,989	547,947	359,606	359,685	554,415
26	Water-supply systems	617,242	5,015	315,603	513,965	339,971	323,831	314,641
27	All other	121,619	.....	1,386	33,982	19,635	35,854	239,774
28	Interest on city indebtedness	1,101,424	854,720	504,107	2,422,909	1,322,550	1,632,157	1,833,588
29	Outlays	2,795,708	8,179,736	2,212,726	3,948,906	14,289,607	4,126,592	2,004,113
30	General government	3,600	26,415	18,525	45,000	286,099	.....	12,784
31	Protection to person and property	38,759	1,549,924	26,597	245,726	192,914	186,889	37,842
32	Conservation of health	7,200	.....	82,610	550	1,482	54,885	.....
33	Sanitation	160,837	1,783,496	101,033	268,417	269,278	959,171	753,412
34	Highways	1,112,023	1,607,180	890,566	1,188,150	4,567,718	1,125,842	166,166
35	Charities, hospitals, and corrections	243,982	592,384	157,573	936,264	215,833	196,813	577
36	Education	210,569	1,386,108	406,666	626,449	842,942	940,089	409,967
37	Recreation	357,623	88,708	271,834	343,494	83,381	150,675	262,579
38	Miscellaneous and general	.....	.....	.....	.....	255	.....	.....
39	Municipal service enterprises	.....	.....	.....	.....	.....	.....	.....
40	Public service enterprises	661,115	1,145,521	257,322	294,856	7,829,705	512,228	360,786
41	Water-supply systems	661,115	751,228	275,322	294,856	6,290,069	430,450	214,498
42	All other	.....	394,293	.....	.....	1,539,636	81,778	146,288
43	Nongovernmental cost payments	18,049,099	3,187,136	6,519,782	16,647,999	14,638,592	25,934,059	8,282,308
44	For purchase of investments	1,291,731	.....	54,969	1,230,163	1,339,260	1,936,408	174,319
45	For purchase of supplies	.....	.....	.....	5,970	51,841	.....	.....
46	For redemption of debt obligations	2,996,378	1,258,150	2,887,028	1,600,233	1,090,536	14,026,792	1,169,508
47	In trust and agency transactions	724,912	1,745,647	1,564,168	2,224,658	5,310,463	3,137,437	207,319
48	In counterbalancing transactions	99,708	58,393	14,482	53,263	1,568,459	219,053	97,674
49	By general transfers	12,936,370	124,946	1,999,135	11,533,712	5,278,033	6,614,369	6,633,488
50	Cash balances at close of year	3,083,897	6,771,799	1,525,971	9,994,109	15,828,448	3,251,925	7,937,982
51	Total payments and cash balances	35,018,676	28,747,917	18,426,930	41,571,375	54,177,535	43,141,840	25,098,460
	Per capita payments:							
52	For all governmental cost	31.58	43.34	25.93	38.52	61.42	37.79	25.32
53	For expenses of general departments	21.04	22.49	18.36	20.67	20.05	21.22	12.79
	Classified by departments—							
54	General government	2.29	3.54	1.97	3.03	3.61	2.49	1.92
55	Police department	2.20	3.43	1.54	2.15	1.73	2.51	1.12
56	Fire department	2.40	3.60	1.71	2.07	1.24	1.73	1.44
57	All other protection to person and property	0.38	0.56	0.34	0.25	0.82	0.28	0.24
58	Conservation of health	0.72	0.23	0.39	0.36	0.25	0.72	0.30
59	Sanitation	1.15	1.22	2.39	1.47	0.92	1.46	2.08
60	Highways	3.91	2.06	2.55	2.85	2.68	1.82	1.50
61	Charities, hospitals, and corrections	1.49	1.97	1.33	1.47	0.98	2.02	0.54
62	Schools	4.90	4.28	4.69	5.40	6.56	6.65	3.18
63	Libraries	0.29	0.16	0.22	0.36	0.31	0.35	0.10
64	Recreation	0.76	0.93	0.72	0.49	0.74	0.79	0.25
65	Miscellaneous	0.07	0.02	0.07	0.20	0.01	0.01	(1)
66	General	0.48	0.49	0.42	0.54	0.21	0.38	0.12
67	For expenses of public service enterprises	1.68	0.01	0.79	1.41	0.93	0.97	1.58
68	For interest on city indebtedness	2.51	1.97	1.26	6.25	3.43	4.42	5.23
69	For outlays	6.36	18.87	5.53	10.19	37.02	11.17	5.71
	Per cent of all payments for expenses of general departments made for—							
70	General government	10.9	15.7	10.7	14.7	18.0	11.7	15.0
71	Police departemnt	10.5	15.3	8.4	10.4	8.6	11.8	8.8
72	Fire department	11.4	16.0	9.3	10.0	6.2	8.2	11.3
73	All other protection to person and property	1.8	2.5	1.9	1.2	4.1	1.3	1.9
74	Conservation of health	3.4	1.0	2.1	1.8	1.2	3.4	2.3
75	Sanitation	5.5	5.4	13.0	7.1	4.6	6.9	16.2
76	Highways	18.6	9.2	13.9	13.8	13.4	8.6	11.7
77	Charities, hospitals, and corrections	7.1	8.8	7.3	7.1	4.9	9.5	4.2
78	Schools	23.3	19.0	25.6	26.1	32.7	31.3	24.9
79	Libraries	1.4	0.7	1.2	1.8	1.6	1.7	0.6
80	Recreation	3.6	4.1	3.9	2.4	3.7	3.7	2.0
81	Miscellaneous	0.3	0.1	0.4	1.0	(2)	0.1	(2)
82	General	2.3	2.2	2.3	2.6	1.0	1.8	1.0

[1] Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1912—Continued.

Group II—Continued.		Group III.—Cities having from 100,000 to 300,000 Inhabitants.									
WASHINGTON, D. C.	MINNEAPOLIS, MINN.	JERSEY CITY, N. J.	SEATTLE, WASH.	KANSAS CITY, MO.	INDIANAPOLIS, IND.	PROVIDENCE, R. I.	PORTLAND, OREG.	ROCHESTER, N. Y.	DENVER, COLO.	LOUISVILLE, KY.	
$17,109,020	$20,884,150	$11,541,255	$19,301,455	$12,789,251	$6,739,718	$10,581,842	$16,314,461	$18,581,793	$13,563,455	$9,932,402	1
12,921,924	11,184,338	6,423,276	13,234,476	10,388,257	5,425,024	5,439,003	12,469,020	8,234,809	9,268,251	5,943,624	2
12,921,924	10,466,066	6,423,276	10,920,820	8,404,698	3,757,308	5,439,003	9,458,201	8,074,050	9,268,251	5,943,624	3
.....	.....	.....	2,313,656	1,983,559	1,667,716	.....	2,439,043	.....	.....	.....	4
.....	718,272	.....	.....	.....	.....	.....	571,776	160,759	.....	.....	5
12,875,976	11,013,459	6,181,392	12,925,734	10,348,854	5,424,364	5,137,400	12,392,136	8,223,862	9,194,944	5,935,160	6
45,948	170,879	241,884	308,742	39,403	660	301,603	76,884	10,947	73,307	8,464	7
9,298,924	5,763,668	4,244,162	5,474,296	4,767,752	3,409,480	4,003,308	3,410,355	4,371,087	4,694,341	3,512,010	8
8,715,163	5,475,147	3,912,413	4,739,296	4,238,857	3,384,652	3,722,325	3,072,844	4,050,485	4,656,806	3,257,624	9
654,189	628,784	298,596	467,330	435,131	159,114	252,354	197,095	328,458	887,030	259,391	10
2,025,265	1,028,098	1,103,940	1,051,466	1,053,641	968,789	985,170	795,065	930,949	782,517	806,798	11
1,050,349	404,615	659,562	427,485	570,486	425,176	480,863	339,888	438,110	301,068	435,859	12
653,373	530,834	425,902	564,666	415,388	517,243	459,442	402,657	455,205	381,749	349,696	13
321,543	92,649	18,476	59,315	67,767	26,370	44,865	52,520	37,634	99,700	21,243	14
138,624	89,154	40,565	93,136	43,277	57,138	127,813	26,528	71,907	171,844	74,444	15
651,628	332,467	261,658	668,282	338,906	268,863	294,278	284,159	494,902	255,423	319,558	16
1,257,624	814,833	378,299	419,034	470,146	412,667	632,331	417,740	546,986	550,752	512,852	17
1,133,809	188,195	131,574	85,184	305,046	121,712	136,389	22,516	222,165	160,916	256,433	18
2,333,922	1,966,219	1,505,982	1,632,113	1,301,078	1,208,087	1,112,111	1,224,241	1,067,556	1,406,846	867,991	19
2,261,605	1,853,846	1,451,539	1,494,785	1,238,421	1,144,208	1,081,611	1,167,101	1,058,754	1,365,231	795,261	20
72,317	112,373	54,443	137,328	62,657	63,879	30,500	57,140	8,802	41,615	72,730	21
328,983	317,983	94,309	192,900	237,501	119,913	112,082	69,697	265,841	337,127	102,488	22
8,507	1,877	642	.....	237	792	3,129	2,774	23,120	17,416	1,103	23
182,522	107,537	96,848	129,851	53,894	67,577	66,668	33,029	98,601	86,935	56,566	24
583,761	288,521	331,749	735,000	528,895	24,828	280,983	337,511	320,602	37,535	254,386	25
566,305	251,256	325,627	227,209	518,907	.....	266,803	185,276	233,512	14,849	247,268	26
17,456	37,265	6,122	507,791	9,988	24,828	14,180	152,235	87,090	22,686	7,118	27
365,339	778,904	1,265,488	1,801,243	422,428	183,375	709,722	1,295,270	591,207	362,306	554,888	28
3,257,661	4,641,766	913,626	5,958,937	5,198,077	1,832,169	725,973	7,763,395	3,272,515	4,211,604	1,876,726	29
.....	4,023	.....	19,434	.....	796	500	4,507	64,429	2,327	.....	30
63,224	115,121	2,400	37,904	71,265	104,208	.....	183,336	119,283	63,968	21,530	31
4,047	29,701	.....	7,132	43,701	.....	43,654	2,350	1,085	.....	44,978	32
519,036	618,839	86,540	1,159,251	1,906,217	301,551	103,154	379,028	854,614	341,260	379,126	33
837,441	1,151,718	119,231	1,888,701	1,772,139	615,279	394,224	4,728,576	1,375,682	617,452	504,276	34
97,223	220,002	3,300	2,888	30,025	24,822	1,013	40,326	.....	.....	254,697	35
787,598	1,436,470	560,681	620,235	536,769	384,663	66,968	1,237,019	306,045	525,130	311,500	36
546,417	393,547	68,433	710,530	244,441	400,850	87,132	233,398	182,373	2,588,521	126,315	37
52,304	.....	.....	16,781	.....	.....	.....	.....	.....	28,909	.....	38
.....	.....	.....	.....	6,000	.....	.....	.....	.....	.....	.....	39
350,371	672,345	73,041	1,496,081	586,620	.....	29,328	954,855	369,004	44,037	234,304	40
350,371	622,670	51,612	539,664	528,328	.....	.....	922,023	352,260	44,037	221,319	41
.....	49,675	21,429	956,417	58,292	.....	29,328	32,832	16,744	.....	12,985	42
4,187,096	9,699,812	5,117,979	6,066,979	2,400,994	1,314,694	5,142,839	3,845,441	10,346,984	4,295,204	3,988,778	43
27,784	509,879	593,668	.....	187,515	121,144	1,951,633	359,312	460,655	286,000	55,782	44
.....	14,922	.....	.....	680	1,325	3,557	.....	.....	.....	902	45
1,732,495	848,665	1,870,417	5,430,523	466,633	217,529	1,000,384	3,088,985	8,984,295	1,114,230	1,069,058	46
794,751	1,304,357	1,969,091	352,792	1,334,610	522,993	477,474	27,280	776,018	924,708	83,553	47
36,230	69,983	94,334	225,340	248,564	108,370	26,178	54,289	36,755	43,837	53,807	48
1,595,836	6,952,006	590,469	58,324	162,992	343,333	1,683,613	315,575	89,261	1,926,429	2,725,676	49
549,911	1,600,214	1,560,829	4,015,976	2,334,736	1,597,248	1,376,266	4,638,725	2,633,397	1,013,655	3,512,917	50
17,658,931	22,484,364	13,102,084	28,317,431	15,123,987	8,336,966	11,958,108	20,953,186	21,215,190	14,577,110	13,445,319	51
37.69	34.58	22.82	47.71	39.05	21.97	23.12	53.16	35.74	40.25	25.92	52
25.43	16.93	13.90	17.08	15.94	13.71	15.82	13.10	17.58	20.23	14.21	53
1.91	1.94	1.06	1.68	1.64	0.64	1.07	0.84	1.43	3.85	1.13	54
3.06	1.25	2.34	1.54	2.14	1.72	2.04	1.45	1.90	1.31	1.90	55
1.91	1.64	1.51	2.04	1.56	2.09	1.95	1.72	1.98	1.66	1.52	56
0.94	0.29	0.07	0.21	0.25	0.11	0.19	0.22	0.16	0.43	0.09	57
0.40	0.28	0.14	0.34	0.16	0.23	0.54	0.11	0.31	0.75	0.32	58
1.90	1.03	0.93	2.41	1.27	1.09	1.25	1.21	2.15	1.11	1.39	59
3.67	2.52	1.34	1.51	1.77	1.67	2.69	1.78	2.37	2.30	2.24	60
3.31	0.58	0.47	0.31	1.15	0.49	0.58	0.10	0.96	0.70	1.12	61
6.60	5.73	5.16	5.39	4.66	4.63	4.60	4.98	4.60	5.93	3.47	62
0.21	0.35	0.19	0.50	0.24	0.26	0.13	0.24	0.04	0.18	0.32	63
0.96	0.98	0.34	0.70	0.89	0.49	0.48	0.30	1.15	1.46	0.45	64
0.02	0.01	(1)	.....	(1)	(1)	0.01	0.01	0.10	0.08	(1)	65
0.53	0.33	0.34	0.47	0.20	0.27	0.28	0.14	0.43	0.38	0.25	66
1.70	0.89	1.18	2.65	1.99	0.10	1.19	1.44	1.39	0.16	1.11	67
1.07	2.41	4.50	6.49	1.59	0.74	3.02	5.52	2.57	1.57	2.42	68
9.50	14.35	3.25	21.48	19.54	7.42	3.09	33.10	14.20	18.29	8.18	69
7.5	11.5	7.6	9.9	10.3	4.7	6.8	6.4	8.1	19.0	8.0	70
12.1	7.4	16.9	9.0	13.5	12.6	12.9	11.1	10.8	6.5	13.4	71
7.5	9.7	10.9	11.9	9.8	15.3	12.3	13.1	11.2	8.2	10.7	72
3.7	1.7	0.5	1.3	1.6	0.8	1.2	1.7	0.9	2.1	0.7	73
1.6	1.6	1.0	2.0	1.0	1.7	3.4	0.9	1.8	3.7	2.3	74
7.5	6.1	6.7	14.1	8.0	7.9	7.9	9.2	12.2	5.5	9.8	75
14.4	14.9	9.7	8.8	11.1	12.2	17.0	13.6	13.5	11.8	15.7	76
13.0	3.4	3.4	1.8	7.2	3.6	3.7	0.7	5.5	3.5	7.9	77
26.0	33.9	37.1	31.5	29.2	33.8	29.1	38.0	26.1	29.3	24.4	78
0.8	2.1	1.4	2.9	1.5	1.9	0.8	1.9	0.2	0.9	2.2	79
3.8	5.8	2.4	4.1	5.6	3.5	3.0	2.3	6.6	7.2	3.1	80
0.1	(2)	(2)	.....	(2)	(2)	0.1	0.1	0.6	0.4	(2)	81
2.1	2.0	2.5	2.7	1.3	2.0	1.8	1.1	2.4	1.9	1.7	82

[2] Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		ST. PAUL, MINN.	COLUMBUS, OHIO.	TOLEDO, OHIO.	OAKLAND, CAL.	ATLANTA, GA.	WORCESTER, MASS.	BIRMINGHAM, ALA.
	PAYMENTS AND BALANCES.							
1	Payments during year	$7,876,534	$12,983,414	$7,773,048	$7,034,032	$4,544,008	$8,618,916	$3,754,276
2	Governmental cost payments	4,695,595	5,347,024	4,841,157	6,258,155	3,658,108	4,390,605	2,485,616
	Classified by division of city government—							
3	Payments of city corporation	4,695,595	4,215,403	3,353,733	4,559,244	3,658,108	4,390,605	2,485,616
4	*Payments of school district*	.....	1,131,621	1,487,424	1,694,879	.....	.....	.....
5	Payments of other divisions of city government	.....	.....	.....	4,032	.....	.....	.....
	Classified by payee—							
6	Payments to public	4,677,147	5,172,780	4,754,489	6,251,155	3,566,522	4,194,966	2,435,523
7	Payments to funds and departments of city government	18,448	174,244	86,668	7,000	91,586	195,639	50,093
	Classified by object, as payments for—							
8	Expenses	3,164,203	3,105,988	2,304,927	2,484,668	2,225,447	3,007,649	1,332,017
9	Expenses of general departments	2,953,176	2,747,046	2,052,008	2,480,078	2,016,639	2,884,651	1,297,656
10	General government	215,049	189,908	173,300	216,590	141,189	143,763	98,704
11	Protection to person and property	709,826	597,929	502,500	583,978	535,908	491,601	405,847
12	Police department	279,753	238,542	211,944	243,360	285,591	226,518	159,863
13	Fire department	398,994	325,715	277,149	285,919	223,664	250,605	216,198
14	All other	31,079	33,672	13,407	54,699	26,653	14,478	29,786
15	Conservation of health	54,328	43,375	23,855	32,323	74,961	65,085	20,525
16	Sanitation	176,727	325,226	138,335	175,939	270,871	196,326	134,387
17	Highways	532,887	483,581	246,441	371,689	271,519	654,576	152,579
18	Charities, hospitals and corrections	110,595	49,869	42,856	5,820	152,935	222,333	34,359
19	Education	987,513	975,346	805,954	959,729	501,504	970,783	428,907
20	Schools	931,643	939,544	787,420	887,893	479,953	914,283	421,230
21	Libraries	55,870	35,802	18,534	71,836	21,551	56,500	7,677
22	Recreation	116,365	42,454	72,609	113,497	60,123	91,014	10,735
23	Miscellaneous	956	510	1,541	40	2,500	37,388	.....
24	General	48,930	38,848	44,617	20,467	5,129	11,782	11,613
25	Expenses of public service enterprises	211,027	358,942	252,919	4,590	208,808	122,998	34,361
26	Water-supply systems	190,176	263,756	230,733	.....	196,340	97,986	19,490
27	All other	20,851	95,186	22,186	4,590	12,468	25,012	14,871
28	*Interest on city indebtedness*	517,177	635,707	469,231	233,130	220,491	442,411	448,488
29	Outlays	1,014,215	1,605,329	2,066,999	3,540,357	1,212,170	940,545	705,111
30	General government	.....	.....	35,803	214,667	2,662	2,464	476
31	Protection to person and property	17,096	65,709	15,849	74,903	32,864	5,610	55,335
32	Conservation of health	.....	.....	.....	2,042	16,784	7,437	665
33	Sanitation	203,738	201,881	62,395	315,795	400,956	142,854	144,603
34	Highways	206,455	772,754	1,082,241	1,221,191	415,671	246,308	218,740
35	Charities, hospitals, and corrections	41,065	.....	.....	.....	71,487	.....	64,940
36	Education	128,479	124,513	639,661	747,716	114,928	80,502	72,025
37	Recreation	115,194	47,539	8,059	185,659	8,926	47,349	144,787
38	Miscellaneous and general	.....	.....	.....	113	.....	.....	.....
39	Municipal service enterprises	6,671	.....	24,973	.....	.....	.....	.....
40	Public service enterprises	295,517	392,933	198,018	778,271	147,892	408,021	3,640
41	Water-supply systems	295,517	325,747	155,676	.....	147,699	408,021	3,245
42	All other	.....	67,186	42,342	778,271	193	.....	395
43	Nongovernmental cost payments	3,180,939	7,636,390	2,931,891	775,877	885,900	4,228,311	1,268,660
44	For purchase of investments	208,157	3,489,309	619,825	.....	238,500	575,150	52,622
45	For purchase of supplies	.....	.....	12,152	.....	.....	.....	.....
46	For redemption of debt obligations	2,395,985	602,634	912,281	553,611	398,868	2,134,752	725,667
47	*In trust and agency transactions*	47,143	94,195	12,851	92,747	300	464,545	20,294
48	In counterbalancing transactions	109,547	67,634	55,897	91,277	4,504	35,960	31,603
49	By general transfers	420,107	3,382,618	1,318,885	38,242	243,638	1,017,904	438,474
50	Cash balances at close of year	842,948	1,437,658	2,050,020	1,681,281	778,516	556,545	352,690
51	*Total payments and cash balances*	8,719,482	14,421,072	9,823,068	8,715,313	5,322,524	9,175,461	4,106,966
	Per capita payments:							
52	For all governmental cost	20.75	27.59	27.40	37.38	21.90	28.86	16.54
53	For expenses of general departments	13.05	14.17	11.61	14.82	12.07	18.96	8.64
	Classified by department—							
54	General government	0.95	0.98	0.98	1.29	0.85	0.94	0.66
55	Police department	1.24	1.23	1.20	1.45	1.71	1.49	1.06
56	Fire department	1.76	1.68	1.57	1.71	1.34	1.65	1.44
57	All other protection to person and property	0.14	0.17	0.08	0.33	0.16	0.10	0.20
58	Conservation of health	0.24	0.22	0.14	0.19	0.45	0.43	0.14
59	Sanitation	0.78	1.68	0.78	1.05	1.62	1.29	0.89
60	Highways	2.35	2.49	1.39	2.22	1.63	4.30	1.02
61	Charities, hospitals, and corrections	0.49	0.26	0.24	0.03	0.92	1.46	0.23
62	Schools	4.12	4.85	4.46	5.30	2.87	6.01	2.80
63	Libraries	0.25	0.18	0.10	0.43	0.13	0.37	0.05
64	Recreation	0.51	0.22	0.41	0.68	0.36	0.66	0.07
65	Miscellaneous	(1)	(1)	0.01	(1)	0.01	0.25	.....
66	General	0.22	0.20	0.25	0.12	0.03	0.08	0.08
67	For expenses of public service enterprises	0.93	1.85	1.43	0.03	1.25	0.81	0.23
68	For interest on city indebtedness	2.29	3.28	2.66	1.39	1.32	2.91	2.98
69	For outlays	4.48	8.28	11.70	21.15	7.26	6.18	4.69
	Per cent of all payments for expenses of general departments made for—							
70	General government	7.3	6.9	12.0	8.7	7.0	5.0	7.6
71	Police department	9.5	8.7	2.1	9.8	14.2	7.9	12.3
72	Fire department	13.5	11.9	38.4	11.5	11.1	8.7	16.7
73	All other protection to person and property	1.1	1.2	0.9	2.2	1.3	0.5	2.3
74	Conservation of health	1.8	1.6	3.5	1.3	3.7	2.3	1.6
75	Sanitation	6.0	11.8	0.1	7.1	13.4	6.8	10.4
76	Highways	18.0	17.6	2.2	15.0	13.5	22.7	11.8
77	Charities, hospitals, and corrections	3.7	1.8	8.4	0.2	7.6	7.7	2.6
78	Schools	31.5	34.2	10.3	35.8	23.8	31.7	32.5
79	Libraries	1.9	1.3	13.5	2.9	1.1	2.0	0.6
80	Recreation	3.9	1.5	0.7	4.6	3.0	3.2	0.8
81	Miscellaneous	(2)	(2)	1.2	(2)	0.1	1.3	.....
82	General	1.7	1.4	6.7	0.8	0.3	0.4	0.9

[1] Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.											
SYRACUSE, N. Y.	NEW HAVEN, CONN.	MEMPHIS, TENN.	SCRANTON, PA.	RICHMOND, VA.	PATERSON, N. J.	OMAHA, NEBR.	FALL RIVER, MASS.	SPOKANE, WASH.	DAYTON, OHIO.	GRAND RAPIDS, MICH.	
$7,642,349	$4,449,917	$5,655,398	$2,422,815	$5,699,809	$5,120,583	$13,823,871	$4,492,512	$8,054,288	$3,742,107	$5,557,934	1
3,602,779	2,638,768	4,255,359	1,966,699	3,836,669	2,222,997	10,785,522	2,398,567	6,028,913	2,697,098	3,159,360	2
3,533,057	2,569,088	4,255,359	1,184,346	3,836,669	2,222,997	9,592,891	2,398,567	4,783,581	1,984,612	2,402,676	3
.....	60,859	.....	782,353	.....	.....	1,192,631	.....	1,245,332	612,486	756,684	4
69,722	8,821	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
3,602,289	2,638,233	4,251,611	1,934,363	3,699,132	2,210,817	10,777,184	2,387,207	6,004,572	2,584,374	3,117,462	6
490	535	3,748	32,336	137,537	12,180	8,338	11,360	24,341	12,724	41,898	7
2,473,414	2,029,462	2,023,595	1,365,166	2,194,763	1,390,367	2,368,093	1,660,734	1,935,620	1,643,262	1,729,562	8
2,353,672	2,027,406	1,779,856	1,365,166	1,834,157	1,389,480	2,108,443	1,560,419	1,775,019	1,518,182	1,619,895	9
221,049	146,967	100,951	119,456	178,515	95,394	180,328	82,568	158,980	114,632	158,321	10
462,599	515,669	469,291	258,696	427,859	392,256	646,781	355,885	341,549	310,291	358,263	11
204,139	249,682	220,168	121,332	198,268	164,512	144,143	176,554	131,136	152,717	146,979	12
234,530	241,089	208,894	115,149	193,564	225,224	470,849	173,373	185,565	150,691	203,603	13
23,930	24,898	40,229	22,215	36,027	2,520	31,789	5,958	24,848	6,883	7,681	14
88,865	28,894	49,008	9,763	53,132	22,742	27,936	51,226	36,070	23,293	51,927	15
219,646	103,951	165,491	147,520	233,015	104,556	111,648	112,093	153,304	159,522	99,706	16
349,090	254,773	280,772	148,934	305,759	107,912	359,957	239,981	248,339	279,292	204,449	17
173,408	117,111	76,494	.....	85,647	55,180	15,143	121,095	34,158	62,062	27,434	18
704,560	749,706	494,156	643,340	386,181	561,111	679,704	546,318	723,452	527,493	667,777	19
662,175	714,313	475,922	621,983	385,181	537,091	653,922	515,325	694,319	506,452	631,493	20
42,385	35,393	18,234	21,357	1,000	24,020	25,842	30,993	29,133	21,041	36,284	21
67,036	73,253	134,944	14,927	55,065	19,151	56,527	24,051	44,291	22,591	43,886	22
15,615	383	.....	1,100	180	88	.....	19,915	.....	701	.....	23
51,804	36,699	8,749	21,430	18,804	31,081	30,359	7,287	34,876	18,305	8,132	24
119,742	2,056	243,739	.....	360,606	887	259,650	100,315	160,601	125,080	109,667	25
115,113	.....	232,148	.....	101,224	.....	258,428	74,246	159,729	121,089	79,979	26
4,629	2,056	11,591	.....	259,382	887	1,222	26,069	872	3,991	29,688	27
424,903	144,403	546,134	173,499	467,834	204,802	626,779	296,995	646,193	246,739	176,434	28
704,462	464,903	1,685,630	428,034	1,174,072	627,828	7,790,650	440,838	3,447,100	707,097	1,253,364	29
4,646	.....	1,419	1,590	1,626	754	3,995	5,813	167,609	292	.....	30
35,714	32,903	116,288	56,274	22,294	61,521	16,760	4,475	30,033	14,897	194,081	31
9,816	1,000	1,925	198	637	.....	.....	.....	98	.....	.....	32
260,772	37,359	93,814	57,545	224,513	223,856	98,167	77,989	605,339	127,836	166,257	33
221,027	143,093	829,806	243,786	351,652	91,238	585,133	131,901	1,050,979	352,266	273,800	34
.....	.....	.....	.....	5,474	.....	3,651	3,816	822	.....	.....	35
50,171	228,936	190,185	62,547	142,238	160,605	458,013	140,357	445,073	57,995	107,887	36
72,232	21,612	257,237	6,094	44,651	73,887	35,089	16,104	652,357	7,472	186,596	37
.....	.....	.....	.....	.....	.....	.....	.....	2,617	.....	.....	38
.....	.....	.....	.....	10,291	.....	.....	.....	.....	.....	27,397	39
50,084	.....	194,956	.....	370,606	15,967	6,589,842	60,383	492,173	146,339	297,346	40
50,084	.....	194,956	.....	145,757	.....	6,589,842	60,383	492,173	146,339	296,319	41
.....	.....	.....	.....	224,939	15,967	.....	.....	.....	.....	1,027	42
4,039,570	1,811,149	1,400,039	456,116	1,863,140	2,897,586	3,038,349	2,093,945	2,025,375	1,145,009	2,398,574	43
27,161	49,000	.....	57,800	370,350	185,000	309,274	332,866	165,259	124,450	355,258	44
2,091	.....	.....	.....	.....	.....	.....	.....	.....	1,846	.....	45
2,756,499	421,052	526,440	371,279	269,800	1,802,409	1,765,724	900,456	1,640,209	774,787	953,184	46
848,755	154,541	14,493	.....	6,862	539,247	555,786	366,310	42,372	20,477	1,712	47
59,082	12,242	19,896	4,809	9,876	35,027	132,508	12,893	165,977	14,918	33,895	48
345,982	1,173,714	839,210	22,228	1,206,252	335,903	275,057	481,420	11,558	208,531	1,054,525	49
1,409,255	205,260	868,328	743,877	332,026	281,335	1,320,477	489,175	864,328	1,379,561	314,038	50
9,051,604	4,655,177	6,523,726	3,166,692	6,031,835	5,401,918	15,153,348	4,981,687	8,918,616	5,121,668	5,871,972	51
25.09	18.94	30.96	14.47	29.19	17.08	83.67	19.58	49.83	21.58	26.74	52
16.39	14.55	12.95	10.05	13.95	10.67	16.36	12.74	14.67	12.61	13.71	53
1.54	1.05	0.73	0.88	1.36	0.73	1.40	0.67	1.31	0.95	1.34	54
1.42	1.79	1.60	0.89	1.51	1.26	1.12	1.44	1.08	1.27	1.24	55
1.63	1.73	1.52	0.85	1.47	1.73	3.65	1.42	1.53	1.25	1.72	56
0.17	0.18	0.29	0.16	0.27	0.02	0.25	0.05	0.21	0.06	0.07	57
0.62	0.21	0.36	0.07	0.40	0.17	0.22	0.42	0.30	0.19	0.44	58
1.53	0.75	1.20	1.09	1.77	0.80	0.87	0.91	1.27	1.33	0.84	59
2.43	1.83	2.04	1.10	3.01	0.83	2.79	1.96	2.05	2.32	1.73	60
1.21	0.84	0.56	.....	0.65	0.42	0.12	0.99	0.28	0.52	0.23	61
4.61	5.13	3.46	4.58	2.93	4.13	5.07	4.21	5.74	4.21	5.34	62
0.30	0.25	0.13	0.16	0.01	0.18	0.20	0.25	0.24	0.17	0.31	63
0.47	0.53	0.98	0.11	0.42	0.15	0.44	0.20	0.37	0.19	0.37	64
0.11	(1)	.....	0.01	(1)	(1)	.....	0.16	.....	0.01	.....	65
0.36	0.26	0.06	0.16	0.14	0.24	0.24	0.06	0.29	0.15	0.07	66
0.83	0.01	1.77	.....	2.74	0.01	2.01	0.82	1.33	1.04	0.93	67
2.96	1.04	3.97	1.28	3.56	1.57	4.86	2.42	5.34	2.05	1.49	68
4.91	3.34	12.26	3.15	8.93	4.82	60.43	3.60	28.49	5.87	10.61	69
9.4	7.2	5.7	8.8	9.7	6.9	8.6	5.3	9.0	7.6	9.8	70
8.7	12.3	12.4	8.9	10.8	11.8	6.8	11.3	7.4	10.1	9.1	71
10.0	11.9	11.7	8.4	10.6	16.2	22.3	11.1	10.5	9.9	12.6	72
1.0	1.2	2.3	1.6	2.0	0.2	1.5	0.4	1.4	0.5	0.5	73
3.8	1.4	2.8	0.7	2.9	1.6	1.3	3.3	2.0	1.5	3.2	74
9.3	5.1	9.3	10.8	12.7	7.5	5.3	7.2	8.6	10.5	6.2	75
14.8	12.6	15.8	10.9	21.6	7.8	17.1	15.4	14.0	18.4	12.6	76
7.4	5.8	4.3	.....	4.7	4.0	0.7	7.8	1.9	4.1	1.7	77
28.1	35.2	26.7	45.6	21.0	38.7	31.0	33.0	39.1	33.4	39.0	78
1.8	1.7	1.0	1.6	0.1	1.7	1.2	2.0	1.6	1.4	2.2	79
2.8	3.6	7.6	1.1	3.0	1.4	2.7	1.5	2.5	1.5	2.7	80
0.7	(2)	.....	0.1	(2)	(2)	.....	1.3	.....	(2)	.....	81
2.2	1.8	0.5	1.6	1.0	2.2	1.4	0.5	2.0	1.2	0.5	82

[2] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		NASHVILLE, TENN.	BRIDGEPORT, CONN.	LOWELL, MASS.	CAMBRIDGE, MASS.	SAN ANTONIO, TEX.	NEW BEDFORD, MASS.	HARTFORD, CONN.
	PAYMENTS AND BALANCES.							
1	Payments during year	*$2,520,739*	*$2,032,096*	$4,174,250	$4,976,294	$1,488,623	$6,842,403	$4,731,074
2	Governmental cost payments	2,413,823	1,807,056	2,127,624	2,810,220	1,343,484	3,566,103	3,035,314
	Classified by division of city government—							
3	Payments of city corporation	2,413,823	1,807,056	2,127,624	2,810,220	921,486	3,566,103	2,395,494
4	Payments of school district	.....	.....	.....	.....	421,998	.....	639,820
5	Payments of other divisions of city government	.....	.....	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	2,395,432	1,788,385	2,113,169	2,757,257	1,342,794	3,542,004	2,998,812
7	Payments to funds and departments of city government	18,391	18,671	14,455	52,963	690	24,099	36,502
	Classified by object, as payments for—							
8	Expenses	1,337,584	1,368,011	1,550,941	1,858,241	928,400	1,785,554	1,873,354
9	Expenses of general departments	1,231,616	1,366,434	1,424,598	1,742,360	918,982	1,650,285	1,773,520
10	General government	74,790	108,085	112,956	114,943	77,271	133,597	111,942
11	Protection to person and property	302,105	387,465	332,213	331,946	223,898	338,814	445,933
12	Police department	139,712	149,446	148,254	174,196	97,055	181,761	190,777
13	Fire department	144,405	219,066	174,242	134,422	113,142	136,111	243,085
14	All other	17,988	18,953	9,717	23,328	13,701	20,942	12,071
15	Conservation of health	27,026	18,422	25,273	55,524	7,790	56,008	25,726
16	Sanitation	118,508	107,388	116,637	196,733	108,132	172,349	106,355
17	Highways	187,413	206,133	208,520	272,807	86,283	252,354	234,770
18	Charities, hospitals, and corrections	49,575	118,884	92,165	61,977	27,555	73,036	127,760
19	Education	403,393	379,436	455,294	572,207	*341,042*	*514,484*	*626,591*
20	Schools	387,357	355,183	437,987	541,851	327,137	475,445	610,591
21	Libraries	16,036	24,253	17,307	30,356	13,905	39,039	16,000
22	Recreation	60,975	32,903	25,160	88,889	15,396	60,522	73,674
23	Miscellaneous	.....	.....	39,284	26,733	.....	47,011	444
24	General	7,831	7,718	17,096	20,601	31,615	2,110	20,325
25	Expenses of public service enterprises	105,968	1,577	126,343	115,881	9,418	135,269	99,834
26	Water-supply systems	101,400	.....	113,002	97,375	.....	94,020	91,584
27	All other	4,568	1,577	13,341	18,506	9,418	41,240	8,250
28	Interest on city indebtedness	252,626	80,681	193,224	564,652	144,513	350,729	291,455
29	Outlays	[1] 823,613	358,364	383,459	387,327	270,571	1,429,820	870,505
30	General government	3,287	865	1,963	2,337	375	124,629	17,065
31	Protection to person and property	36,788	29,139	15,859	3,529	35,963	7,094	71,369
32	Conservation of health	998	.....	.....	7,476	.....	.....	.....
33	Sanitation	159,073	52,660	73,667	37,870	5,089	454,372	117,921
34	Highways	191,327	189,730	113,329	160,065	131,345	287,257	196,361
35	Charities, hospitals, and corrections	49,477	100	.....	.....	.....	.....	6,585
36	Education	241,627	69,625	11,628	70,379	87,506	299,837	161,500
37	Recreation	41,129	12,265	2,092	68,740	.....	6,110	106,428
38	*Miscellaneous and general*	.....	.....	23,024	.....	.....	.....	.....
39	Municipal service enterprises	36,435	.....	.....	.....	.....	.....	.....
40	Public service enterprises	74,635	3,980	141,897	36,931	10,293	250,521	199,276
41	Water-supply systems	70,143	.....	141,897	32,808	3,840	239,152	184,477
42	All other	4,492	3,980	.....	4,033	6,453	11,369	14,799
43	Nongovernmental cost payments	106,916	225,640	2,046,626	2,166,074	145,139	3,276,300	1,695,760
44	For purchase of investments	.....	100,174	119,784	461,349	4,000	246,850	532,372
45	For purchase of supplies	.....	.....	.....	.....	.....	.....	.....
46	For redemption of debt obligations	82,848	55,044	1,601,899	753,912	118,952	2,234,101	406,321
47	In trust and agency transactions	.....	29,539	272,447	273,025	.....	358,290	48,436
48	In counterbalancing transactions	6,883	864	3,496	25,798	372	20,908	7,243
49	By general transfers	17,185	40,019	49,000	651,990	21,815	416,142	641,388
50	Cash balances at close of year	619,176	280,162	230,125	204,365	709,720	436,095	365,818
51	Total payments and cash balances	3,139,915	2,312,858	4,404,375	5,180,659	2,198,343	7,278,498	5,096,892
	Per capita payments:							
52	For all governmental cost	21.41	16.58	19.56	26.08	12.64	34.19	29.42
53	For expenses of general departments	10.92	12.54	13.10	16.17	8.65	15.82	17.19
	Classified by department—							
54	General government	0.66	0.99	1.04	1.07	0.73	1.29	1.08
55	Police department	1.24	1.37	1.36	1.62	0.91	1.74	1.85
56	Fire department	1.28	2.01	1.60	1.25	1.06	1.30	2.36
57	All other protection to person and property	0.16	0.17	0.09	0.22	0.13	0.20	0.12
58	Conservation of health	0.24	0.17	0.23	0.52	0.07	0.54	0.25
59	Sanitation	1.05	0.99	1.07	1.83	1.02	1.65	1.03
60	Highways	1.66	1.89	1.92	2.53	0.81	2.42	2.28
61	Charities, hospitals, and corrections	0.44	1.09	0.85	0.58	0.26	0.70	1.24
62	Schools	3.44	3.26	4.03	5.03	3.08	4.56	5.92
63	Libraries	0.14	0.22	0.16	0.28	0.13	0.37	0.16
64	Recreation	0.54	0.30	0.23	0.83	0.14	0.58	0.71
65	Miscellaneous	.....	.....	0.36	0.25	.....	0.45	(2)
66	General	0.07	0.07	0.16	0.19	0.30	0.02	0.20
67	For expenses of public service enterprises	0.94	0.01	1.16	1.08	0.09	1.30	0.97
68	For interest on city indebtedness	2.24	0.74	1.78	5.24	1.36	3.36	2.82
69	For outlays	7.31	3.29	3.53	3.60	2.55	13.71	8.44
	Per cent of all payments for expenses of general departments made for—							
70	General government	6.1	7.9	7.9	6.6	8.4	8.1	6.3
71	Police department	11.3	10.9	10.4	10.0	10.6	11.0	10.8
72	Fire department	11.7	16.0	12.2	7.7	12.3	8.2	13.7
73	All other protection to person and property	1.5	1.4	0.7	1.3	1.5	1.3	0.7
74	Conservation of health	2.2	1.3	1.8	3.2	0.8	3.4	1.5
75	Sanitation	9.6	7.9	8.2	11.3	11.8	10.4	6.0
76	Highways	15.2	15.1	14.6	15.7	9.4	15.3	13.2
77	Charities, hospitals, and corrections	4.0	8.7	6.5	3.6	3.0	4.4	7.2
78	Schools	31.5	26.0	30.7	31.1	35.6	28.8	34.4
79	Libraries	1.3	1.8	1.2	1.7	1.5	2.4	0.9
80	Recreation	5.0	2.4	1.8	5.1	1.7	3.7	4.2
81	Miscellaneous	.....	.....	2.8	1.5	.....	2.8	(2)
82	General	0.6	0.6	1.2	1.2	3.4	0.1	1.1

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912—Continued.

Group III—Continued.				Group IV.—Cities having from 50,000 to 100,000 Inhabitants.							
DALLAS, TEX.	TRENTON, N. J.	ALBANY, N. Y.	SALT LAKE CITY, UTAH.	READING, PA.	CAMDEN, N. J.	SPRINGFIELD, MASS.	TACOMA, WASH.	LYNN, MASS.	DES MOINES, IOWA.	LAWRENCE, MASS.	
$3,660,864	$4,341,057	$5,134,396	$3,748,676	$1,575,415	$3,033,356	$5,026,298	$8,732,233	$4,546,288	$2,831,238	$4,405,441	1
3,319,879	2,148 388	3,167,234	2,714,439	1,237,856	1,550,335	3,456,608	6,186,580	2,218,126	2,486,640	1,572,721	2
3,319,879	2,148,388	3,167,234	1,767,963	893,676	1,550,335	3,456,608	5,320,160	2,218,126	1,513,201	1,572,721	3
.....	.....	.....	946,476	344,180	.....	.....	763,054	.....	973,439	.....	4
.....	.....	.....	.....	.....	.....	.....	103,366	.....	.....	.....	5
3,305,288	2,099,076	3,146,394	2,711,617	1,236,136	1,521,270	3,364,669	6,003,667	2,192,252	2,486,640	1,563,962	6
14,591	49,312	20,840	2,822	1,720	29,065	91,939	182,913	25,874	.....	8,759	7
1,352,106	1,280,358	1,770,788	1,623,891	912,483	1,193,129	2,158,382	1,890,352	1,456,129	1,347,978	1,285,102	8
1,140,616	1,177,159	1,528,445	1,465,587	820,776	1,103,491	1,947,218	1,332,046	1,233,547	1,312,217	1,208,181	9
100,026	119,521	188,328	151,862	46,171	82,042	85,876	114,920	105,199	87,955	71,887	10
290,402	289,367	434,274	215,642	141,018	312,125	440,433	333,436	268,993	254,154	245,871	11
110,880	150,224	203,552	108,526	66,719	158,208	166,787	100,074	112,661	90,952	132,517	12
161,023	128,705	215,034	95,445	69,799	139,063	257,153	214,173	137,261	159,480	106,626	13
18,499	10,438	15,688	11,671	4,500	14,854	16,493	19,189	19,071	3,722	6,728	14
5,788	21,434	20,652	27,603	9,576	13,068	40,941	22,414	39,597	11,345	121,539	15
110,520	93,393	115,775	123,208	88,621	47,289	140,901	74,722	104,610	68,347	107,469	16
159,099	102,599	141,453	150,327	163,094	107,273	330,702	191,073	129,871	171,143	160,352	17
65,361	30,939	46,151	14,938	.....	17,929	52,172	6,663	63,046	3,632	68,448	18
367,118	479,668	440,562	725,484	342,054	481,030	745,706	524,657	405,886	638,470	409,049	19
359,102	463,671	426,362	709,084	319,626	467,546	689,998	488,499	386,355	615,813	380,561	20
8,016	15,997	14,200	16,400	22,428	13,484	55,708	36,158	19,531	22,657	19,488	21
38,937	20,362	93,957	44,103	21,448	15,930	76,201	52,228	43,108	48,978	28,748	22
.....	67	4,000	.....	.....	253	19,178	13	52,071	12,717	10,482	23
3,365	10,809	43,293	12,420	8,794	26,552	15,108	11,920	20,266	15,476	3,336	24
211,490	103,199	242,343	158,304	91,707	89,638	211,164	558,306	222,582	35,761	76,921	25
211,490	102,399	239,922	139,916	91,707	83,268	200,190	201,162	185,040	.....	60,866	26
.....	800	2,421	18,388	.....	6,370	10,974	357,144	37,542	35,761	16,055	27
183,212	276,799	222,238	347,387	74,900	184,084	256,248	641,355	218,684	105,449	136,983	28
1,784,561	591,231	1,174,208	743,161	250,473	173,122	1,041,978	3,654,873	543,313	1,033,213	150,636	29
229,376	75,704	601	2,508	426	.....	426,208	470	4,299	168,206	.....	30
13,667	2,529	47,524	19,415	8,258	9,184	97,179	17,382	38,807	12,084	.....	31
.....	7,200	.....	263	.....	.....	16,533	15,123	17,497	.....	.....	32
164,489	70,805	148,723	99,649	20,083	17,738	45,724	34,255	44,756	18,155	7,024	33
696,054	198,708	428,374	299,395	61,589	26,306	172,035	1,017,116	147,781	461,890	124,778	34
1,621	.....	.....	.....	.....	40,607	.....	.....	.....	.....	.....	35
163,837	128,332	353,752	180,262	.....	41,805	43,285	227,885	158,623	320,505	3,614	36
32,114	10,567	59,943	35,351	.....	9,193	40,650	53,168	13,328	50,274	.....	37
.....	.....	39,787	119	.....	.....	.....	.....	20,285	.....	.....	38
.....	.....	.....	.....	.....	.....	17,610	.....	.....	.....	.....	39
483,403	97,386	95,504	106,199	160,117	28,289	182,754	2,289,474	97,937	2,009	15,220	40
483,403	97,386	80,374	105,870	160,117	18,813	182,754	1,040,794	97,937	.....	15,220	41
.....	.....	15,130	329	.....	9,476	.....	1,248,680	.....	2,009	.....	42
340,985	2,192,669	1,967,162	1,034,237	337,559	1,483,021	1,569,690	2,545,653	2,328,162	344,598	2,832,720	43
5,000	141,539	40,023	12,338	14,000	56,400	156,699	85,430	411,161	.....	113,711	44
.....	.....	.....	14,483	.....	.....	460	.....	.....	10,127	.....	45
292,036	779,068	797,535	989,200	204,087	570,185	939,200	1,240,045	1,311,741	321,267	2,445,065	46
115	498,866	462,667	7,425	4,925	379,046	360,714	116,806	256,034	3,512	238,878	47
32,792	4,288	12,185	3,314	2,129	233	31,664	36,036	5,202	9,667	13,017	48
11,042	768,908	654,752	7,477	112,418	477,157	80,953	1,067,336	344,024	25	21,149	49
1,094,420	787,536	669,220	555,726	367,796	191,763	1,091,862	1,122,007	179,756	413,466	263,840	50
4,755,284	5,128,593	5,803,616	4,304,402	1,943,211	3,225,119	6,118,160	9,854,240	4,726,044	3,244,704	4,669,281	51
32.33	21.05	31.13	26.82	12.39	15.71	36.41	65.77	23.60	27.09	17.26	52
11.11	11.53	15.03	14.48	8.22	11.18	20.51	14.16	13.12	14.30	13.26	53
0.97	1.17	1.85	1.50	0.46	0.83	0.90	1.22	1.12	0.96	0.79	54
1.08	1.47	2.00	1.07	0.67	1.60	1.76	1.06	1.20	0.99	1.45	55
1.57	1.26	2.11	0.94	0.70	1.41	2.71	2.28	1.46	1.74	1.17	56
0.18	0.10	0.16	0.12	0.05	0.15	0.17	0.21	0.20	0.04	0.07	57
0.06	0.21	0.20	0.27	0.10	0.13	0.43	0.24	0.42	0.12	1.33	58
1.08	0.91	1.14	1.22	0.89	0.48	1.48	0.79	1.11	0.74	1.18	59
1.55	1.01	1.39	1.49	1.63	1.09	3.48	2.03	1.38	1.86	1.65	60
0.64	0.30	0.45	0.15	.....	0.18	0.55	0.07	0.67	0.04	0.75	61
3.50	4.54	4.19	7.01	3.20	4.74	7.27	5.19	4.11	6.71	4.18	62
0.08	0.16	0.14	0.16	0.22	0.14	0.59	0.38	0.21	0.25	0.21	63
0.38	0.29	0.92	0.44	0.21	0.16	0.80	0.56	0.46	0.53	0.32	64
.....	(2)	0.04	.....	.....	(2)	0.20	(2)	0.56	0.14	0.12	65
0.03	0.11	0.43	0.12	0.09	0.27	0.16	0.13	0.22	0.17	0.04	66
2.06	1.01	2.38	1.56	0.92	0.91	2.22	5.94	2.37	0.39	0.84	67
1.78	2.71	2.18	3.43	0.75	1.87	2.70	6.82	2.33	1.15	1.50	68
17.39	5.79	11.54	7.34	2.51	1.75	10.98	38.85	5.78	11.26	1.65	69
8.8	10.2	12.3	10.4	5.6	7.4	4.4	8.6	8.5	6.7	6.0	70
9.7	12.8	13.3	7.4	8.1	14.3	8.6	7.5	9.1	6.9	11.0	71
14.1	10.9	14.1	6.5	8.5	12.6	13.2	16.1	11.1	12.2	8.8	72
1.6	0.9	1.0	0.8	0.5	1.3	0.8	1.4	1.5	0.3	0.6	73
0.5	1.8	1.4	1.9	1.2	1.2	2.1	1.7	3.2	0.9	10.1	74
9.7	7.9	7.6	8.4	10.8	4.3	7.2	5.6	8.5	5.2	8.9	75
13.9	8.7	9.3	10.3	19.9	9.7	17.0	14.3	10.5	13.0	12.4	76
5.7	2.6	3.0	1.0	.....	1.6	2.7	0.5	5.1	0.3	5.7	77
31.5	39.4	27.9	48.4	38.9	42.4	35.4	36.7	31.3	46.9	31.5	78
0.7	1.4	0.9	1.1	2.7	1.2	2.9	2.7	1.6	1.7	1.6	79
3.4	2.5	6.1	3.0	2.6	1.4	3.9	3.9	3.5	3.7	2.4	80
.....	(3)	0.3	.....	.....	(3)	1.0	(3)	4.3	1.0	0.9	81
0.3	0.9	2.8	0.8	1.1	2.4	0.8	0.9	1.6	1.2	0.3	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	Subject.	Group IV.—Cities having from 50,000 to 100,000 Inhabitants—Continued.						
		Wilmington, Del.	Kansas City, Kans.	Yonkers, N. Y.	Youngstown, Ohio.	Houston, Tex.	Fort Worth, Tex.	Duluth, Minn.
	PAYMENTS AND BALANCES.							
1	Payments during year	$2,472,440	$3,257,906	$6,205,472	$2,904,600	$4,290,728	$3,590,697	$2,937,828
2	Governmental cost payments	1,238,907	2,446,940	3,335,078	1,954,438	2,110,920	3,016,084	2,592,593
	Classified by division of city government—							
3	Payments of city corporation	1,238,907	1,952,510	3,335,078	1,298,559	2,110,920	3,016,084	2,011,575
4	Payments of school district	.....	494,430	.....	655,879	.....	.....	581,018
5	Payments of other divisions of city government	.....	.....	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	1,237,990	2,395,479	3,325,765	1,946,412	2,110,920	2,989,350	2,539,496
7	Payments to funds and departments of city government	917	51,461	9,313	8,026	.....	26,734	53,097
	Classified by object, as payments for—							
8	Expenses	887,227	989,230	1,818,964	1,033,336	1,128,700	1,051,298	1,476,549
9	Expenses of general departments	794,755	884,577	1,669,373	933,929	1,031,415	768,113	1,173,800
10	General government	90,938	76,907	168,761	82,465	113,234	77,927	142,551
11	Protection to person and property	175,241	217,874	383,742	224,973	264,331	202,948	300,454
12	Police department	99,040	82,151	214,452	117,891	124,780	85,805	108,035
13	Fire department	65,779	130,195	151,852	98,141	124,013	110,658	180,360
14	All other	10,422	5,528	17,438	8,941	15,538	6,485	12,059
15	Conservation of health	8,219	8,302	40,710	7,549	24,620	11,688	34,449
16	Sanitation	84,126	42,497	164,568	76,333	108,488	42,868	33,727
17	Highways	119,084	69,316	200,900	75,168	176,092	99,195	150,661
18	Charities, hospitals, and corrections	2,446	8,309	103,863	12,971	8,837	30,964	959
19	Education	280,132	412,957	572,513	406,962	315,320	262,689	469,078
20	Schools	266,849	404,902	560,413	392,870	306,604	253,440	454,568
21	Libraries	13,283	8,055	12,100	14,092	8,716	9,249	14,510
22	Recreation	34,519	37,586	19,811	32,475	15,335	31,999	34,509
23	Miscellaneous	50	.....	181	401	.....	690	272
24	General	.....	10,649	14,324	14,632	5,158	7,145	7,140
25	Expenses of public service enterprises	92,472	104,653	149,591	99,407	97,285	283,185	302,749
26	Water-supply systems	91,744	104,121	147,750	96,501	78,602	283,185	113,602
27	All other	728	532	1,841	2,906	18,683	.....	189,747
28	Interest on city indebtedness	157,157	334,782	375,867	133,155	320,901	268,034	320,433
29	Outlays	194,523	1,122,928	1,140,247	787,947	661,319	1,696,752	795,611
30	General government	3,179	77,496	24,860	4,637	.....	13,339	2,085
31	Protection to person and property	2,329	21,763	16,252	42,729	10,999	57,475	24,942
32	Conservation of health	.....	.....	102,180	.....	.....	.....	1,943
33	Sanitation	62,576	62,850	119,640	24,759	59,407	98,595	145,078
34	Highways	76,428	478,246	492,861	380,001	287,209	695,810	314,823
35	Charities, hospitals, and corrections	.....	463	.....	.....	.....	.....	10,000
36	Education	5,350	41,594	104,007	239,315	103,370	78,974	68,446
37	Recreation	7,496	63,056	117,558	20,188	64,444	24,900	22,849
38	Miscellaneous and general	.....	.....	.....	.....	.....	14,615	.....
39	Municipal service enterprises	.....	.....	.....	.....	.....	14,050	.....
40	Public service enterprises	37,165	377,460	162,889	76,318	135,890	698,994	205,445
41	Water-supply systems	37,165	74,562	160,684	76,318	77,825	698,994	126,320
42	All other	.....	302,898	2,205	.....	58,065	.....	79,125
43	Nongovernmental cost payments	1,233,533	810,966	2,870,394	950,162	2,179,808	574,613	345,235
44	For purchase of investments	14,015	126,803	46,156	112,698	.....	68,733	52,588
45	For purchase of supplies	.....	.....	.....	.....	.....	.....	3,386
46	For redemption of debt obligations	256,508	479,283	2,352,886	497,249	1,711,476	172,042	269,200
47	In trust and agency transactions	150	29,566	341,679	.....	7,916	426	5,602
48	In counterbalancing transactions	5,527	10,584	12,444	13,552	62,045	21,894	12,847
49	By general transfers	957,273	164,730	117,229	325,963	398,371	311,518	1,612
50	Cash balances at close of year	303,988	709,929	105,930	1,335,181	965,712	131,747	463,459
51	Total payments and cash balances	2,776,428	3,967,835	6,311,402	4,239,781	5,256,440	3,722,444	3,401,287
	Per capita payments:							
52	For all governmental cost	13.79	27.49	38.37	22.58	24.46	35.72	30.80
53	For expenses of general departments	8.85	9.94	19.20	10.79	11.95	9.10	13.95
	Classified by department—							
54	General government	1.01	0.86	1.94	0.95	1.31	0.92	1.69
55	Police department	1.10	0.92	2.47	1.36	1.45	1.02	1.28
56	Fire department	0.73	1.46	1.75	1.13	1.44	1.31	2.14
57	All other protection to person and property	0.12	0.06	0.20	0.10	0.18	0.08	0.14
58	Conservation of health	0.09	0.09	0.47	0.09	0.29	0.14	0.41
59	Sanitation	0.94	0.48	1.89	0.88	1.26	0.51	0.40
60	Highways	1.33	0.78	2.31	0.87	2.04	1.17	1.79
61	Charities, hospitals, and corrections	0.03	0.09	1.19	0.15	0.10	0.37	0.01
62	Schools	2.97	4.55	6.45	4.54	3.55	3.00	5.40
63	Libraries	0.15	0.09	0.14	0.16	0.10	0.11	0.17
64	Recreation	0.38	0.42	0.23	0.38	0.18	0.38	0.41
65	Miscellaneous	(2)	.....	(2)	(2)	.....	0.01	(2)
66	General	.....	0.12	0.16	0.17	0.06	0.08	0.08
67	For expenses of public service enterprises	1.03	1.18	1.72	1.15	1.13	3.35	3.60
68	For interest on city indebtedness	1.75	3.76	4.32	1.54	3.72	3.17	3.81
69	For outlays	2.16	12.62	13.12	9.10	7.66	20.10	9.45
	Per cent of all payments for expenses of general departments made for—							
70	General government	11.4	8.7	10.1	8.8	11.0	10.1	12.1
71	Police department	12.5	9.3	12.8	12.6	12.1	11.2	9.2
72	Fire department	8.3	14.7	9.1	10.5	12.0	14.4	15.4
73	All other protection to person and property	1.3	0.6	1.0	1.0	1.5	0.8	1.0
74	Conservation of health	1.0	0.9	2.4	0.8	2.4	1.5	2.9
75	Sanitation	10.6	4.8	9.9	8.2	10.5	5.6	2.9
76	Highways	15.0	7.8	12.0	8.0	17.1	12.9	12.8
77	Charities, hospitals, and corrections	0.3	0.9	6.2	1.4	0.9	4.0	0.1
78	Schools	33.6	45.8	33.6	42.1	29.7	33.0	38.7
79	Libraries	1.7	0.9	0.7	1.5	0.8	1.2	1.2
80	Recreation	4.3	4.2	1.2	3.5	1.5	4.2	2.9
81	Miscellaneous	(3)	(3)	(3)	(3)	.....	0.1	(3)
82	General	.....	1.2	0.9	1.6	0.5	0.9	0.6

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.											
NORFOLK, VA.	OKLAHOMA CITY, OKLA.	SCHENECTADY, N. Y.	SOMERVILLE, MASS.	ST. JOSEPH, MO.	UTICA, N. Y.	ELIZABETH, N. J.	WATERBURY, CONN.	TROY, N. Y.	AKRON, OHIO.	MANCHESTER, N. H.	
$2,863,831	$6,604,643	$3,162,693	$2,959,958	$1,760,187	$3,410,171	$2,127,950	$2,231,391	$3,758,083	$5,809,247	$2,391,987	1
1,878,022	3,100,443	1,725,342	1,788,935	1,265,655	1,347,024	1,122,020	1,611,641	1,960,225	3,107,231	1,363,495	2
1,878,022	2,303,538	1,725,342	1,788,935	878,510	1,347,024	1,122,020	1,563,433	1,784,866	2,660,350	1,363,495	3
.....	796,905	.....	.....	387,145	.....	.....	48,208	127,683	446,881	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	47,676	.....	.....	5
1,833,151	3,089,665	1,693,031	1,788,425	1,265,485	1,343,850	1,110,675	1,608,084	1,954,869	3,102,468	1,316,761	6
44,871	10,778	32,311	510	170	3,174	11,345	3,557	5,356	4,763	46,734	7
1,153,505	949,081	977,568	1,335,454	848,483	1,021,996	765,166	977,715	1,279,453	870,367	876,391	8
1,020,972	865,545	896,929	1,277,574	846,293	1,021,996	763,466	943,521	1,201,058	813,868	795,773	9
117,231	68,884	105,050	75,982	71,627	96,890	78,190	98,743	121,618	68,204	79,255	10
297,160	224,308	205,329	213,520	253,530	255,730	199,207	190,030	240,288	181,320	221,309	11
156,306	93,900	92,681	103,295	112,543	74,306	106,674	85,885	124,405	68,634	76,967	12
118,917	122,075	102,077	98,182	132,331	168,054	87,399	97,076	109,343	104,943	139,120	13
21,937	8,333	10,571	12,043	8,656	13,370	5,134	7,069	6,540	7,743	5,222	14
33,353	12,289	18,418	36,905	5,070	8,513	17,773	19,292	20,275	14,151	19,509	15
149,364	74,831	76,072	138,239	31,681	98,863	74,132	50,087	171,186	74,024	83,583	16
92,900	52,198	75,427	236,074	82,925	112,673	68,320	104,395	134,651	87,926	132,138	17
43,741	24,819	50,059	35,372	17,590	43,710	34,186	52,641	125,264	27,132	24,583	18
239,601	389,070	334,408	454,425	347,025	373,745	280,060	400,780	334,781	329,044	201,887	19
234,172	381,588	323,408	414,763	330,514	353,691	263,797	379,953	328,281	321,008	192,714	20
5,429	7,482	11,000	39,662	16,511	20,054	16,263	20,827	6,500	8,036	9,173	21
25,518	17,454	7,581	39,861	25,197	20,141	6,073	20,670	19,493	6,544	22,320	22
1,341	.....	13,062	38,914	25	1,601	210	809	2,624	35	380	23
20,703	1,692	11,523	8,282	11,623	10,130	5,315	6,074	30,878	25,188	10,809	24
132,533	83,536	80,639	57,880	2,190	.....	1,700	34,194	78,395	56,499	80,618	25
103,912	83,474	68,493	57,311	.....	.....	.....	34,194	75,453	53,744	58,029	26
28,621	62	12,146	569	2,190	.....	1,700	.....	2,942	2,755	22,589	27
375,695	470,882	197,441	189,551	99,903	98,696	137,377	139,135	223,185	145,390	73,763	28
348,822	1,680,480	550,333	263,930	317,269	[1] 226,332	219,477	494,791	457,587	2,091,474	413,341	29
971	6,232	2,041	2,928	.....	80	.....	8,921	270	117,204	1,236	30
93,768	19,073	2,807	13,686	9,509	.....	39,760	.....	.....	1,905	32,580	31
2,489	1,570	3,803	260	.....	.....	.....	.....	.....	17,000	1,555	32
22,200	171,877	98,473	32,385	93,609	14,662	45,932	28,871	26,473	128,425	61,029	33
47,531	733,064	95,799	90,783	198,784	162,440	85,326	87,881	112,539	469,803	171,847	34
.....	24,049	.....	7,863	.....	5,693	1,873	.....	.....	.....	.....	35
100,807	290,603	238,829	90,543	7,463	13,202	31,984	41,215	252,887	106,058	48,175	36
10,039	271,583	4,613	1,997	1,444	36,255	12,916	1,231	6,490	19,455	1,702	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,058	38
.....	.....	.....	.....	5,179	.....	.....	.....	.....	.....	.....	39
71,017	162,429	103,968	23,485	1,281	.....	1,686	327,172	58,928	1,231,624	94,159	40
60,299	162,429	31,147	23,410	.....	.....	1,686	327,172	57,321	1,231,624	91,044	41
10,718	.....	72,821	75	1,281	.....	.....	.....	1,607	.....	3,115	42
985,809	3,504,200	1,437,351	1,171,023	494,532	2,063,147	1,005,930	619,750	1,797,858	2,702,016	1,028,492	43
51,478	289,968	310,881	6,000	17,049	168,396	29,300	7,053	11,115	1,198,690	191,550	44
.....	.....	265	.....	403	216	.....	.....	8	.....	.....	45
596,561	2,553,198	781,944	982,553	113,431	1,223,001	403,110	383,759	1,629,974	559,056	491,196	46
1,792	563,110	215,304	171,766	103,907	341,882	337,038	93,889	26,991	4,173	195,423	47
2,932	73,440	5,475	4,674	1,564	9,738	4,058	64,067	5,545	36,778	2,760	48
333,046	24,484	123,482	6,030	258,178	319,914	232,424	70,982	124,225	903,319	147,563	49
130,714	397,885	81,168	223,897	317,142	226,706	434,687	309,968	299,553	916,397	354,899	50
2,994,545	7,002,528	3,243,861	3,183,855	2,077,329	3,636,877	2,562,637	2,541,359	4,057,636	6,725,644	2,746,886	51
22.50	37.27	21.01	22.16	15.78	17.17	14.36	20.65	25.39	41.45	18.68	52
12.23	10.40	10.92	15.83	10.55	13.03	9.77	12.09	15.56	10.86	10.90	53
1.40	0.83	1.28	0.94	0.89	1.24	1.00	1.26	1.58	0.91	1.09	54
1.87	1.13	1.13	1.28	1.40	0.95	1.36	1.10	1.61	0.92	1.05	55
1.42	1.47	1.24	1.22	1.65	2.14	1.12	1.24	1.42	1.42	1.91	56
0.26	0.10	0.13	0.15	0.11	0.17	0.06	0.09	0.08	0.10	0.07	57
0.40	0.15	0.22	0.46	0.06	0.11	0.23	0.25	0.26	0.19	0.27	58
1.79	0.90	0.93	1.71	0.40	1.26	0.95	0.64	2.22	0.99	1.14	59
1.11	0.63	0.92	2.92	1.03	1.44	0.87	1.34	1.74	1.17	1.81	60
0.52	0.30	0.61	0.44	0.22	0.56	0.44	0.67	1.62	0.36	0.34	61
2.81	4.59	3.94	5.14	4.12	4.51	3.37	4.87	4.25	4.28	2.64	62
0.07	0.09	0.13	0.49	0.21	0.25	0.21	0.27	0.08	0.11	0.13	63
0.31	0.21	0.09	0.49	0.31	0.26	0.08	0.26	0.25	0.09	0.31	64
0.02	.....	0.16	0.48	(2)	0.02	(2)	0.01	0.03	(2)	0.01	65
0.25	0.02	0.14	0.10	0.14	0.13	0.07	0.08	0.40	0.34	0.15	66
1.59	1.00	0.98	0.72	0.03	.....	0.02	0.44	1.02	0.75	1.10	67
4.50	5.66	2.04	2.35	1.25	1.26	1.76	1.78	2.89	1.94	1.01	68
4.18	20.20	6.70	3.27	3.96	2.89	2.81	6.34	5.93	27.90	5.66	69
11.5	8.0	11.7	5.9	8.5	9.5	10.2	10.5	10.1	8.4	10.0	70
15.3	10.8	10.3	8.1	13.3	7.3	14.0	9.1	10.4	8.4	9.7	71
11.6	14.1	11.4	7.7	15.6	16.4	11.4	10.3	9.1	12.9	17.5	72
2.1	1.0	1.2	0.9	1.0	1.3	0.7	0.7	0.5	1.0	0.7	73
3.3	1.4	2.1	2.9	0.6	0.8	2.3	2.0	1.7	1.8	2.5	74
14.6	8.6	8.5	10.8	3.7	9.7	9.7	5.3	14.3	9.1	10.5	75
9.1	6.0	8.4	18.5	9.8	11.0	8.9	11.1	11.2	10.8	16.6	76
4.3	2.9	5.6	2.8	2.1	4.3	4.5	5.6	10.4	3.3	3.1	77
22.9	44.1	36.1	32.5	39.1	34.6	34.6	40.3	27.3	39.4	24.2	78
0.5	0.9	1.2	3.1	2.0	2.0	2.1	2.2	0.5	1.0	1.2	79
2.5	2.0	0.8	3.1	3.0	2.0	0.8	2.2	1.6	0.8	2.8	80
0.1	.....	1.5	3.0	(3)	0.2	(3)	0.1	0.2	(3)	(3)	81
2.0	0.2	1.3	0.6	1.4	1.0	0.7	0.6	2.6	3.1	1.4	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		HOBOKEN, N. J.	WILKES-BARRE, PA.	ERIE, PA.	EVANSVILLE, IND.	PEORIA, ILL.	FORT WAYNE, IND.	HARRISBURG, PA.
	PAYMENTS AND BALANCES.							
1	Payments during year	$3,930,109	$1,372,768	$1,337,752	$3,479,428	$2,178,824	$1,861,425	$1,959,320
2	Governmental cost payments	1,576,523	1,220,059	1,116,430	1,352,733	1,538,931	1,390,297	1,590,250
	Classified by division of city government—							
3	Payments of city corporation	1,576,523	664,455	824,652	953,116	966,422	1,069,593	1,139,680
4	Payments of school district	.....	555,604	291,778	399,617	508,924	320,704	450,570
5	Payments of other divisions of city government	.....	.....	.....	.....	63,585	.....	.....
	Classified by payee—							
6	Payments to public	1,565,652	1,219,619	1,102,450	1,349,373	1,535,391	1,333,197	1,583,943
7	Payments to funds and departments of city government	10,871	440	13,971	3,360	3,540	57,100	6,307
	Classified by object, as payments for—							
8	Expenses	1,276,630	653,005	686,110	768,187	975,340	822,836	747,966
9	Expenses of general departments	1,047,899	650,201	614,306	665,916	970,601	636,579	686,107
10	General government	97,184	54,076	48,571	43,786	83,440	32,927	60,798
11	Protection to person and property	289,470	128,538	177,212	183,391	256,206	159,127	94,179
12	Police department	153,046	64,217	72,165	83,954	84,981	59,672	50,686
13	Fire department	129,379	60,550	100,087	95,258	146,467	92,491	34,784
14	All other	7,045	3,771	4,960	4,179	24,758	6,964	8,709
15	Conservation of health	10,800	8,419	15,812	11,755	12,804	7,956	9,702
16	Sanitation	59,087	53,936	28,643	34,534	45,318	53,827	84,265
17	Highways	53,920	118,009	90,019	72,856	106,854	66,117	89,230
18	Charities, hospitals, and corrections	45,169	400	1,787	6,244	28,756	.....	500
19	Education	448,327	251,312	244,572	282,065	376,106	284,845	299,945
20	Schools	428,209	251,312	232,945	278,138	357,277	272,778	299,945
21	Libraries	20,118	.....	11,627	3,927	18,829	12,067	.....
22	Recreation	22,067	26,404	1,834	20,357	50,896	24,512	28,374
23	Miscellaneous	118	.....	.....	36	364	59	45
24	General	20,857	9,107	5,856	10,886	9,857	7,209	19,069
25	Expenses of public service enterprises	228,731	2,804	71,804	102,277	4,739	186,257	61,859
26	Water-supply systems	225,079	.....	70,179	80,718	.....	110,440	61,699
27	All other	3,652	2,804	1,625	21,559	4,739	75,817	160
28	Interest on city indebtedness	116,839	75,147	45,073	77,242	60,637	41,103	114,333
29	Outlays	[1] 183,054	491,907	385,247	507,304	502,954	526,358	727,951
30	General government	50,251	3,360	.....	.....	277	.....	.....
31	Protection to person and property	.....	18,213	3,055	12,960	24,910	10,802	12,667
32	Conservation of health	.....	.....	.....	.....	.....	.....	.....
33	Sanitation	20,019	27,493	43,664	27,697	4,177	31,721	79,576
34	Highways	.....	177,059	74,655	209,854	284,873	388,089	440,523
35	Charities, hospitals, and corrections	.....	.....	.....	.....	.....	.....	.....
36	Education	120,480	265,477	25,536	117,273	141,365	16,153	94,496
37	Recreation	281	305	5,458	16,925	11,780	15,945	29,196
38	Miscellaneous and general	.....	.....	.....	.....	.....	.....	.....
39	Municipal service enterprises	.....	.....	16,797	.....	.....	.....	.....
40	Public service enterprises	190	.....	216,082	122,595	35,572	63,648	71,493
41	Water-supply systems	.....	.....	216,082	122,595	.....	31,836	71,493
42	All other	190	.....	.....	.....	35,572	31,812	.....
43	Nongovernmental cost payments	2,353,586	152,709	221,322	2,126,695	639,893	471,128	369,070
44	For purchase of investments	205,368	15,000	58,502	7,097	39,900	17,732	94,435
45	For purchase of supplies	4,355	.....	2,866	.....	.....	.....	.....
46	For redemption of debt obligations	427,313	112,214	87,217	1,829,649	502,355	46,536	115,508
47	In trust and agency transactions	610,050	22,294	976	148,770	.....	330,740	.....
48	In counterbalancing transactions	13,946	1,477	5,315	2,289	33,913	10,667	3,758
49	By general transfers	1,092,554	1,724	66,446	138,890	63,725	65,453	155,369
50	Cash balances at close of year	695,378	307,699	285,578	376,855	163,387	874,933	655,210
51	Total payments and cash balances	4,625,487	1,680,467	1,623,330	3,856,283	2,342,211	2,736,358	2,614,530
	Per capita payments:							
52	For all governmental cost	21.66	17.30	16.04	19.43	22.45	20.48	23.75
53	For expenses of general departments	14.40	9.22	8.83	9.57	14.16	9.38	10.24
	Classified by department—							
54	General government	1.34	0.77	0.70	0.63	1.22	0.49	0.91
55	Police department	2.10	0.91	1.04	1.21	1.24	0.88	0.76
56	Fire department	1.78	0.86	1.44	1.37	2.14	1.36	0.52
57	All other protection to person and property	0.10	0.05	0.07	0.06	0.36	0.10	0.13
58	Conservation of health	0.15	0.12	0.23	0.17	0.19	0.12	0.14
59	Sanitation	0.81	0.76	0.41	0.50	0.66	0.79	1.26
60	Highways	0.74	1.67	1.29	1.05	1.56	0.97	1.33
61	Charities, hospitals, and corrections	0.62	0.01	0.03	0.09	0.42	.....	(2)
62	Schools	5.88	3.56	3.35	4.00	5.21	4.02	4.48
63	Libraries	0.28	.....	0.17	0.06	0.27	0.18	.....
64	Recreation	0.32	0.37	0.03	0.29	0.74	0.36	0.42
65	Miscellaneous	(2)	.....	.....	(2)	0.01	(2)	(2)
66	General	0.29	0.13	0.08	0.16	0.14	0.11	0.28
67	For expenses of public service enterprises	3.14	0.04	1.03	1.47	0.07	2.74	0.92
68	For interest on city indebtedness	1.61	1.07	0.65	1.11	0.88	0.61	1.71
69	For outlays	2.52	6.97	5.53	7.29	7.34	7.75	10.87
	Per cent of all payments for expenses of general departments made for—							
70	General government	9.3	8.3	7.9	6.6	8.6	5.2	8.9
71	Police department	14.6	9.9	11.7	12.6	8.8	9.4	7.4
72	Fire department	12.3	9.3	16.3	14.3	15.1	14.5	5.1
73	All other protection to person and property	0.7	0.6	0.8	0.6	2.6	1.1	1.3
74	Conservation of health	1.0	1.3	2.6	1.8	1.3	1.2	1.4
75	Sanitation	5.6	8.3	4.7	5.2	4.7	8.5	12.3
76	Highways	5.1	18.1	14.7	10.9	11.0	10.4	13.0
77	Charities, hospitals, and corrections	4.3	0.1	0.3	0.9	3.0	.....	0.1
78	Schools	40.9	38.7	37.9	41.8	36.8	42.9	43.7
79	Libraries	1.9	.....	1.9	0.6	1.9	1.9	.....
80	Recreation	2.2	4.1	0.3	3.1	5.2	3.9	4.1
81	Miscellaneous	(3)	.....	(3)	(3)	(3)	(3)	.....
82	General	2.0	1.4	1.0	1.6	1.0	1.1	2.8

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 31.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.

SAVANNAH, GA.	EAST ST. LOUIS, ILL.	JACKSONVILLE, FLA.	SOUTH BEND, IND.	TERRE HAUTE, IND.	PASSAIC, N. J.	JOHNSTOWN, PA.	BAYONNE, N. J.	BROCKTON, MASS.	PORTLAND, ME.	HOLYOKE, MASS.	CHARLESTON, S. C.	
$1,776,230	$1,874,351	$2,583,420	$1,276,204	$1,026,291	$2,511,054	$774,717	$3,758,431	$3,840,352	$4,266,131	$3,106,378	$915,439	1
1,349,071	1,522,713	2,499,860	1,047,171	953,094	913,171	576,114	1,453,385	1,389,894	2,040,919	1,760,368	867,544	2
1,148,703	1,029,810	2,340,422	686,465	541,399	913,171	329,681	1,453,385	1,389,894	1,617,111	1,760,368	758,683	3
200,368	271,687	159,438	360,706	411,695	.....	246,433	.....	.....	.....	.....	108,861	4
.....	221,216	.....	.....	.....	.....	.....	.....	.....	423,808	.....	.....	5
1,349,071	1,522,713	2,416,680	1,047,171	953,094	910,839	567,852	1,437,521	1,366,103	2,002,431	1,709,655	839,246	6
.....	.....	83,180	.....	.....	2,332	8,262	15,864	23,791	38,488	50,713	28,298	7
910,352	794,392	1,172,817	596,042	692,500	612,292	436,674	951,181	943,038	1,136,243	1,271,691	658,721	8
816,059	793,897	883,045	544,207	674,074	612,292	435,908	748,002	878,185	1,040,239	876,975	655,498	9
75,667	89,419	79,781	38,786	42,986	65,116	24,647	64,545	62,808	63,003	69,665	61,594	10
255,671	204,670	260,428	131,791	208,198	105,471	119,820	168,850	179,161	270,330	212,084	230,806	11
130,962	84,166	132,317	50,719	78,132	43,492	50,570	79,248	75,844	104,233	79,888	106,550	12
115,552	110,700	118,832	71,647	123,686	57,056	69,240	73,356	98,343	157,429	126,701	117,849	13
9,157	9,804	9,279	9,425	6,380	4,923	10	6,246	4,974	8,668	5,495	6,407	14
30,693	10,762	29,309	7,616	3,134	14,658	8,875	5,431	20,372	16,033	32,522	12,370	15
129,636	107,532	170,301	31,335	41,354	51,224	26,937	61,688	71,361	70,115	61,066	63,874	16
112,632	117,144	98,353	68,205	64,169	44,741	47,476	34,746	117,705	193,336	96,435	50,607	17
30,161	166	26,694	.....	9,300	18,067	.....	19,486	47,371	71,158	68,635	80,006	18
155,482	241,031	121,887	243,512	286,735	296,979	204,278	385,555	337,309	295,894	305,649	121,637	19
149,122	228,789	107,450	235,766	269,718	283,610	204,278	374,935	324,600	286,398	290,649	121,537	20
6,360	12,242	14,437	7,746	17,017	13,369	.....	10,620	12,709	9,496	15,000	100	21
17,192	15,017	39,064	16,613	13,447	15,206	2,433	11,227	11,104	30,669	22,595	24,225	22
.....	500	.....	42	115	124	.....	95	29,052	12,310	3,933	2,608	23
8,875	7,656	57,228	6,307	4,636	706	1,442	6,379	1,942	17,391	4,391	7,771	24
94,293	495	289,772	51,835	18,426	.....	766	203,179	64,853	96,004	394,716	3,223	25
67,551	.....	88,470	49,018	.....	.....	.....	202,499	59,254	58,805	71,439	.....	26
26,742	495	201,302	2,817	18,426	.....	766	680	5,599	37,199	323,277	3,223	27
135,505	136,830	119,456	43,988	33,042	73,623	35,040	180,639	145,356	348,977	143,581	169,895	28
303,214	591,491	1,207,587	407,141	227,552	227,256	104,400	321,565	301,500	555,699	345,096	38,928	29
.....	.....	3,543	602	.....	.....	.....	937	475	134,353	.....	.....	30
46,768	22,904	15,790	9,519	2,050	44,472	.....	625	10,380	44,826	19,160	5,785	31
.....	.....	1,050	1,037	.....	.....	.....	.....	25	.....	4,544	.....	32
8,974	141,050	129,910	34,723	91,541	44,844	9,837	12,634	87,667	17,520	13,281	9,401	33
145,088	208,336	346,419	159,435	19,260	42,235	71,959	115,265	64,428	71,715	32,074	7,623	34
.....	.....	9,605	.....	.....	.....	.....	.....	876	.....	18,381	4,960	35
52,844	18,346	41,500	99,139	111,501	94,648	21,653	175,267	60,258	33,091	45,431	4,671	36
.....	200,855	10,586	69,980	3,200	1,057	951	1,992	23,533	59,121	4,434	64	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....	39
49,540	.....	649,184	32,206	.....	.....	.....	14,845	53,858	195,073	207,801	6,424	40
10,478	.....	133,214	32,206	.....	.....	.....	14,845	53,144	135,073	105,267	.....	41
39,062	.....	515,970	.....	.....	.....	.....	.....	714	60,000	102,534	6,424	42
427,159	351,638	83,560	229,033	73,197	1,597,883	198,603	2,305,046	2,450,458	2,225,212	1,346,010	47,895	43
.....	.....	.....	3,898	11,201	60,171	71,150	222,322	65,407	356,215	170,047	1,478	44
.....	201	22,768	.....	.....	.....	.....	.....	.....	.....	.....	.....	45
385,459	338,029	45,540	131,374	30,733	270,882	42,813	1,302,220	1,013,533	1,318,544	865,100	300	46
.....	94	13,934	68,933	23,955	200,628	.....	385,221	144,653	342,046	169,014	.....	47
17,188	9,784	1,160	9,460	786	29,160	661	12,770	7,032	6,024	11,232	10,539	48
24,512	3,530	158	15,368	6,522	1,037,042	83,979	382,513	1,219,833	202,383	130,617	35,578	49
34,340	227,854	98,992	406,207	496,673	174,993	138,781	488,023	203,522	325,893	435,755	124,169	50
1,810,570	2,102,205	2,682,412	1,082,411	1,522,964	2,686,047	913,498	4,246,454	4,043,874	4,592,024	3,542,133	1,039,608	51
20.43	23.68	38.91	17.08	15.63	15.02	9.48	23.96	22.92	33.76	29.14	14.58	52
12.36	12.35	13.74	8.88	11.05	10.07	7.17	12.33	14.48	17.21	14.52	11.02	53
1.15	1.39	1.24	0.63	0.70	1.07	0.41	1.06	1.04	1.04	1.15	1.04	54
1.98	1.31	2.06	0.83	1.28	0.72	0.83	1.31	1.25	1.72	1.32	1.79	55
1.75	1.72	1.85	1.17	2.03	0.94	1.14	1.21	1.62	2.60	2.10	1.98	56
0.14	0.15	0.14	0.15	0.10	0.08	(2)	0.10	0.08	0.14	0.09	0.11	57
0.46	0.17	0.46	0.12	0.05	0.24	0.15	0.09	0.34	0.27	0.54	0.21	58
1.96	1.67	2.65	0.51	0.68	0.84	0.44	1.02	1.18	1.16	1.01	1.07	59
1.71	1.82	1.53	1.11	1.05	0.74	0.78	0.57	1.94	3.20	1.60	0.85	60
0.46	(2)	0.42	.....	0.15	0.30	.....	0.32	0.78	1.18	1.14	1.34	61
2.26	3.56	1.67	3.85	4.42	4.66	3.36	6.18	5.35	4.74	4.81	2.04	62
0.10	0.19	0.22	0.13	0.28	0.22	.....	0.18	0.21	0.16	0.25	(2)	63
0.26	0.23	0.61	0.27	0.22	0.25	0.04	0.19	0.18	0.51	0.37	0.41	64
.....	0.01	.....	(2)	(2)	(2)	.....	(2)	0.48	0.20	0.07	0.04	65
0.13	0.12	0.89	0.10	0.08	0.01	0.02	0.11	0.03	0.29	0.07	0.13	66
1.43	0.01	4.51	0.85	0.30	.....	0.01	3.35	1.07	1.59	0.53	0.05	67
2.05	2.13	1.86	0.72	0.54	1.21	0.58	2.98	2.40	5.77	2.38	2.85	68
4.59	9.20	18.80	6.64	3.73	3.74	1.72	5.30	4.97	9.19	5.71	0.65	69
9.3	11.3	9.0	7.1	6.4	10.6	5.7	8.6	7.2	6.1	7.9	9.4	70
16.0	10.6	15.0	9.3	11.6	7.1	11.6	10.6	8.6	10.0	9.1	16.3	71
14.2	13.9	13.5	13.2	18.3	9.3	15.9	9.8	11.2	15.1	14.4	18.0	72
1.1	1.2	1.1	1.7	0.9	0.8	(3)	0.8	0.6	0.8	0.6	1.0	73
3.8	1.4	3.3	1.4	0.5	2.4	2.0	0.7	2.3	1.5	3.7	1.9	74
15.9	13.5	19.3	5.8	6.1	8.4	6.2	8.2	8.1	6.7	7.0	9.7	75
13.8	14.8	11.1	12.5	9.5	7.3	10.9	4.6	13.4	18.6	11.0	7.7	76
3.7	(3)	3.0	.....	1.4	3.0	.....	2.6	5.4	6.8	7.8	12.2	77
18.3	28.8	12.2	43.3	40.0	46.3	46.9	50.1	37.0	27.5	33.1	18.5	78
0.8	1.5	1.6	1.4	2.5	2.2	.....	1.4	1.4	0.9	1.7	(3)	79
2.1	1.9	4.4	3.1	2.0	2.5	0.6	1.5	1.3	2.9	2.6	3.7	80
.....	0.1	(3)	(3)	(3)	(3)	.....	(3)	3.3	1.2	0.4	0.4	81
1.1	1.0	6.5	1.2	0.7	0.1	0.3	0.9	0.2	1.7	0.5	1.2	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		WICHITA, KANS.	ALLENTOWN, PA.	SPRINGFIELD ILL.	COVINGTON, KY.	ALTOONA, PA.	PAWTUCKET, R. I.	CANTON, OHIO.
	PAYMENTS AND BALANCES.							
1	Payments during year	$1,864,236	$755,188	$1,560,571	$2,034,887	$1,295,148	$2,889,668	$1,530,795
2	Governmental cost payments	1,451,541	600,453	1,137,945	877,214	873,940	1,329,840	1,018,305
	Classified by division of city government—							
3	Payments of city corporation	1,033,195	376,209	696,260	877,214	617,757	1,329,840	752,655
4	Payments of school district	418,346	224,244	338,141		256,183		265,650
5	Payments of other divisions of city government			103,544				
	Classified by payee—							
6	Payments to public	1,451,541	595,912	1,134,205	877,214	864,800	1,267,009	1,014,124
7	Payments to funds and departments of city government		4,541	3,740		9,140	62,831	4,181
	Classified by object, as payments for—							
8	Expenses	575,893	414,244	739,839	591,734	467,837	838,142	544,510
9	Expenses of general departments	569,315	369,112	675,644	539,944	439,156	750,568	491,408
10	General government	46,800	28,215	91,154	61,701	39,815	73,879	47,797
11	Protection to person and property	140,040	67,731	177,461	128,396	105,304	165,635	101,590
12	Police department	53,611	27,469	53,042	64,744	39,551	73,455	37,475
13	Fire department	83,656	38,931	78,049	60,780	59,412	86,244	58,945
14	All other	2,773	1,331	46,370	2,872	6,341	5,936	5,170
15	Conservation of health	4,933	3,247	5,409	6,625	2,749	6,502	3,760
16	Sanitation	47,945	34,615	33,528	61,826	20,317	47,658	39,808
17	Highways	60,241	70,553	40,645	72,838	48,583	145,517	51,875
18	Charities, hospitals, and corrections	7,237		3,197	13,900		37,473	7,154
19	Education	235,457	156,825	275,752	180,515	217,668	258,273	231,682
20	Schools	233,171	156,825	262,574	173,726	217,668	242,097	226,203
21	Libraries	2,286		13,178	6,789		16,176	5,479
22	Recreation	17,490	3,523	43,538	11,664	699	12,079	4,114
32	Miscellaneous		95	6			243	326
24	General	9,172	4,308	4,954	2,479	4,021	3,309	3,302
25	Expenses of public service enterprises	6,578	45,132	64,195	51,790	28,681	87,574	53,102
26	Water-supply systems		45,132	46,666	47,243	28,681	77,412	46,340
27	All other	6,578		17,529	4,547		10,162	6,762
28	Interest on city indebtedness	201,820	48,704	68,715	117,077	108,732	252,466	99,601
29	Outlays	673,828	137,505	329,391	168,403	297,371	239,232	374,194
30	General government	398			801			
31	Protection to person and property	9,537	21,246	7,500	10,287	4,337	47,365	38,960
32	Conservation of health							
33	Sanitation	94,400	12,867	10,815	14,833	21,248	32,454	63,456
34	Highways	386,366	52,901	127,555	66,408	163,039	47,969	181,305
35	Charities, hospitals, and corrections							
36	Education	162,263	29,352	66,863	3,340	7,754	21,574	21,044
37	Recreation	15,318		48,433	58,098		8,632	603
38	Miscellaneous and general							
39	Municipal service enterprises			5,574				
40	Public service enterprises	5,546	21,139	62,651	14,636	100,993	81,238	68,826
41	Water-supply systems		21,139	55,256	14,636	100,993	81,238	68,826
42	All other	5,546		7,395				
43	Nongovernmental cost payments	412,695	154,735	422,626	1,157,673	421,208	1,559,828	512,490
44	For purchase of investments			3,200		116,497	220,111	26,997
45	For purchase of supplies							
46	For redemption of debt obligations	409,896	113,500	399,050	528,033	152,800	1,044,190	173,819
47	In trust and agency transactions		2,247	1,279		17,716	63,230	
48	In counterbalancing transactions	2,724	3,693	9,035	22,145	220	24,956	10,517
49	By general transfers	165	35,295	10,062	607,495	133,975	207,341	301,157
50	Cash balances at close of year	117,431	200,825	354,884	274,763	392,387	342,313	739,277
51	Total payments and cash balances	1,981,667	956,013	1,915,455	2,309,650	1,687,535	3,231,981	2,270,072
	Per capita payments:							
52	For all governmental cost	24.51	10.52	20.70	16.05	16.05	24.45	18.86
53	For expenses of general departments	9.61	6.47	12.29	9.88	8.07	13.80	9.10
	Classified by department—							
54	General government	0.01	0.49	1.66	1.13	0.73	1.36	0.89
55	Police department	0.91	0.48	0.96	1.18	0.73	1.35	0.69
56	Fire department	1.41	0.68	1.42	1.11	1.09	1.59	1.09
57	All other protection to person and property	0.05	0.02	0.84	0.05	0.12	0.11	0.10
58	Conservation of health	0.08	0.06	0.10	0.12	0.05	0.12	0.07
59	Sanitation	0.81	0.61	0.61	1.13	0.37	0.88	0.74
60	Highways	1.02	1.24	0.74	1.33	0.89	2.68	0.96
61	Charities, hospitals, and corrections	0.12		0.06	0.25		0.69	0.13
62	Schools	3.94	2.75	4.78	3.18	4.00	4.45	4.19
63	Libraries	0.04		0.24	0.12		0.30	0.10
64	Recreation	0.30	0.06	0.79	0.21	0.01	0.22	0.08
65	Miscellaneous		(2)	(2)			(2)	0.01
66	General	0.15	0.08	0.09	0.05	0.07	0.06	0.06
67	For expenses of public service enterprises	0.11	0.79	1.17	0.95	0.53	1.61	0.98
68	For interest on city indebtedness	3.41	0.85	1.25	2.14	2.00	4.64	1.84
69	For outlays	11.38	2.41	5.99	3.08	5.46	4.40	6.93
	Per cent of all payments for expenses of general departments made for—							
70	General government	8.2	7.6	13.5	11.4	9.1	9.8	9.7
71	Police department	9.4	7.4	7.9	12.0	9.0	9.8	7.6
72	Fire department	14.7	10.5	11.6	11.3	13.5	11.5	12.0
73	All other protection to person and property	0.5	0.4	6.9	0.5	1.4	0.8	1.0
74	Conservation of health	0.9	0.9	0.8	1.2	0.6	0.9	0.8
75	Sanitation	8.4	9.4	5.0	11.5	4.6	6.3	8.1
76	Highways	10.6	19.1	6.0	13.5	11.1	19.4	10.6
77	Charities, hospitals, and corrections	1.3		0.5	2.6		5.0	1.5
78	Schools	40.9	42.5	38.9	32.2	49.6	32.3	46.0
79	Libraries	0.4		2.0	1.3		2.2	1.1
80	Recreation	3.1	1.0	6.4	2.2	0.2	1.6	0.8
81	Miscellaneous		(3)	(3)			(3)	0.1
82	General	1.6	1.2	0.7	0.5	0.9	0.4	0.7

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912—Continued.

Group IV.—Cities having from 50,000 to 100,000 inhabitants—Continued.						Group V.—Cities having from 30,000 to 50,000 inhabitants.						
MOBILE, ALA.	SACRAMENTO, CAL.	SAGINAW, MICH.	SIOUX CITY, IOWA.	BINGHAMTON, N. Y.	ATLANTIC CITY, N. J.	ROCKFORD, ILL.	LITTLE ROCK, ARK.	AUGUSTA, GA.	SPRINGFIELD, OHIO.	LANCASTER, PA.	PUEBLO, COLO.	
$1,389,859	$2,046,400	$2,214,788	$1,161,729	$1,279,387	$4,389,869	$1,707,497	$1,669,386	$1,780,268	$1,860,521	$679,471	$1,733,027	1
989,539	1,923,632	1,013,518	1,043,803	848,469	2,667,560	1,101,256	1,315,708	1,208,718	926,911	631,942	971,375	2
866,750	1,433,848	735,985	726,860	848,469	2,667,560	642,834	934,374	1,048,424	606,780	448,092	653,110	3
122,789	489,784	277,533	316,943	.....	.....	393,592	381,334	160,294	320,131	183,850	318,265	4
.....	.....	.....	.....	.....	.....	64,830	.....	.....	.....	.....	.....	5
977,793	1,923,632	1,004,109	1,042,279	845,578	2,584,521	1,101,206	1,304,610	1,196,235	914,610	629,072	932,897	6
11,746	.....	9,409	1,524	2,891	83,039	50	11,098	12,483	12,301	2,870	38,478	7
530,102	1,078,234	701,924	580,135	598,639	1,221,829	618,193	468,187	744,833	572,299	478,888	645,252	8
457,472	1,010,521	635,918	540,208	541,150	1,139,852	536,192	458,830	671,696	532,972	369,183	524,661	9
44,901	137,065	56,771	43,709	50,012	101,712	43,346	37,495	51,565	52,181	21,881	48,084	10
153,346	176,374	109,604	99,434	107,174	377,356	117,580	137,788	181,281	91,042	66,422	139,756	11
78,953	64,138	52,938	45,272	50,461	156,768	37,627	55,257	92,698	29,850	34,160	39,928	12
64,663	94,597	52,748	48,701	53,327	179,111	77,451	79,334	77,569	58,518	31,062	94,672	13
9,730	17,639	3,918	5,461	3,386	41,477	2,502	3,197	11,014	2,674	1,200	5,156	14
12,545	17,122	9,919	2,747	9,974	21,704	7,508	11,479	14,516	3,797	3,962	7,071	15
35,853	145,512	26,982	38,770	22,128	135,396	29,061	33,584	49,760	42,154	20,203	18,871	16
71,101	108,986	141,621	59,526	81,604	113,359	71,688	30,771	134,146	55,719	100,155	68,267	17
15,124	.....	13,625	.....	69,361	39,484	2,084	20,946	67,667	51,180	1,259	4,623	18
113,814	369,528	260,942	279,785	188,160	299,974	244,903	180,273	148,865	218,490	149,125	210,503	19
113,814	346,815	256,851	271,788	176,547	288,376	229,065	176,154	148,595	213,156	147,125	204,961	20
.....	22,713	4,091	7,997	11,613	11,598	15,838	4,119	270	5,334	2,000	5,542	21
8,404	47,773	12,053	12,438	7,118	47,244	18,365	3,413	13,826	9,437	3,387	19,591	22
.....	.....	.....	30	1,781	.....	.....	.....	.....	235	.....	.....	23
2,384	8,161	4,401	3,769	3,838	3,623	1,657	3,081	10,070	8,737	2,789	7,295	24
72,630	67,713	66,006	39,927	57,489	81,977	82,001	9,357	73,137	39,327	109,765	120,591	25
56,362	49,696	47,225	36,402	57,394	81,977	81,567	.....	41,306	35,191	108,025	117,368	26
16,268	18,017	18,781	3,525	95	.....	434	9,357	31,831	4,136	1,680	3,223	27
209,919	49,450	90,394	75,359	33,222	357,725	51,104	51,762	85,527	82,585	53,468	171,220	28
249,518	795,948	221,200	388,309	216,608	1,088,006	431,959	795,759	[1] 378,358	272,027	99,586	[1] 154,903	29
2,000	19,623	.....	845	383	.....	181	.....	171	951	65	322	30
5,255	93,984	9,671	5,126	19,688	39,412	4,937	26,089	98,263	2,263	.....	13,882	31
.....	.....	1,621	1,200	73	.....	913	.....	.....	.....	.....	.....	32
12,687	28,697	33,857	33,895	50,792	495,559	47,511	93,935	77,416	70,580	11,159	7,253	33
106,089	412,974	73,759	234,777	80,767	69,996	142,169	481,803	124,270	48,700	21,943	3,991	34
.....	.....	.....	.....	686	.....	.....	.....	7,786	2,794	.....	.....	35
4,344	138,869	12,043	36,883	4,300	141,712	143,123	185,297	14,554	95,478	12,578	86,181	36
47,200	62,287	678	6,561	1,081	255,613	37,097	6,826	3,581	20,408	.....	5,624	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	1,809	.....	.....	.....	.....	39
71,943	39,514	89,571	69,022	58,838	85,714	56,028	.....	57,317	30,853	53,841	43,650	40
26,184	9,336	89,186	68,114	58,838	85,714	55,295	.....	57,317	30,853	53,841	43,650	41
45,759	30,178	385	908	.....	.....	733	.....	.....	.....	.....	.....	42
400,320	122,768	1,201,270	117,926	430,918	1,722,309	606,241	353,678	571,550	933,610	47,529	761,652	43
.....	.....	72,864	2,000	34,579	468,115	2,000	.....	.....	337,165	.....	21,329	44
.....	.....	.....	720	336	.....	.....	.....	.....	.....	.....	.....	45
395,912	48,752	340,267	112,420	104,552	372,959	596,190	304,325	348,000	274,432	46,000	220,632	46
200	.....	198,718	.....	148,973	398,351	.....	200	.....	.....	.....	1,016	47
2,713	34,520	2,821	2,786	13,226	13,613	7,104	14,971	13,799	17,975	1,529	10,092	48
1,495	30,496	586,600	.....	129,252	469,271	947	34,182	209,751	304,038	.....	503,583	49
148,277	871,556	143,612	67,767	230,341	870,725	81,360	120,134	354,505	735,723	81,724	164,052	50
1,538,136	2,917,956	2,358,400	1,229,496	1,509,728	5,260,594	1,788,857	1,789,520	2,134,773	2,596,244	761,195	1,897,079	51
18.45	36.06	19.37	20.42	16.83	53.09	22.25	27.01	24.84	19.08	13.02	20.25	52
8.53	18.94	12.15	10.57	10.74	22.69	10.83	9.42	13.80	10.97	7.61	10.94	53
0.84	2.57	1.08	0.86	0.99	2.02	0.88	0.77	1.06	1.07	0.45	1.01	54
1.47	1.20	1.01	0.89	1.00	3.12	0.76	1.13	1.91	0.61	0.70	0.83	55
1.21	1.77	1.01	0.95	1.06	3.56	1.56	1.63	1.59	1.20	0.64	1.97	56
0.18	0.33	0.07	0.11	0.07	0.83	0.05	0.07	0.23	0.06	0.02	0.11	57
0.23	0.32	0.19	0.05	0.20	0.43	0.15	0.24	0.30	0.08	0.08	0.15	58
0.67	2.73	0.52	0.76	0.44	2.69	0.59	0.69	1.02	0.87	0.42	0.39	59
1.33	2.04	2.71	1.16	1.62	2.26	1.45	0.63	2.76	1.15	2.06	1.42	60
0.28	.....	0.26	.....	1.38	0.79	0.04	0.43	1.39	1.05	0.03	0.10	61
2.12	6.50	4.91	5.32	3.50	5.74	4.63	3.62	3.05	4.39	3.03	4.27	62
.....	0.43	0.08	0.16	0.23	0.23	0.32	0.08	(2)	0.11	0.04	0.12	63
0.16	0.90	0.23	0.24	0.14	0.94	0.37	0.07	0.28	0.19	0.07	0.41	64
.....	.....	.....	(2)	0.04	.....	.....	.....	.....	(2)	.....	.....	65
0.04	0.15	0.08	0.07	0.08	0.07	0.03	0.06	0.21	0.18	0.06	0.15	66
1.35	1.27	1.26	0.78	1.14	1.63	1.66	0.19	1.50	0.81	2.26	2.51	67
3.91	0.93	1.73	1.47	0.66	7.12	1.03	1.06	1.76	1.70	1.10	3.57	68
4.65	14.92	4.23	7.60	4.30	21.65	8.73	16.34	77.8	5.60	2.05	3.23	69
9.8	13.6	8.9	8.1	9.2	8.9	8.1	8.2	7.7	9.8	5.9	9.3	70
17.3	6.3	8.3	8.4	9.3	13.8	7.0	12.0	13.8	5.6	9.3	7.6	71
14.1	9.4	8.3	9.0	9.9	15.7	14.4	17.3	11.5	11.0	8.4	18.0	72
2.1	1.7	0.6	1.0	0.6	3.6	0.5	0.7	1.6	0.5	0.3	1.0	73
2.7	1.7	1.6	0.5	1.8	1.9	1.4	2.5	2.2	0.7	1.1	1.3	74
7.8	14.4	4.2	7.2	4.1	11.9	5.4	7.3	7.4	7.9	5.5	3.6	75
15.5	10.8	22.3	11.0	15.1	9.9	13.4	6.7	20.0	10.5	27.1	13.0	76
3.3	.....	2.1	.....	12.8	3.5	0.4	4.6	10.1	9.6	0.3	0.9	77
24.9	34.3	40.4	50.3	32.6	25.3	42.7	38.4	22.1	40.0	39.9	39.1	78
.....	2.2	0.6	1.5	2.1	1.0	3.0	0.9	(3)	1.0	0.5	1.1	79
1.8	4.7	1.9	2.3	1.3	4.1	3.4	0.7	2.1	1.8	0.9	3.7	80
.....	.....	.....	.....	0.3	.....	.....	.....	.....	(3)	.....	.....	81
0.5	0.8	0.7	0.7	0.7	0.3	0.3	0.7	1.5	1.6	0.8	1.4	82

[1] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		NEW BRITAIN, CONN.	CHATTANOOGA, TENN.	YORK, PA.	MALDEN, MASS.	BERKELEY, CAL.	BAY CITY, MICH.	HAVERHILL, MASS.
	PAYMENTS AND BALANCES.							
1	Payments during year	$1,171,134	$1,298,952	$702,277	$2,118,218	$967,002	$1,067,422	$2,782,610
2	Governmental cost payments	885,429	1,009,395	540,911	982,663	828,481	668,983	987,334
	Classified by division of city government—							
3	Payments of city corporation	885,429	1,009,395	351,260	982,663	458,191	465,749	987,334
4	Payments of school district	.....	.....	189,651	.....	370,290	203,234	.....
5	Payments of other divisions of city government	.....	.....	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	882,349	1,005,681	536,480	978,150	828,481	638,932	980,064
7	*Payments to funds and departments of city government*	3,080	3,714	4,431	4,513	.....	30,051	7,270
	Classified by object, as payments for—							
8	Expenses	487,961	540,621	310,744	729,453	621,753	521,624	677,528
9	Expenses of general departments	458,220	533,804	310,594	685,597	619,941	438,207	636,185
10	General government	49,226	51,951	20,765	39,008	49,614	39,362	52,561
11	Protection to person and property	88,631	160,615	51,947	113,897	100,090	82,528	108,978
12	Police department	37,121	67,152	26,185	51,074	32,295	25,511	48,105
13	Fire department	44,757	92,775	24,624	57,270	57,631	54,211	56,500
14	All other	6,753	688	1,138	5,553	10,164	2,806	4,373
15	Conservation of health	5,676	5,641	1,875	19,241	5,419	5,932	14,826
16	Sanitation	28,311	48,677	30,260	61,660	25,880	31,032	37,391
17	Highways	50,330	74,035	40,464	102,119	75,600	60,524	76,257
18	Charities, hospitals, and corrections	34,856	46,355	1,040	33,396	1,507	1,477	45,548
19	Education	188,755	120,389	156,505	265,926	355,648	204,072	243,406
20	*Schools*	182,255	110,581	155,831	245,899	336,734	197,439	224,852
21	Libraries	6,500	9,808	674	20,027	18,914	6,633	18,614
22	Recreation	9,029	16,948	5,156	31,237	5,294	11,686	18,302
23	Miscellaneous	175	200	.....	15,436	.....	.....	35,236
24	General	3,231	8,993	2,582	3,677	889	1,594	3,620
25	Expenses of public service enterprises	29,741	6,817	150	43,856	1,812	83,417	41,343
26	Water-supply systems	22,567	.....	.....	32,861	.....	35,554	40,123
27	All other	7,174	6,817	150	10,995	1,812	47,863	1,220
28	Interest on city indebtedness	123,478	141,053	48,501	150,180	45,095	60,352	103,743
29	Outlays	273,990	327,721	181,666	[1] 103,030	161,633	[1] 87,007	[1] 206,063
30	General government	2,861	.....	33,000	46	1,638	395	.....
31	Protection to person and property	.....	2,367	3,339	4,068	10,039	3,107	22,330
32	Conservation of health	.....	.....	.....	.....	86	3,678	15,490
33	Sanitation	35,392	26,648	8,283	54,596	2,353	20,130	17,951
34	Highways	44,876	170,178	119,633	20,398	138,577	21,184	60,558
35	Charities, hospitals, and corrections	.....	4,103	.....	.....	.....	.....	.....
36	Education	5,975	9,860	15,295	8,966	5,502	4,332	3,757
37	Recreation	3,868	103,528	2,116	2,385	3,438	2,422	3,006
38	Miscellaneous and general	.....	11,037	.....	.....	.....	.....	.....
39	*Municipal service enterprises*	.....	.....	.....	.....	.....	.....	.....
40	Public service enterprises	181,018	.....	.....	13,633	.....	33,979	80,646
41	Water-supply systems	159,747	.....	.....	13,257	.....	24,369	80,646
42	All other	21,271	.....	.....	376	.....	9,610	.....
43	Nongovernmental cost payments	285,705	289,557	161,366	1,135,555	138,521	398,439	1,795,276
44	For purchase of investments	108,380	13,850	44,803	61,242	.....	.....	391,141
45	For purchase of supplies	.....	.....	.....	.....	.....	.....	.....
46	For redemption of debt obligations	108,941	231,048	108,728	873,959	107,550	145,070	887,380
47	In trust and agency transactions	18,038	167	10	119,917	15,387	150,933	127,653
48	In counterbalancing transactions	6,098	7,280	725	6,737	2,133	8,947	8,408
49	By general transfers	44,248	37,212	7,100	73,700	13,451	93,489	380,694
50	Cash balances at close of year	154,149	443,657	95,915	98,246	182,980	153,169	96,534
51	Total payments and cash balances	1,325,283	1,742,609	798,192	2,216,464	1,149,991	1,220,591	2,879,144
	Per capita payments:							
52	For all governmental cost	18.67	21.32	11.46	20.99	17.79	14.49	21.62
53	For expenses of general departments	9.66	11.28	6.58	14.65	13.32	9.49	13.93
	Classified by department—							
54	*General government*	1.04	1.10	0.44	0.83	1.07	0.85	1.15
55	Police department	0.78	1.42	0.55	1.09	0.69	0.55	1.05
56	Fire department	0.94	1.96	0.52	1.22	1.24	1.17	1.24
57	All other protection to person and property	0.14	0.01	0.02	0.12	0.22	0.06	0.10
58	Conservation of health	0.12	0.12	0.04	0.41	0.12	0.13	0.32
59	Sanitation	0.60	1.03	0.64	1.32	0.56	0.67	0.82
60	Highways	1.06	1.56	0.86	2.18	1.62	1.31	1.67
61	Charities, hospitals, and corrections	0.73	0.98	0.02	0.71	0.03	0.03	1.00
62	Schools	3.84	2.34	3.30	5.25	7.23	4.28	4.92
63	Libraries	0.13	0.21	0.01	0.43	0.41	0.14	0.41
64	Recreation	0.19	0.36	0.11	0.67	0.11	0.25	0.40
65	Miscellaneous	(2)	(2)	.....	0.33	.....	.....	0.77
66	General	0.07	0.19	0.05	0.08	0.02	0.03	0.08
67	For expenses of public service enterprises	0.63	0.14	(2)	0.94	0.04	1.81	0.91
68	For interest on city indebtedness	2.60	2.98	1.03	3.21	0.97	1.31	2.27
69	*For outlays*	5.78	6.92	3.85	2.20	3.47	1.89	4.51
	Per cent of all payments for expenses of general departments made for—							
70	General government	10.7	9.7	6.7	5.7	8.0	9.0	8.3
71	Police department	8.1	12.6	8.4	7.4	5.2	5.8	7.6
72	Fire department	9.8	17.4	7.9	8.4	9.3	12.4	8.9
73	All other protection to person and property	1.5	0.1	0.4	0.8	1.6	0.6	0.7
74	Conservation of health	1.2	1.1	0.6	2.8	0.9	1.4	2.3
75	Sanitation	6.2	9.1	9.7	9.0	4.2	7.1	5.9
76	Highways	11.0	13.9	13.0	14.9	12.2	13.8	12.0
77	Charities, hospitals, and corrections	7.6	8.7	0.3	4.9	0.2	0.3	7.2
78	Schools	39.8	20.7	50.2	35.9	54.3	45.1	35.3
79	Libraries	1.4	1.8	0.2	2.9	3.1	1.5	2.9
80	Recreation	2.0	3.2	1.6	4.6	0.9	2.7	2.9
81	Miscellaneous	(3)	(3)	.....	2.3	.....	.....	5.5
82	General	0.7	1.7	0.8	0.5	0.1	0.4	0.6

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

TOPEKA, KANS.	SALEM, MASS.	LINCOLN, NEBR.	DAVENPORT, IOWA.	EL PASO, TEX.	SAN DIEGO, CAL.	TAMPA, FLA.	MCKEESPORT, PA.	FLINT, MICH.	KALAMAZOO, MICH.	RACINE, WIS.	SUPERIOR, WIS.	
$1,513,024	$1,708,612	$1,255,683	$1,279,865	$1,882,605	$2,709,992	$877,741	$897,406	$1,088,282	$1,134,577	$1,088,171	$1,292,122	1
1,032,285	1,003,552	1,027,021	1,036,310	1,162,989	2,318,372	687,571	709,270	717,439	699,138	713,578	819,734	2
708,027	1,003,552	731,138	709,924	1,162,989	2,066,654	548,787	457,348	535,558	436,012	713,578	819,734	3
324,258	.....	295,883	326,386	.....	251,718	138,784	251,922	181,881	263,126	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
1,027,557	1,002,052	1,019,946	1,036,310	1,135,206	2,309,722	670,741	707,830	705,738	698,733	711,880	818,654	6
4,728	1,500	7,075	.....	27,783	8,650	16,830	1,440	11,701	405	1,698	1,080	7
581,166	651,109	540,916	598,380	779,703	1,080,577	491,806	589,755	368,290	431,560	440,425	537,204	8
526,525	594,459	484,103	594,111	517,793	892,427	489,642	484,601	334,049	380,552	427,789	537,204	9
34,282	36,882	43,137	44,691	66,961	85,676	39,178	41,791	26,632	35,523	33,519	56,076	10
96,156	111,477	79,302	138,986	128,353	231,882	137,248	101,901	65,749	79,990	87,815	147,231	11
30,095	56,808	21,469	53,495	54,745	109,361	58,784	54,847	24,672	28,651	28,544	48,456	12
62,732	46,160	55,719	81,013	65,196	89,405	70,549	45,917	39,778	49,740	56,913	95,517	13
3,329	8,509	2,114	4,478	8,412	33,116	7,915	1,137	1,299	1,599	2,358	3,258	14
3,847	45,624	6,120	7,604	17,944	20,140	6,534	11,007	1,799	7,778	3,245	14,093	15
49,164	38,475	29,793	32,666	61,645	55,587	90,217	38,046	11,894	17,555	21,184	14,199	16
34,947	71,513	54,808	72,150	49,146	150,710	93,460	59,525	42,764	50,124	47,894	72,972	17
4,862	41,818	1,683	374	7,542	200	40,045	1,376	29,611	5,056	18,471	.....	18
255,966	187,619	261,063	255,266	164,281	296,760	73,786	213,775	146,838	178,548	192,175	209,453	19
250,787	172,741	252,440	243,652	158,952	280,169	73,786	210,144	143,907	170,116	184,916	200,645	20
5,179	14,878	8,623	11,614	5,329	16,591	.....	3,631	2,931	8,432	7,259	8,808	21
22,866	21,817	7,080	38,693	20,085	23,131	5,893	5,489	4,880	4,490	17,089	17,884	22
.....	26,789	.....	.....	.....	.....	1,155	.....	.....	777	.....	1,911	23
24,435	12,445	1,117	3,681	1,836	28,341	2,126	11,691	3,882	711	5,797	3,385	24
54,641	56,650	56,813	4,269	261,910	188,150	2,164	105,154	34,241	51,008	12,636	.....	25
52,533	48,640	56,029	.....	261,910	156,811	.....	105,154	32,656	42,755	.....	.....	26
2,108	8,010	784	4,269	.....	31,339	2,164	.....	1,585	8,253	12,636	.....	27
114,350	51,998	69,985	29,701	106,475	154,965	60,062	64,570	43,156	48,895	40,723	46,284	28
336,769	300,445	416,120	408,229	276,811	[1] 1,082,830	135,703	54,945	305,993	218,683	232,430	236,246	29
.....	744	2,869	118	115	3,882	235	.....	243	.....	1,200	2,358	30
8,266	45,286	5,500	2,097	5,404	27,575	19,243	165	3,884	59	17,265	5,972	31
10,972	670	94	.....	291	.....	.....	.....	.....	.....	243	.....	32
2,582	48,026	60,274	43,448	97,798	133,424	6,449	3,481	22,346	59,530	20,014	6,995	33
223,970	35,222	227,167	219,862	136,467	474,028	28,613	27,520	53,292	45,404	85,151	92,346	34
.....	310	.....	.....	.....	.....	3,608	.....	13,575	.....	.....	.....	35
50,121	139,740	39,519	79,796	15,197	526	56,868	11,727	27,522	70,124	72,614	17,332	36
4,497	3,472	6,424	54,497	21,539	213,924	4,813	1,657	11,144	.....	34,023	10,001	37
.....	807	.....	.....	.....	300	.....	.....	.....	.....	.....	390	38
18,696	.....	23,297	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
17,665	26,168	50,976	8,411	.....	292,022	15,874	10,395	173,987	43,566	1,920	100,852	40
17,665	26,168	50,976	.....	.....	229,083	.....	10,395	161,487	43,566	.....	.....	41
.....	.....	.....	8,411	.....	62,939	15,874	.....	12,500	.....	1,920	100,852	42
480,739	705,060	228,662	243,555	719,616	391,620	190,170	188,136	370,843	435,439	374,593	472,388	43
.....	12,986	32	.....	54,000	.....	41,500	.....	.....	.....	30,677	.....	44
.....	.....	.....	9,471	.....	.....	.....	.....	.....	413	.....	.....	45
265,831	543,350	219,191	29,944	315,640	154,635	132,396	112,000	80,471	393,124	183,699	50,150	46
3,997	129,591	213	198,876	.....	8,546	15,065	50	148,307	946	155,736	169,790	47
1,976	1,611	2,789	2,572	736	205,030	501	380	7,145	4,172	4,481	4,402	48
208,935	17,522	6,437	2,692	349,240	23,409	708	75,706	134,920	36,784	.....	248,046	49
299,298	50,092	396,102	433,475	841,026	1,775,873	256,594	328,688	373,770	331,616	23,895	277,618	50
1,812,322	1,758,704	1,651,785	1,713,340	2,723,631	4,485,865	1,134,335	1,226,094	1,462,052	1,466,193	1,112,066	1,569,740	51
22.70	22.09	22.89	23.15	26.05	52.13	15.48	15.97	16.19	16.34	16.76	19.31	52
11.58	13.09	10.79	13.27	11.60	20.07	11.02	10.91	7.54	8.89	10.05	12.65	53
0.75	0.81	0.96	1.00	1.50	1.93	0.88	0.94	0.60	0.83	0.79	1.32	54
0.66	1.25	0.48	1.19	1.23	2.46	1.32	1.23	0.56	0.67	0.67	1.14	55
1.38	1.02	1.24	1.81	1.46	2.01	1.59	1.03	0.90	1.16	1.34	2.25	56
0.07	0.19	0.05	0.10	0.19	0.74	0.18	0.03	0.03	0.04	0.06	0.08	57
0.08	1.00	0.14	0.17	0.40	0.45	0.15	0.25	0.04	0.18	0.08	0.33	58
1.08	0.85	0.66	0.73	1.38	1.25	2.03	0.86	0.27	0.41	0.50	0.33	59
0.77	1.57	1.22	1.61	1.10	3.39	2.10	1.34	0.96	1.17	1.12	1.72	60
0.11	0.92	0.04	0.01	0.17	(2)	0.90	0.03	0.67	0.12	0.43	.....	61
5.51	3.80	5.63	5.44	3.56	6.30	1.66	4.73	3.25	3.97	4.34	4.73	62
0.11	0.33	0.19	0.26	0.12	0.37	.....	0.08	0.07	0.20	0.17	0.21	63
0.50	0.48	0.16	0.86	0.45	0.52	0.13	0.12	0.11	0.10	0.42	0.42	64
.....	0.59	.....	.....	.....	.....	0.03	.....	.....	0.02	.....	0.05	65
0.54	0.27	0.02	0.08	0.04	0.64	0.05	0.26	0.09	0.02	0.14	0.08	66
1.20	1.25	1.27	0.10	5.87	4.23	0.05	2.37	0.77	1.19	0.30	.....	67
2.51	1.14	1.56	0.66	2.38	3.48	1.35	1.45	0.97	1.14	0.96	1.09	68
7.41	6.61	9.27	9.12	6.20	24.35	3.05	1.24	6.90	5.11	5.46	5.56	69
6.5	6.2	8.9	7.5	12.9	9.6	8.0	8.6	8.0	9.3	7.8	10.4	70
5.7	9.6	4.4	9.0	10.6	12.3	12.0	11.3	7.4	7.5	6.7	9.0	71
11.9	7.8	11.5	13.6	12.6	10.0	14.4	9.5	11.9	13.1	13.3	17.8	72
0.6	1.4	0.4	0.8	1.6	3.7	1.6	0.2	0.4	0.4	0.6	0.6	73
0.7	7.7	1.3	1.3	3.5	2.3	1.3	2.3	0.5	2.1	0.8	2.6	74
9.3	6.5	6.2	5.5	11.9	6.2	18.4	7.9	3.6	4.6	5.0	2.6	75
6.6	12.0	11.3	12.1	9.5	16.9	19.1	12.3	12.8	13.2	11.2	13.6	76
0.9	7.0	0.3	0.1	1.5	(3)	8.2	0.3	8.9	1.3	4.3	.....	77
47.6	29.1	52.1	41.0	30.7	31.4	15.1	43.4	43.1	44.7	43.2	37.4	78
1.0	2.5	1.8	2.0	1.0	1.9	.....	0.7	0.9	2.2	1.7	1.6	79
4.3	3.7	1.5	6.5	3.9	2.6	1.2	1.1	1.5	1.2	4.1	3.3	80
.....	4.5	.....	.....	.....	.....	0.2	.....	.....	0.2	.....	0.4	81
4.6	2.1	0.2	0.6	0.4	3.2	0.4	2.4	1.2	0.2	1.4	0.6	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		WHEELING, W. VA.	MACON, GA.	NEWTON, MASS.	BUTTE, MONT.	WOONSOCKET, R. I.	MONTGOMERY, ALA.	CHESTER, PA.
	PAYMENTS AND BALANCES.							
1	Payments during year	$1,147,437	$1,164,636	$3,989,976	$1,551,031	$1,578,398	$1,305,756	$933,782
2	Governmental cost payments	837,002	1,052,711	1,592,510	823,336	644,389	817,267	745,308
	Classified by division of city government—							
3	Payments of city corporation	633,724	923,912	1,592,510	543,927	644,389	817,267	590,866
4	Payments of school district	203,278	128,799	.....	279,400	.....	.....	154,442
5	Payments of other divisions of city government	.....	.....	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	831,226	1,014,579	1,526,310	821,899	595,225	808,945	741,649
7	Payments to funds and departments of city government	5,776	38,132	66,200	1,437	49,164	8,322	3,659
	Classified by object, as payments for—							
8	Expenses	614,722	536,647	1,078,677	681,678	397,875	449,461	295,896
9	Expenses of general departments	475,756	472,364	1,041,675	681,678	375,917	384,825	295,680
10	General government	46,612	41,535	68,800	68,949	32,223	42,662	31,510
11	Protection to person and property	122,751	177,245	173,786	166,345	107,610	116,903	51,929
12	Police department	52,970	75,905	93,747	73,473	41,645	55,505	25,595
13	Fire department	68,421	89,776	69,510	83,192	63,799	56,618	24,601
14	All other	1,360	11,564	10,529	9,680	2,166	4,780	1,733
15	Conservation of health	4,501	9,168	15,976	8,554	4,010	17,010	5,435
16	Sanitation	41,403	33,467	86,827	60,432	20,225	39,606	18,315
17	Highways	71,993	56,451	169,720	78,222	80,511	54,254	47,842
18	Charities, hospitals, and corrections	7,889	25,715	27,050	10,800	13,943	8,185	40
19	Education	178,306	115,239	393,698	273,897	115,588	101,553	130,495
20	Schools	172,452	114,230	364,561	246,924	111,747	96,789	129,795
21	Libraries	5,854	1,009	29,137	26,973	3,841	4,764	700
22	Recreation	41	8,974	99,662	24	1,627	2,551	5,000
23	Miscellaneous	1,231	.....	4,896	.....	180	.....	16
24	General	1,029	4,570	1,260	14,405	.....	2,101	5,098
25	Expenses of public service enterprises	138,966	64,283	37,002	.....	21,958	64,636	216
26	Water-supply systems	86,394	54,088	36,647	.....	21,958	58,328	.....
27	All other	52,572	10,195	355	.....	.....	6,308	216
28	Interest on city indebtedness	51,071	27,495	308,964	56,511	143,763	197,167	50,479
29	Outlays	171,209	488,569	204,869	85,147	102,751	170,639	398,933
30	General government	.....	20,592	792	2,384	.....	.....	.....
31	Protection to person and property	6,732	41,114	9,648	9,947	20,662	959	15,200
32	Conservation of health	66	.....	.....	.....	.....	.....	.....
33	Sanitation	2,320	34,048	50,693	1,633	23,510	9,190	63,528
34	Highways	7,944	151,045	51,785	54,967	45,106	118,695	274,397
35	Charities, hospitals, and corrections	.....	6,553	.....	328	.....	681	.....
36	Education	12,197	13,340	51,471	15,888	.....	11,003	12,336
37	Recreation	.....	6,685	10,395	.....	.....	.....	.....
38	Miscellaneous and general	.....	.....	.....	.....	.....	.....	.....
39	Municipal service enterprises	.....	.....	.....	.....	.....	.....	.....
40	Public service enterprises	141,950	215,192	30,085	.....	13,473	30,111	33,472
41	Water-supply systems	64,337	215,192	30,085	.....	13,473	29,659	.....
42	All other	77,613	.....	.....	.....	.....	452	33,472
43	Nongovernmental cost payments	310,435	111,925	2,397,466	727,695	934,009	488,489	188,474
44	For purchase of investments	1,500	35,131	446,398	183,043	218,280	.....	.....
45	For purchase of supplies	.....	.....	.....	.....	.....	.....	.....
46	For redemption of debt obligations	48,045	33,992	1,390,872	399,652	487,726	375,054	89,600
47	In trust and agency transactions	944	100	193,556	.....	37,824	3,946	.....
48	In counterbalancing transactions	2,388	4,675	5,203	5,940	3,947	21,889	5,989
49	By general transfers	257,558	38,027	361,437	139,060	186,232	87,600	92,885
50	Cash balances at close of year	324,609	75,322	145,341	184,820	62,623	57,317	471,921
51	Total payments and cash balances	1,472,046	1,239,958	4,135,317	1,735,851	1,641,021	1,363,073	1,405,703
	Per capita payments:							
52	For all governmental cost	19.81	25.45	38.66	20.31	15.97	20.55	18.84
53	For expenses of general departments	11.26	11.42	25.29	16.81	9.32	9.68	7.48
	Classified by department—							
54	General government	1.10	1.00	1.67	1.70	0.80	1.07	0.80
55	Police department	1.25	1.84	2.28	1.81	1.03	1.40	0.65
56	Fire department	1.62	2.17	1.69	2.05	1.58	1.42	0.62
57	All other protection to person and property	0.03	0.28	0.26	0.24	0.05	0.12	0.04
58	Conservation of health	0.11	0.22	0.39	0.21	0.10	0.43	0.14
59	Sanitation	0.98	0.81	2.11	1.49	0.50	1.00	0.46
60	Highways	1.70	1.36	4.12	1.93	2.00	1.36	1.21
61	Charities, hospitals, and corrections	0.19	0.62	0.66	0.27	0.35	0.21	(2)
62	Schools	4.08	2.76	8.85	6.09	2.77	2.43	3.28
63	Libraries	0.14	0.02	0.71	0.67	0.10	0.12	0.02
64	Recreation	(2)	0.22	2.42	(2)	0.04	0.06	0.13
65	Miscellaneous	0.03	.....	0.12	.....	(2)	.....	(2)
66	General	0.02	0.11	0.03	0.36	.....	0.05	0.13
67	For expenses of public service enterprises	3.29	1.55	0.90	.....	0.54	1.63	0.01
68	For interest on city indebtedness	1.21	0.66	7.50	1.39	3.56	4.96	1.28
69	For outlays	4.05	11.81	4.97	2.10	2.55	4.29	10.09
	Per cent of all payments for expenses of general departments made for—							
70	General government	9.8	8.8	6.6	10.1	8.6	11.1	10.7
71	Police department	11.1	16.1	9.0	10.8	11.1	14.4	8.7
72	Fire department	14.4	19.0	6.7	12.2	17.0	14.7	8.3
73	All other protection to person and property	0.3	2.4	1.0	1.4	0.6	1.2	0.6
74	Conservation of health	0.9	1.9	1.5	1.3	1.1	4.4	1.8
75	Sanitation	8.7	7.1	8.3	8.9	5.4	10.3	6.2
76	Highways	15.1	12.0	16.3	11.5	21.4	14.1	16.2
77	Charities, hospitals, and corrections	1.7	5.4	2.6	1.6	3.7	2.1	(3)
78	Schools	36.2	24.2	35.0	36.2	29.7	25.2	43.9
79	Libraries	1.2	0.2	2.8	4.0	1.0	1.2	0.2
80	Recreation	(3)	1.9	9.6	(3)	0.4	0.7	1.7
81	Miscellaneous	0.3	.....	0.5	.....	(3)	.....	(3)
82	General	0.2	1.0	0.1	2.1	.....	0.5	1.7

[1] For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

FITCHBURG, MASS.	DUBUQUE, IOWA.	GALVESTON, TEX.	WEST HOBOKEN, N. J.	NEW CASTLE, PA.	ROANOKE, VA.	ELMIRA, N. Y.	HUNTINGTON, W. VA.	EAST ORANGE, N. J.	KNOXVILLE, TENN.	HAMILTON, OHIO.	LEXINGTON, KY.	
$2,813,461	$849,377	$1,061,928	$984,830	$736,613	$913,229	$930,696	$814,523	$3,457,184	$1,261,599	$1,130,364	$1,138,365	1
1,080,358	627,319	869,191	525,833	615,707	637,228	677,916	668,315	1,326,845	762,743	743,179	711,242	2
1,080,358	460,689	760,090	525,833	304,391	637,228	677,916	533,773	1,326,845	762,743	571,383	711,242	3
.....	166,630	109,101	.....	311,316	.....	.....	134,542	.....	.....	171,796	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
1,064,161	626,608	869,191	525,833	615,707	624,976	677,486	663,965	1,307,522	762,476	728,246	711,242	6
16,197	711	.....	.....	.....	12,252	430	4,350	19,323	267	14,933	.....	7
648,693	402,434	515,935	377,566	349,411	386,785	470,752	264,003	744,144	445,393	483,943	426,422	8
571,025	354,619	450,353	377,566	348,145	383,655	462,078	260,792	670,916	383,265	361,827	424,675	9
37,237	30,561	30,467	25,253	28,136	50,398	50,389	28,007	51,143	31,452	37,657	43,895	10
108,250	82,688	126,313	90,078	69,075	105,928	105,386	64,129	132,210	125,754	94,278	114,637	11
44,595	36,145	54,906	58,707	24,901	44,434	40,992	29,245	70,024	47,955	48,297	43,472	12
58,068	43,925	70,660	30,346	42,789	61,318	61,511	33,925	57,828	74,743	43,825	69,317	13
5,587	2,618	747	1,025	1,385	176	2,883	950	4,358	3,056	2,156	1,848	14
13,607	3,221	13,077	5,486	6,468	7,879	12,740	1,306	6,136	8,175	1,794	7,776	15
27,420	23,203	54,228	24,816	14,222	28,602	19,132	20,356	72,385	25,424	41,921	23,669	16
105,672	64,146	59,476	23,332	39,747	53,072	71,994	35,141	93,600	63,312	5,732	53,402	17
63,975	.....	52,832	3,283	16,219	16,931	20,369	14,132	8,736	27,478	13,145	40,900	18
176,595	135,563	108,791	202,094	168,348	101,929	156,181	95,086	279,097	100,039	161,126	131,423	19
166,915	126,357	108,791	196,987	165,082	101,744	151,681	90,878	259,242	100,011	157,679	125,896	20
9,680	9,206	.....	5,107	3,266	185	4,500	4,208	19,855	28	3,447	5,527	21
19,464	6,882	3,440	1,296	1,825	600	5,955	1,952	20,199	1,501	1,957	5,729	22
14,515	.....	.....	.....	.....	1,700	626	.....	50	.....	389	750	23
4,290	8,355	1,729	1,928	4,105	16,616	10,306	683	7,360	130	3,828	2,494	24
77,668	47,815	65,582	.....	1,266	3,130	8,674	3,211	73,228	62,128	122,116	1,747	25
67,049	47,084	63,828	.....	.....	.....	.....	.....	73,228	55,808	25,908	.....	26
10,619	731	1,754	.....	1,266	3,130	8,674	3,211	.....	6,320	96,208	1,747	27
73,855	65,195	212,614	49,648	29,411	77,657	33,058	48,740	151,249	166,031	106,869	59,567	28
[1] 357,810	159,690	140,642	98,619	236,885	172,786	174,106	[1] 355,572	431,452	151,319	152,367	225,253	29
.....	59	.....	148	345	22,674	7,404	.....	271	286	2,231	846	30
6,345	4,627	.....	4,800	8,841	700	.....	11,401	8,420	1,914	1,258	2,975	31
.....	.....	.....	.....	.....	.....	700	.....	130	.....	.....	.....	32
203,126	11,917	6,237	17,905	21,459	31,094	19,882	41,504	21,339	11,605	15,882	11,727	33
123,786	81,377	52,873	74,044	73,712	41,099	51,084	271,971	87,545	104,514	60,404	188,613	34
.....	.....	.....	.....	.....	1,185	.....	.....	.....	1,076	.....	8,500	35
.....	38,918	.....	925	131,905	66,361	92,833	28,383	220,980	3,589	928	12,592	36
4,448	5,822	.....	.....	623	3,595	1,663	.....	160	.....	.....	.....	37
.....	.....	.....	.....	.....	5,000	65	.....	9,300	.....	.....	.....	38
.....	.....	3,718	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
27,038	16,970	77,814	797	.....	1,078	475	3,478	83,307	28,335	71,574	.....	40
25,638	16,970	77,814	.....	.....	1,078	.....	.....	83,307	28,335	25,579	.....	41
1,300	.....	.....	797	.....	.....	475	3,478	.....	.....	45,995	.....	42
1,733,103	222,058	192,737	458,997	120,906	276,001	252,780	146,208	2,130,339	498,856	387,185	427,123	43
479,303	2,500	64,380	.....	.....	.....	13,061	.....	305,814	.....	49,112	.....	44
.....	3,008	.....	.....	2,566	.....	.....	.....	.....	.....	16	.....	45
1,076,552	205,968	39,655	243,643	117,183	137,974	90,639	112,272	1,146,717	387,999	115,615	223,596	46
104,073	380	.....	188,523	.....	.....	78,108	15,533	333,495	.....	.....	.....	47
14,304	2,870	2,120	1,173	1,157	1,576	1,170	13,305	7,494	3,796	1,943	1,820	48
58,871	7,332	86,582	25,658	.....	136,451	69,802	5,998	336,819	107,061	220,499	201,707	49
133,052	277,746	293,155	118,411	78,175	405,741	59,789	125,145	245,350	271,932	190,155	196,427	50
2,946,513	1,127,123	1,355,083	1,103,241	814,788	1,318,970	990,485	939,668	3,702,534	1,533,581	1,320,510	1,334,792	51
27.54	16.09	22.45	13.78	16.20	16.83	18.07	17.87	35.62	20.52	20.01	19.20	52
14.55	9.10	11.63	9.90	9.16	10.13	12.32	6.97	18.01	10.31	9.74	11.46	53
0.95	0.78	0.79	0.66	0.74	1.33	1.34	0.75	1.37	0.85	1.01	1.18	54
1.14	0.93	1.42	1.54	0.66	1.17	1.09	0.78	1.88	1.29	1.30	1.17	55
1.48	1.13	1.83	0.80	1.13	1.62	1.64	0.91	1.55	2.01	1.18	1.87	56
0.14	0.07	0.02	0.03	0.04	(2)	0.08	0.03	0.12	0.08	0.06	0.05	57
0.35	0.08	0.34	0.14	0.17	0.21	0.34	0.03	0.16	0.22	0.05	0.21	58
0.70	0.60	1.40	0.65	0.37	0.76	0.51	0.54	1.94	0.68	1.13	0.64	59
2.69	1.65	1.54	0.61	1.05	1.40	1.92	0.94	2.51	1.70	0.15	1.44	60
1.63	.....	1.36	0.09	0.43	0.45	0.78	0.38	0.23	0.74	0.35	1.10	61
4.25	3.24	2.81	5.16	4.34	2.69	4.04	2.43	6.96	2.69	4.25	3.40	62
0.25	0.24	.....	0.13	0.09	(2)	0.12	0.11	0.53	(2)	0.09	0.15	63
0.50	0.18	0.09	0.03	0.05	0.02	0.16	0.05	0.54	0.04	0.05	0.15	64
0.37	.....	.....	.....	.....	0.04	0.02	.....	(2)	.....	0.01	0.02	65
0.11	0.21	0.04	0.05	0.11	0.44	0.27	0.02	0.20	(2)	0.10	0.07	66
1.98	1.23	1.69	.....	0.03	0.08	0.23	0.08	1.97	1.67	3.29	0.05	67
1.88	1.67	5.49	1.30	0.77	2.05	0.88	1.30	4.06	4.47	2.88	1.61	68
9.12	4.10	3.63	2.58	6.23	4.56	4.64	9.51	11.58	4.07	4.10	6.08	69
6.5	8.6	6.8	6.7	8.1	13.1	10.9	10.7	7.6	8.2	10.4	10.3	70
7.8	10.2	12.2	15.5	7.2	11.6	8.9	11.2	10.4	12.5	13.3	10.2	71
10.2	12.4	15.7	8.0	12.3	16.0	13.3	13.0	8.6	19.5	12.1	16.3	72
1.0	0.7	0.2	0.3	0.4	(3)	0.6	0.4	0.6	0.8	0.6	0.4	73
2.4	0.9	2.9	1.5	1.9	2.1	2.8	0.5	0.9	2.1	0.5	1.8	74
4.8	6.5	12.0	6.6	4.1	7.5	4.1	7.8	10.8	6.6	11.6	5.6	75
18.5	18.1	13.2	6.2	11.4	13.8	15.6	13.5	14.0	16.5	1.6	12.6	76
11.2	.....	11.7	0.9	4.7	4.4	6.4	5.4	1.3	7.2	3.6	9.6	77
29.2	35.6	24.2	52.2	47.4	26.5	32.8	34.8	38.6	26.1	43.6	29.6	78
1.7	2.6	.....	1.4	0.9	(3)	1.0	1.6	3.0	(3)	1.0	1.3	79
3.4	1.9	0.8	0.3	0.5	0.2	1.3	0.7	3.0	0.4	0.5	1.3	80
2.6	.....	.....	.....	.....	0.4	0.1	.....	(3)	.....	0.1	0.2	81
0.8	2.4	0.4	0.5	1.2	4.3	2.2	0.3	1.1	(3)	1.1	0.6	82

[2] Less than one-half of 1 cent.

[3] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		SPRINGFIELD, MO.	QUINCY, ILL.	CHARLOTTE, N. C.	JOLIET, ILL.	PASADENA, CAL.	AUBURN, N. Y.	EVERETT, MASS.
	PAYMENTS AND BALANCES.							
1	Payments during year	$684,775	$666,211	$1,215,774	$1,077,481	$2,042,391	$1,314,162	$1,621,111
2	Governmental cost payments	620,467	409,649	739,632	729,937	1,786,524	766,300	776,509
	Classified by division of city government—							
3	Payments of city corporation	417,967	246,036	739,632	436,231	1,221,314	766,300	776,509
4	Payments of school district	202,500	157,817	.....	293,706	565,210	.....	.....
5	Payments of other divisions of city government	.....	5,796	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	620,467	407,949	723,495	729,937	1,786,524	750,416	761,339
7	Payments to funds and departments of city government	.....	1,700	16,137	.....	.....	15,884	15,170
	Classified by object, as payments for—							
8	Expenses	290,695	337,687	284,374	465,067	782,798	521,089	533,959
9	Expenses of general departments	288,482	336,345	232,474	400,122	683,277	464,417	495,769
10	General government	33,617	33,960	24,135	47,590	48,274	41,351	39,744
11	Protection to person and property	75,487	88,604	63,637	90,368	90,768	94,002	89,766
12	Police department	23,814	30,225	22,348	39,715	31,338	32,876	41,996
13	Fire department	48,011	58,044	38,601	43,723	49,018	58,561	40,108
14	All other	3,662	335	2,688	6,930	10,412	2,565	7,662
15	Conservation of health	1,564	601	2,100	3,408	6,722	3,905	9,760
16	Sanitation	5,714	16,692	15,105	28,272	54,321	32,562	35,880
17	Highways	28,563	32,512	32,524	36,677	105,510	91,139	55,960
18	Charities, hospitals, and corrections	1,696	6,492	548	4,263	40	29,379	17,106
19	Education	134,032	143,141	83,184	173,805	344,769	157,165	220,543
20	Schools	131,784	137,405	79,391	166,740	321,212	152,165	211,071
21	Libraries	2,248	5,736	3,793	7,065	23,557	5,000	9,472
22	Recreation	.....	14,131	1,100	9,385	28,421	2,717	15,465
23	Miscellaneous	.....	39	17	6	4	20	8,842
24	General	7,809	173	10,124	6,348	4,448	12,117	2,703
25	Expenses of public service enterprises	2,213	1,342	51,900	64,945	99,521	56,672	38,190
26	Water-supply systems	.....	.....	42,747	62,301	1,448	54,161	30,389
27	All other	2,213	1,342	9,153	2,644	98,073	2,511	7,801
28	Interest on city indebtedness	2,880	27,471	67,220	25,252	38,478	49,892	119,515
29	Outlays	326,892	44,491	388,038	239,618	965,248	195,319	123,035
30	General government	.....	.....	4,300	.....	23,793	403	1,694
31	Protection to person and property	4,150	750	4,885	1,892	7,501	22,842	9,042
32	Conservation of health	.....	.....	.....	.....	485	2,689	.....
33	Sanitation	30,320	6,730	27,714	10,164	187,460	1,010	16,212
34	Highways	225,560	15,844	75,890	67,620	411,144	94,386	69,765
35	Charities, hospitals, and corrections	.....	.....	.....	.....	.....	.....	.....
36	Education	65,829	14,040	23,722	118,911	233,195	19,007	11,353
37	Recreation	.....	7,127	.....	900	12,179	6,581	4,132
38	Miscellaneous and general	.....	.....	.....	.....	4,076	.....	.....
39	Municipal service enterprises	.....	.....	.....	.....	.....	.....	.....
40	Public service enterprises	1,033	.....	251,527	40,131	85,415	48,401	10,837
41	Water-supply systems	.....	.....	186,527	40,131	10,007	13,631	10,795
42	All other	1,033	.....	65,000	.....	75,408	34,770	42
43	Nongovernmental cost payments	64,308	256,562	476,142	347,544	255,867	547,862	844,602
44	For purchase of investments	.....	16,751	.....	2,650	3	32,773	290,000
45	For purchase of supplies	.....	.....	.....	.....	.....	.....	.....
46	For redemption of debt obligations	60,326	206,544	25,900	329,374	98,269	183,219	470,550
47	In trust and agency transactions	.....	.....	9,114	.....	1,898	122,025	71,739
48	In counterbalancing transactions	872	4,430	4,214	7,489	9,830	1,493	2,125
49	By general transfers	3,110	28,837	436,914	8,031	145,867	208,352	10,188
50	Cash balances at close of year	182,330	207,640	285,063	113,793	775,848	54,180	101,929
51	Total payments and cash balances	867,105	873,851	1,500,837	1,191,274	2,818,239	1,368,342	1,723,040
	Per capita payments:							
52	For all governmental cost	16.76	11.17	20.50	20.36	49.84	21.51	21.86
53	For expenses of general departments	7.79	9.17	6.44	11.16	19.06	13.03	13.95
	Classified by department—							
54	General government	0.91	0.93	0.67	1.33	1.35	1.16	1.12
55	Police department	0.64	0.82	0.62	1.11	0.87	0.92	1.18
56	Fire department	1.30	1.58	1.07	1.22	1.37	1.64	1.13
57	All other protection to person and property	0.10	0.01	0.07	0.19	0.29	0.07	0.22
58	Conservation of health	0.04	0.02	0.06	0.10	0.19	0.11	0.27
59	Sanitation	0.15	0.46	0.42	0.79	1.52	0.91	1.01
60	Highways	0.77	0.89	0.90	1.02	2.94	2.56	1.58
61	Charities, hospitals, and corrections	0.05	0.18	0.02	0.12	(1)	0.82	0.48
62	Schools	3.56	3.75	2.20	4.65	8.96	4.27	5.94
63	Libraries	0.06	0.16	0.11	0.20	0.66	0.14	0.27
64	Recreation	.....	0.39	0.03	0.26	0.79	0.08	0.44
65	Miscellaneous	.....	(1)	(1)	(1)	(1)	(1)	0.25
66	General	0.21	(1)	0.28	0.18	0.12	0.34	0.08
67	For expenses of public service enterprises	0.06	0.04	1.44	1.81	2.78	1.59	1.07
68	For interest on city indebtedness	0.08	0.75	1.86	0.70	1.07	1.40	3.36
69	For outlays	8.83	1.21	10.76	6.68	26.93	5.48	3.46
	Per cent of all payments for expenses of general departments made for—							
70	General government	11.7	10.1	10.4	11.9	7.1	8.9	8.0
71	Police department	8.3	9.0	9.6	9.9	4.6	7.1	8.5
72	Fire department	16.6	17.3	16.6	10.9	7.2	12.6	8.1
73	All other protection to person and property	1.3	0.1	1.2	1.7	1.5	0.6	1.5
74	Conservation of health	0.5	0.2	0.9	0.9	1.0	0.9	2.0
75	Sanitation	2.0	5.0	6.5	7.1	8.0	7.0	7.2
76	Highways	9.9	9.7	14.0	9.2	15.4	19.6	11.3
77	Charities, hospitals, and corrections	0.6	1.9	0.2	1.1	(2)	6.3	3.5
78	Schools	45.7	40.9	34.2	41.7	47.0	32.8	42.6
79	Libraries	0.8	1.7	1.6	1.8	3.4	1.1	1.9
80	Recreation	.....	4.2	0.5	2.3	4.2	0.6	3.1
81	Miscellaneous	.....	(2)	(2)	(2)	(2)	(2)	1.8
82	General	2.7	0.1	4.4	1.6	0.7	2.6	0.5

[1] Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
DECATUR, ILL.	PORTSMOUTH, VA.	PERTH AMBOY, N. J.	TAUNTON, MASS.	QUINCY, MASS.	LANSING, MICH.	PITTSFIELD, MASS.	CEDAR RAPIDS, IOWA.	OSHKOSH, WIS.	SAN JOSE, CAL.	AMSTERDAM, N. Y.	JAMESTOWN, N. Y.	
$784,365	$736,132	$1,553,991	$1,685,265	$1,943,987	$1,008,092	$1,586,900	$1,087,479	$746,299	$814,394	$877,754	$1,365,986	1
611,173	546,333	663,087	793,780	1,020,431	628,900	1,088,324	977,078	456,091	772,796	401,120	831,102	2
												3
347,529	546,333	663,087	793,780	1,020,431	490,000	1,088,324	667,324	456,091	507,170	401,120	582,437	
263,644	.....	.....	.....	.....	138,900	.....	309,855	.....	265,626	.....	248,665	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
610,315	546,333	661,707	779,571	1,018,939	581,010	1,086,371	975,869	452,771	772,796	401,120	792,004	6
858	.....	1,380	14,209	1,492	47,890	1,953	1,209	3,320	.....	.....	39,098	7
347,971	235,770	401,718	560,536	576,218	481,644	514,448	462,531	326,646	500,022	291,818	437,210	8
307,733	231,484	352,890	450,964	544,057	362,238	486,765	408,767	324,052	500,022	273,459	362,783	9
36,526	28,744	36,546	40,885	44,230	46,081	37,427	50,371	22,916	38,390	31,380	31,582	10
59,250	57,872	63,909	106,201	89,951	75,354	80,165	68,158	70,776	103,730	50,165	74,782	11
22,943	28,420	35,159	51,159	39,182	23,082	37,795	31,526	18,226	36,155	18,423	23,543	12
33,270	29,162	26,086	48,437	47,090	50,284	37,390	33,520	49,999	62,526	28,697	49,179	13
3,037	290	2,664	6,605	3,679	1,988	4,980	3,112	2,551	5,049	3,045	2,060	14
918	9,940	5,812	6,773	15,147	353	7,494	4,219	1,638	3,499	5,320	3,039	15
17,327	35,715	30,648	23,633	41,177	34,017	23,466	19,006	10,179	24,031	28,835	22,666	16
28,733	24,789	28,875	50,584	90,312	63,310	90,852	41,975	57,647	77,144	40,114	43,657	17
.....	8,495	8,756	27,101	22,604	9,153	21,503	563	14,195	.....	14,373	26,390	18
155,011	62,766	173,213	164,612	208,620	125,193	200,088	203,493	136,889	233,835	100,716	149,263	19
145,637	62,766	168,801	155,652	194,412	119,723	190,065	194,754	129,856	226,445	97,716	149,263	20
9,374	.....	4,412	8,960	14,208	5,470	10,023	8,739	7,033	7,390	3,000	.....	21
6,045	350	5,131	9,655	19,577	4,276	7,245	17,389	4,166	18,125	392	4,503	22
3,482	.....	.....	11,951	11,599	.....	8,811	.....	3	.....	61	4,951	23
441	2,813	.....	9,569	840	4,501	9,714	3,593	5,643	1,268	2,103	1,950	24
40,238	4,286	48,828	109,572	32,161	119,406	27,683	53,764	2,594	.....	18,359	74,427	25
38,455	.....	48,398	40,040	25,063	40,579	24,820	52,948	.....	.....	18,359	45,662	26
1,783	4,286	430	69,532	7,098	78,827	2,863	816	2,594	.....	.....	28,765	27
31,203	75,410	81,814	101,219	154,549	21,896	87,275	55,849	19,161	39,520	45,370	67,693	28
231,999	235,153	179,555	132,025	289,664	125,360	486,601	458,698	110,284	233,254	63,932	326,199	29
.....	20,271	443	127	1,176	32	900	23,410	341	1,618	550	.....	30
2,572	3,933	16,768	5,881	8,166	.....	11,708	8,148	1,650	10,796	465	15,118	31
.....	.....	2,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
2,588	5,000	14,303	16,276	50,176	11,018	45,864	32,723	13,617	45,643	12,311	18,889	33
59,434	162,581	29,101	47,088	80,490	19,102	21,237	247,255	42,404	133,250	23,636	104,301	34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,662	35
104,266	37,520	45,720	11,310	66,511	11,608	59,906	106,032	49,922	23,194	3,000	81,378	36
7,415	.....	.....	.....	1,473	.....	1,410	7,974	2,350	18,753	.....	3,495	37
.....	.....	.....	.....	.....	136	.....	.....	.....	.....	.....	.....	38
29,426	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
26,298	5,848	70,720	51,343	81,672	83,464	345,576	33,156	.....	.....	23,970	42,356	40
26,298	5,448	70,720	35,312	79,195	43,821	345,576	33,156	.....	.....	23,970	21,989	41
.....	400	.....	16,031	2,477	39,643	.....	.....	.....	.....	.....	20,367	42
173,192	189,799	890,904	891,485	923,556	379,192	498,576	110,401	290,208	41,598	386,634	534,884	43
29,831	14,600	250,600	180,370	24,352	1,060	.....	2,000	.....	.....	8,162	2,400	44
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,050	45
107,167	110,310	257,600	387,887	812,852	136,072	376,702	101,411	145,614	34,803	102,140	267,425	46
100	.....	151,225	102,410	82,841	103,595	108,580	54	140,233	2,690	57,423	54,082	47
9,614	2,589	1,135	10,420	3,511	8,465	10,951	5,283	541	4,105	12,144	8,488	48
26,480	62,300	230,344	210,398	.....	130,000	2,343	1,653	3,820	.....	146,765	201,430	49
113,920	219,388	181,444	114,256	177,622	128,600	60,066	183,452	72,970	407,407	56,917	121,214	50
898,285	955,520	1,735,435	1,799,521	2,121,609	1,136,092	1,646,966	1,270,931	819,269	1,221,801	844,671	1,487,200	51
17.20	15.40	18.76	22.69	29.50	18.22	31.61	28.40	13.36	23.10	12.03	25.05	52
8.66	6.53	9.98	12.89	15.73	10.49	14.14	11.88	9.49	14.95	8.20	10.94	53
1.03	0.81	1.03	1.17	1.28	1.33	1.09	1.46	0.67	1.15	0.94	0.95	54
0.65	0.80	0.99	1.46	1.13	0.67	1.10	0.92	0.53	1.08	0.55	0.71	55
0.94	0.82	0 74	1.38	1.36	1.46	1.09	0.97	1.46	1.87	0.86	1.48	56
0.09	0.01	0.08	0.19	0.11	0.06	0.14	0.09	0.07	0.15	0.09	0.06	57
0.03	0.28	0.16	0.19	0.44	0.01	0.22	0.12	0.05	0.10	0.16	0.09	58
0.49	1.01	0.87	0.68	1.19	0.99	0.68	0.55	0.30	0.72	0.86	0.68	59
0.81	0.70	0.82	1.45	2.61	1.83	2.64	1.22	1.69	2.31	1.20	1.32	60
.....	0.24	0.25	0.77	0.65	0.27	0.62	0.02	0.42	.....	0.43	0.80	61
4.10	1.77	4.78	4.45	5.62	3.47	5.52	5.66	3.80	6.77	2.93	4.50	62
0.26	.....	0.12	0.26	0.41	0.16	0.29	0.25	0.21	0.22	0.09	.....	63
0.17	0.01	0.15	0.28	0.57	0.12	0.21	0.51	0.12	0.54	0.01	0.14	64
0.10	.....	.....	0.34	0.34	.....	0.26	.....	(1)	.....	(1)	0.15	65
0.01	0.08	.....	0.27	0.02	0.13	0.28	0.10	0.17	0.04	0.06	0.06	66
1.13	0.12	1.38	3.13	0.93	3.46	0.80	1.56	0.08	.....	0.55	2.24	67
0.88	2.13	2.31	2.89	4.47	0.63	2.53	1.62	0.56	1.18	1.36	2.04	68
6.53	6.63	5.08	3.77	8.37	3.63	14.13	13.33	3.23	6.97	1.92	9.83	69
11.9	12.4	10.4	9.1	8.1	12.7	7.7	12.3	7.1	7.7	11.5	8.7	70
7.5	12 3	10.0	11.3	7.2	6.4	7.8	7.7	5.6	7.2	6.7	6.5	71
10.8	12.6	7.4	10.7	8.7	13.9	7.7	8.2	15.4	12.5	10.5	13.6	72
1.0	0.1	0.8	1.5	0.7	0.5	1.0	0.8	0.8	1.0	1.1	0.6	73
0.3	4.3	1.6	1.5	2.8	0.1	1.5	1.0	0.5	0.7	1.9	0.8	74
5.6	15.4	8.7	5.2	7.6	9.4	4.8	4.6	3.1	4.8	10.5	6.2	75
9.3	10.7	8.2	11.2	16.6	17.5	18.7	10.3	17.8	15.4	14.7	12.0	76
.....	3.7	2.5	6.0	4.2	2.5	4.4	0.1	4.4	.....	5.3	7.3	77
47.3	27.1	47.8	34.5	35.7	33.1	39.0	47.6	40.1	45.3	35.7	41.1	78
3.0	.....	1.3	2.0	2.6	1.5	2.1	2.1	2.2	1.5	1.0	.....	79
2.0	0.1	1.5	2.1	3.6	1.2	1.5	4.3	1.3	3.6	0.1	1.2	80
1.1	.....	.....	2.7	2.1	.....	1.8	.....	(2)	.....	(2)	1.4	81
0.1	1.2	.....	2.1	0.2	1.2	2.0	0.9	1.7	0.3	0.8	0.5	82

[2] Less than one-twentieth of 1 per cent.

TABLE 2.—PAYMENTS: 1912—Continued.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		MOUNT VERNON, N. Y.	NIAGARA FALLS, N. Y.	JACKSON, MICH.	WILLIAMSPORT, PA.	JOPLIN, MO.	LIMA, OHIO.	MUSKOGEE, OKLA.
	PAYMENTS AND BALANCES.							
1	Payments during year	$2,229,358	$2,096,189	$896,354	$409,154	$530,501	$681,870	$2,015,749
2	Governmental cost payments	1,367,983	1,436,887	655,739	337,484	457,544	401,105	1,671,733
	Classified by division of city government—							
3	*Payments of city corporation*	1,028,092	1,436,887	496,179	198,613	328,167	267,112	1,363,449
4	Payments of school district	339,891	.....	159,560	138,871	129,377	133,993	308,284
5	Payments of other divisions of city government	.....	.....	.....	.....	.....	.....	.....
	Classified by payee—							
6	Payments to public	1,360,180	1,420,827	655,739	336,506	457,544	393,338	1,666,233
7	Payments to funds and departments of city government	7,803	16,060	.....	978	.....	7,767	5,500
	Classified by object, as payments for—							
8	Expenses	910,907	605,574	376,959	279,451	275,332	274,112	407,864
9	Expenses of general departments	910,907	547,717	350,649	278,841	258,544	240,765	354,585
10	General government	88,386	66,541	38,519	26,954	23,753	23,445	45,765
11	Protection to person and property	129,842	132,479	72,270	54,347	47,363	53,297	84,248
12	Police department	68,217	48,581	24,866	19,883	22,398	19,599	40,170
13	Fire department	52,797	76,417	44,029	34,190	23,889	32,998	38,481
14	All other	8,828	7,481	3,375	274	1,076	700	5,597
15	Conservation of health	10,471	10,216	4,059	4,246	341	1,615	4,479
16	Sanitation	60,136	73,450	14,715	10,524	20,006	11,233	27,875
17	Highways	173,711	56,352	53,932	24,195	38,232	29,325	34,533
18	Charities, hospitals, and corrections	27,466	9,250	33,440	20,735	4,006	8,506	19,056
19	Education	297,217	185,419	127,266	130,209	120,793	116,465	123,878
20	Schools	282,840	177,214	119,296	130,209	116,076	113,357	119,821
21	Libraries	14,377	8,205	7,970	.....	4,717	3,108	4,057
22	Recreation	8,745	1,464	4,608	4,747	2,824	747	11,822
23	Miscellaneous	224	26	.....	.....	.....	58	.....
24	General	114,709	12,520	1,840	2,884	1,226	2,074	2,929
25	Expenses of public service enterprises	.....	57,857	26,310	610	16,788	27,347	53,279
26	Water-supply systems	.....	56,610	18,608	.....	.....	26,229	49,702
27	*All other*	.....	1,247	7,702	610	16,788	1,118	3,577
28	Interest on city indebtedness	126,063	132,414	26,237	17,651	18,476	59,712	197,261
29	Outlays	331,013	698,899	252,543	40,382	103,736	67,281	1,066,608
30	General government	3,400	375	597	99	.....	611	324
31	Protection to person and property	11,592	35,930	6,775	2,450	10,379	400	538
32	Conservation of health	.....	.....	.....	.....	.....	.....	.....
33	*Sanitation*	27,545	43,009	52,491	9,859	51,925	1,159	208,471
34	Highways	223,773	304,983	116,850	23,415	97,450	31,509	514,229
35	Charities, hospitals, and corrections	.....	.....	456	.....	.....	.....	109
36	Education	33,578	.....	36,347	3,372	3,250	12,200	166,434
37	Recreation	.....	.....	.....	1,187	332	2,724	6,182
38	Miscellaneous and general	.....	.....	.....	.....	.....	.....	.....
39	Municipal service enterprises	.....	.....	.....	.....	.....	.....	.....
40	Public service enterprises	31,125	314,602	39,027	.....	400	18,678	170,321
41	Water-supply systems	31,125	273,874	37,922	.....	.....	18,678	170,321
42	All other	.....	40,728	1,105	.....	400	.....	.....
43	Nongovernmental cost payments	861,375	659,302	240,615	71,670	72,957	280,765	344,016
44	For purchase of investments	18,000	.....	.....	.....	.....	20,001	.....
45	*For purchase of supplies*	.....	.....	.....	.....	.....	4,950	.....
46	For redemption of debt obligations	200,794	217,700	131,334	59,565	42,994	111,214	270,205
47	In trust and agency transactions	193,522	141,190	106,852	.....	26,796	.....	.....
48	In counterbalancing transactions	9,969	3,379	2,429	126	309	1,342	33,576
49	By general transfers	439,090	297,033	.....	11,979	2,858	143,258	40,235
50	Cash balances at close of year	669,259	725,485	14,675	117,609	117,974	255,055	532,981
51	Total payments and cash balances	2,898,617	2,821,674	911,029	526,763	648,475	936,925	2,548,730
	Per capita payments:							
52	For all governmental cost	41.35	43.67	19.97	10.37	14.09	12.37	51.94
53	For expenses of general departments	27.53	16.65	10.68	8.57	7.96	7.61	11.02
	Classified by department—							
54	General government	2.67	2.02	1.17	0.83	0.73	0.72	1.42
55	Police department	2.06	1.48	0.76	0.61	0.69	0.60	1.25
56	Fire department	1.60	2.32	1.34	1.05	0.74	1.02	1.20
57	All other protection to person and property	0.27	0.23	0.10	0.01	0.03	0.02	0.17
58	Conservation of health	0.32	0.31	0.12	0.13	0.01	0.05	0.14
59	Sanitation	1.82	2.23	0.45	0.32	0.62	0.35	0.87
60	Highways	5.25	1.71	1.64	0.74	1.18	0.90	1.07
61	Charities, hospitals, and corrections	0.83	0.28	1.02	0.64	0.12	0.26	0.59
62	*Schools*	8.55	5.39	3.63	4.00	3.57	3.50	3.72
63	Libraries	0.43	0.25	0.24	.....	0.15	0.10	0.13
64	Recreation	0.26	0.04	0.14	0.15	0.09	0.02	0.37
65	Miscellaneous	0.01	(1)	.....	.....	.....	(1)	.....
66	General	3.47	0.38	0.06	0.09	0.04	0.06	0.09
67	For expenses of public service enterprises	.....	1.76	0.80	0.02	0.52	0.84	1.66
68	For interest on city indebtedness	3.81	4.02	0.80	0.54	0.57	1.84	6.13
69	For outlays	10.00	21.24	7.69	1.24	5.04	2.07	33.14
	Per cent of all payments for expenses of general departments made for—							
70	General government	9.7	12.1	11.0	9.7	9.2	9.5	12.9
71	Police department	7.5	8.9	7.1	7.1	8.7	7.9	11.3
72	Fire department	5.8	14.0	12.6	12.3	9.2	13.4	10.9
73	All other protection to person and property	1.0	1.4	1.0	0.1	0.4	0.3	1.6
74	Conservation of health	1.1	1.9	1.2	1.5	0.1	0.7	1.3
75	Sanitation	6.6	13.4	4.2	3.8	7.7	4.6	7.9
76	Highways	19.1	10.3	15.4	8.7	14.8	11.9	9.7
77	Charities, hospitals, and corrections	3.0	1.7	9.5	7.4	1.5	3.4	5.4
78	Schools	31.1	32.4	34.0	46.7	44.9	45.9	33.8
79	Libraries	1.6	1.5	2.3	.....	1.8	1.3	1.1
80	Recreation	1.0	0.3	1.3	1.7	1.1	0.3	3.3
81	Miscellaneous	(2)	(2)	.....	.....	.....	(2)	.....
82	General	12.6	2.3	0.5	1.0	0.5	0.8	0.8

[1] Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1912—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

CHELSEA, MASS.	NEW ROCHELLE, N. Y.	AURORA ILL.	LORAIN, OHIO.	AUSTIN, TEX.	NEWPORT, KY.	ORANGE, N. J.	LA CROSSE, WIS.	LYNCHBURG, VA.	SHREVEPORT, LA.	COLORADO SPRINGS, COLO.	COUNCIL BLUFFS, IOWA.	
$1,733,448	$2,164,145	$893,289	$1,208,013	$906,452	$657,664	$2,175,322	$1,011,846	$1,233,631	$1,087,348	$1,245,369	$1,565,592	1
941,203	1,187,134	782,365	733,421	658,148	473,948	634,801	571,192	806,184	1,008,201	968,284	1,311,125	2
941,203	1,187,134	488,202	509,147	533,779	473,948	634,801	571,192	806,184	899,602	613,795	1,160,860	3
.....	.....	294,163	224,274	124,369	.....	.....	.....	.....	108,599	354,489	150,265	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
917,250	1,186,031	778,113	730,133	633,177	473,948	624,991	559,612	793,624	1,008,201	958,423	1,311,125	6
23,953	1,103	4,252	3,288	24,971	.....	9,810	11,580	12,560	.....	9,861	.....	7
587,763	640,947	341,609	366,987	405,552	289,812	428,158	366,473	369,530	345,179	565,531	404,453	8
563,816	639,045	306,493	323,585	288,983	244,605	390,147	338,637	351,156	338,145	515,915	344,380	9
52,484	85,180	31,072	31,162	39,007	36,759	27,704	32,700	39,962	26,932	56,289	25,300	10
129,992	100,585	63,837	64,511	45,003	44,649	96,569	75,395	91,077	99,874	83,707	102,100	11
60,000	40,130	24,702	30,522	21,903	30,475	47,500	22,093	40,240	32,448	33,653	23,957	12
61,924	54,770	34,888	30,775	18,962	13,832	44,455	52,223	48,158	64,906	46,322	75,251	13
8,068	5,685	4,247	3,214	4,138	342	4,614	1,079	2,679	2,520	3,732	2,892	14
14,013	6,268	1,541	3,423	4,857	3,200	8,965	4,998	6,353	10,468	7,160	1,819	15
35,126	61,387	19,171	17,864	16,733	27,919	28,022	13,368	30,546	52,040	15,722	14,723	16
61,494	87,133	49,307	61,333	47,688	20,328	42,923	38,494	50,459	41,552	73,004	39,835	17
33,376	19,125	2,250	2,042	15,104	16,569	19,516	.....	33,888	8,780	2,250	100	18
194,549	252,020	133,332	121,290	104,206	92,916	161,272	154,880	83,026	83,830	244,085	146,407	19
185,266	241,655	126,061	117,750	104,206	88,919	161,272	148,880	83,026	83,430	237,615	140,410	20
9,283	10,365	7,271	3,540	.....	3,997	.....	6,000	.....	400	6,470	5,997	21
14,301	20,847	5,437	4,380	3,029	1,994	1,524	9,658	7,588	1,421	29,463	8,409	22
15,270	275	.....	118	1,146	.....	.....	729	1,000	79	.....	.....	23
13,211	6,225	546	17,462	12,210	271	3,652	8,415	7,257	13,169	4,235	5,687	24
23,947	1,902	35,116	43,402	116,569	45,207	38,011	27,836	18,374	7,034	49,616	60,073	25
23,947	.....	33,651	41,229	49,930	41,844	38,011	22,710	10,918	.....	37,832	59,191	26
.....	1,902	1,465	2,173	66,639	3,363	.....	5,126	7,456	7,034	11,784	882	27
150,254	154,015	42,200	84,033	81,996	51,182	135,309	51,130	128,944	32,725	94,563	43,692	28
203,186	392,172	398,556	282,401	170,600	132,954	71,244	153,589	307,710	630,297	308,190	862,980	29
1,988	.....	.....	862	1,194	1,382	1,388	.....	.....	.....	961	.....	30
10,877	78,226	5,114	23,833	11,578	3,553	5,500	1,884	9,350	50,252	9,850	.....	31
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
3,098	53,865	121,248	44,254	22,279	11,349	4,930	12,112	38,847	24,006	391	16,474	33
41,590	170,346	103,517	102,916	40,736	107,552	25,444	38,561	183,013	339,950	170,561	217,992	34
.....	.....	.....	.....	499	5,232	.....	.....	16,150	.....	.....	.....	35
135,027	89,735	151,839	91,431	16,733	3,077	3,664	9,504	2,012	24,875	98,023	3,499	36
350	.....	3,218	1,599	4,575	.....	27,096	26,102	3,825	122,184	1,602	3,121	37
616	.....	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	38
.....	.....	2,268	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
9,640	.....	11,352	17,506	73,006	809	3,222	65,426	54,513	69,030	26,794	621,894	40
9,640	.....	11,352	17,506	25,973	809	3,222	65,131	51,826	.....	23,115	621,894	41
.....	.....	.....	.....	47,033	.....	.....	295	2,687	69,030	3,679	.....	42
792,245	977,011	110,924	474,592	248,304	183,716	1,540,521	440,654	427,447	79,147	277,085	254,467	43
88,151	15,600	5,600	28,152	.....	.....	196,500	115,003	98,019	13,125	7,408	.....	44
.....	.....	.....	4,063	21,761	.....	.....	.....	.....	.....	.....	6,485	45
541,800	788,207	98,517	260,819	61,411	55,250	1,157,781	50,614	165,000	9,724	169,869	60,227	46
122,980	145,641	.....	1,522	.....	.....	142,427	148,036	.....	.....	8,151	44,107	47
830	8,309	5,277	2,259	11,260	546	9,265	5,322	5,808	11,490	5,258	6,703	48
38,475	19,254	1,530	177,777	153,872	127,920	34,548	121,679	158,620	44,808	86,399	136,945	49
90,965	409,516	115,252	260,544	896,918	141,647	47,486	585,978	418,535	44,495	93,755	202,416	50
1,824,413	2,573,661	1,008,541	1,468,557	1,803,370	799,311	2,222,808	1,597,824	1,652,166	1,131,843	1,339,124	1,768,008	51
29.33	37.06	24.57	23.10	20.81	15.26	20.57	18.57	26.24	31.79	32.97	43.60	52
17.57	19.95	9.63	10.19	9.14	7.88	12.64	11.01	11.43	16.94	11.06	11.45	53
1.64	2.66	0.98	0.98	1.23	1.18	0.90	1.06	1.30	1.85	0.88	0.84	54
1.87	1.25	0.78	0.96	0.69	0.98	1.54	0.72	1.31	1.10	1.06	0.80	55
1.93	1.71	1.10	0.97	0.60	0.45	1.44	1.70	1.56	1.52	2.12	2.50	56
0.25	0.18	0.13	0.10	0.13	0.01	0.15	0.04	0.09	0.12	0.08	0.10	57
0.44	0.20	0.05	0.11	0.15	0.10	0.29	0.16	0.21	0.24	0.34	0.06	58
1.09	1.92	0.60	0.56	0.53	0.90	0.91	0.43	0.99	0.52	1.70	0.49	59
1.92	2.72	1.55	1.93	1.51	0.65	1.39	1.25	1.64	2.40	1.36	1.32	60
1.04	0.60	0.07	0.06	0.48	0.53	0.63	.....	1.10	0.07	0.29	(1)	61
5.77	7.54	3.96	3.71	3.30	2.86	5.23	4.84	2.70	7.80	2.73	4.67	62
0.29	0.32	0.23	0.11	.....	0.13	.....	0.20	.....	0.21	0.01	0.20	63
0.45	0.65	0.17	0.14	0.10	0.06	0.05	0.31	0.25	0.97	0.05	0.28	64
0.48	0.01	.....	(1)	0.04	.....	.....	0.02	0.03	.....	(1)	.....	65
0.41	0.19	0.02	0.55	0.39	0.01	0.12	0.27	0.24	0.14	0.43	0.19	66
0.75	0.06	1.10	1.37	3.69	1.46	1.23	0.91	0.60	1.63	0.23	2.00	67
4.68	4.81	1.33	2.65	2.59	1.65	4.39	1.66	4.20	3.10	1.07	1.45	68
6.33	12.24	12.52	8.89	5.39	4.28	2.31	4.99	10.02	10.12	20.61	28.70	69
9.3	13.3	10.1	9.6	13.5	15.0	7.1	9.7	11.4	10.9	8.0	7.3	70
10.6	6.3	8.1	9.4	7.6	12.5	12.2	6.5	11.5	6.5	9.6	7.0	71
11.0	8.6	11.4	9.5	6.6	5.7	11.4	15.4	13.7	9.0	19.2	21.9	72
1.4	0.9	1.4	1.0	1.4	0.1	1.2	0.3	0.8	0.7	0.7	0.8	73
2.5	1.0	0.5	1.1	1.7	1.3	2.3	1.5	1.8	1.4	3.1	0.5	74
6.2	9.6	6.3	5.5	5.8	11.4	7.2	3.9	8.7	3.0	15.4	4.3	75
10.9	13.6	16.1	19.0	16.5	8.3	11.0	11.4	14.4	14.2	12.3	11.6	76
5.9	3.0	0.7	0.6	5.2	6.8	5.0	.....	9.7	0.4	2.6	(2)	77
32.9	37.8	41.1	36.4	36.1	36.4	41.3	44.0	23.6	46.1	24.7	40.8	78
1.6	1.6	2.4	1.1	.....	1.6	.....	1.8	.....	1.3	0.1	1.7	79
2.5	3.3	1.8	1.4	1.0	0.8	0.4	2.9	2.2	5.7	0.4	2.4	80
2.7	(2)	.....	(2)	0.4	.....	.....	0.2	0.3	.....	(2)	.....	81
2.3	1.0	0.2	5.4	4.2	0.1	0.9	2.5	2.1	0.8	3.9	1.7	82

[2] Less than one-twentieth of 1 per cent.

TABLE 3.——INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	ALL CITIES.	GROUP. I	II	III	IV	V
	INDEBTEDNESS.						
1	Total indebtedness	$2,833,216,789	$1,736,792,152	$299,881,814	$414,012,432	$225,730,072	$156,800,319
	Classified by division of city government—						
2	Indebtedness of city corporation	2,669,946,974	1,661,815,027	274,994,621	388,251,772	201,821,133	143,064,421
3	Indebtedness of school district	74,774,510	12,174,983	6,583,371	24,710,479	17,771,779	13,533,898
4	Indebtedness of other divisions	88,495,305	62,802,142	18,303,822	1,050,181	6,137,160	202,000
	Classified by creditor—						
5	Indebtedness to public	2,319,261,053	1,319,533,905	270,283,173	370,293,347	210,916,144	148,234,484
6	Indebtedness to city funds with investments	513,955,736	417,258,247	29,598,641	43,719,085	14,813,928	8,565,835
	Classified by character of debt obligation—						
7	Funded loans	2,507,870,590	1,580,147,392	272,685,970	329,119,636	192,520,888	133,396,704
8	Floating obligations	50,986,792	43,178,583	4,924,379	1,090,449	726,606	1,066,775
9	Special assessment loans	148,019,180	47,092,471	5,087,769	61,772,947	21,705,311	12,360,682
10	Revenue loans	84,044,146	44,936,121	9,851,923	13,421,175	7,539,235	8,295,692
11	Warrants and audited claims	25,433,996	12,315,509	4,690,236	5,080,340	2,290,803	1,057,108
12	Obligations on trust account	16,862,085	9,122,076	2,641,537	3,527,885	947,229	623,358
13	Net indebtedness [1]	2,015,909,403	1,204,136,741	246,779,829	270,040,032	174,579,948	120,372,853
14	*Per capita net indebtedness*	68.75	95.50	71.88	44.61	42.93	38.12
	ASSETS AND PROPERTIES.						
15	Assets	935,058,889	629,421,254	122,358,563	103,953,725	42,354,058	36,971,289
16	Of sinking funds	542,947,979	419,189,234	30,830,520	60,170,053	18,667,546	14,090,626
17	Of public trust funds for municipal uses	80,657,030	63,609,395	4,612,188	6,108,817	3,399,743	2,926,887
18	Of investment funds and miscellaneous	82,221,733	39,123,736	38,265,362	1,363,404	1,856,111	1,613,120
19	Other special funds	12,965,417	7,435,517	1,496,469	2,825,764	747,228	460,439
20	General city cash	216,266,730	100,063,372	47,154,024	33,485,687	17,683,430	17,880,217
21	Value of city properties	3,462,781,802	2,118,351,608	378,596,746	478,167,333	290,261,496	197,404,619
	Classified by functional activity—						
22	General government	194,687,206	115,792,118	31,689,244	24,548,940	14,427,937	8,228,967
23	Police department	29,497,121	16,840,781	4,318,686	3,924,345	2,874,138	1,539,171
24	Fire department	97,634,976	34,018,919	18,548,196	20,965,342	14,118,150	9,984,369
25	Other protection to person and property	19,466,592	15,984,686	1,634,725	716,821	813,915	316,445
26	Conservation of health	2,771,400	2,255,072	140,878	146,638	151,275	77,537
27	Sanitation	9,011,379	4,183,613	987,582	2,140,954	1,123,342	575,888
28	Highways	9,792,896	2,973,345	1,101,967	2,587,800	1,834,865	1,294,919
29	Charities, hospitals, and corrections	132,022,106	91,867,347	22,601,511	10,638,951	3,287,628	3,626,669
30	Schools	604,394,759	277,109,421	70,502,027	115,621,667	80,185,461	60,976,183
31	Libraries	81,932,949	48,998,418	6,283,307	13,130,178	6,755,943	6,765,103
32	Recreation	914,202,571	677,118,835	77,986,214	88,554,535	46,063,042	24,179,945
33	Miscellaneous and general	19,950,867	7,802,959	2,102,786	5,162,861	2,519,473	2,362,788
34	Municipal service enterprises	21,258,740	18,372,046	206,265	1,492,758	398,498	789,173
35	Public service enterprises	1,326,158,240	805,034,048	140,493,358	188,235,543	115,707,829	76,687,462
36	Water-supply systems	909,591,279	460,376,284	122,177,824	166,145,427	96,728,219	64,163,525
37	Other public service enterprises	416,566,961	344,657,764	18,315,534	22,090,116	18,979,610	12,523,937
38	Total assets and properties	4,397,840,691	2,747,772,862	500,955,309	582,121,058	332,615,554	234,375,908

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.						
1	All schools [1]	3,583,956	1,545,710	432,627	718,010	488,131	399,478
2	Elementary day schools	3,022,878	1,319,287	335,304	600,107	423,496	344,684
3	Secondary day schools	300,688	101,646	35,042	70,445	46,254	47,301
4	Night schools	179,740	98,280	29,460	29,990	15,384	6,626
	PAYMENTS FOR SCHOOL EXPENSES.						
5	All school expenses	$150,545,111	$72,933,754	$18,444,238	$27,768,815	$17,593,840	$13,804,464
6	Expenses of business administration	3,267,463	1,609,216	330,253	560,100	419,176	348,718
7	Expenses of educational administration	3,359,336	1,467,994	427,904	586,404	448,673	428,361
8	Functional school expenses	143,918,312	69,856,544	17,686,081	26,622,311	16,725,991	13,027,385
9	Of elementary day schools	110,013,159	53,714,307	13,290,329	20,227,083	12,917,535	9,863,905
10	For instruction	89,487,684	44,035,537	10,839,272	16,387,103	10,337,922	7,887,850
11	For operation of school plant	12,036,987	5,270,412	1,304,313	2,447,766	1,730,717	1,283,779
12	For maintenance of school plant	6,108,334	2,550,381	946,722	1,205,309	774,599	631,323
13	For other purposes	2,380,154	1,857,977	200,022	186,905	74,297	60,953
14	Of secondary day schools	24,744,324	10,186,749	3,093,781	5,225,853	3,304,966	2,932,975
15	For instruction	21,067,842	8,895,307	2,612,479	4,402,860	2,714,151	2,443,045
16	For operation of school plant	2,474,322	866,412	272,415	585,236	394,910	355,349
17	For maintenance of school plant	977,354	281,334	180,830	210,516	174,731	129,943
18	For other purposes	224,806	143,696	28,057	27,241	21,174	4,638
19	Of night schools	2,744,076	1,473,071	486,694	467,681	224,920	91,710
20	For instruction	2,439,279	1,351,548	406,309	405,293	196,996	79,133
21	For operation of school plant	276,507	120,982	63,441	52,049	27,922	12,113
22	For maintenance of school plant	25,857	541	16,944	8,198	2	172
23	For other purposes	2,433	.....	.....	2,141	.....	292
24	Of other schools and educational activities	6,416,753	4,482,417	815,277	701,694	278,570	138,795
25	For instruction	5,301,227	3,828,653	643,933	529,134	196,498	103,009
26	For operation of school plant	671,589	469,226	85,828	70,035	29,492	17,008
27	For maintenance of school plant	224,164	112,074	48,491	46,463	12,750	4,386
28	For other purposes	219,773	72,464	37,025	56,062	39,830	14,392
	Average payments for expenses of elementary and secondary day schools and night schools—						
29	Per 100 inhabitants of city	491	541	512	447	425	433
	Per 100 pupils in regular attendance at—						
30	All specified schools	4,106	4,493	4,401	3,859	3,566	3,426
31	Elementary day schools	3,807	4,251	4,133	3,516	3,208	3,032
32	Secondary day schools	8,608	10,464	9,207	7,737	7,517	6,570
33	Night schools	1,597	1,565	1,724	1,628	1,535	1,466

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

AT CLOSE OF YEAR: 1912.

Group I.—Cities having over 500,000 Inhabitants.									
NEW YORK, N. Y.	CHICAGO, ILL.	PHILADELPHIA, PA.	ST. LOUIS, MO.	BOSTON, MASS.	CLEVELAND, OHIO.	BALTIMORE, MD.	PITTSBURGH, PA.	DETROIT, MICH.	
$1,177,321,915	$95,344,354	$117,386,321	$27,054,475	$118,666,742	$53,027,487	$71,410,448	$61,423,379	$15,157,031	1
1,177,321,915	55,325,531	116,351,049	27,034,522	118,666,742	39,823,960	71,410,448	42,820,599	13,060,261	2
.....	158,589	1,025,182	19,953	.....	4,746,000	.....	6,225,259	.....	3
.....	39,860,234	10,090	.....	.....	8,457,527	.....	12,377,521	2,096,770	4
875,940,873	86,100,469	95,939,521	26,378,810	73,078,822	50,802,391	49,087,188	50,322,410	10,983,421	5
301,381,042	9,243,885	21,446,800	675,665	45,587,920	2,225,096	21,423,260	11,100,969	4,173,610	6
1,059,227,664	67,456,996	113,661,475	26,486,690	118,357,648	49,963,718	71,369,383	59,946,391	13,677,427	7
41,101,061	2,077,522	.....	.....	.....	.....	.....	.....	.....	8
29,385,883	12,741,447	.....	.....	.....	2,482,634	.....	1,143,080	1,339,427	9
34,352,776	9,138,508	1,128,392	.....	.....	100,000	.....	145,433	71,012	10
6,078,181	3,272,993	2,444,770	331,116	.....	.....	.....	188,449	.....	11
7,176,350	656,888	151,684	236,669	309,094	481,135	41,065	26	69,165	12
792,927,021	65,667,843	97,387,810	24,012,837	75,676,830	47,474,833	46,326,458	45,553,734	9,109,375	13
156.57	28.62	60.64	33.72	106.42	79.53	81.34	82.72	18.09	14
334,083,556	44,968,477	97,275,016	13,895,747	59,265,569	21,995,206	28,698,410	23,134,683	6,104,590	15
307,401,704	3,866,675	16,273,665	2,473,853	42,680,818	2,488,885	25,042,925	14,392,657	4,568,052	16
2,583,790	14,821,809	32,445,895	3,258,138	8,350,963	775,450	1,229,215	32,396	111,739	17
229,997	8,460,366	29,371,724	371,236	.....	.....	413	.....	690,000	18
5,839,040	655,778	151,684	30,934	309,094	414,902	34,085	.....	.....	19
18,029,025	17,163,849	19,032,048	7,761,586	7,924,694	18,315,969	2,391,772	8,709,630	734,799	20
1,251,294,641	190,611,663	175,424,669	66,303,421	167,440,604	69,904,042	49,276,185	96,272,903	51,823,480	21
26,235,695	18,438,224	30,451,363	5,706,000	8,496,700	8,478,586	5,428,050	6,780,458	5,777,042	22
8,242,632	1,839,947	2,640,000	794,317	1,202,000	596,267	543,867	375,082	606,069	23
10,987,559	3,421,089	5,710,000	1,707,116	2,972,037	1,536,042	2,316,194	2,425,207	2,949,675	24
13,177,044	1,122,212	100,000	342,496	44,700	252,000	33,218	870,886	42,130	25
2,244,161	10,911	.....	.....	.....	.....	.....	.....	.....	26
1,982,508	167,967	500,000	70,900	817,800	466,187	178,251	.....	.....	27
323,303	59,692	.....	116,000	1,973,643	235,889	23,000	223,281	18,537	28
53,399,466	5,204,909	8,252,624	4,340,230	9,168,600	2,370,749	1,293,043	6,231,900	1,605,826	29
121,800,313	47,774,736	27,357,000	15,875,592	21,668,100	12,070,576	5,935,717	16,726,740	7,906,647	30
27,455,424	2,765,719	1,495,000	2,336,840	5,829,500	.....	.....	8,195,577	920,358	31
452,697,211	47,096,289	31,075,000	13,285,373	64,667,700	27,849,750	6,887,211	16,589,548	16,970,753	32
1,335,335	534,787	.....	83,300	3,140,669	.....	33,850	2,232,014	443,004	33
7,745,366	7,312,627	.....	.....	59,643	.....	736,514	859,270	1,658,626	34
523,668,624	54,862,554	67,843,682	21,645,257	47,309,512	16,047,996	25,873,270	34,768,340	12,924,813	35
242,231,270	49,608,184	61,441,355	20,377,257	15,639,106	13,601,305	15,177,229	29,715,765	12,584,813	36
281,437,354	5,254,370	6,402,327	1,268,000	31,760,406	2,446,691	10,696,041	5,052,575	340,000	37
1,585,378,197	235,580,140	272,699,685	80,199,168	226,706,173	91,890,248	77,974,595	119,407,586	57,928,070	38

PAYMENTS FOR SCHOOL EXPENSES: 1912.

682,881	263,064	171,399	72,446	102,920	83,725	58,917	63,399	46,959	1
592,983	221,363	153,244	63,283	80,784	59,098	51,308	55,002	42,222	2
37,239	17,380	10,204	5,182	12,274	6,610	4,020	4,000	4,737	3
49,365	14,609	6,991	3,790	8,741	4,020	3,374	4,397	2,993	4
$36,427,562	$10,679,554	$6,529,436	$3,350,757	$5,263,326	$3,003,866	$1,978,084	$3,570,583	$2,130,586	5
494,809	219,441	173,581	127,443	160,806	147,996	16,101	215,663	53,376	6
479,579	156,177	248,039	74,367	218,312	111,451	40,126	105,335	34,608	7
35,453,174	10,303,936	6,107,816	3,148,947	4,884,208	2,744,419	1,921,857	3,249,585	2,042,602	8
27,127,529	8,358,414	4,735,691	2,379,330	3,358,018	1,952,048	1,521,019	2,725,547	1,556,711	9
22,634,800	6,737,933	3,861,982	1,941,038	2,674,937	1,560,768	1,188,584	2,134,150	1,295,345	10
1,866,116	1,203,213	559,736	255,130	363,711	258,969	174,192	410,422	178,923	11
1,252,511	320,945	189,579	167,250	203,131	88,265	96,632	171,620	60,448	12
1,374,102	96,323	124,394	15,912	116,239	38,046	[2] 61,611	[2] 9,355	[2] 21,995	13
4,213,589	1,434,061	1,106,213	573,386	1,068,329	594,083	346,741	441,833	408,514	14
3,937,625	1,203,206	864,861	460,667	937,251	489,843	272,841	392,481	336,532	15
188,582	172,010	118,287	89,560	74,252	87,216	36,122	37,789	62,594	16
87,382	36,602	45,528	22,384	36,256	14,634	17,597	11,563	9,388	17
.....	22,243	77,537	775	20,570	2,390	20,181	.....	.....	18
860,148	164,839	94,618	50,197	142,919	45,320	22,574	60,383	32,073	19
830,759	134,749	86,934	43,205	115,453	37,488	19,497	54,131	29,332	20
29,389	30,090	7,684	6,725	27,466	7,832	2,803	6,252	2,741	21
.....	.....	.....	267	.....	.....	274	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	23
3,251,908	346,622	171,294	146,034	314,942	152,968	31,523	21,822	45,304	24
2,919,434	240,863	137,747	117,816	211,456	118,332	24,075	19,906	39,024	25
274,221	79,039	26,281	15,577	33,482	30,398	6,295	1,814	2,119	26
45,877	12,939	7,266	5,723	37,282	2,332	553	102	.....	27
12,376	13,781	.....	6,918	32,722	1,906	600	.....	4,161	28
653	450	395	449	692	475	342	644	414	29
4,869	4,073	3,724	4,422	4,837	4,068	3,314	5,594	4,171	30
4,700	3,913	3,304	4,001	4,480	3,615	3,051	5,445	3,846	31
11,626	8,552	11,589	11,778	9,380	9,835	8,877	12,137	8,905	32
1,790	1,169	1,444	1,410	1,761	1,237	689	1,512	1,119	33

[2] Includes pensions of employees of all schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.						
		BUFFALO, N. Y.	SAN FRANCISCO, CAL.	MILWAUKEE, WIS.	CINCINNATI, OHIO.	LOS ANGELES, CAL.	NEWARK, N. J.	NEW ORLEANS, LA.
	INDEBTEDNESS.							
1	Total indebtedness	$30,910,904	$23,437,255	$14,252,888	$66,376,080	$42,420,990	$44,308,700	$44,167,875
	Classified by division of city government—							
2	Indebtedness of city corporation	29,432,997	23,437,255	13,160,608	60,437,799	36,549,604	35,738,613	44,167,875
3	Indebtedness of school district	.....	.....	.....	3,113,571	3,469,800	.....	.....
4	Indebtedness of other divisions	1,477,907	.....	1,092,280	2,824,710	2,401,586	8,570,087	.....
	Classified by creditor—							
5	Indebtedness to public	27,496,174	23,393,255	14,133,138	56,298,668	40,876,990	34,947,215	43,335,560
6	Indebtedness to city funds with investments	3,414,730	44,000	119,750	10,077,412	1,544,000	9,361,485	832,315
	Classified by character of debt obligation—							
7	Funded loans	28,815,240	22,179,300	11,204,293	63,854,142	41,530,571	37,955,287	38,304,374
8	Floating obligations	9,540	.....	41,572	.....	.....	11,300	4,861,957
9	Special assessment loans	1,054,171	.....	826,203	1,608,478	.....	.....	.....
10	Revenue loans	797,324	.....	1,065,000	.....	.....	4,860,176	747,473
11	Warrants and audited claims	178,226	1,099,959	893,670	4,886	621,848	1,272,778	52,619
12	Obligations on trust account	56,403	157,996	222,150	908,574	268,571	209,159	201,442
13	Net indebtedness[1]	25,329,747	22,179,300	11,245,865	53,936,438	39,089,597	28,186,638	43,070,541
14	Per capita net indebtedness	57.61	51.16	28.10	139.18	101.26	76.32	122.81
	ASSETS AND PROPERTIES.							
15	Assets	6,705,852	8,011,600	1,905,721	56,619,544	18,897,708	13,243,722	9,163,389
16	Of sinking funds	3,495,033	.....	.....	9,917,704	2,440,974	9,779,949	95,800
17	Of public trust funds for municipal uses	559,849	148,002	393,605	2,060,809	8,684	177,205	717,862
18	Of investments funds and miscellaneous	20,550	1,150,000	.....	35,052,007	1,529,659	147,669	288,603
19	Other special funds	25,063	134,873	48,925	570,205	29,717	.....	180,162
20	General city cash	2,605,357	6,578,725	1,463,191	9,018,819	14,888,674	3,138,899	7,880,962
21	Value of city properties	37,865,373	48,867,011	27,874,439	51,894,697	54,278,801	54,948,019	34,909,007
	Classified by functional activity—							
22	General government	2,839,800	5,619,000	2,074,178	4,148,568	2,349,065	5,190,004	3,061,400
23	Police department	506,425	1,594,097	443,189	390,000	240,110	561,461	97,487
24	Fire department	1,369,820	8,097,500	1,660,534	1,925,000	995,247	1,340,772	835,000
25	Other protection to person and property	113,423	324,000	10,200	143,678	118,216	37,143	.....
26	Conservation of health	.....	.....	.....	.....	.....	.....	.....
27	Sanitation	215,542	124,000	170,000	320,000	88,204	.....	66,600
28	Highways	251,535	75,000	166,466	.....	119,477	158,898	155,000
29	Charities, hospitals, and corrections	1,895,535	3,380,878	1,922,646	5,961,112	1,217,432	4,776,822	932,000
30	Schools	7,338,941	11,386,929	5,447,757	10,377,000	7,928,955	8,278,000	2,984,200
31	Libraries	.....	867,000	718,356	989,438	326,661	1,043,989	592,800
32	Recreation	7,375,875	14,987,200	7,238,352	8,500,000	9,333,242	13,944,348	5,547,950
33	Miscellaneous and general	685,505	370,107	531,050	69,576	122,290	87,436	126,000
34	Municipal service enterprises	.....	.....	60,000	50,000	.....	19,065	77,200
35	Public service enterprises	15,272,972	2,041,300	7,431,711	19,020,325	31,439,902	19,510,081	20,383,970
36	Water-supply systems	14,231,442	1,462,000	7,353,206	16,770,000	30,030,916	18,414,995	8,863,000
37	Other public service enterprises	1,041,530	579,300	78,505	2,250,325	1,408,986	1,095,086	11,520,970
38	Total assets and properties	44,571,225	56,878,611	29,780,160	108,514,241	73,176,509	68,191,741	44,072,396

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools[1]	55,859	40,448	40,182	46,370	49,684	75,752	36,362
2	Elementary day schools	42,448	34,832	35,774	32,298	40,066	45,678	29,771
3	Secondary day schools	3,666	2,838	3,514	3,146	6,656	2,815	1,478
4	Night schools	5,482	2,706	186	8,957	1,136	6,588	2,160
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$2,202,164	$1,891,664	$1,824,858	$2,166,275	$2,560,705	$2,503,143	$1,132,630
6	Expenses of business administration	38,459	39,221	50,165	51,749	44,641	42,443	24,682
7	Expenses of educational administration	43,174	42,410	53,160	52,776	74,188	86,914	22,458
8	Functional school expenses	2,120,531	1,810,033	1,721,533	2,061,750	2,441,876	2,373,786	1,085,490
9	Of elementary day schools	1,740,408	1,482,026	1,318,249	1,354,674	1,688,933	1,755,646	908,128
10	For instruction	1,382,726	1,249,763	1,072,495	1,076,207	1,411,482	1,423,176	778,992
11	For operation of school plant	188,082	110,771	144,710	155,424	110,124	170,638	75,705
12	For maintenance of school plant	130,308	95,007	100,909	70,130	165,571	140,765	44,577
13	For other purposes	[2] 39,292	26,485	135	[2] 52,913	1,756	21,067	8,854
14	Of secondary day schools	235,380	227,053	249,644	340,746	670,328	340,818	114,671
15	For instruction	189,595	191,042	214,491	273,435	569,771	266,573	100,742
16	For operation of school plant	27,435	18,202	22,068	46,070	43,989	37,472	6,524
17	For maintenance of school plant	18,350	17,809	13,085	21,241	56,568	13,173	3,617
18	For other purposes	.....	.....	.....	.....	.....	23,600	3,788
19	Of night schools	96,836	93,506	11,178	47,920	53,443	125,338	29,254
20	For instruction	63,560	83,544	10,042	41,300	47,220	106,977	28,717
21	For operation of school plant	19,794	9,962	1,136	5,956	4,203	18,052	537
22	For maintenance of school plant	13,482	.....	.....	664	2,020	309	.....
23	For other purposes	.....	.....	.....	.....	.....	.....	.....
24	Of other schools and educational activities	47,907	7,448	142,462	318,410	29,172	151,984	33,437
25	For instruction	36,266	7,115	107,710	260,818	24,020	116,282	30,924
26	For operation of school plant	8,827	333	21,858	27,951	1,635	23,883	1,313
27	For maintenance of school plant	2,814	.....	6,983	22,464	3,517	11,219	300
28	For other purposes	.....	.....	5,911	7,177	.....	600	900
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	490	435	418	473	655	634	313
	Per 100 pupils in regular attendance at—							
30	All specified schools	4,172	4,666	4,240	4,126	5,287	4,254	3,286
31	Elementary day schools	4,258	4,447	3,906	4,407	4,421	4,053	3,183
32	Secondary day schools	6,668	8,360	7,531	11,379	10,562	12,769	8,096
33	Night schools	1,835	3,612	6,343	562	4,935	2,007	1,413

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

[2] Not reported.

AT CLOSE OF YEAR: 1912—Continued.

Group II—Continued.		Group III.—Cities having from 100,000 to 300,000 Inhabitants.									
WASHINGTON, D. C.	MINNEAPOLIS, MINN.	JERSEY CITY, N. J.	SEATTLE, WASH.	KANSAS CITY, MO.	INDIANAPOLIS, IND.	PROVIDENCE, R. I.	PORTLAND, OREG.	ROCHESTER, N. Y.	DENVER, COLO.	LOUISVILLE, KY.	
$10,807,318	$23,199,804	$29,887,847	$34,785,209	$11,077,592	$5,475,539	$19,844,544	$28,009,274	$18,650,433	$10,094,746	$13,879,673	1
10,807,318	21,262,552	29,887,847	30,496,920	7,116,382	4,099,539	19,844,544	26,516,255	18,489,674	10,094,746	13,879,673	2
.....	.....	.....	4,288,289	3,961,210	1,376,000	.....	713,000	.....	.....	.....	3
.....	1,937,252	.....	.....	.....	.....	.....	780,019	160,759	.....	.....	4
10,784,018	19,018,155	23,805,711	34,785,209	10,350,592	5,453,539	12,084,544	26,355,979	18,082,840	8,980,346	12,339,573	5
23,300	4,181,649	6,082,136	.....	727,000	22,000	7,760,000	1,653,295	567,593	1,114,400	1,540,100	6
8,258,550	20,584,213	27,043,503	21,799,380	10,279,000	4,779,300	18,883,000	14,291,700	8,715,600	1,656,000	13,636,575	7
.....	.....	.....	.....	.....	.....	663,000	.....	.....	86	.....	8
.....	1,508,917	729,721	11,670,725	291,356	.....	.....	13,612,664	5,191,500	7,810,050	.....	9
1,981,950	400,000	2,081,384	107,712	.....	.....	.....	.....	3,826,736	79,703	3,000	10
58,755	507,495	22,578	954,547	382,526	165,663	4,483	100,728	351,697	510,600	200,580	11
508,063	109,179	10,661	252,845	124,710	530,576	294,061	4,182	564,900	37,407	39,518	12
8,258,018	15,483,685	20,492,762	21,681,487	8,411,469	4,667,052	11,465,235	11,416,647	7,563,888	878,840	11,496,595	13
24.09	47.87	72.80	78.15	31.62	18.90	48.74	48.68	32.83	3.82	50.13	14
813,890	6,997,137	7,693,707	4,015,976	3,645,237	2,279,540	9,720,975	6,311,520	3,440,189	2,940,355	5,078,016	15
532	5,100,528	6,550,741	117,893	1,867,531	112,248	8,080,765	2,875,053	1,151,712	778,146	2,139,980	16
68,988	477,184	106,249	82,576	69,434	360,055	814,152	22,405	410,267	1,270,590	1,772	17
.....	76,874	.....	.....	.....	.....	271,244	93,839	74,019	.....	25,000	18
507,524	.....	.....	.....	.....	526,655	271,281	.....	564,900	37,407	.....	19
236,846	1,342,551	1,036,717	3,815,507	1,708,272	1,280,582	283,533	3,320,223	1,239,291	854,212	2,911,264	20
38,764,884	29,194,515	22,471,926	35,520,234	26,948,962	9,811,411	16,946,496	23,506,265	17,710,029	16,856,703	19,714,207	21
2,784,262	3,622,967	775,000	1,173,412	497,398	722,702	1,458,467	867,500	553,487	1,442,500	887,250	22
373,255	112,662	192,000	29,403	112,019	112,915	399,129	129,100	217,769	33,800	86,062	23
1,259,787	1,064,536	502,967	1,581,624	543,714	784,837	1,115,202	966,110	1,056,411	547,800	697,338	24
580,028	308,037	.....	7,113	.....	.....	1,169	1,150	.....	.....	.....	25
.....	140,878	.....	.....	.....	.....	5,954	.....	19,827	.....	.....	26
.....	3,836	.....	320,067	.....	51,290	.....	125,000	124,145	.....	110,398	27
83,238	92,353	54,363	145,334	78,251	64,000	141,452	105,000	15,074	98,050	27,630	28
1,524,036	941,050	341,400	51,238	1,164,351	310,836	767,114	2,625	46,297	884,600	1,561,650	29
10,180,847	6,579,398	5,676,394	6,597,199	6,278,300	4,414,776	3,695,859	4,914,225	2,830,252	5,489,753	2,935,526	30
1,030,583	714,480	383,000	956,732	529,705	464,778	.....	.....	.....	672,500	1,181,100	31
3,973,715	7,085,532	1,204,544	8,918,402	9,100,003	2,259,233	2,853,309	2,991,713	2,772,311	6,208,000	3,097,000	32
55,794	55,028	1,000,000	574,278	13,600	35,000	829,725	229,125	83,000	332,700	33,186	33
.....	.....	.....	.....	56,757	20,294	.....	.....	.....	.....	.....	34
16,919,339	8,473,758	12,342,258	15,165,432	8,574,364	570,640	5,679,116	13,174,717	9,990,556	1,147,000	9,097,067	35
16,692,839	8,359,426	12,189,829	11,098,249	8,029,364	.....	5,131,859	11,989,321	9,461,825	415,000	8,457,067	36
226,500	114,332	152,429	4,067,183	545,000	570,640	547,257	1,185,396	528,731	732,000	640,000	37
39,578,774	36,191,652	30,165,633	39,536,210	30,594,199	12,090,951	26,667,471	29,817,785	21,150,218	19,797,058	24,792,223	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

48,476	39,494	32,457	29,178	29,247	28,101	30,050	24,134	27,520	29,299	22,702	1
40,668	33,769	28,911	22,816	25,256	24,063	24,870	20,714	19,381	25,013	19,600	2
5,204	5,725	1,946	4,376	3,991	3,224	2,605	2,706	2,034	3,668	2,457	3
2,245	(2)	966	1,813	(2)	784	2,316	341	2,794	609	566	4
$2,268,977	$1,893,822	$1,236,538	$1,526,217	$1,303,180	$1,240,705	$1,096,021	$1,171,872	$1,089,811	1,328,679	$770,261	5
14,244	24,649	7,864	36,875	48,216	27,982	25,408	25,307	28,863	18,377	29,015	6
23,845	28,979	39,272	29,604	16,246	27,476	22,275	20,547	21,451	20,390	15,316	7
2,230,888	1,840,194	1,189,402	1,459,738	1,238,718	1,185,247	1,048,338	1,126,018	1,039,497	1,289,912	725,930	8
1,614,738	1,427,527	970,059	1,014,898	833,385	898,562	742,830	877,316	685,764	959,171	522,511	9
1,324,702	1,119,729	794,614	850,644	639,600	726,365	546,939	723,948	559,037	788,914	436,730	10
191,271	157,588	108,155	122,452	110,917	100,883	103,602	85,475	87,100	109,831	58,295	11
78,024	121,431	52,649	39,242	82,868	26,380	83,548	67,893	29,276	55,175	26,367	12
20,741	[3] 28,779	14,641	2,560	.....	44,934	[3] 8,741	.....	[3] 10,351	5,251	1,119	13
521,873	393,268	180,722	389,351	320,116	217,372	226,586	207,756	168,959	304,644	182,546	14
470,766	336,064	151,162	329,324	265,754	175,383	182,795	181,278	144,504	260,730	158,434	15
37,264	33,391	25,653	37,819	41,521	32,853	23,217	14,228	18,666	31,180	17,266	16
13,189	23,798	3,907	22,208	12,841	5,968	20,574	12,250	5,789	12,261	6,846	17
654	15	.....	.....	.....	3,168	.....	.....	.....	473	.....	18
18,654	10,565	17,098	26,192	12,917	155	49,610	5,095	73,602	9,702	10,476	19
15,774	9,175	15,940	23,907	10,652	20	42,960	4,540	70,728	8,168	8,522	20
2,411	1,390	1,158	2,285	2,208	135	5,770	555	2,587	1,534	1,862	21
469	.....	.....	.....	57	.....	689	.....	287	.....	92	22
.....	.....	.....	.....	.....	.....	191	.....	.....	.....	.....	23
75,623	8,834	21,523	29,297	72,300	69,158	20,312	35,851	111,172	16,395	10,397	24
52,638	8,160	18,894	16,294	49,345	67,911	18,281	32,422	84,132	15,960	9,269	25
.....	28	.....	12,171	12,986	.....	3,974	2,900	13,055	209	835	26
548	646	2,629	832	9,969	.....	346	529	13,955	.....	293	27
22,437	.....	.....	.....	.....	1,247	6,711	.....	30	226	.....	28
640	583	431	539	461	473	453	484	422	570	331	29
4,556	4,772	3,815	5,156	4,196	4,162	3,576	4,758	4,020	4,479	3,356	30
4,038	4,351	3,488	4,651	3,472	3,909	3,123	4,408	3,710	3,950	2,829	31
10,200	7,070	9,655	9,303	8,438	7,057	9,094	7,991	8,707	8,555	7,882	32
844	(4)	1,838	1,511	(4)	20	2,239	1,259	2,762	1,644	1,961	33

[3] Includes pensions of employees of all schools.

[4] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		ST. PAUL, MINN.	COLUMBUS, OHIO.	TOLEDO, OHIO.	OAKLAND, CAL.	ATLANTA, GA.	WORCESTER, MASS.	BIRMINGHAM, ALA.
	INDEBTEDNESS.							
1	Total indebtedness	$12,233,358	$19,425,360	$12,036,414	$6,380,718	$6,295,777	$11,617,552	$8,022,145
	Classified by division of city government—							
2	Indebtedness of city corporation	12,233,358	18,179,560	10,561,337	4,956,079	6,295,777	11,617,552	8,022,145
3	Indebtedness of school district	.....	1,245,800	1,475,077	1,363,139	.....	.....	.....
4	Indebtedness of other divisions	.....	.....	.....	61,500	.....	.....	.....
	Classified by creditor—							
5	Indebtedness to public	12,026,358	13,737,260	10,055,895	6,380,718	5,106,277	7,297,252	8,017,145
6	Indebtedness to city funds with investments	207,000	5,688,100	1,980,519	.....	1,189,500	4,320,300	5,000
	Classified by character of debt obligation—							
7	Funded loans	10,126,000	14,675,700	11,123,245	6,140,837	6,237,450	11,202,625	5,865,400
8	Floating obligations	8,035	.....	.....	.....	11,250	.....	276
9	Special assessment loans	87,832	3,672,200	694,083	.....	.....	.....	1,625,777
10	Revenue loans	1,910,200	465,790	98,075	.....	.....	507	433,604
11	Warrants and audited claims	100,667	88,629	93,094	199,520	45,708	254,321	94,807
12	Obligations on trust account	624	523,041	27,917	40,361	1,369	160,099	2,281
13	Net indebtedness [1]	9,774,098	8,925,194	8,930,595	6,140,837	5,058,446	6,539,904	5,792,276
14	Per capita net indebtedness	43.19	46.05	50.54	36.68	30.28	42.98	38.55
	ASSETS AND PROPERTIES.							
15	Assets	1,231,447	7,687,550	4,680,429	1,691,281	2,003,016	5,618,991	357,690
16	Of sinking funds	359,937	5,750,506	2,192,650	.....	1,190,254	4,662,721	73,400
17	Of public trust funds for municipal uses	51,128	135,215	108,971	17,879	35,000	586,580	.....
18	Of investment funds and miscellaneous	.....	31,500	462,495	.....	.....	7,160	.....
19	Other special funds	.....	470,556	13,999	40,361	.....	159,840	2,281
20	General city cash	820,382	1,299,773	1,902,314	1,633,041	777,762	202,690	282,009
21	Value of city properties	19,461,700	13,358,694	10,269,401	15,775,350	12,422,020	14,410,893	4,129,515
	Classified by functional activity—							
22	General government	750,000	124,371	381,000	1,242,500	528,756	712,796	489,595
23	Police department	125,000	77,826	40,250	9,000	143,024	64,691	7,589
24	Fire department	685,000	685,873	435,228	582,700	479,768	623,354	363,469
25	Other protection to person and property	195,000	.....	.....	.....	286,915	31,371	74
26	Conservation of health	.....	.....	.....	.....	.....	.....	.....
27	Sanitation	.....	378,541	7,050	.....	164,988	.....	17,529
28	Highways	65,800	10,532	.....	49,000	82,436	220,497	64,807
29	Charities, hospitals, and corrections	561,000	186,130	56,800	16,600	475,062	1,151,109	110,227
30	Schools	4,014,800	4,050,000	3,568,585	3,901,800	1,806,147	3,708,056	1,611,825
31	Libraries	894,800	479,183	352,000	267,500	320,182	335,935	62,029
32	Recreation	3,573,700	419,961	2,061,200	3,395,050	1,396,070	1,796,083	1,125,361
33	Miscellaneous and general	21,600	.....	50,000	.....	21,525	.....	174,135
34	Municipal service enterprises	.....	14,883	.....	.....	.....	.....	.....
35	Public service enterprises	8,575,000	6,931,394	3,327,288	6,311,200	6,717,147	5,767,001	102,785
36	Water-supply systems	8,000,000	5,918,130	3,000,000	.....	6,629,280	5,690,430	[1] 82,946
37	Other public service enterprises	575,000	1,013,264	327,288	6,311,200	87,867	76,571	19,839
38	Total assets and properties	20,693,147	21,046,244	14,949,830	17,466,631	14,425,036	20,029,884	4,487,205

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools [1]	27,478	22,132	25,016	18,272	19,690	23,460	16,395
2	Elementary day schools	20,722	18,835	18,649	15,621	18,141	19,155	15,057
3	Secondary day schools	2,745	2,792	1,764	2,363	1,293	2,564	1,250
4	Night schools	729	365	3,814	288	235	1,186	71
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$943,428	$957,769	$802,937	$903,207	$487,022	$872,402	$449,207
6	Expenses of business administration	9,417	14,397	21,158	16,994	100	9,549	7,775
7	Expenses of educational administration	12,066	4,879	25,760	30,746	26,297	17,934	13,212
8	Functional school expenses	921,945	938,493	756,019	855,467	460,625	844,919	428,220
9	Of elementary day schools	700,473	698,588	622,323	662,833	353,941	583,471	363,164
10	For instruction	546,476	557,869	513,051	577,414	307,641	468,418	288,911
11	For operation of school plant	83,775	88,543	64,677	52,936	28,135	84,607	42,448
12	For maintenance of school plant	64,912	44,757	38,453	32,060	15,135	27,149	30,929
13	For other purposes	5,310	7,419	[2] 6,142	423	3,030	3,297	876
14	Of secondary day schools	203,319	220,808	106,173	182,679	87,245	179,181	59,383
15	For instruction	163,630	196,413	88,836	165,304	73,978	163,039	49,320
16	For operation of school plant	25,924	17,762	11,906	10,247	7,492	12,080	8,038
17	For maintenance of school plant	12,265	6,633	5,231	6,637	2,065	4,062	920
18	For other purposes	1,500	.....	200	491	3,710	.....	1,105
19	Of night schools	4,135	2,290	8,523	9,955	10,364	34,695	668
20	For instruction	2,516	1,963	6,455	9,346	9,954	28,088	568
21	For operation of school plant	650	327	2,068	609	410	5,857	100
22	For maintenance of school plant	969	.....	.....	.....	.....	750	.....
23	For other purposes	.....	.....	.....	.....	.....	.....	.....
24	Of other schools and educational activities	14,018	16,807	19,000	.....	9,075	47,572	5,995
25	For instruction	12,912	11,524	17,840	.....	1,575	35,553	5,005
26	For operation of school plant	1,106	4,408	357	.....	.....	3,550	.....
27	For maintenance of school plant	.....	875	178	.....	.....	5,579	.....
28	For other purposes	.....	.....	625	.....	7,500	2,890	.....
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	411	485	443	540	286	541	295
	Per 100 pupils in regular attendance at—							
30	All specified schools	3,840	4,277	3,231	4,943	2,427	3,594	2,711
31	Elementary day schools	3,459	3,785	3,544	4,480	2,063	3,145	2,530
32	Secondary day schools	7,580	8,071	6,391	8,163	7,133	7,216	4,984
33	Night schools	579	638	237	3,656	4,657	3,020	1,000

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

[2] Not reported.

AT CLOSE OF YEAR: 1912—Continued.

Group III.—Cities having from 100,000 to 300,000 Inhabitants—Continued.											
Syracuse, N. Y.	New Haven, Conn.	Memphis, Tenn.	Scranton, Pa.	Richmond, Va.	Paterson, N. J.	Omaha, Nebr.	Fall River, Mass.	Spokane, Wash.	Dayton, Ohio.	Grand Rapids, Mich.	
$10,590,756	$4,091,750	$12,348,490	$3,915,007	$12,036,299	$4,968,698	$16,699,373	$7,612,327	$13,432,405	$6,226,047	$4,517,367	1
10,542,853	4,024,750	12,348,490	2,139,503	12,036,299	4,968,698	15,197,847	7,612,327	11,339,511	5,853,500	3,916,167	2
.....	67,000	.....	1,775,504	.....	.....	1,501,526	.....	2,092,894	372,547	601,200	3
47,903	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
10,570,486	4,079,750	12,348,490	3,416,007	9,160,224	4,506,698	16,444,578	7,162,427	13,304,539	5,962,197	4,279,267	5
20,270	12,000	.....	499,000	2,876,075	462,000	254,795	449,900	127,866	263,850	238,100	6
8,992,997	3,674,500	10,561,500	3,375,000	12,015,859	4,063,500	14,612,000	7,361,750	8,056,500	5,179,800	3,606,800	7
12,128	.....	.....	.....	5,200	.....	.....	145,459	.....	.....	2,000	8
1,206,311	.....	1,703,700	377,235	.....	733,893	1,749,955	.....	4,749,651	865,280	859,869	9
187,570	331,000	2,002	150,000	.....	160,000	.....	8,900	475,983	173,800	6,070	10
168,089	73,358	1,389	12,772	.....	.....	221,783	.....	148,773	6,984	.....	11
23,751	12,892	79,899	.....	15,240	11,305	115,635	96,218	1,498	183	42,628	12
8,998,744	3,659,846	10,355,305	2,514,261	9,129,372	3,361,373	14,080,714	4,841,036	7,932,274	4,963,233	3,367,925	13
62.66	26.27	75.33	18.50	69.45	25.82	109.23	39.51	65.56	41.24	28.50	14
1,491,175	696,259	868,328	1,251,677	3,289,051	871,335	1,721,081	3,021,607	992,193	1,643,412	597,651	15
6,291	14,654	206,195	860,739	2,891,687	702,127	531,286	2,666,173	124,226	216,567	240,875	16
117,068	528,027	.....	12,021	83,212	53,579	87,197	55,720	5,862	93,002	21,497	17
.....	.....	.....	.....	16,946	.....	26,392	.....	.....	.....	.....	18
23,751	1,682	.....	.....	5,200	11,305	115,257	95,459	.....	.....	42,546	19
1,344,065	151,806	662,133	378,917	292,006	104,324	960,949	204,255	862,105	1,333,843	292,733	20
12,630,075	5,958,776	15,145,996	4,486,250	12,532,235	4,498,837	14,455,440	8,689,738	10,702,227	6,457,639	6,552,065	21
891,744	425,195	41,000	310,000	1,857,980	583,250	742,800	425,250	485,188	193,200	325,000	22
52,177	147,828	467,000	74,000	100,837	109,000	12,270	80,500	37,021	60,000	103,000	23
496,284	558,214	605,000	215,000	411,469	346,750	405,000	472,911	405,235	692,150	361,765	24
.....	.....	.....	55,000	.....	.....	.....	1,700	.....	.....	4,000	25
100,898	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
31,803	.....	.....	105,700	80,500	33,500	.....	14,593	156,476	.....	15,000	27
18,453	61,577	64,000	.....	72,500	30,500	20,000	70,157	62,582	4,000	25,500	28
821	296,960	205,000	.....	296,600	210,165	111,000	223,693	119,023	9,000	117,000	29
3,036,082	2,767,123	2,150,000	3,318,550	1,570,205	2,425,172	3,210,870	2,636,000	3,196,482	1,893,009	1,862,800	30
430,000	501,450	333,000	187,000	.....	302,000	330,000	400,000	232,909	650,000	542,000	31
1,990,574	1,031,984	6,110,996	123,000	1,445,052	419,000	2,345,000	951,700	1,202,398	433,000	550,000	32
57,950	156,445	80,000	98,000	351,721	12,500	260,000	60,000	79,036	35,000	.....	33
.....	.....	.....	.....	582,324	.....	16,500	.....	.....	.....	172,000	34
5,523,289	12,000	5,090,000	.....	5,763,047	27,000	7,002,000	3,353,234	4,725,877	2,488,280	2,474,000	35
5,350,883	.....	4,490,000	.....	4,010,000	5,000	7,000,000	3,130,033	4,725,877	2,446,705	2,134,000	36
172,406	12,000	600,000	.....	1,753,047	22,000	2,000	222,601	.....	41,575	340,000	37
14,121,250	6,655,035	16,014,324	5,737,927	15,821,286	5,370,172	16,176,521	11,711,345	11,694,420	8,101,051	7,149,716	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

18,234	22,440	12,795	18,252	14,676	18,207	16,282	15,442	13,817	13,154	16,171	1
15,160	19,701	11,691	15,862	12,903	15,931	14,283	12,361	11,808	11,465	11,986	2
2,192	2,154	999	1,474	1,132	1,490	1,823	901	1,895	1,698	1,510	3
812	585	105	916	596	680	139	1,486	80	(2)	1,460	4
$673,347	$711,631	$484,591	$636,103	$391,406	$547,580	$667,315	$518,644	$709,876	$514,736	$634,243	5
7,794	17,537	13,616	31,706	5,480	4,671	21,826	1,281	16,811	9,644	11,243	6
12,187	10,919	15,298	10,236	13,576	8,226	10,593	14,014	9,899	10,623	14,064	7
653,366	683,175	455,677	594,161	372,350	534,683	634,896	502,449	683,166	494,469	608,936	8
489,117	545,945	387,350	468,648	302,288	444,212	478,001	425,274	505,207	374,258	459,372	9
384,582	438,987	318,722	354,275	259,360	377,035	369,628	328,674	421,652	304,733	360,239	10
67,355	76,954	48,273	71,807	25,107	43,615	80,342	75,375	68,208	45,298	52,319	11
30,186	25,252	20,355	36,202	15,108	16,882	15,508	20,750	14,147	20,023	45,034	12
[3] 6,994	[3] 4,752	.....	6,364	2,713	6,680	[3] 12,523	475	1,200	[3] 4,204	1,780	13
146,997	124,720	59,930	110,460	59,574	76,307	150,695	55,937	163,846	107,315	122,101	14
119,939	107,604	48,364	87,652	37,886	65,904	120,482	49,654	136,511	91,909	97,705	15
23,416	13,301	8,039	12,275	10,351	5,735	24,744	5,564	23,557	14,066	21,592	16
3,642	3,815	3,527	10,533	1,337	941	5,041	504	3,778	1,340	2,804	17
.....	.....	.....	.....	10,000	3,727	428	215	.....	.....	.....	18
10,286	8,512	8,397	14,803	6,638	6,329	4,350	12,418	1,251	6,027	13,366	19
9,430	7,129	8,229	13,502	6,588	5,525	3,793	11,309	1,251	5,443	11,780	20
856	1,383	168	1,301	50	804	557	1,109	.....	577	1,586	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
6,966	3,998	.....	250	3,850	7,835	1,850	8,820	12,862	6,869	14,097	24
4,643	3,998	.....	250	3,850	7,073	1,850	685	8,364	6,500	12,775	25
2,323	.....	.....	.....	.....	279	.....	.....	2,785	150	1,217	26
.....	.....	.....	.....	.....	22	.....	.....	1,713	212	105	27
.....	.....	.....	.....	.....	461	.....	8,135	.....	7	.....	28
464	508	353	468	295	415	516	416	576	422	524	29
3,667	3,153	3,787	3,484	2,648	2,981	4,096	3,455	5,053	3,886	4,143	30
3,325	2,887	3,523	3,163	2,463	2,856	3,518	3,551	4,446	3,398	3,992	31
6,911	6,032	6,381	8,023	5,532	5,245	8,688	6,408	8,984	6,991	8,423	32
1,306	1,513	8,492	1,731	1,171	954	3,293	863	1,630	(4)	954	33

[3] Includes pensions of employees of all schools.

[4] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		NASHVILLE, TENN.	BRIDGEPORT, CONN.	LOWELL, MASS.	CAMBRIDGE, MASS.	SAN ANTONIO, TEX.	NEW BEDFORD, MASS.	HARTFORD, CONN.
	INDEBTEDNESS.							
1	Total indebtedness	$5,928,741	$2,257,923	$4,406,712	$11,676,854	$2,862,940	$9,459,297	$8,216,210
	Classified by division of city government—							
2	Indebtedness of city corporation	5,928,741	2,257,923	4,406,712	11,676,854	2,643,940	9,459,297	6,016,514
3	Indebtedness of school districts	.....	.....	.....	.....	219,000	.....	2,199,696
4	Indebtedness of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by creditor—							
5	Indebtedness to public	5,925,041	1,674,623	4,303,584	9,671,254	2,821,440	9,044,297	7,829,729
6	Indebtedness to city funds with investments	3,700	583,300	103,128	2,005,600	41,500	415,000	386,481
	Classified by character of debt obligation—							
7	Funded loans	5,848,204	2,251,800	3,692,577	11,541,350	2,793,500	8,920,077	6,839,500
8	Floating obligations	3,700	6,000	36,200	25,000	.....	143,835	23,481
9	Special assessment loans	.....	.....	.....	.....	.....	.....	.....
10	Revenue loans	76,837	.....	600,000	.....	.....	.....	1,349,383
11	Warrants and audited claims	.....	123	.....	.....	30,988	206,650	90
12	Obligations on trust account	.....	.....	77,935	110,504	38,452	188,735	3,756
13	Net indebtedness [1]	5,639,371	1,677,092	2,634,604	7,662,379	2,130,079	7,099,280	5,498,635
14	Per capita net indebtedness	50.02	15.39	24.22	71.12	20.04	68.06	53.29
	ASSETS AND PROPERTIES.							
15	Assets	622,876	866,262	1,521,046	4,216,972	789,462	2,905,180	1,806,264
16	Of sinking funds	212,533	580,108	1,094,173	3,903,971	663,421	1,964,632	1,364,946
17	Of public trust funds for municipal uses	3,700	20,196	135,744	50,937	.....	385,728	155,021
18	Of investment funds and miscellaneous	.....	.....	.....	.....	.....	.....	53,010
19	Other special funds	.....	.....	77,675	110,043	38,452	188,043	3,756
20	General city cash	406,643	265,958	213,454	152,021	87,589	366,777	229,531
21	Value of city properties	10,766,450	3,894,733	6,521,513	16,477,701	4,379,373	8,808,622	10,823,865
	Classified by functional activity—							
22	General government	161,000	403,525	444,120	610,401	405,022	672,033	712,724
23	Police department	63,000	.....	132,959	37,884	2,914	91,993	147,471
24	Fire department	536,000	461,904	489,147	303,769	323,007	357,610	501,500
25	Other protection to person and property	.....	.....	18,700	47,403	.....	1,675	.....
26	Conservation of health	.....	.....	16,685	3,274	.....	.....	.....
27	Sanitation	.....	.....	30,575	67,028	88,863	.....	.....
28	Highways	100,000	39,500	124,271	280,070	55,316	150,669	57,348
29	Charities, hospitals, and corrections	191,000	109,275	227,000	129,222	70,000	231,704	218,367
30	Schools	1,372,550	1,750,529	1,934,450	2,402,437	944,217	2,762,140	3,463,971
31	Libraries	149,000	249,000	274,000	321,675	104,287	537,650	.....
32	Recreation	914,900	880,000	637,502	5,601,933	2,082,540	758,500	2,080,738
33	Miscellaneous and general	105,000	1,000	156,215	23,600	59,630	31,950	1,000
34	Municipal service enterprises	630,000	.....	.....	.....	.....	.....	.....
35	Public service enterprises	6,544,000	.....	2,035,889	6,649,005	243,577	3,272,698	3,640,746
36	Water-supply systems	6,180,000	.....	1,975,889	6,547,505	3,840	2,908,948	3,537,886
37	Other public service enterprises	364,000	.....	60,000	101,500	239,737	363,750	102,860
38	Total assets and properties	11,389,326	4,760,995	8,042,559	20,694,673	5,168,835	11,773,802	12,630,120

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools [1]	13,425	13,869	11,836	15,766	9,720	12,559	18,474
2	Elementary day schools	12,179	12,894	8,871	11,964	8,606	10,101	12,299
3	Secondary day schools	996	741	1,277	1,980	1,083	552	1,534
4	Night schools	250	189	1,688	1,143	31	1,291	647
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$380,845	$368,552	$426,603	$555,522	$327,527	$461,473	$618,639
6	Expenses of business administration	5,705	2,999	1,275	9,127	6,678	3,692	16,079
7	Expenses of educational administration	5,999	11,568	13,248	14,095	4,503	17,406	7,869
8	Functional school expenses	369,141	353,985	412,080	532,300	316,346	440,375	594,691
9	Of elementary day schools	326,141	301,574	317,547	377,695	258,814	318,408	441,704
10	For instruction	269,828	245,157	227,669	315,392	223,629	256,484	354,509
11	For operation of school plant	25,080	37,390	62,414	49,946	24,541	49,639	58,610
12	For maintenance of school plant	29,574	18,517	27,319	11,608	10,644	11,447	28,417
13	For other purposes	1,659	510	145	749	.....	838	168
14	Of secondary day schools	39,298	39,245	59,805	133,359	55,162	41,983	121,637
15	For instruction	36,342	33,868	46,049	110,659	49,778	36,813	99,085
16	For operation of school plant	1,750	3,323	9,729	17,437	3,526	3,819	15,139
17	For maintenance of school plant	366	2,054	4,027	5,263	1,858	291	7,413
18	For other purposes	840	.....	.....	.....	.....	1,060	.....
19	Of night schools	3,702	2,203	22,854	15,014	2,370	9,136	22,652
20	For instruction	3,452	1,621	16,068	11,463	2,120	7,893	14,474
21	For operation of school plant	250	582	5,075	3,551	250	1,243	2,792
22	For maintenance of school plant	.....	.....	1,711	.....	.....	.....	3,436
23	For other purposes	.....	.....	.....	.....	.....	.....	1,950
24	Of other schools and educational activities	.....	10,963	11,874	6,232	.....	70,848	8,698
25	For instruction	.....	10,963	.....	3,249	.....	44,542	8,043
26	For operation of school plant	.....	.....	.....	264	.....	4,391	352
27	For maintenance of school plant	.....	.....	.....	.....	.....	8,278	303
28	For other purposes	.....	.....	11,874	2,719	.....	13,637	.....
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	338	328	381	510	308	371	591
	Per 100 pupils in regular attendance at—							
30	All specified schools	2,837	2,583	3,500	3,639	3,370	3,242	4,210
31	Elementary day schools	2,763	2,435	3,706	3,295	3,114	3,303	3,736
32	Secondary day schools	4,070	5,514	4,848	7,030	5,273	7,969	8,249
33	Night schools	1,528	1,212	1,401	1,370	7,897	742	3,642

[1] Includes attendance at schools and educational activities other than the three kinds separately shown. [2] Not reported. [3] Includes secondary schools.

AT CLOSE OF YEAR: 1912—Continued.

Group III—Continued.				Group IV.—Cities having from 50,000 to 100,000 Inhabitants.							
Dallas, Tex.	Trenton, N. J.	Albany, N. Y.	Salt Lake City, Utah.	Reading, Pa.	Camden, N. J.	Springfield, Mass.	Tacoma, Wash.	Lynn, Mass.	Des Moines, Iowa.	Lawrence, Mass.	
$4,956,806	$6,966,363	$5,694,622	$7,431,264	$2,347,844	$5,056,383	$6,886,700	$12,439,580	$5,406,411	$2,895,389	$3,329,457	1
4,956,806	6,966,363	5,694,622	5,972,667	1,814,744	5,056,383	6,886,700	11,755,485	5,406,411	1,553,284	3,329,457	2
.....	.....	.....	1,458,597	533,100	.....	.....	683,792	.....	1,342,105	.....	3
.....	.....	.....	.....	.....	.....	.....	303	.....	.....	.....	4
4,719,806	5,577,133	5,201,275	7,431,264	2,291,944	4,237,983	6,339,200	12,216,080	4,753,811	2,895,389	3,159,057	5
237,000	1,389,230	493,347	.....	55,900	818,400	547,500	223,500	652,600	.....	170,400	6
4,434,500	4,244,195	4,755,602	5,842,000	1,793,100	4,735,950	6,886,700	10,337,500	4,665,100	2,758,161	2,884,800	7
.....	.....	.....	4,799	.....	.....	.....	.....	.....	3,884	.....	8
.....	1,827,880	932,860	1,380,405	493,500	134,000	.....	2,012,627	.....	.....	.....	9
.....	802,919	.....	.....	58,000	180,200	.....	.....	500,000	34,378	300,000	10
495,035	53	.....	144,105	.....	.....	.....	57,415	.....	98,021	30,977	11
27,271	1,316	6,160	59,955	3,244	6,233	.....	32,038	241,311	945	113,680	12
3,719,482	2,255,152	3,454,297	5,830,253	1,525,076	3,757,173	5,801,513	9,967,309	3,413,415	2,762,045	2,618,496	13
36.22	22.09	33.96	57.61	15.27	38.07	61.11	105.96	36.32	30.09	28.74	14
1,335,420	2,291,866	1,886,652	872,037	423,696	1,096,563	2,085,612	1,345,507	1,692,737	413,466	549,463	15
715,018	1,989,043	1,301,305	16,546	268,024	978,777	1,085,187	370,191	1,251,685	.....	266,304	16
5,000	66,372	138,019	18,642	.....	65,861	.....	8,770	39,539	7,108	8,634	17
4,000	.....	.....	297,799	.....	.....	.....	2,500	.....	.....	.....	18
.....	1,316	.....	23,999	.....	.....	.....	.....	241,146	.....	113,680	19
611,402	235,135	447,328	515,051	155,672	51,925	1,000,425	964,046	160,367	406,358	160,845	20
8,391,141	4,960,701	10,446,460	11,213,690	6,641,898	5,110,291	14,582,793	14,556,068	9,626,083	5,535,529	4,367,844	21
241,477	880,000	499,647	631,650	32,000	152,264	1,188,265	291,655	495,562	510,000	133,537	22
159,197	60,000	130,583	75,134	20,465	43,545	172,951	14,930	76,325	26,000	57,830	23
413,677	220,000	549,305	188,250	344,875	224,045	753,178	362,342	385,468	382,833	339,150	24
600	63,500	.....	1,451	.....	37,550	22,154	.....	90,000	.....	12,400	25
.....	.....	.....	.....	.....	.....	70,540	.....	50,156	.....	7,737	26
23,407	42,751	142,000	9,750	10,000	.....	.....	.....	.....	.....	.....	27
23,896	8,500	40,000	56,645	25,000	.....	453,921	32,070	235,465	.....	.....	28
87,184	61,450	25,000	12,398	2,900	64,350	145,219	16,122	160,295	25,000	142,774	29
1,608,200	1,385,000	1,974,200	2,474,183	1,490,500	1,262,555	3,144,289	2,336,064	3,387,464	2,500,000	1,271,437	30
187,000	165,000	.....	334,763	175,000	125,450	.....	181,559	320,930	510,000	110,000	31
2,072,347	398,000	2,939,096	714,275	591,600	282,000	3,758,367	1,528,600	1,043,098	1,012,000	595,725	32
35,000	.....	18,700	141,340	.....	32,905	6,717	107,947	73,340	297,196	50,721	33
.....	.....	.....	.....	.....	.....	78,895	.....	.....	.....	.....	34
3,539,156	1,676,500	4,127,929	6,573,851	3,949,558	2,885,627	4,788,297	9,684,779	3,298,980	272,500	1,646,533	35
3,539,156	1,676,500	3,892,929	6,495,876	3,949,558	2,666,427	4,788,297	5,243,573	3,164,107	.....	1,529,533	36
.....	.....	235,000	77,975	.....	219,200	.....	4,441,206	134,873	272,500	117,000	37
9,726,561	7,252,567	12,333,112	12,085,727	7,065,594	6,206,854	16,668,405	15,901,575	11,318,820	5,948,995	4,917,307	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

(2)	11,467	10,549	15,744	12,007	11,266	14,280	11,343	11,112	14,126	9,587	1
(2)	10,150	8,692	14,396	[3] 11,370	10,511	11,003	9,387	9,058	12,120	7,124	2
(2)	903	1,085	1,348	.....	544	1,718	1,576	1,172	2,006	775	3
(2)	414	601	.....	637	195	1,016	343	882	(2)	1,525	4
$359,102	$462,284	$428,803	$710,737	$326,948	$476,840	$663,192	$491,894	$364,458	$619,642	$372,864	5
7,307	13,580	6,213	18,539	12,019	7,540	12,788	11,623	7,663	17,303	4,020	6
4,258	12,187	8,584	12,681	7,669	12,239	14,124	10,270	10,350	10,312	12,573	7
347,537	436,517	414,006	679,517	307,260	457,061	636,280	470,001	346,445	592,027	356,271	8
270,921	352,714	315,064	577,540	239,626	392,804	430,788	343,676	251,870	453,519	274,832	9
239,381	294,149	240,284	476,163	191,151	318,162	344,253	293,773	199,922	357,039	217,911	10
22,871	35,548	40,425	54,818	35,661	49,807	65,243	39,035	38,302	71,184	34,590	11
6,559	16,339	24,292	44,353	10,746	19,548	19,752	9,959	12,296	24,169	22,331	12
2,110	6,678	[4] 10,063	2,206	2,068	5,287	1,540	909	1,350	1,127	.....	13
72,665	76,634	69,366	101,977	60,675	59,667	167,378	111,313	81,997	135,058	42,455	14
63,474	70,535	61,374	81,389	49,525	49,157	139,402	98,442	67,098	111,854	36,864	15
9,191	3,733	7,131	11,966	7,350	6,711	21,099	9,049	13,505	17,900	5,591	16
.....	2,042	861	8,622	3,800	3,799	6,877	3,617	1,394	5,304	.....	17
.....	324	.....	.....	.....	.....	.....	205	.....	.....	.....	18
3,951	7,169	10,776	.....	6,330	3,404	13,561	3,042	10,593	3,450	13,295	19
3,932	5,967	9,997	.....	5,280	2,766	12,669	2,895	8,584	3,350	12,440	20
19	1,202	579	.....	1,050	638	892	1,047	2,009	100	855	21
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
.....	.....	18,800	.....	629	1,186	24,553	11,070	1,985	.....	25,689	24
.....	.....	15,432	.....	629	1,186	22,341	3,806	.....	.....	18,685	25
.....	.....	2,723	.....	.....	.....	491	3,447	.....	.....	2,615	26
.....	.....	645	.....	.....	.....	25	2,977	.....	.....	668	27
.....	.....	.....	.....	.....	.....	1,696	840	1,985	.....	3,721	28
350	453	402	702	327	482	672	511	386	675	380	29
(5)	4,031	3,944	4,514	2,717	4,228	4,641	4,248	3,261	4,387	3,671	30
(5)	3,680	3,754	4,196	[3] 2,810	3,899	4,081	3,832	2,925	3,916	4,037	31
(5)	8,989	6,622	7,912	.....	11,444	10,155	7,392	7,360	7,047	5,733	32
(5)	1,831	1,857	.....	1,059	1,816	1,390	1,200	1,264	(5)	912	33

[4] Includes pensions of employees of all schools.

[5] Omitted because the number of pupils in regular attendance was not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		WILMINGTON, DEL.	KANSAS CITY, KANS.	YONKERS, N. Y.	YOUNGSTOWN, OHIO.	HOUSTON, TEX.	FORT WORTH, TEX.	DULUTH, MINN.
	INDEBTEDNESS.							
1	Total indebtedness	$4,149,919	$7,392,580	$9,386,710	$3,603,079	$7,005,899	$5,637,486	$7,198,736
	Classified by division of city government—							
2	Indebtedness of city corporation	4,112,919	6,567,599	9,386,710	2,784,039	7,005,899	5,637,486	6,023,622
3	Indebtedness of school district	.....	824,981	.....	819,040	.....	.....	1,175,114
4	Indebtedness of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by creditor—							
5	Indebtedness to public	4,112,919	7,214,277	9,153,710	3,391,389	7,005,899	5,458,986	7,146,736
6	Indebtedness to city funds with investments	37,000	178,303	233,000	211,690	.....	178,500	52,000
	Classified by character of debt obligation—							
7	Funded loans	4,021,100	5,517,953	7,588,921	2,757,470	6,573,519	5,305,418	6,747,000
8	*Floating obligations*	.....	21,763	.....	.....	.....	.....	.....
9	Special assessment loans	.....	1,692,187	585,000	802,511	.....	.....	355,000
10	Revenue loans	50,000	63,956	1,195,017	.....	347,527	215,414	55,000
11	Warrants and audited claims	77,419	78,906	17,772	43,098	81,028	115,938	32,900
12	Obligations on trust account	1,400	17,815	.....	.....	3,825	716	8,836
13	Net indebtedness [1]	4,020,435	5,160,835	7,343,094	2,627,812	6,382,994	5,002,701	6,589,276
14	Per capita net indebtedness	44.75	57.98	84.47	30.35	73.95	59.25	78.29
	ASSETS AND PROPERTIES.							
15	Assets	348,189	888,231	586,886	1,717,927	1,081,711	318,975	515,459
16	Of sinking funds	665	378,881	245,827	129,658	190,525	302,717	157,724
17	Of public trust funds for municipal uses	45,062	18,724	306,638	265,081	.....	.....	17,496
18	Of investment funds and miscellaneous	.....	.....	.....	.....	.....	8,228	.....
19	Other special funds	.....	.....	.....	.....	.....	.....	.....
20	General city cash	302,462	490,626	34,421	1,323,188	891,186	8,030	340,239
21	Value of city properties	5,032,820	5,354,943	7,841,521	5,714,933	4,422,218	7,215,283	9,458,078
	Classified by functional activity—							
22	General government	107,175	255,503	387,500	14,043	654,316	341,062	108,252
23	Police department	3,788	8,948	133,000	54,573	4,095	45,263	97,567
24	Fire department	.....	155,915	190,000	316,087	247,988	460,165	306,931
25	Other protection to person and property	40,000	45,404	.....	40,471	76,097	.....	52,900
26	*Conservation of health*	.....	.....	.....	.....	.....	.....	.....
27	Sanitation	.....	.....	78,000	19,396	14,228	1,250	36,400
28	Highways	50,260	8,543	17,500	32,505	5,086	31,843	31,050
29	Charities, hospitals, and corrections	.....	24,486	125,000	4,705	52,788	14,100	48,851
30	Schools	1,062,257	1,339,297	2,812,950	1,775,000	1,176,825	1,584,123	2,827,940
31	Libraries	.....	98,100	92,000	255,000	67,375	201,809	225,346
32	Recreation	660,000	1,037,174	580,500	1,209,864	152,963	534,718	1,409,846
33	*Miscellaneous and general*	1,500	.....	1,000	75,500	.....	23,750	18,365
34	Municipal service enterprises	.....	.....	.....	.....	.....	169,278	.....
35	Public service enterprises	3,107,840	2,381,573	3,424,071	1,917,789	1,969,857	3,807,922	4,294,600
36	Water-supply systems	3,025,358	2,066,798	3,267,071	1,807,789	1,377,825	3,807,922	3,050,228
37	Other public service enterprises	82,482	314,775	157,000	110,000	592,032	.....	1,244,372
38	Total assets and properties	5,381,009	6,243,174	8,428,407	7,432,860	5,503,929	7,534,258	9,973,537

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools [1]	8,417	11,573	13,064	9,520	8,919	8,382	11,631
2	Elementary day schools	7,558	10,390	10,892	8,705	7,789	7,465	10,525
3	Secondary day schools	859	1,183	1,074	815	950	917	1,106
4	Night schools	(2)	(2)	676	.....	180	.....	.....
	PAYMENTS FOR SCHOOL EXPENSES.							
5	*All school expenses*	$267,415	$394,649	$562,283	$395,219	$306,224	$253,440	$460,791
6	Expenses of business administration	3,647	14,960	8,727	4,570	2,811	4,504	8,349
7	Expenses of educational administration	5,407	7,451	15,414	8,790	7,810	3,875	10,785
8	Functional school expenses	258,361	372,238	538,142	381,859	295,603	245,061	441,657
9	Of elementary day schools	200,433	270,074	404,908	315,083	233,971	192,238	346,226
10	For instruction	167,139	215,728	339,526	256,947	198,210	169,402	264,170
11	For operation of school plant	22,693	38,591	46,205	47,235	19,365	19,490	52,246
12	For maintenance of school plant	10,205	15,295	15,362	4,505	15,128	3,202	27,030
13	For other purposes	396	460	3,815	6,396	1,268	144	2,780
14	Of secondary day schools	55,519	91,411	85,159	66,776	58,072	52,823	95,041
15	For instruction	46,995	70,788	75,408	52,868	49,163	45,900	74,080
16	For operation of school plant	5,297	14,104	7,037	7,776	5,277	6,523	11,938
17	For maintenance of school plant	3,227	6,505	2,714	5,584	3,632	400	9,023
18	*For other purposes*	.....	14	.....	548	.....	.....	.....
19	Of night schools	1,230	2,697	17,279	.....	3,560	.....	.....
20	For instruction	1,009	2,697	13,895	.....	3,560	.....	.....
21	For operation of school plant	221	.....	3,384	.....	.....	.....	.....
22	For maintenance of school plant	.....	.....	.....	.....	.....	.....	.....
23	For other purposes	.....	.....	.....	.....	.....	.....	.....
24	Of other schools and educational activities	1,179	8,056	30,796	.....	.....	.....	390
25	For instruction	1,179	4,059	25,873	.....	.....	.....	300
26	For operation of school plant	.....	3,001	3,506	.....	.....	.....	90
27	For maintenance of school plant	.....	996	1,417	.....	.....	.....	.....
28	For other purposes	.....	.....	.....	.....	.....	.....	.....
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	296	434	610	457	355	300	547
	Per 100 pupils in regular attendance at—							
30	All specified schools	3,163	3,336	4,193	4,151	3,433	3,024	3,958
31	Elementary day schools	2,745	2,756	3,884	3,746	3,112	2,663	3,432
32	Secondary day schools	6,690	8,193	8,284	8,480	6,332	5,958	8,965
33	Night schools	(4)	(4)	2,670	.....	2,048	.....	.....

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

[2] Not reported.

AT CLOSE OF YEAR: 1912—Continued.

Group IV.—Cities having from 50,000 to 100,000 Inhabitants—Continued.											
NORFOLK, VA.	OKLAHOMA CITY, OKLA.	SCHENECTADY, N. Y.	SOMERVILLE, MASS.	ST. JOSEPH, MO.	UTICA, N. Y.	ELIZABETH, N. J.	WATERBURY, CONN.	TROY, N. Y.	AKRON, OHIO.	MANCHESTER, N. H.	
$8,712,823	$10,977,846	$4,811,970	$2,024,838	$2,516,789	$2,172,980	$3,503,448	$3,666,113	$4,750,825	$5,005,805	$2,118,804	1
8,712,823	8,804,711	4,811,970	2,024,838	1,177,326	2,172,980	3,503,448	3,522,870	4,560,609	4,442,805	2,118,804	2
.....	2,173,135	.....	.....	1,339,463	.....	.....	143,243	151,000	563,000	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	39,216	.....	.....	4
7,685,073	10,858,862	3,998,282	2,024,838	2,506,789	2,022,773	3,167,438	3,568,113	4,633,471	4,322,935	1,587,954	5
1,027,750	118,984	813,688	.....	10,000	150,207	336,010	98,000	117,354	682,870	530,850	6
8,312,050	5,660,800	3,683,920	1,674,000	2,481,750	2,000,890	3,229,850	3,359,243	4,634,892	3,998,328	1,829,000	7
.....	36,148	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
.....	4,786,779	535,705	.....	.....	156,169	163,510	.....	50,647	999,091	.....	9
345,901	.....	577,698	350,000	.....	15,550	110,088	200,000	11,000	.....	12,850	10
52,174	478,526	12,809	.....	33,633	.....	.....	106,870	40,447	8,386	63,183	11
2,698	15,593	1,838	838	1,406	371	.....	.....	13,839	.....	213,771	12
7,232,733	5,510,816	2,901,140	1,674,000	2,415,522	1,881,736	2,800,789	3,285,235	4,467,035	3,886,823	1,089,808	13
86.65	66.24	35.34	20.74	30.12	23.99	35.85	42.09	57.86	51.85	14.93	14
1,495,834	516,870	898,356	252,312	344,091	497,393	787,798	646,830	430,599	1,624,867	1,248,181	15
1,079,317	186,132	782,780	.....	66,228	119,154	429,061	74,008	167,857	111,505	739,192	16
17,008	.....	55,641	29,029	28,047	130,410	37,178	298,792	47,499	106,783	36,442	17
334,000	.....	.....	.....	.....	64,838	500	.....	2,000	530,040	54,733	18
.....	15,593	.....	.....	.....	.....	.....	.....	13,335	.....	213,771	19
65,509	315,145	59,935	223,283	249,816	182,991	321,059	274,030	199,908	876,539	204,043	20
5,988,353	5,430,333	4,088,950	4,394,150	2,849,097	2,452,840	1,604,556	7,562,002	6,870,095	3,849,027	6,393,195	21
214,275	106,467	122,600	73,034	142,960	216,592	162,000	447,347	364,600	191,600	262,950	22
126,263	86,027	10,400	63,710	92,330	23,753	3,475	38,293	107,000	80,390	66,678	23
259,368	337,421	266,500	272,478	222,650	274,537	269,331	209,614	460,000	216,000	345,989	24
.....	.....	.....	36,610	15,000	.....	10,800	.....	.....	.....	17,040	25
2,547	.....	.....	1,190	.....	.....	.....	8,999	.....	.....	.....	26
35,000	10,587	.....	7,654	.....	.....	.....	3,000	214,455	.....	.....	27
20,982	13,941	1,600	27,979	94,765	.....	17,500	125,843	23,000	.....	39,347	28
177,130	98,547	14,300	90,196	18,073	95,872	87,500	403,132	8,200	42,000	110,500	29
1,105,157	2,369,388	1,713,500	1,688,449	1,498,865	1,226,100	691,000	1,482,284	1,588,840	1,613,000	1,070,947	30
92,000	89,766	100,000	123,783	283,979	288,247	142,350	.....	.....	133,000	95,000	31
581,547	931,301	506,000	828,029	379,361	268,844	150,300	2,048,165	399,500	286,000	1,418,330	32
397,450	25,271	1,550	191,884	25,700	4,400	12,100	3,605	1,600	.....	58,610	33
.....	.....	.....	.....	5,515	.....	.....	.....	.....	.....	.....	34
2,976,634	1,361,617	1,352,500	989,154	69,899	54,495	58,200	2,791,720	3,702,900	1,287,037	2,907,804	35
2,551,203	1,361,309	1,287,000	989,154	.....	.....	.....	2,791,720	3,557,000	1,241,047	2,217,819	36
425,431	308	65,500	.....	69,899	54,495	58,200	.....	145,900	45,990	689,985	37
7,484,187	5,947,203	4,987,306	4,646,462	3,193,188	2,950,233	2,392,354	8,208,832	7,300,694	5,473,894	7,641,376	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

9,780	10,500	10,278	11,728	9,371	8,987	8,091	11,450	7,602	10,257	6,849	1
8,850	9,738	8,685	9,271	8,300	7,797	7,030	10,058	6,588	8,609	5,847	2
930	762	837	1,729	1,071	846	604	765	725	1,470	622	3
(2)	(2)	735	645	.....	299	391	627	259	150	380	4
$230,911	$383,113	$313,809	$402,750	$331,868	$353,692	$269,402	$382,853	$318,938	$321,008	$195,948	5
1,539	11,057	3,285	1,040	11,548	6,316	7,445	8,994	3,885	3,831	1,243	6
7,986	8,712	9,012	10,985	6,150	6,595	8,522	10,343	8,142	6,591	9,203	7
221,386	363,344	301,512	390,725	314,170	340,781	253,435	363,516	306,911	310,586	185,502	8
193,211	281,578	244,941	271,455	252,536	272,243	202,752	310,079	232,761	200,848	146,480	9
155,840	227,890	200,106	224,239	199,018	208,616	159,789	248,574	180,051	158,459	110,249	10
26,580	36,798	27,937	36,600	43,048	43,222	23,819	38,875	35,617	28,946	24,383	11
10,791	16,354	13,613	10,616	9,764	20,405	17,170	22,630	9,788	13,443	9,855	12
.....	536	3,285	.....	706	.....	1,974	.....	[3] 7,305	.....	1,993	13
27,114	78,320	46,886	95,299	61,634	53,879	36,650	43,394	50,035	105,124	35,521	14
22,279	60,725	41,632	83,001	49,138	44,886	31,769	38,310	41,465	76,160	29,299	15
3,096	15,389	4,382	10,289	10,404	6,544	2,797	2,819	6,818	11,697	4,784	16
1,739	1,460	872	2,009	2,092	2,449	769	2,265	1,714	17,267	1,438	17
.....	746	.....	.....	.....	.....	1,315	.....	38	.....	.....	18
1,061	3,446	4,490	9,035	.....	4,492	9,733	10,043	4,616	1,914	3,501	19
941	3,446	4,040	7,998	.....	3,251	8,871	9,291	4,411	1,529	3,145	20
120	.....	450	1,037	.....	1,241	860	752	205	385	356	21
.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
.....	.....	5,195	14,936	.....	10,167	4,300	.....	19,499	2,700	.....	24
.....	.....	4,583	11,746	.....	5,295	4,300	.....	2,181	2,200	.....	25
.....	.....	181	1,672	.....	3,699	.....	.....	.....	500	.....	26
.....	.....	180	1,518	.....	1,173	.....	.....	.....	.....	.....	27
.....	.....	251	.....	.....	.....	.....	.....	17,318	.....	.....	28
277	460	376	480	414	438	339	490	387	425	268	29
2,361	3,649	3,007	3,326	3,541	3,837	3,300	3,344	3,944	3,111	2,861	30
2,277	3,049	2,935	3,018	3,214	3,624	2,902	3,247	3,671	2,411	2,646	31
3,040	10,839	5,829	5,682	6,079	6,610	6,451	5,973	7,172	7,391	6,032	32
(4)	(4)	636	1,443	.....	1,559	2,645	1,688	1,852	1,318	973	33

[3] Includes pensions of employees of all schools.

[4] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		HOBOKEN, N. J.	WILKES-BARRE, PA.	ERIE, PA.	EVANSVILLE, IND.	PEORIA, ILL.	FORT WAYNE, IND.	HARRISBURG, PA.
	INDEBTEDNESS.							
1	Total indebtedness	$3,283,849	$2,124,286	$1,296,198	$1,860,701	$1,511,152	$1,170,541	$3,315,129
	Classified by division of city government—							
2	Indebtedness of city corporation	3,283,849	1,230,786	929,312	1,794,701	1,369,146	619,541	2,142,733
3	Indebtedness of school district	.....	893,500	366,886	66,000	.....	551,000	1,172,396
4	Indebtedness of other divisions	.....	.....	.....	.....	142,006	.....	.....
	Classified by creditor—							
5	Indebtedness to public	3,028,981	2,089,286	876,043	1,774,701	1,421,602	1,170,541	3,127,429
6	Indebtedness to city funds with investments	254,868	35,000	420,155	86,000	89,550	.....	187,700
	Classified by character of debt obligation—							
7	Funded loans	3,117,513	1,847,600	1,127,155	1,791,000	677,000	1,111,800	3,001,400
8	Floating obligations	5,000	.....	.....	.....	.....	.....	.....
9	Special assessment loans	1,377	222,700	70,083	.....	617,244	.....	229,400
10	Revenue loans	152,328	.....	58,000	.....	212,000	5,282	83,896
11	Warrants and audited claims	141	50,187	15,411	41,618	4,908	22,370	433
12	Obligations on trust account	7,490	3,799	25,549	28,083	.....	31,089	.....
13	Net indebtedness[1]	2,702,857	1,774,643	627,822	1,766,304	658,096	960,307	2,520,551
14	Per capita net indebtedness	37.14	25.16	9.01	25.38	9.60	14.15	37.64
	ASSETS AND PROPERTIES.							
15	Assets	952,286	342,699	711,722	480,853	425,287	954,485	858,410
16	Of sinking funds	419,656	72,957	499,333	24,696	18,904	151,493	480,849
17	Of public trust funds for municipal uses	21,647	7,260	.....	36,928	95,993	66,700	23,365
18	Of investment funds and miscellaneous	.....	.....	5,990	76,087	162,150	7,675	46,492
19	Other special funds	1,490	.....	.....	14,212	.....	31,089	.....
20	General city cash	509,493	262,482	206,399	328,930	148,240	697,528	307,704
21	Value of city properties	3,592,095	3,837,125	5,033,542	5,058,426	3,276,625	4,402,915	5,147,463
	Classified by functional activity—							
22	General government	187,000	172,930	144,977	104,000	262,775	92,000	1,850
23	Police department	37,000	88,273	9,245	58,500	37,770	1,500	7,130
24	Fire department	245,172	231,084	257,372	191,800	217,035	194,775	148,634
25	Other protection to person and property	5,000	.....	.....	.....	32,800	.....	8,100
26	Conservation of health	.....	215	.....	.....	.....	.....	.....
27	Sanitation	13,700	.....	550	40,600	.....	11,000	.....
28	Highways	28,800	1,523	3,092	6,000	14,040	5,000	6,400
29	Charities, hospitals, and corrections	.....	.....	21,829	10,100	91,640	10,500	3,000
30	Schools	1,441,023	1,414,000	1,332,264	1,078,793	1,447,404	1,355,000	1,365,000
31	Libraries	156,800	.....	153,366	58,793	203,975	213,600	.....
32	Recreation	612,600	1,621,100	180,062	286,000	722,186	347,250	1,066,217
33	Miscellaneous and general	.....	230,000	.....	1,500	.....	11,800	85,000
34	Municipal service enterprises	.....	.....	17,310	.....	.....	.....	.....
35	Public service enterprises	865,000	78,000	2,913,475	3,222,335	246,400	2,160,490	2,456,132
36	Water-supply systems	600,000	.....	2,885,740	2,500,000	.....	1,731,800	2,456,132
37	Other public service enterprises	265,000	78,000	27,735	722,335	246,400	428,690	.....
38	Total assets and properties	4,544,381	4,179,824	5,745,264	5,539,279	3,701,912	5,357,400	6,005,873

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools[1]	8,895	9,586	7,167	7,316	8,130	6,038	8,539
2	Elementary day schools	7,686	[2] 9,586	6,218	6,549	7,144	5,353	7,400
3	Secondary day schools	410	.....	830	767	843	668	1,000
4	Night schools	550	.....	93	.....	125	.....	52
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$439,765	$259,543	$254,523	$280,984	$368,347	$286,462	$318,133
6	Expenses of business administration	10,606	12,187	17,058	4,478	19,038	7,756	16,499
7	Expenses of educational administration	12,989	5,878	11,131	5,781	6,315	5,216	9,490
8	Functional school expenses	416,170	241,478	226,334	270,725	342,994	273,490	292,144
9	Of elementary day schools	332,777	205,988	171,626	207,244	270,696	203,773	212,513
10	For instruction	275,956	161,405	136,867	175,393	225,523	154,840	165,304
11	For operation of school plant	31,106	32,576	23,703	25,783	28,087	32,486	31,242
12	For maintenance of school plant	19,919	12,007	11,056	5,768	15,730	16,023	10,247
13	For other purposes	5,796	.....	.....	300	1,356	424	[3] 5,720
14	Of secondary day schools	54,397	35,205	40,742	62,335	70,902	55,829	73,779
15	For instruction	39,083	27,798	34,902	54,417	58,393	46,359	60,643
16	For operation of school plant	12,503	4,407	4,786	5,650	7,903	6,318	11,641
17	For maintenance of school plant	1,866	3,000	1,054	2,268	4,006	3,152	1,340
18	For other purposes	945	.....	.....	.....	600	.....	155
19	Of night schools	9,779	285	960	.....	1,396	.....	1,074
20	For instruction	8,190	210	731	.....	1,346	.....	664
21	For operation of school plant	1,589	75	229	.....	50	.....	410
22	For maintenance of school plant	.....	.....	.....	.....	.....	.....	.....
23	For other purposes	.....	.....	.....	.....	.....	.....	.....
24	Of other schools and educational activities	19,217	.....	13,006	1,146	.....	13,888	4,778
25	For instruction	12,037	.....	9,057	1,146	.....	13,888	4,692
26	For operation of school plant	3,121	.....	2,753	.....	.....	.....	86
27	For maintenance of school plant	1,665	.....	1,196	.....	.....	.....	.....
28	For other purposes	2,394	.....	.....	.....	.....	.....	.....
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	576	368	345	402	537	401	467
	Per 100 pupils in regular attendance at—							
30	All specified schools	4,852	2,708	3,360	3,824	4,541	4,516	3,700
31	Elementary day schools	4,575	[2] 2,708	3,104	3,285	4,069	3,987	3,125
32	Secondary day schools	14,021	.....	5,520	8,435	9,033	8,754	8,035
33	Night schools	1,877	.....	1,154	.....	1,198	.....	2,265

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

AT CLOSE OF YEAR: 1912—Continued.

Group IV.—Cities having from 50,000 to 100,000 Inhabitants—Continued.												
Savannah, Ga.	East St. Louis, Ill.	Jacksonville, Fla.	South Bend, Ind.	Terre Haute, Ind.	Passaic, N. J.	Johnstown, Pa.	Bayonne, N. J.	Brockton, Mass.	Portland, Me.	Holyoke, Mass.	Charleston, S. C.	
$3,014,655	$2,884,366	$2,392,701	$1,129,314	$854,886	$2,046,547	$865,789	$3,776,401	$3,816,397	$3,625,972	$3,581,050	$4,158,750	1
2,953,508	2,215,471	2,236,701	632,814	624,886	2,046,547	506,314	3,776,401	3,816,397	3,123,337	3,581,050	4,158,750	2
61,147	368,895	156,000	496,500	230,000	.....	359,475	.....	.....	.....	.....	.....	3
.....	300,000	.....	.....	.....	.....	.....	.....	.....	5,502,635	.....	.....	4
3,014,655	2,884,366	2,392,701	1,129,314	854,886	1,959,893	617,489	3,335,651	3,443,897	7,933,383	3,290,450	3,659,250	5
.....	.....	.....	.....	.....	86,654	248,300	440,750	372,500	692,589	290,600	499,500	6
2,896,968	1,378,800	2,118,000	1,110,758	822,000	1,817,650	843,300	3,074,150	3,409,350	8,190,227	3,355,100	4,153,750	7
.....	.....	35,557	.....	.....	.....	.....	.....	.....	263,612	.....	.....	8
.....	1,157,200	.....	.....	.....	182,273	.....	698,000	.....	.....	.....	.....	9
117,687	.....	208,049	.....	.....	46,624	20,000	.....	400,000	163,635	225,000	.....	10
.....	348,164	.....	2,188	21,801	.....	2,489	.....	.....	.....	.....	.....	11
.....	202	31,095	16,368	11,085	.....	.....	4,251	7,047	8,498	950	5,000	12
2,896,968	1,245,619	2,153,557	1,101,179	776,076	1,727,064	543,295	2,391,205	2,819,774	7,782,630	2,840,520	4,128,116	13
43.87	19.37	33.52	17.96	12.74	28.40	8.94	39.43	46.50	128.73	47.01	69.37	14
112,327	227,854	98,992	448,866	543,763	261,647	386,535	937,773	874,882	1,254,562	1,041,645	683,896	15
.....	133,181	.....	9,579	45,024	90,586	300,005	682,945	589,576	671,209	514,580	25,634	16
.....	.....	31,816	50,010	52,224	8,404	.....	13,240	86,750	418,748	.....	572,381	17
77,987	.....	.....	.....	.....	.....	300	.....	.....	15,642	226,500	.....	18
.....	.....	.....	10,912	74	.....	.....	.....	6,820	5,325	950	5,000	19
34,340	94,673	67,176	378,365	446,441	162,657	86,230	241,588	191,736	143,638	299,615	80,881	20
8,822,333	2,110,132	5,707,104	3,813,649	2,070,253	2,280,786	3,043,050	3,018,972	4,320,440	9,013,410	6,520,570	2,278,331	21
390,000	148,081	528,698	107,800	37,859	263,750	147,000	113,587	395,500	1,023,000	766,100	212,500	22
137,000	38,957	185,780	10,642	7,450	4,180	6,500	95,726	68,650	65,000	6,000	122,525	23
295,000	122,509	292,989	147,830	195,069	160,613	196,000	164,914	168,150	132,000	285,250	160,803	24
.....	.....	.....	38,437	.....	8,917	.....	28,070	6,865	114,500	.....	.....	25
.....	2,391	.....	.....	.....	.....	.....	.....	1,300	.....	.....	.....	26
.....	52,329	78,655	8,000	25,000	.....	.....	6,100	164,050	.....	.....	.....	27
65,000	7,700	30,237	8,057	3,085	11,019	9,000	14,791	35,250	21,000	.....	16,250	28
1,800	17,786	23,500	1,500	.....	50,050	10,000	.....	69,675	196,000	85,196	309,825	29
869,933	1,078,625	489,875	1,202,707	1,286,666	1,324,357	1,184,000	1,762,009	1,101,000	1,100,000	2,058,922	505,887	30
37,500	88,654	121,426	114,269	138,129	178,750	.....	105,711	52,000	134,000	.....	.....	31
5,078,600	552,600	1,519,837	516,597	239,500	271,650	1,305,000	156,558	66,950	678,000	370,905	494,954	32
47,500	.....	.....	.....	4,000	7,500	184,500	.....	12,050	69,500	45,160	58,250	33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
1,900,000	500	2,436,107	1,657,810	133,495	.....	150	571,506	2,179,000	5,480,410	2,903,046	397,337	35
1,225,000	.....	1,123,401	1,656,270	.....	.....	.....	519,288	2,155,000	5,264,910	1,409,268	.....	36
675,000	500	1,312,706	1,540	133,495	.....	150	52,218	24,000	215,500	1,493,778	397,337	37
8,934,660	2,337,986	5,806,096	4,262,515	2,614,016	2,542,433	3,429,585	3,956,745	5,195,322	10,267,972	7,562,224	2,962,227	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

6,593	6,184	5,621	8,002	8,515	7,332	6,313	8,668	11,653	8,181	7,384	4,638	1
6,209	5,669	5,299	6,561	7,676	6,467	5,691	7,547	8,410	6,653	5,496	4,192	2
384	467	290	841	839	502	622	515	1,098	1,242	725	329	3
.....	48	32	600	.....	363	.....	606	1,056	286	1,163	117	4
$149,184	$234,891	$108,478	$243,690	$291,256	$285,986	$210,332	$386,975	$325,090	$287,197	$283,980	$124,325	5
228	14,161	3,478	8,525	9,607	3,715	10,785	7,962	250	3,153	4,414	900	6
5,231	5,408	6,090	4,614	6,282	9,506	11,767	10,513	8,853	5,331	7,541	3,414	7
143,725	215,322	98,910	230,551	275,367	272,765	187,780	368,500	315,987	278,713	272,025	120,011	8
117,544	181,188	78,163	176,873	214,607	221,631	153,704	285,958	234,353	215,464	205,636	80,135	9
105,915	137,401	61,723	137,073	175,272	186,312	126,840	234,738	182,713	158,422	162,539	65,952	10
7,855	28,744	6,619	31,072	28,964	21,302	21,165	31,652	36,727	37,867	29,202	4,850	11
2,630	14,120	8,721	8,304	9,728	14,017	5,699	16,810	14,761	18,079	13,013	6,892	12
144	923	1,100	424	643	.....	.....	2,758	152	1,096	882	2,441	13
26,181	32,809	19,695	44,003	43,331	41,519	34,076	75,389	68,069	59,192	54,342	28,904	14
24,596	26,840	16,154	35,871	37,934	35,184	30,532	64,339	56,629	47,000	44,477	12,185	15
1,432	3,205	1,412	6,737	3,394	6,335	2,868	7,761	9,943	6,104	8,119	774	16
96	2,764	2,129	1,395	1,836	.....	676	3,289	1,358	5,468	1,746	320	17
57	.....	.....	.....	167	.....	.....	.....	139	620	.....	15,625	18
.....	1,325	1,052	1,029	.....	9,565	.....	7,153	11,345	4,057	11,616	762	19
.....	974	912	1,316	.....	8,074	.....	6,815	10,339	3,747	9,318	717	20
.....	351	140	613	.....	1,491	.....	338	1,006	310	2,298	45	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
.....	.....	.....	7,746	17,429	50	.....	.....	2,220	.....	431	10,210	24
.....	.....	.....	5,145	15,592	.....	.....	.....	1,757	.....	.....	.....	25
.....	.....	.....	1,914	1,338	50	.....	.....	30	.....	.....	.....	26
.....	.....	.....	687	87	.....	.....	.....	161	.....	.....	.....	27
.....	.....	.....	.....	412	.....	.....	.....	272	.....	431	10,210	28
226	365	169	384	447	470	346	638	532	475	467	191	29
2,263	3,798	1,930	2,943	3,204	3,900	3,332	4,464	3,056	3,511	3,840	2,450	30
1,965	3,486	1,618	2,849	2,957	3,593	3,025	3,979	2,867	3,337	3,906	1,980	31
7,077	7,602	7,448	5,531	5,462	8,671	6,135	15,373	6,377	4,911	7,825	9,101	32
.....	3,004	3,616	339	.....	2,763	.....	1,238	1,105	1,463	1,042	673	33

[2] Includes secondary and night schools.

[3] Includes pensions of employees of all schools.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		WICHITA, KANS.	ALLENTOWN, PA.	SPRINGFIELD, ILL.	COVINGTON, KY.	ALTOONA, PA.	PAWTUCKET, R. I.	CANTON, OHIO.
	INDEBTEDNESS.							
1	Total indebtedness	$4,645,127	$1,214,693	$1,645,857	$2,885,892	$2,733,028	$6,456,944	$2,744,739
	Classified by division of city government—							
2	Indebtedness of city corporation	4,093,043	501,293	1,339,857	2,885,892	2,120,528	6,456,944	2,284,739
3	Indebtedness of school district	552,084	713,400	153,000		612,500		460,000
4	Indebtedness of other divisions			153,000				
	Classified by creditor—							
5	Indebtedness to public	4,645,127	1,108,193	1,640,157	2,885,892	2,466,528	5,216,244	2,643,939
6	Indebtedness to city funds with investments		106,500	5,700		266,500	1,240,700	100,800
	Classified by character of debt obligation—							
7	Funded loans	2,379,034	1,210,175	1,103,800	2,269,500	2,467,000	5,864,000	1,953,412
8	Floating obligations			40,986		1,920	317,736	
9	Special assessment loans	2,217,698		191,700	310,343	207,500		773,060
10	Revenue loans	19,359	3,500	157,104	306,049	52,000	131,356	
11	Warrants and audited claims	29,036		141,791			91,142	18,192
12	Obligations on trust account		1,018	10,476		4,608	52,710	75
13	Net indebtedness[1]	2,379,034	976,664	1,144,715	2,268,200	2,136,955	4,757,572	1,754,568
14	Per capita net indebtedness	40.17	17.11	20.82	41.51	39.25	87.47	32.49
	ASSETS AND PROPERTIES.							
15	Assets	117,431	307,324	371,985	374,763	665,609	1,653,013	863,340
16	Of sinking funds		233,511	71	1,300	331,965	1,424,164	198,844
17	Of public trust funds for municipal uses	4,583		13,860			11,251	113,270
18	Of investment funds and miscellaneous			5,500	100,000		41,843	
19	Other special funds			10,476			51,110	
20	General city cash	112,848	73,813	342,078	273,463	333,644	124,645	551,226
21	Value of city properties	1,948,654	2,966,020	3,330,036	3,212,832	3,746,900	4,895,986	2,976,900
	Classified by functional activity—							
22	General government	143,760	93,500	105,000	212,800	52,000	80,116	225,000
23	Police department	1,270	11,000	58,000	1,675	8,000	86,636	5,000
24	Fire department	122,700	331,817	212,100	139,732	109,500	215,837	333,000
25	Other protection to person and property			10,000		10,000		
26	Conservation of health				10,675	100,000	16,413	65,000
27	Sanitation		17,000		17,750	3,000	45,242	48,500
28	Highways	4,341	3,398	5,000	56,200		19,212	1,300
29	Charities, hospitals, and corrections			15,000		1,151,000	842,315	810,000
30	Schools	1,000,000	1,179,000	1,034,050	548,000		342,698	102,500
31	Libraries	5,000		162,028	120,200	40,900	481,765	23,500
32	Recreation	450,438	252,000	560,317	434,000	12,000	14,652	
33	Miscellaneous and general	6,000			1,000			
34	Municipal service enterprises			127,500				
35	Public service enterprises	215,145	1,078,305	1,041,041	1,670,800	2,260,500	2,751,100	1,363,100
36	Water-supply systems		1,078,305	783,041	1,609,800	2,260,500	2,692,859	1,058,000
37	Other public service enterprises	215,145		258,000	61,000		58,241	305,100
38	Total assets and properties	2,066,085	3,273,344	3,702,021	3,587,595	4,412,509	6,548,999	3,840,240

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools[1]	7,361	6,918	6,542	4,540	6,803	6,615	6,825
2	Elementary day schools	6,492	[2] 6,918	5,681	4,193	5,997	5,483	5,972
3	Secondary day schools	869		789	347	806	532	853
4	Night schools			60			600	
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$233,736	$165,993	$271,278	$174,626	$225,278	$246,973	$226,353
6	Expenses of business adminstration	7,074	10,674	11,450	3,730	12,074	3,758	4,246
7	Expenses of educational administration	3,288	4,318	5,220	5,896	3,497	6,156	5,235
8	Functional school expenses	223,374	151,001	254,608	165,000	209,707	237,059	216,872
9	Of elementary day schools	176,659	125,879	189,056	129,241	166,972	199,022	164,886
10	For instruction	125,362	99,187	149,916	107,335	126,634	144,969	129,290
11	For operation of school plant	23,383	17,559	23,432	15,890	23,155	33,310	24,435
12	For maintenance of school plant	27,914	9,133	15,578	4,914	17,183	20,743	11,161
13	For other purposes			130	1,102			
14	Of secondary day schools	41,028	22,897	61,130	35,759	39,430	30,711	47,165
15	For instruction	31,931	20,892	52,561	25,725	25,081	27,200	35,128
16	For operation of school plant	5,324	1,405	3,904	2,734	9,554	3,166	3,105
17	For maintenance of school plant	3,773	600	4,665	7,300	4,795	345	8,932
18	For other purposes							
19	Of night schools		2,225	922			7,326	
20	For instruction		1,500	762			6,887	
21	For operation of school plant		725	160			439	
22	For maintenance of school plant							
23	For other purposes							
24	Of other schools and educational activities	5,687		3,500		3,305		4,821
25	For instruction	5,567		3,500		3,305		4,821
26	For operation of school plant	120						
27	For maintenance of school plant							
28	For other purposes							
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	385	291	487	320	407	454	410
	Per 100 pupils in regular attendance at—							
30	All specified schools	3,095	2,399	4,097	3,846	3,259	3,734	3,243
31	Elementary day schools	2,847	[2] 2,399	3,546	3,262	2,991	3,782	2,882
32	Secondary day schools	4,941		8,255	10,907	5,255	6,013	5,772
33	Night schools			1,648			1,272	

[1] Includes attendance at schools and educational activities other than the three kinds separately shown. [2] Includes secondary and night schools.

AT CLOSE OF YEAR: 1912—Continued.

Group IV.—Cities having from 50,000 to 100,000 Inhabitants—Continued.						Group V.—Cities having from 30,000 to 50,000 Inhabitants.						
Mobile, Ala.	Sacramento, Cal.	Saginaw, Mich.	Sioux City, Iowa.	Binghamton, N. Y.	Atlantic City, N. J.	Rockford, Ill.	Little Rock, Ark.	Augusta, Ga.	Springfield, Ohio.	Lancaster, Pa.	Pueblo, Colo.	
$3,872,757	$1,428,990	$2,401,202	$1,679,861	$964,884	$8,349,000	$1,380,237	$1,218,978	$2,582,525	$2,508,629	$1,409,000	$3,234,597	1
3,830,682	1,096,990	2,341,202	1,302,913	964,884	8,349,000	819,602	923,873	2,485,100	2,139,483	954,000	2,788,213	2
42,075	332,000	60,000	376,948	.....	.....	358,635	295,105	97,425	369,146	455,000	446,384	3
.....	.....	.....	.....	.....	.....	202,000	.....	.....	.....	.....	.....	4
3,872,757	1,428,990	2,242,252	1,677,861	836,778	6,493,000	1,374,037	1,218,978	2,582,525	2,270,559	1,377,000	3,170,437	5
.....	.....	158,950	2,000	128,106	1,856,000	6,200	.....	.....	238,070	32,000	64,160	6
2,977,000	1,408,231	1,170,100	1,604,200	880,500	7,953,000	539,800	295,000	2,377,600	2,127,416	1,409,000	2,322,420	7
.....	.....	.....	.....	.....	.....	.....	230,269	.....	.....	.....	452,043	8
816,000	.....	1,189,240	4,836	20,931	29,000	246,992	665,207	.....	239,312	.....	377,000	9
79,575	.....	23,550	61,642	23,020	367,000	591,743	27,382	204,925	139,068	.....	.....	10
.....	20,759	3,284	9,183	38,204	.....	1,702	320	.....	1,933	.....	83,134	11
182	.....	15,028	.....	2,229	.....	.....	800	.....	900	.....	.....	12
2,925,695	1,390,498	1,051,791	1,604,200	821,531	5,833,231	539,800	525,269	2,368,775	1,908,376	1,409,000	2,747,540	13
54.54	26.07	20.10	31.38	16.30	116.10	10.91	10.78	48.68	39.29	29.04	57.27	14
148,277	871,556	338,855	69,767	388,065	2,778,036	87,559	120,134	393,605	1,315,028	123,579	228,212	15
51,305	17,733	118,309	.....	58,969	2,119,769	.....	.....	8,825	219,040	.....	26,923	16
.....	2,385	102,676	5,076	39,348	52,086	11,421	.....	39,100	386,738	43,946	.....	17
.....	.....	.....	.....	93,106	.....	.....	.....	.....	.....	.....	48,076	18
.....	.....	12,232	.....	13	.....	.....	.....	.....	900	.....	.....	19
96,972	851,438	105,638	64,691	196,629	606,181	76,138	120,134	345,680	708,350	79,633	153,213	20
5,373,300	6,785,100	3,032,670	2,890,592	2,915,725	5,896,651	3,220,444	1,967,876	4,567,495	2,438,826	3,454,000	3,266,138	21
275,000	329,200	191,750	137,845	182,000	325,000	114,476	167,257	53,828	121,500	52,000	66,915	22
127,800	7,000	24,700	50,000	12,600	35,000	12,981	6,211	10,527	32,500	20,000	2,622	23
257,500	153,800	119,800	125,000	156,000	430,000	129,174	77,922	118,690	171,650	99,000	75,109	24
20,000	34,800	.....	.....	.....	.....	18,671	.....	46,702	.....	.....	.....	25
5,000	1,200	.....	.....	.....	.....	912	8,200	4,000	.....	.....	.....	26
.....	63,500	.....	.....	800	20,000	.....	.....	.....	.....	25,000	.....	27
33,000	20,000	17,500	44,890	7,200	10,000	12,464	15,424	59,750	4,000	11,000	5,291	28
130,000	1,000	15,975	15,000	44,500	115,000	.....	25,400	56,800	154,200	.....	.....	29
402,500	1,511,500	1,121,100	1,246,000	502,300	1,422,000	1,096,508	985,000	513,000	992,326	1,027,000	852,828	30
.....	84,500	43,845	175,000	118,500	125,000	173,985	130,481	.....	111,000	.....	128,050	31
870,500	2,655,000	183,000	198,545	24,000	1,608,679	582,225	362,865	130,700	134,000	75,000	344,647	32
15,000	70,000	.....	93,000	4,950	135,000	69,899	18,400	7,825	.....	.....	13,000	33
.....	.....	.....	.....	.....	.....	.....	82,713	.....	.....	.....	.....	34
3,237,000	1,853,600	1,315,000	805,312	1,862,875	1,670,972	1,009,149	88,000	3,565,673	717,650	2,145,000	1,777,676	35
1,150,000	1,500,000	1,000,000	794,895	1,862,300	1,670,972	988,416	.....	1,403,140	711,500	2,010,000	1,762,200	36
2,087,000	353,600	315,000	10,417	575	.....	20,733	88,000	2,162,533	6,150	135,000	15,476	37
5,521,577	7,656,656	3,371,525	2,960,359	3,303,790	8,674,687	3,308,003	2,088,010	4,961,100	3,753,854	3,577,579	3,494,350	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

4,959	6,237	6,431	7,296	6,655	6,074	7,047	5,949	3,806	7,075	5,490	4,238	1
4,393	5,229	5,383	6,187	5,792	5,294	5,872	5,188	3,516	6,264	4,798	3,682	2
566	840	997	980	758	480	1,074	761	290	811	583	556	3
.....	168	(3)	120	105	300	101	.....	.....	.....	109	(3)	4
$115,631	$349,888	$263,047	$272,240	$175,305	$274,200	$239,620	$182,020	$148,595	$216,094	$153,026	$212,885	5
5,054	4,595	6,969	9,161	1,665	3,219	11,868	10,650	902	2,852	5,272	10,573	6
6,248	9,833	7,268	5,057	4,654	11,343	6,567	4,738	4,325	5,651	4,732	10,497	7
104,329	335,460	248,810	258,022	168,986	259,638	221,185	166,632	143,368	207,591	143,022	191,815	8
80,639	262,420	160,681	204,393	132,696	196,186	158,324	132,938	109,181	161,227	110,279	146,055	9
72,200	210,250	123,363	151,656	107,818	152,590	119,390	100,085	85,162	119,765	85,904	116,694	10
4,341	21,720	24,577	34,026	17,473	30,942	30,531	13,426	7,315	24,762	17,905	23,812	11
3,486	30,052	12,741	14,563	6,996	12,654	8,403	19,427	16,704	13,982	4,429	5,186	12
612	398	.....	4,148	409	.....	.....	.....	.....	[4] 2,718	2,041	363	13
23,690	62,024	79,783	51,994	34,061	57,395	61,911	33,694	26,687	46,364	29,103	45,393	14
20,086	51,558	62,475	43,092	29,831	49,047	50,697	29,052	20,789	38,587	24,403	36,476	15
2,461	4,460	13,867	5,908	3,321	6,233	10,107	3,992	1,797	4,305	3,900	6,770	16
1,143	6,006	3,441	2,994	909	2,115	1,107	650	4,101	3,472	800	2,147	17
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18
.....	11,016	1,375	1,635	1,503	4,948	950	.....	.....	.....	2,640	367	19
.....	9,606	1,155	1,635	1,332	4,698	888	.....	.....	.....	2,500	367	20
.....	1,410	220	.....	171	250	62	.....	.....	.....	140	.....	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
.....	.....	6,971	.....	726	1,109	.....	.....	7,500	.....	1,000	.....	24
.....	.....	6,093	.....	426	1,109	.....	.....	.....	.....	.....	.....	25
.....	.....	878	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27
.....	.....	.....	.....	300	.....	.....	.....	7,500	.....	1,000	.....	28
216	656	489	533	346	543	484	374	289	445	313	444	29
2,332	5,610	4,007	3,731	2,623	4,495	3,400	3,060	3,700	3,054	2,768	5,023	30
2,034	5,234	3,156	3,486	2,377	3,914	2,921	2,799	3,219	2,679	2,459	4,402	31
4,639	7,702	8,461	5,548	4,662	12,628	6,245	4,836	9,538	5,951	5,340	9,062	32
.....	6,840	(5)	1,433	1,486	1,742	1,014	.....	.....	.....	2,587	(5)	33

[3] Not reported. [4] Includes pensions of employees of all schools. [5] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		NEW BRITAIN, CONN.	CHATTANOOGA, TENN.	YORK, PA.	MALDEN, MASS.	BERKELEY, CAL.	BAY CITY, MICH.	HAVERHILL, MASS.
	INDEBTEDNESS.							
1	Total indebtedness	$3,235,834	$3,358,996	$1,129,118	$2,294,329	$986,309	$1,300,700	$2,345,546
	Classified by division of city government—							
2	Indebtedness of city corporation	3,235,834	3,358,996	796,038	2,294,329	364,147	1,193,700	2,345,546
3	Indebtedness of school district			333,080		622,162	107,000	
4	Indebtedness of other divisions							
	Classified by creditor—							
5	Indebtedness to public	3,132,834	3,358,996	981,610	2,206,029	986,309	1,300,700	2,267,546
6	Indebtedness to city funds with investments	103,000		147,508	88,300			78,000
	Classified by character of debt obligation—							
7	Funded loans	3,203,700	3,182,000	1,066,300	1,848,300	951,087	1,045,000	2,174,000
8	Floating obligations			44,446				
9	Special assessment loans		129,456	13,900			241,000	
10	Revenue loans	8,250	46,977		350,000		14,700	170,000
11	Warrants and audited claims	1,369		4,472		14,800		
12	Obligations on trust account	22,515	563		96,029	20,422		1,546
13	Net indebtedness[1]	2,967,100	3,163,451	933,780	1,218,420	887,585	1,023,523	1,710,557
14	Per capita net indebtedness	62.56	66.82	19.78	26.03	19.06	22.18	37.66
	ASSETS AND PROPERTIES.							
15	Assets	434,426	477,007	249,923	1,185,472	317,989	153,169	749,172
16	Of sinking funds	236,600	18,549	176,966	629,880	63,502	21,477	454,443
17	Of public trust funds for municipal uses	21,162	24,857	17,358	373,810			165,237
18	Of investment funds and miscellaneous				144	135,000		32,855
19	Other special funds	22,515	563		96,029	20,422		1,546
20	General city cash	154,149	433,038	55,599	85,609	99,065	131,692	95,091
21	Value of city properties	4,785,400	3,360,561	1,598,926	3,008,683	1,792,850	2,524,689	3,743,496
	Classified by functional activity—							
22	General government	268,090	365,330	35,000	52,500	187,200	228,700	166,807
23	Police department	36,860	102,600	1,000	47,300	7,000	2,476	14,375
24	Fire department	121,264	323,802	150,400	165,000	99,050	148,860	237,609
25	Other protection to person and property		56,000	21,000		25,000	725	3,100
26	Conservation of health				35,000			1,200
27	Sanitation	9,211				5,350		
28	Highways	8,510	20,495	7,000	34,850	12,500	12,000	51,425
29	Charities, hospitals, and corrections	71,612	76,934	2,000	62,700		3,678	105,300
30	Schools	941,550	714,354	1,074,226	1,123,000	1,161,750	655,000	968,950
31	Libraries		166,500	9,000	177,000	136,000	86,000	214,700
32	Recreation	401,683	911,387	289,300	264,225	35,000	253,000	365,825
33	Miscellaneous and general		57,911	10,000	63,400	17,400		
34	Municipal service enterprises							
35	Public service enterprises	2,926,620	565,248		983,708	106,600	1,134,250	1,614,814
36	Water-supply systems	2,760,650			976,108		990,000	1,609,214
37	Other public service enterprises	156,970	565,248		7,600	106,600	144,250	5,600
38	Total assets and properties	5,219,826	3,837,568	1,848,849	4,194,155	2,110,839	2,677,858	4,492,668

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools[1]	6,019	5,524	5,702	6,827	5,959	5,509	6,008
2	Elementary day schools	5,066	5,151	5,144	5,360	4,514	4,856	4,863
3	Secondary day schools	593	373	558	904	1,379	630	645
4	Night schools	360			563	66	(2)	500
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$183,901	$110,581	$160,749	$245,467	$337,568	$197,941	$232,346
6	Expenses of business administration	1,945	1,707	6,240	1,065	4,580	2,947	807
7	Expenses of educational administration	6,597	2,690	3,280	5,656	7,172	4,466	5,884
8	Functional school expenses	175,359	106,184	151,229	238,746	325,816	190,528	225,655
9	Of elementary day schools	139,360	85,169	122,254	169,528	233,997	143,759	177,436
10	For instruction	107,198	71,403	94,219	134,280	202,931	110,612	132,657
11	For operation of school plant	21,912	7,812	18,424	24,530	21,300	19,245	30,741
12	For maintenance of school plant	9,489	6,454	9,611	10,718	9,154	13,902	11,112
13	For other purposes	761				612		2,926
14	Of secondary day schools	31,733	20,190	25,405	61,982	90,473	43,897	42,906
15	For instruction	25,586	18,729	20,319	48,207	79,766	38,194	31,500
16	For operation of school plant	3,957	1,368	3,685	10,544	5,674	3,838	9,966
17	For maintenance of school plant	2,190	93	1,401	3,231	5,033	1,865	1,440
18	For other purposes							
19	Of night schools	4,266			6,666	1,346	667	3,611
20	For instruction	2,577			5,834	1,056	667	3,180
21	For operation of school plant	1,652			832	290		431
22	For maintenance of school plant	37						
23	For other purposes							
24	Of other schools and educational activities		825	3,570	570		2,205	1,702
25	For instruction		825	3,570			2,205	
26	For operation of school plant							
27	For maintenance of school plant							
28	For other purposes				570			1,702
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	388	232	332	523	725	424	505
	Per 100 pupils in regular attendance at—							
30	All specified schools	3,055	1,986	2,753	3,587	5,665	3,566	3,838
31	Elementary day schools	2,885	1,722	2,526	3,252	5,371	3,076	3,757
32	Secondary day schools	5,612	5,637	4,839	7,050	6,798	7,238	6,849
33	Night schools	1,242			1,217	2,111	(3)	744

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

AT CLOSE OF YEAR: 1912—Continued.

Group V.—Cities having from 30,000 to 50,000 Inhabitants—Continued.												
Topeka, Kans.	Salem, Mass.	Lincoln, Nebr.	Davenport, Iowa.	El Paso, Tex.	San Diego, Cal.	Tampa, Fla.	McKeesport, Pa.	Flint, Mich.	Kalamazoo, Mich.	Racine, Wis.	Superior, Wis.	
$2,555,668	$1,297,022	$1,720,450	$831,583	$2,832,111	$4,178,758	$1,145,278	$1,383,281	$1,171,436	$1,366,522	$846,952	$1,153,297	1
1,973,608	1,297,022	1,591,673	496,401	2,832,111	3,567,758	1,069,890	920,281	911,583	787,520	846,952	1,153,297	2
582,060	.....	128,777	335,182	.....	611,000	75,388	463,000	259,853	579,002	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
2,491,067	1,297,022	1,720,450	831,583	2,746,111	4,178,758	1,105,278	1,351,281	1,171,436	1,364,022	793,520	1,135,297	5
64,601	.....	.....	.....	86,000	.....	40,000	32,000	.....	2,500	53,432	18,000	6
1,736,539	1,232,050	1,241,100	813,000	2,617,000	4,165,063	1,010,500	1,207,000	1,050,500	1,031,910	682,734	1,030,884	7
.....	.....	.....	.....	.....	.....	.....	.....	.....	10,500	.....	.....	8
756,906	.....	379,261	.....	.....	.....	.....	128,463	78,253	293,520	156,909	120,675	9
.....	50,000	81,768	.....	215,111	.....	75,389	47,667	37,520	12,000	.....	.....	10
57,998	.....	14,392	15,304	.....	13,259	52,439	.....	1,251	11,952	5,089	1,738	11
4,225	14,972	3,929	3,279	.....	436	6,950	151	3,912	6,640	2,220	.....	12
1,669,984	1,232,050	1,165,940	797,875	2,439,967	3,886,669	911,560	972,063	1,050,500	972,641	682,734	981,198	13
36.72	27.12	25.98	17.82	54.65	87.40	20.51	21.89	23.70	22.73	16.03	23.11	14
370,999	320,172	397,402	433,475	927,026	1,775,874	436,593	360,688	374,120	334,115	77,327	305,618	15
66,555	.....	75,160	15,125	177,033	278,394	98,940	234,937	.....	69,769	.....	49,686	16
39,156	231,168	.....	14,572	.....	12,489	.....	.....	.....	.....	42,286	39,714	17
238	34,506	1,325	.....	.....	.....	140,000	.....	.....	.....	12,754	.....	18
.....	14,331	.....	.....	.....	436	6,950	.....	3,912	2,186	1,950	.....	19
265,050	40,167	320,917	403,778	749,993	1,484,555	190,703	125,751	370,208	262,160	20,337	216,218	20
2,387,982	3,979,071	3,063,851	2,594,350	4,251,348	11,298,886	2,586,016	2,615,670	1,782,038	2,102,487	1,554,102	1,768,434	21
85,996	85,000	82,600	156,000	174,128	106,728	79,500	5,000	394,188	71,000	75,700	169,212	22
8,809	61,800	8,886	44,000	54,244	83,834	15,000	68,300	.....	1,200	14,900	8,597	23
107,731	165,200	178,940	151,800	137,771	176,091	121,000	57,000	54,250	129,000	123,177	153,640	24
.....	.....	.....	.....	.....	.....	24,000	18,600	.....	.....	.....	.....	25
.....	3,670	.....	2,500	.....	7,500	.....	.....	.....	.....	.....	.....	26
21,774	1,114	.....	.....	124,959	.....	30,500	18,000	.....	.....	.....	.....	27
4,750	15,200	3,800	25,050	35,167	48,768	75,000	21,270	5,000	10,000	12,000	7,553	28
20,000	138,000	6,975	750,000	19,525	.....	66,000	14,500	86,000	1,200	2,500	4,318	29
919,598	1,039,000	812,000	1,275,000	693,894	1,559,700	281,016	997,500	525,000	800,000	828,175	978,798	30
65,000	152,000	164,000	170,000	320,508	305,000	.....	104,000	.....	130,035	122,900	74,500	31
219,470	123,000	131,000	.....	1,432,516	5,519,580	1,870,000	27,500	105,000	220,035	319,000	120,000	32
.....	24,650	1,850	5,000	44,598	220,000	.....	70,000	.....	3,500	.....	115,401	33
65,000	.....	148,800	.....	.....	.....	.....	.....	.....	67,317	.....	.....	34
869,854	2,170,437	1,525,000	15,000	1,214,038	3,271,685	24,000	1,214,000	612,600	662,000	55,750	136,415	35
869,254	2,007,177	1,480,000	.....	1,214,038	2,280,000	.....	1,114,000	600,000	580,000	.....	.....	36
600	163,260	45,000	15,000	.....	991,685	24,000	100,000	12,600	82,000	55,750	136,415	37
2,758,981	4,299,243	3,461,253	3,027,825	5,178,374	13,074,760	3,022,609	2,976,358	2,156,158	2,436,602	1,631,429	2,074,052	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

6,330	5,066	6,587	6,045	4,301	5,869	3,897	6,390	4,539	4,986	5,433	4,987	1
5,307	4,377	5,586	5,360	4,023	4,952	3,614	5,607	4,061	4,261	4,838	4,322	2
1,023	572	901	685	278	917	283	549	460	721	575	659	3
(2)	117	100	.....	.....	.....	.....	200	.....	(2)	.....	.....	4
$251,964	$170,840	$252,900	$244,538	$159,552	$283,004	$76,828	$216,626	$147,138	$179,531	$170,121	$201,357	5
8,881	1,730	7,716	3,372	4,291	9,946	4,134	8,705	2,151	6,211	3,694	3,032	6
4,250	4,859	4,968	6,072	5,076	6,000	2,859	12,734	4,150	6,685	4,137	6,063	7
238,833	164,251	240,216	235,094	150,185	267,058	69,835	195,187	140,837	166,635	162,290	192,262	8
179,410	116,283	181,111	180,911	129,897	191,383	52,960	146,797	112,341	101,538	130,753	145,650	9
146,188	92,872	140,388	133,050	113,011	162,298	44,350	116,396	82,238	82,423	108,181	108,730	10
23,801	18,207	19,126	24,503	14,545	17,390	5,495	21,468	14,239	14,428	16,985	23,909	11
8,634	4,504	19,385	23,358	2,341	10,790	3,045	6,927	15,864	4,687	5,473	12,021	12
787	700	2,212	.....	.....	905	70	2,006	.....	.....	114	.....	13
59,204	43,156	58,677	54,183	20,288	75,675	16,875	41,229	24,565	44,558	28,509	45,668	14
48,434	32,434	51,576	45,513	18,182	57,271	13,868	35,147	18,503	36,598	24,629	36,927	15
8,724	9,749	4,882	8,670	1,847	9,316	1,607	4,742	2,072	7,151	2,965	8,038	16
1,772	973	2,219	.....	259	9,061	1,400	1,340	3,900	809	887	703	17
274	.....	.....	.....	.....	27	.....	.....	.....	.....	28	.....	18
219	3,343	428	.....	.....	.....	.....	2,017	.....	2,783	.....	.....	19
219	3,074	398	.....	.....	.....	.....	1,257	.....	2,597	.....	.....	20
.....	269	30	.....	.....	.....	.....	625	.....	186	.....	.....	21
.....	.....	.....	.....	.....	.....	.....	135	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
.....	1,469	.....	.....	.....	.....	.....	5,144	3,931	17,756	3,028	944	24
.....	224	.....	.....	.....	.....	.....	4,918	3,331	15,406	2,688	944	25
.....	.....	.....	.....	.....	.....	.....	.....	600	2,016	.....	.....	26
.....	.....	.....	.....	.....	.....	.....	226	.....	334	.....	.....	27
.....	1,245	.....	.....	.....	.....	.....	.....	.....	.....	340	.....	28
554	373	564	546	357	636	173	475	323	375	392	472	29
3,980	3,342	3,839	4,045	3,710	4,822	1,971	3,319	3,164	3,219	3,084	4,023	30
3,566	2,763	3,413	3,511	3,430	4,096	1,612	2,906	2,890	2,567	2,833	3,529	31
6,106	7,848	6,856	8,227	7,753	8,745	6,561	8,334	5,578	6,658	5,198	7,258	32
(3)	2,970	453	.....	.....	.....	.....	1,116	.....	(3)	.....	.....	33

[2] Not reported.

[3] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		WHEELING, W. VA.	MACON, GA.	NEWTON, MASS.	BUTTE, MONT.	WOONSOCKET, R. I.	MONTGOMERY, ALA.	CHESTER, PA.
	INDEBTEDNESS.							
1	Total indebtedness	$1,251,199	$1,452,836	$5,881,684	$1,457,554	$3,526,217	$3,841,458	$1,606,900
	Classified by division of city government—							
2	Indebtedness of city corporation	1,051,199	1,434,674	5,881,684	1,242,766	3,526,217	3,841,458	1,309,400
3	Indebtedness of school district	200,000	18,162	.....	214,788	.....	.....	297,500
4	Indebtedness of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by creditor—							
5	Indebtedness to public	1,251,199	1,401,336	4,118,834	1,280,062	2,780,217	3,841,458	1,517,400
6	Indebtedness to city funds with investments	.....	51,500	1,762,850	177,492	746,000	.....	89,500
	Classified by character of debt obligation—							
7	Funded loans	1,223,500	1,428,000	5,543,300	613,600	3,332,000	2,599,000	1,442,500
8	Floating obligations	.....	.....	.....	.....	100,000	.....	.....
9	Special assessment loans	.....	.....	.....	185,634	.....	907,455	108,400
10	Revenue loans	27,209	24,826	300,000	657,132	.....	334,511	56,000
11	Warrants and audited claims	.....	.....	38,384	1,188	54,857	.....	.....
12	Obligations on trust account	490	10	.....	.....	39,360	492	.....
13	Net indebtedness [1]	1,061,877	1,374,948	3,069,401	405,667	2,593,107	2,599,000	1,216,116
14	Per capita net indebtedness	25.13	33.24	74.51	10.00	64.28	65.35	30.75
	ASSETS AND PROPERTIES.							
15	Assets	401,109	128,374	2,719,235	362,313	882,624	57,317	561,422
16	Of sinking funds	161,623	53,052	2,473,809	207,933	838,893	.....	226,384
17	Of public trust funds for municipal uses	76,580	.....	70,561	12,653	5,029	.....	702
18	Of investment funds and miscellaneous	.....	.....	36,384	.....	.....	.....	.....
19	Other special funds	490	.....	.....	.....	.....	492	.....
20	General city cash	162,416	75,322	138,391	141,727	38,702	56,825	334,336
21	Value of city properties	3,708,493	1,969,000	5,701,985	1,408,587	1,831,645	4,051,587	792,852
	Classified by functional activity—							
22	General government	129,316	100,000	69,600	111,906	185,850	176,250	40,500
23	Police department	8,094	9,000	100,597	12,145	28,700	70,287	1,000
24	Fire department	170,874	163,000	272,283	123,373	77,530	231,100	29,600
25	Other protection to person and property	.....	.....	16,225	.....	.....	1,500	.....
26	Conservation of health	.....	.....	1,400	.....	1,000	.....	.....
27	Sanitation	36,353	.....	.....	41,850	.....	73,000	.....
28	Highways	21,733	30,500	122,746	22,107	15,000	30,000	1,600
29	Charities, hospitals, and corrections	8,000	13,000	84,700	.....	12,250	24,000	.....
30	Schools	956,866	285,500	2,066,000	784,624	369,125	599,000	592,352
31	Libraries	107,060	.....	78,800	290,087	21,000	73,000	.....
32	Recreation	29,500	320,000	310,750	5,975	23,000	288,500	86,000
33	Miscellaneous and general	169,600	48,000	102,675	16,520	4,900	153,200	.....
34	Municipal service enterprises	52,140	.....	10,460	.....	.....	.....	.....
35	Public service enterprises	2,018,957	1,000,000	2,465,749	.....	1,093,290	2,430,750	43,000
36	Water-supply systems	1,116,543	920,000	2,446,449	.....	1,093,290	2,178,000	.....
37	Other public service enterprises	902,414	80,000	19,300	.....	.....	252,750	43,000
38	Total assets and properties	4,109,602	2,097,374	8,421,220	1,770,900	2,714,269	4,108,904	1,354,274

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools [1]	4,639	6,502	8,685	4,067	3,584	3,664	4,327
2	Elementary day schools	4,240	5,962	6,293	3,606	3,088	3,268	4,000
3	Secondary day schools	399	504	1,499	440	216	396	327
4	Night schools	.....	(2)	393	.....	280	.....	.....
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$181,718	$114,230	$352,590	$255,436	$112,523	$97,239	$136,086
6	Expenses of business administration	5,671	.....	4,068	9,494	2,045	1,110	7,780
7	Expenses of educational administration	4,705	4,626	10,377	5,356	5,268	3,700	4,702
8	Functional school expenses	171,342	109,604	338,145	240,586	105,210	92,429	123,598
9	Of elementary day schools	139,403	85,045	205,514	187,961	89,500	66,233	100,837
10	For instruction	109,080	70,827	166,819	149,586	69,820	59,663	75,147
11	For operation of school plant	12,039	5,208	27,282	29,033	13,673	4,650	16,913
12	For maintenance of school plant	17,783	8,910	9,524	9,132	5,568	1,234	8,737
13	For other purposes	501	100	1,889	210	439	686	40
14	Of secondary day schools	24,810	22,482	120,865	44,112	12,888	26,196	22,561
15	For instruction	18,140	19,885	106,166	36,780	11,041	22,980	18,051
16	For operation of school plant	3,974	1,171	11,706	5,920	1,373	3,075	3,710
17	For maintenance of school plant	2,696	1,426	2,993	1,412	474	141	800
18	For other purposes	.....	.....	.....	.....	.....	.....	.....
19	Of night schools	.....	837	3,034	.....	2,822	.....	.....
20	For instruction	.....	837	2,334	.....	2,314	.....	.....
21	For operation of school plant	.....	.....	408	.....	508	.....	.....
22	For maintenance of school plant	.....	.....	.....	.....	.....	.....	.....
23	For other purposes	.....	.....	292	.....	.....	.....	.....
24	Of other schools and educational activities	7,129	1,240	8,732	8,513	.....	.....	200
25	For instruction	7,129	1,240	7,155	3,043	.....	.....	.....
26	For operation of school plant	.....	.....	761	5,079	.....	.....	.....
27	For maintenance of school plant	.....	.....	531	391	.....	.....	.....
28	For other purposes	.....	.....	285	.....	.....	.....	200
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	412	273	834	608	279	244	343
	Per 100 pupils in regular attendance at—							
30	All specified schools	3,762	1,747	4,196	6,090	3,140	2,654	3,140
31	Elementary day schools	3,487	1,487	3,405	5,534	400	2,132	2,776
32	Secondary day schools	6,765	4,649	8,407	10,643	6,380	6,959	7,594
33	Night schools	.....	(2)	805	.....	1,078	.....	.....

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

[2] Includes secondary schools.

AT CLOSE OF YEAR: 1912—Continued.

Group V.—Cities having from 30,000 to 50,000 Inhabitants—Continued.												
FITCHBURG, MASS.	DUBUQUE, IOWA.	GALVESTON, TEX.	WEST HOBOKEN, N. J.	NEW CASTLE, PA.	ROANOKE, VA.	ELMIRA, N. Y.	HUNTINGTON, W. VA.	EAST ORANGE, N. J.	KNOXVILLE, TENN.	HAMILTON, OHIO.	LEXINGTON, KY.	
$2,067,721	$1,518,483	$4,942,248	$1,330,860	$641,184	$1,730,931	$1,105,699	$950,601	$3,627,355	$3,580,543	$2,406,274	$1,318,237	1
2,067,721	1,330,483	4,942,248	1,330,860	334,184	1,730,931	1,105,699	826,243	3,627,355	3,580,543	2,079,774	1,318,237	2
.....	188,000	.....	.....	307,000	.....	.....	124,358	.....	.....	326,500	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
1,598,863	1,515,233	4,451,548	1,330,860	641,184	1,648,431	1,094,699	920,601	3,189,506	3,580,543	2,202,174	1,318,237	5
468,858	3,250	490,700	.....	.....	87,500	11,000	30,000	437,849	.....	204,100	.....	6
1,484,638	1,180,251	4,899,538	940,490	545,000	1,686,000	1,020,000	926,200	2,730,895	3,279,000	1,911,758	1,017,336	7
61,149	.....	.....	.....	.....	.....	.....	.....	.....	1,546	.....	.....	8
.....	101,364	.....	144,770	89,216	.....	.....	.....	441,419	286,664	493,997	209,645	9
480,000	236,014	.....	245,000	5,000	.....	51,084	.....	450,260	13,333	.....	91,256	10
.....	569	41,948	.....	1,968	44,931	6,836	19,397	.....	.....	519	.....	11
41,934	285	762	600	.....	.....	27,779	5,004	4,781	.....	.....	.....	12
1,094,127	1,134,227	4,384,293	851,464	533,455	1,524,880	1,020,000	861,099	2,188,028	3,104,527	1,714,099	917,984	13
27.89	29.09	113.24	22.32	14.04	40.27	27.19	23.02	58.75	83.51	46.15	24.78	14
866,384	280,996	1,427,865	118,411	78,175	522,241	177,340	155,145	698,998	294,257	394,254	212,427	15
451,660	46,024	515,245	89,026	11,545	161,120	.....	65,101	542,867	176,019	197,659	99,352	16
271,571	6,253	21,800	.....	.....	.....	69,291	.....	28,091	20,000	9,951	.....	17
.....	.....	622,200	.....	.....	.....	38,000	.....	.....	.....	.....	16,000	18
41,934	280	.....	.....	.....	.....	25,119	.....	3,101	.....	.....	.....	19
101,219	228,439	268,620	29,385	66,630	361,121	44,930	90,044	129,939	98,238	186,644	97,075	20
3,468,354	1,826,000	2,882,676	192,800	1,010,708	1,080,806	1,637,700	796,790	3,398,936	2,370,247	2,601,037	721,646	21
120,011	22,500	152,000	24,000	80,000	76,051	208,700	132,000	45,924	31,700	56,500	5,000	22
56,506	6,000	.....	.....	700	.....	5,000	12,000	21,316	1,500	5,000	16,087	23
154,088	152,000	137,300	55,400	89,158	159,373	105,000	75,000	146,549	209,545	149,563	60,200	24
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
4,569	.....	.....	.....	.....	.....	.....	.....	.....	917	.....	.....	26
.....	.....	7,276	.....	12,000	.....	.....	.....	.....	1,000	2,000	16,775	27
32,730	15,000	.....	600	.....	20,196	10,000	2,500	.....	22,320	2,000	6,136	28
633,150	.....	25,000	.....	16,500	56,231	.....	5,000	.....	102,500	.....	39,892	29
756,706	550,000	546,000	38,700	736,000	418,581	916,500	397,750	1,477,880	487,021	524,005	307,435	30
177,828	142,500	.....	33,300	2,500	.....	.....	87,000	153,623	.....	46,750	112,800	31
235,592	132,000	194,000	40,000	5,000	240,520	168,000	52,040	111,029	20,000	202,500	93,335	32
23,170	.....	37,000	.....	10,750	43,000	.....	.....	27,797	25,000	71,000	13,806	33
.....	.....	75,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
1,274,004	806,000	1,709,100	800	58,100	66,854	224,500	33,500	1,414,818	1,468,744	1,541,719	50,180	35
1,265,079	800,000	1,684,100	.....	.....	.....	.....	.....	1,414,818	1,368,744	1,050,450	.....	36
8,925	6,000	25,000	800	58,100	66,854	224,500	33,500	.....	100,000	491,269	50,180	37
4,334,738	2,106,996	4,310,541	311,211	1,088,883	1,603,047	1,815,040	951,935	4,097,934	2,664,504	2,995,291	934,073	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

4,150	2,870	3,534	5,081	5,276	4,788	4,232	4,050	4,909	4,905	4,083	4,333	1
3,165	2,523	[2] 3,534	4,799	4,712	4,192	3,271	3,797	4,282	4,260	3,547	3,919	2
738	347	.....	149	564	409	758	253	627	645	536	414	3
247	.....	.....	133	.....	187	192	.....	.....	.....	.....	.....	4
$153,416	$128,077	$109,101	$198,047	$170,035	$102,330	$152,257	$100,364	$261,852	$93,335	$159,208	$126,896	5
1,884	6,113	2,332	2,319	7,614	1,990	1,822	6,623	6,112	1,018	3,409	2,575	6
4,941	5,860	3,898	7,284	6,433	2,472	6,485	5,002	9,200	2,580	6,349	5,859	7
146,591	116,104	102,871	188,444	155,988	97,868	143,950	89,239	246,540	89,737	149,450	118,462	8
97,575	91,283	84,209	166,443	126,549	78,614	111,421	71,199	174,357	66,608	119,942	96,537	9
77,981	76,750	70,948	134,415	95,119	69,372	85,438	57,472	144,179	56,170	98,716	78,954	10
15,136	11,507	5,635	18,858	18,322	7,006	13,205	11,163	20,215	7,742	14,327	9,445	11
2,669	3,026	7,026	13,170	12,595	2,236	10,297	2,347	9,570	2,696	5,399	7,870	12
1,789	.....	600	.....	513	.....	2,481	217	393	.....	[4] 1,500	268	13
44,401	24,821	18,662	17,775	29,439	16,031	29,350	13,832	70,106	23,129	29,508	21,925	14
39,612	21,324	16,287	15,865	21,803	14,543	26,352	11,976	53,717	20,082	24,764	18,857	15
4,032	2,888	1,375	1,775	6,590	1,242	1,818	1,247	7,591	2,620	2,405	2,381	16
757	609	1,000	135	998	246	1,180	484	8,333	427	2,339	687	17
.....	.....	.....	.....	48	.....	.....	125	465	.....	.....	.....	18
4,536	.....	.....	4,226	.....	3,223	2,529	.....	.....	.....	.....	.....	19
3,711	.....	.....	3,591	.....	3,108	2,361	.....	.....	.....	.....	.....	20
825	.....	.....	635	.....	115	168	.....	.....	.....	.....	.....	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
79	.....	.....	.....	.....	.....	650	4,208	2,077	.....	.....	.....	24
.....	.....	.....	.....	.....	.....	650	4,208	483	.....	.....	.....	25
.....	.....	.....	.....	.....	.....	.....	.....	1,125	.....	.....	.....	26
.....	.....	.....	.....	.....	.....	.....	.....	469	.....	.....	.....	27
79	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28
391	329	282	519	447	270	404	257	697	251	429	342	29
3,695	4,463	3,087	3,893	3,223	2,137	3,591	2,373	5,289	1,903	3,899	2,929	30
3,227	3,991	[2] 3,087	3,645	2,927	1,961	3,603	2,119	4,325	1,626	3,602	2,639	31
6,297	7,891	.....	12,536	5,690	4,099	4,096	6,179	11,875	3,730	5,864	5,673	32
1,922	.....	.....	3,336	.....	1,802	1,395	.....	.....	.....	.....	.....	33

[2] Not reported. [4] Includes pensions of employees of all schools. [5] Omitted because the number of pupils in regular attendance was not reported.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		SPRINGFIELD, MO.	QUINCY, ILL.	CHARLOTTE, N. C.	JOLIET, ILL.	PASADENA, CAL.	AUBURN, N. Y.	EVERETT, MASS.
	INDEBTEDNESS.							
1	Total indebtedness	$141,705	$525,189	$1,849,885	$613,147	$1,742,067	$1,278,476	$1,790,039
	Classified by division of city government—							
2	Indebtedness of city corporation	101,205	485,189	1,849,885	579,855	901,368	1,278,476	1,790,039
3	Indebtedness of school district	40,500	40,000	.....	33,292	840,699	.....	.....
4	Indebtedness of other divisions	.....	.....	.....	.....	.....	.....	.....
	Classified by creditor—							
5	Indebtedness to public	141,705	525,189	1,849,885	613,147	1,742,067	1,182,952	1,456,539
6	Indebtedness to city funds with investments	.....	.....	.....	.....	.....	95,524	333,500
	Classified by character of debt obligation—							
7	Funded loans	140,500	501,000	1,805,000	220,039	1,644,549	811,246	1,474,515
8	Floating obligations	.....	.....	.....	.....	.....	.....	.....
9	Special assessment loans	.....	.....	.....	170,100	.....	338,181	.....
10	Revenue loans	.....	6,250	27,124	197,999	.....	109,595	295,000
11	Warrants and audited claims	1,155	17,939	11,607	25,009	86,808	11,138	.....
12	Obligations on trust account	50	.....	6,154	.....	10,710	8,316	20,524
13	Net indebtedness [1]	139,065	446,094	1,805,000	220,039	1,618,286	709,735	1,108,481
14	Per capita net indebtedness	3.75	12.17	50.03	6.14	45.14	19.92	31.20
	ASSETS AND PROPERTIES.							
15	Assets	131,530	560,014	286,013	137,543	777,693	166,282	458,108
16	Of sinking funds	1,435	54,906	.....	.....	26,263	101,511	366,034
17	Of public trust funds for municipal uses	.....	1,461	.....	13,821	.....	23,740	.....
18	Of investment funds and miscellaneous	.....	376,135	950	15,855	1,845	.....	.....
19	Other special funds	.....	.....	6,154	.....	.....	6,411	20,179
20	General city cash	180,095	127,512	278,909	107,807	749,585	34,620	71,895
21	Value of city properties	674,711	1,781,175	1,383,377	2,642,881	2,677,325	1,746,066	1,642,965
	Classified by functional activity—							
22	General government	.....	52,589	201,326	33,500	112,000	42,000	10,739
23	Police department	500	1,273	2,522	37,365	2,900	4,000	36,514
24	Fire department	99,150	113,358	36,187	97,180	134,900	114,965	120,134
25	Other protection to person and property	.....	.....	.....	22,000	.....	.....	1,260
26	Conservation of health	.....	.....	1,500	.....	4,000	.....	1,169
27	Sanitation	.....	.....	10,351	12,900	15,300	.....	.....
28	Highways	4,000	7,466	9,210	12,836	21,960	27,188	56,369
29	Charities, hospitals, and corrections	3,700	15,736	.....	17,500	.....	31,500	22,892
30	Schools	425,000	732,477	177,794	1,374,000	760,000	761,344	798,362
31	Libraries	60,399	96,600	70,000	204,000	146,080	.....	102,100
32	Recreation	22,000	675,000	20,000	57,670	376,500	31,500	89,912
33	Miscellaneous and general	50,000	2,500	.....	300	48,500	2,321	.....
34	Municipal service enterprises	.....	.....	.....	.....	.....	.....	.....
35	Public service enterprises	9,962	84,176	854,487	773,630	1,055,185	731,248	403,514
36	Water-supply systems	.....	.....	751,527	773,630	6,391	600,521	370,744
37	Other public service enterprises	9,962	84,176	102,960	.....	1,048,794	130,727	32,770
38	Total assets and properties	856,241	2,341,189	1,669,390	2,780,424	3,455,018	1,912,348	2,101,073

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS							
1	All schools [1]	5,886	3,533	4,073	5,334	4,491	3,802	6,310
2	Elementary day schools	5,075	3,067	[2] 4,073	4,330	3,636	3,006	5,193
3	Secondary day schools	811	466	.....	875	855	563	702
4	Night schools	.....	.....	.....	129	.....	219	317
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$134,771	$141,104	$78,326	$172,544	$322,069	$152,645	$211,146
6	Expenses of business administration	9,217	5,571	1,194	8,674	10,926	4,188	493
7	Expenses of educational administration	2,930	3,486	2,527	3,859	10,328	5,189	6,986
8	Functional school expenses	122,624	132,047	74,605	160,011	300,815	143,268	203,667
9	Of elementary day schools	88,858	105,780	66,176	115,262	211,635	104,445	145,321
10	For instruction	69,142	83,151	57,372	81,715	176,708	78,143	120,254
11	For operation of school plant	13,013	14,337	7,498	19,823	20,915	17,927	17,886
12	For maintenance of school plant	6,163	8,292	798	13,724	14,012	8,375	7,181
13	For other purposes	540	.....	508	.....	.....	.....	.....
14	Of secondary day schools	33,766	26,267	8,429	43,325	89,180	35,750	48,607
15	For instruction	28,948	22,714	8,429	33,604	79,323	26,744	34,963
16	For operation of school plant	3,253	2,902	.....	6,604	5,474	5,297	11,435
17	For maintenance of school plant	1,565	651	.....	2,288	4,383	3,709	1,752
18	For other purposes	.....	.....	.....	829	.....	.....	457
19	Of night schools	.....	.....	.....	1,138	.....	2,201	4,907
20	For instruction	.....	.....	.....	776	.....	2,201	3,321
21	For operation of school plant	.....	.....	.....	362	.....	.....	1,586
22	For maintenance of school plant	.....	.....	.....	.....	.....	.....	.....
23	For other purposes	.....	.....	.....	.....	.....	.....	.....
24	Of other schools and educational activities	.....	.....	.....	286	.....	872	4,832
25	For instruction	.....	.....	.....	286	.....	872	3,552
26	For operation of school plant	.....	.....	.....	.....	.....	.....	1,080
27	For maintenance of school plant	.....	.....	.....	.....	.....	.....	11
28	For other purposes	.....	.....	.....	.....	.....	.....	189
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	364	385	217	480	898	426	580
	Per 100 pupils in regular attendance at—							
30	All specified schools	2,290	3,994	1,923	3,229	7,171	4,005	3,317
31	Elementary day schools	1,924	3,686	[2] 1,923	2,870	6,230	3,702	2,899
32	Secondary day schools	4,575	6,023	.....	5,340	11,176	6,766	7,179
33	Night schools	.....	.....	.....	950	.....	1,069	1,604

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

AT CLOSE OF YEAR: 1912—Continued.

Group V.—Cities having from 30,000 to 50,000 Inhabitants—Continued.												
DECATUR, ILL.	PORTSMOUTH, VA.	PERTH AMBOY, N. J.	TAUNTON, MASS.	QUINCY, MASS.	LANSING, MICH.	PITTSFIELD, MASS.	CEDAR RAPIDS, IOWA.	OSHKOSH, WIS.	SAN JOSE, CAL.	AMSTERDAM, N. Y.	JAMESTOWN, N. Y.	
$730,345	$1,847,800	$2,413,701	$2,580,144	$2,681,519	$434,563	$2,323,178	$1,186,320	$493,171	$1,233,194	$1,140,958	$1,680,102	1
504,173	1,847,800	2,413,701	2,580,144	2,681,519	384,563	2,323,178	905,283	493,171	850,694	1,140,958	1,302,102	2
226,172	.....	.....	.....	.....	50,000	.....	281,037	.....	382,500	.....	378,000	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
714,801	1,847,800	1,951,137	2,276,344	2,673,319	434,563	2,323,178	1,184,320	493,171	1,233,194	1,140,958	1,680,102	5
15,544	.....	462,564	303,800	8,200	.....	.....	2,000	.....	.....	.....	.....	6
432,651	1,700,300	1,548,700	2,388,383	2,296,896	260,000	2,141,991	1,112,000	488,850	1,203,375	1,131,369	1,528,794	7
.....	.....	.....	45,717	.....	.....	.....	13,236	.....	.....	.....	.....	8
258,317	.....	507,764	.....	.....	162,578	.....	.....	.....	.....	6,954	68,308	9
.....	147,500	356,100	100,000	350,000	.....	180,874	.....	.....	.....	2,025	83,000	10
39,077	.....	.....	.....	.....	8,300	.....	60,903	4,220	4,819	.....	.....	11
300	.....	1,137	46,044	34,623	3,685	313	181	101	25,000	610	.....	12
348,019	1,674,218	925,772	1,402,057	2,296,896	260,000	2,141,991	1,122,405	488,850	1,192,398	1,123,235	1,458,244	13
9.79	47.21	26.19	40.08	66.39	7.53	62.20	32.62	14.32	35.64	33.69	43.95	14
188,879	219,388	644,008	1,190,628	533,395	132,285	60,066	185,453	272,974	432,407	64,917	195,179	15
84,632	26,082	622,928	1,032,043	.....	.....	.....	2,831	.....	10,977	8,134	70,550	16
5,909	.....	221	1,000	327,520	.....	.....	4,010	225,280	.....	.....	3,461	17
8,572	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,000	18
150	.....	.....	45,717	33,663	3,685	.....	.....	.....	25,000	610	.....	19
89,616	193,306	20,859	111,868	172,212	128,600	60,066	178,612	47,694	396,430	56,173	118,168	20
1,702,086	1,677,667	1,751,808	3,021,665	2,979,300	2,217,619	3,326,096	2,227,244	1,133,592	2,326,375	1,496,218	2,016,206	21
300	120,000	40,000	86,500	50,000	210,000	122,200	176,185	69,535	199,150	11,000	118,000	22
1,500	600	11,000	57,115	10,000	4,519	22,847	12,325	7,943	1,000	275	9,500	23
54,000	54,000	88,091	173,031	112,775	87,000	117,561	62,769	95,917	269,650	62,600	76,500	24
.....	3,000	.....	19,800	.....	.....	.....	.....	23,507	.....	.....	.....	25
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
1,000	21,500	.....	.....	.....	.....	.....	.....	2,600	75	.....	.....	27
.....	3,800	.....	11,800	.....	10,000	13,500	7,677	4,850	21,000	4,300	6,000	28
.....	26,400	16,000	50,804	95,300	.....	45,660	4,817	.....	.....	11,500	165,000	29
698,786	246,500	539,238	534,000	964,525	648,000	910,378	845,750	578,325	1,312,300	285,743	667,000	30
140,000	.....	31,869	170,000	123,000	43,500	.....	133,250	135,685	95,500	.....	.....	31
187,000	.....	50,000	73,500	87,700	250,000	186,550	233,167	200,140	420,200	2,000	88,200	32
9,500	16,100	.....	.....	76,600	6,500	35,700	.....	.....	8,000	3,800	.....	33
110,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
500,000	1,185,767	975,610	1,845,115	1,459,400	958,100	1,871,700	751,304	15,000	.....	1,115,000	886,006	35
500,000	.....	975,610	1,451,920	1,374,000	590,000	1,871,348	750,845	.....	.....	1,115,000	722,450	36
.....	1,185,767	.....	393,195	85,400	368,100	352	459	15,000	.....	.....	163,556	37
1,890,965	1,897,055	2,395,816	4,212,293	3,512,695	2,349,904	3,386,162	2,412,697	1,406,566	2,759,282	1,561,135	2,211,385	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

5,130	3,799	5,084	4,859	5,638	4,137	5,218	5,368	4,200	4,867	2,885	5,299	1
4,500	3,504	4,659	3,881	4,658	3,603	4,432	4,568	3,445	3,841	2,513	4,344	2
619	258	425	587	718	534	614	716	625	977	285	724	3
.....	37	.....	375	262	.....	172	84	120	49	87	220	4
$150,203	$64,034	$156,245	$149,813	$185,746	$125,292	$178,410	$194,894	$130,183	$227,490	$96,003	$151,468	5
7,035	1,967	718	240	1,172	1,995	1,012	6,970	726	1,679	842	4,349	6
5,150	1,374	4,870	4,997	4,434	2,975	4,050	4,027	4,134	6,564	4,340	4,721	7
138,018	60,693	150,657	144,576	180,140	120,322	173,348	183,897	125,323	219,247	90,821	142,398	8
103,667	51,406	126,093	117,921	126,558	87,910	138,928	136,927	93,316	140,906	69,055	110,088	9
81,265	43,612	103,582	87,730	105,447	68,865	109,056	107,672	75,426	123,619	52,620	87,187	10
16,358	4,392	16,656	20,198	16,260	13,096	16,225	23,771	14,571	10,753	11,026	17,992	11
5,818	1,447	5,855	8,091	3,851	5,949	9,382	5,330	2,465	6,118	5,167	4,909	12
226	[3] 1,955	.....	1,902	1,000	.....	4,265	154	854	416	242	.....	13
34,158	8,802	24,564	20,281	38,416	26,942	31,952	45,904	29,988	76,483	21,109	28,719	14
26,435	7,320	21,604	16,075	34,497	23,910	26,749	38,763	25,044	68,227	17,248	24,462	15
6,489	1,045	2,575	3,886	3,540	2,978	3,677	5,123	4,148	5,027	2,776	3,432	16
1,234	437	385	320	379	54	1,208	2,018	698	3,229	1,077	825	17
.....	.....	.....	.....	.....	.....	318	.....	98	.....	8	.....	18
.....	485	.....	3,823	1,648	.....	1,826	1,066	480	1,858	657	2,285	19
.....	450	.....	2,910	1,367	.....	1,751	1,066	480	1,608	556	2,165	20
.....	35	.....	913	281	.....	75	.....	.....	250	101	120	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
193	.....	.....	2,551	13,518	5,470	642	.....	1,539	.....	.....	1,306	24
193	.....	.....	2,305	11,071	4,870	256	.....	1,351	.....	.....	1,256	25
.....	.....	.....	17	2,107	600	56	.....	94	.....	.....	50	26
.....	.....	.....	229	220	.....	330	.....	79	.....	.....	.....	27
.....	.....	.....	.....	120	.....	.....	.....	15	.....	.....	.....	28
422	181	442	421	497	346	516	566	377	680	288	452	29
2,930	1,686	3,073	3,039	3,047	2,891	3,406	3,631	3,069	4,674	3,328	2,838	30
2,507	1,548	2,807	3,149	2,802	2,541	3,226	3,177	2,814	3,806	2,905	2,696	31
6,005	3,599	5,994	3,580	5,517	5,254	5,356	6,795	4,984	8,123	7,828	4,220	32
.....	1,384	.....	1,056	648	.....	1,094	1,348	416	3,927	797	1,105	33

[2] Includes secondary schools.

[3] Includes pensions of employees of all schools.

TABLE 3.—INDEBTEDNESS, ASSETS, AND PROPERTIES.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		MOUNT VERNON, N. Y.	NIAGARA FALLS, N. Y.	JACKSON, MICH.	WILLIAMSPORT, PA.	JOPLIN, MO.	LIMA, OHIO.	MUSKOGEE, OKLA.
	INDEBTEDNESS.							
1	Total indebtedness	$3,621,171	$3,370,782	$693,744	$461,600	$399,004	$1,392,102	$4,141,699
	Classified by division of city government—							
2	Indebtedness of city corporation	2,780,721	3,370,782	547,662	426,600	140,729	1,151,555	3,507,852
3	Indebtedness of school district	840,450		146,082	35,000	258,275	240,547	633,847
4	Indebtedness of other divisions							
	Classified by creditor—							
5	Indebtedness to public	3,450,171	3,370,782	693,744	440,100	399,004	1,225,709	4,056,699
6	Indebtedness to city funds with investments	171,000			21,500		166,393	85,000
	Classified by character of debt obligation—							
7	Funded loans	3,336,450	2,853,119	627,500	449,100	381,500	1,074,700	2,389,000
8	Floating obligations					4,400		
9	Special assessment loans	247,000	450,123	3,000	12,500		304,495	1,644,969
10	Revenue loans	3,254		56,082		5,000		4,000
11	Warrants and audited claims	29,274		5,213		783	12,686	103,230
12	Obligations on trust account	5,193	67,540	1,949		7,321	221	500
13	Net indebtedness [1]	3,171,722	2,853,119	627,500	395,674	333,073	852,912	2,112,880
14	Per capita net indebtedness	95.87	86.72	19.11	12.15	10.25	26.30	65.65
	ASSETS AND PROPERTIES.							
15	Assets	840,258	725,486	14,675	139,109	142,974	421,448	617,981
16	Of sinking funds	164,728			53,426	52,827	221,788	276,120
17	Of public trust funds for municipal uses	63,058	11,262				1,224	
18	Of investment funds and miscellaneous					25,000		
19	Other special funds	1,190	6,236	1,949			221	
20	General city cash	611,282	707,988	12,726	85,683	65,147	198,215	341,861
21	Value of city properties	1,431,269	1,348,178	1,853,195	793,465	891,647	2,000,900	2,582,186
	Classified by functional activity—							
22	General government	3,400	26,000	8,000	106,000	51,000	50,000	30,000
23	Police department		6,000	17,500	2,065	6,950	19,500	5,000
24	Fire department	161,226	137,500	135,700	87,800	48,850	73,000	100,000
25	Other protection to person and property		200					
26	Conservation of health							
27	Sanitation							35,000
28	Highways	10,000	2,000	12,000	4,100	6,000		18,500
29	Charities, hospitals, and corrections		2,250	69,525	42,500	1,250	5,400	141,500
30	Schools	1,043,318	526,000	506,900	400,000	563,450	713,000	669,686
31	Libraries	95,400	86,000	114,450		67,715	43,500	12,500
32	Recreation	74,000			150,000	20,832	92,500	405,000
33	Miscellaneous and general	12,800	21,500			25,000	1,500	
34	Municipal service enterprises							
35	Public service enterprises	31,125	540,728	989,120	1,000	100,600	1,002,500	1,165,000
36	Water-supply systems	31,125	500,000	907,220			990,000	1,000,000
37	Other public service enterprises		40,728	81,900	1,000	100,600	12,500	165,000
38	Total assets and properties	2,271,527	2,073,664	1,867,870	932,574	1,034,621	2,422,348	3,200,167

[1] "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLE 4.—ATTENDANCE AT SCHOOL AND

	AVERAGE DAILY ATTENDANCE AT SCHOOLS.							
1	All schools [1]	5,076	4,901	3,954	4,688	5,196	4,343	4,051
2	Elementary day schools	4,490	4,214	3,512	4,037	4,526	3,758	3,460
3	Secondary day schools	586	551	442	509	670	577	591
4	Night schools	(2)	136		142			
	PAYMENTS FOR SCHOOL EXPENSES.							
5	All school expenses	$286,160	$185,288	$120,526	$133,180	$118,294	$113,707	$121,225
6	Expenses of business administration	6,669	4,540	3,242	5,954	6,138	1,547	6,051
7	Expenses of educational administration	8,247	4,250	4,741	4,232	4,131	4,305	4,464
8	Functional school expenses	271,244	176,498	112,543	122,994	108,025	107,855	110,710
9	Of elementary day schools	194,883	129,102	87,554	97,734	86,179	87,218	71,644
10	For instruction	162,391	94,054	67,829	74,212	70,848	70,799	54,207
11	For operation of school plant	21,416	17,719	14,265	14,525	11,406	11,835	8,661
12	For maintenance of school plant	10,156	8,354	5,460	7,659	3,925	4,584	8,776
13	For other purposes	920	8,975		1,338			
14	Of secondary day schools	56,271	45,926	24,989	21,611	21,846	19,667	39,066
15	For instruction	50,255	34,993	21,338	18,549	19,172	16,448	29,889
16	For operation of school plant	3,290	6,207	3,451	1,659	2,122	2,852	5,596
17	For maintenance of school plant	2,726	4,726	200	1,403	552	367	3,581
18	For other purposes							
19	Of night schools	4,226	1,470		1,495			
20	For instruction	4,226	1,470		1,050			
21	For operation of school plant				445			
22	For maintenance of school plant							
23	For other purposes							
24	Of other schools and educational activities	15,864			2,154		970	
25	For instruction	11,809			2,154		970	
26	For operation of school plant	2,730						
27	For maintenance of school plant	1,325						
28	For other purposes							
	Average payments for expenses of elementary and secondary day schools and night schools—							
29	Per 100 inhabitants of city	814	563	367	402	364	348	377
	Per 100 pupils in regular attendance at—							
30	All specified schools	5,308	3,781	3,048	2,791	2,277	2,599	2,992
31	Elementary day schools	4,579	3,216	2,670	2,622	2,085	2,447	2,267
32	Secondary day schools	10,130	8,750	6,055	4,598	3,570	3,593	7,238
33	Night schools	(4)	1,132		1,139			

[1] Includes attendance at schools and educational activities other than the three kinds separately shown.

[2] Includes night schools.

AT CLOSE OF YEAR: 1912—Continued.

Group V.—Cities having from 30,000 to 50,000 Inhabitants—Continued.												
Chelsea, Mass.	New Rochelle, N. Y.	Aurora, Ill.	Lorain, Ohio.	Austin, Tex.	Newport, Ky.	Orange, N. J.	La Crosse, Wis.	Lynchburg, Va.	Shreveport, La.	Colorado Springs, Colo.	Council Bluffs, Iowa.	
$2,703,038	$3,570,364	$932,267	$2,055,128	$2,452,268	$1,295,500	$2,417,663	$1,470,091	$2,994,300	$863,245	$2,541,183	$1,034,527	1
2,703,038	3,570,364	665,767	1,719,488	2,435,768	1,295,500	2,417,663	1,470,091	2,994,300	826,058	2,075,349	843,198	2
.....	.....	266,500	335,640	16,500	.....	.....	.....	.....	37,187	465,834	191,329	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
2,201,400	3,535,764	918,867	1,984,526	2,452,268	1,295,500	2,284,163	1,178,091	2,753,600	863,245	2,541,183	1,034,527	5
501,638	34,600	13,400	70,602	.....	.....	133,500	292,000	240,700	.....	.....	.....	6
2,307,600	2,997,368	490,000	1,500,800	2,297,000	1,292,700	2,100,500	1,407,000	2,994,300	676,000	2,239,000	990,000	7
.....	.....	.....	.....	103,469	.....	.....	.....	.....	.....	.....	.....	8
.....	205,568	423,900	442,899	.....	.....	61,519	61,052	.....	.....	196,037	.....	9
393,438	339,248	10,000	88,467	16,500	2,800	255,644	.....	.....	187,245	1,000	33,422	10
.....	26,436	8,367	22,909	35,299	.....	.....	845	.....	.....	49,342	.....	11
2,000	1,744	.....	53	.....	.....	.....	1,194	.....	.....	55,804	11,105	12
1,820,962	2,997,368	490,000	1,408,701	2,389,540	1,207,065	1,901,852	978,655	2,715,651	583,435	2,238,303	990,000	13
56.74	93.58	15.39	44.36	75.56	38.86	61.63	31.82	88.40	19.08	73.48	32.92	14
624,490	444,116	128,651	334,146	946,918	141,647	248,786	1,050,539	697,185	130,336	145,795	202,416	15
486,638	.....	.....	92,099	10,929	85,635	198,648	428,345	278,649	92,565	697	.....	16
24,202	38,195	8,270	3,350	50,536	.....	11,196	14,961	10	37,771	3,060	2,873	17
22,685	.....	9,380	3,000	.....	.....	.....	29,216	.....	.....	.....	.....	18
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,013	11,105	19
90,965	405,921	111,001	235,697	885,453	56,012	38,942	578,017	418,526	.....	87,025	188,438	20
2,507,829	1,663,990	1,860,463	1,487,190	1,650,385	1,802,706	1,726,438	1,826,317	2,408,117	1,106,971	6,774,929	2,098,100	21
349,000	94,800	80,000	35,000	64,985	53,080	.....	79,460	27,500	130,000	228,255	25,000	22
74,000	79,500	18,703	23,200	.....	.....	15,894	3,207	1,500	.....	.....	22,500	23
144,400	220,150	72,700	118,300	104,065	23,050	61,801	97,957	43,750	154,471	78,024	119,000	24
.....	.....	13,865	.....	.....	.....	.....	.....	.....	.....	1,200	.....	25
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
1,500	.....	15,300	.....	4,200	.....	.....	.....	22,500	7,500	.....	.....	27
51,050	26,000	3,648	.....	8,250	9,290	.....	12,203	15,000	.....	17,387	3,500	28
2,300	.....	.....	.....	22,920	45,200	.....	1,000	90,500	4,000	1,550	2,100	29
996,000	974,700	595,175	505,140	393,458	683,086	603,825	526,115	495,500	440,000	1,123,090	432,000	30
66,000	34,000	73,430	30,000	.....	56,000	.....	.....	.....	.....	92,618	174,000	31
226,000	205,100	53,522	76,400	104,575	20,000	25,000	233,513	90,000	90,000	1,883,765	578,000	32
20,350	20,440	250,000	.....	.....	.....	1,800	2,700	93,125	161,000	3,500	.....	33
.....	.....	87,740	.....	.....	.....	90,000	.....	.....	.....	.....	.....	34
576,629	9,300	596,380	699,150	947,932	913,000	928,118	870,162	1,528,742	120,000	3,345,540	742,000	35
576,620	.....	591,930	631,150	620,555	856,800	928,118	648,654	1,404,742	.....	3,185,446	735,000	36
.....	9,300	4,450	68,000	327,377	56,200	.....	221,508	124,000	120,000	160,094	7,000	37
3,132,319	2,108,106	1,980,114	1,821,336	2,597,303	1,944,353	1,975,224	2,876,856	3,105,302	1,237,307	6,920,724	2,300,516	38

PAYMENTS FOR SCHOOL EXPENSES: 1912—Continued.

6,057	4,581	3,150	3,683	3,746	2,841	3,870	3,810	3,830	4,997	4,539	4,990	1
5,158	3,916	2,568	3,276	3,122	2,577	[2] 3,641	3,220	3,417	4,122	3,893	4,406	2
404	496	582	396	624	264	[4] 229	582	348	875	646	584	3
495	169	.....	.....	.....	.....	.....	.....	65	.....	.....	.....	4
$181,442	$242,680	$134,722	$117,950	$104,206	$89,935	$161,258	$144,473	$83,156	$83,430	$239,604	$140,410	5
1,408	7,916	9,043	4,027	646	1,987	2,250	3,150	1,027	1,250	10,500	3,149	6
4,874	8,090	7,645	4,543	4,298	5,360	7,196	3,250	2,725	3,750	5,841	4,273	7
175,160	226,674	118,034	109,380	99,262	82,588	151,812	138,073	79,404	78,430	223,263	132,988	8
138,224	167,194	83,436	89,206	69,524	68,332	129,704	98,210	62,603	60,479	178,671	105,985	9
114,005	136,617	60,205	70,499	61,235	55,559	111,895	78,210	54,119	51,074	142,478	88,167	10
19,087	23,236	16,407	14,421	5,786	7,432	11,374	15,616	6,206	3,713	16,690	14,527	11
5,132	7,221	6,274	4,286	2,263	5,341	6,435	2,862	2,278	920	18,196	1,985	12
.....	120	550	.....	240	.....	.....	1,522	.....	4,772	1,307	1,306	13
32,259	50,992	34,598	19,778	29,738	14,166	20,002	38,842	16,005	17,951	44,405	27,003	14
22,246	43,898	27,761	17,625	26,054	11,759	17,670	29,975	14,480	16,125	36,806	23,241	15
7,376	4,700	5,243	1,781	2,681	1,459	2,050	7,869	1,450	1,651	4,158	3,444	16
2,637	2,304	1,294	372	1,003	948	282	890	75	175	1,888	318	17
.....	.....	300	.....	.....	.....	.....	108	.....	.....	1,553	.....	18
4,330	4,403	.....	.....	.....	.....	2,106	.....	796	.....	.....	.....	19
3,864	4,120	.....	.....	.....	.....	2,106	.....	776	.....	.....	.....	20
466	283	.....	.....	.....	.....	.....	.....	20	.....	.....	.....	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
347	4,085	.....	396	.....	90	.....	1,021	.....	.....	187	.....	24
.....	2,944	.....	295	.....	.....	.....	806	.....	.....	.....	.....	25
.....	376	.....	40	.....	.....	.....	215	.....	.....	62	.....	26
.....	180	.....	61	.....	.....	.....	.....	.....	.....	.....	.....	27
347	585	.....	.....	.....	90	.....	.....	.....	.....	125	.....	28
564	744	423	370	330	289	516	466	271	273	786	467	29
2,990	5,202	4,277	3,200	2,782	3,162	4,113	3,772	2,171	1,670	5,274	2,814	30
2,776	4,571	3,708	2,936	2,338	2,887	[2] 5,149	3,191	1,919	1,561	4,925	2,540	31
8,271	11,007	6,785	5,386	5,003	5,845	[2] 9,158	6,983	4,817	2,182	7,377	4,882	32
905	2,785	.....	.....	.....	.....	.....	.....	1,283	.....	.....	.....	33

[2] Not reported.

[4] Omitted because the number of pupils in regular attendance was not reported.