

ANNUAL REPORT
OF THE
STATISTICS DEPARTMENT,
FOR THE YEAR 1900.

[DOCUMENT 37 — 1901.]

BOSTON, February 1, 1901:

HON. THOMAS N. HART,

Mayor of the City of Boston :

SIR, — We have the honor to submit the following report of the work of this Department for the year ending January 31, 1901.

The Board of Aldermen on April 23, 1900, confirmed your Honor's appointment of Mr. B. Rodman Weld to serve as Statistics Trustee for the five years ending April 30, 1905. Mr. Weld, who was one of the original members of the Board, succeeds himself, having been appointed by Mayor Quincy in 1897, to serve for three years from May 1, 1897.

Our office force consists of a secretary, chief clerk, editorial clerk, special clerk, statistical clerk, stenographer, and office boy. Mr. Brooks, the editorial clerk, being out of health, has been given leave of absence for one year from August 1, 1900. On November 16, 1900, with the approval of your Honor and of the Civil Service Commissioners of Massachusetts, we appointed on probation Mr. E. H. Davis, a graduate of the Massachusetts Institute of Technology, to the post of statistical clerk. Having passed a special examination set by the Civil Service Commission, to their satisfaction, Mr. Davis entered on November 19, 1900, upon his term of service.

Since our last report Special Publications No. 4 and Special Publications No. 5 (advance sheets) have been published. Special Publications No. 6 and No. 7 are in the hands of the printer, and should be ready for distribution at an early day.

SPECIAL PUBLICATIONS No. 4.

This volume, comprising 144 pages, contains a number of tables which afford a review of the City's Receipts and Expenditures of Ordinary Revenue by years for the five years ending January 31, 1899. It is a continuation of the series of tables relating to estimates, appropriations, and ordinary expenditures, begun in our Special Publications No. 1, and, taken in connection with Nos. 1-3, affords a complete review of ordinary receipts and expenditures for the fiscal years 1892-93 to 1898-99. Special Publications No. 7, now in press, will continue the series and include the figures for the year 1899-1900.

SPECIAL PUBLICATIONS No. 5.

This publication contains ten tables specially prepared at the instance of your Honor to show the actual receipts and expenditures of the City in each of the fiscal years from 1885-86 to 1899-1900.

Table I. shows: (1) the actual income under the two headings of (a) taxes and other income, and (b) loans; (2) the actual expenditures; and (3) the resulting increase or diminution of the balance in the treasury at the end of the year. Under each head, averages for each five-year period and for fifteen years are given. The remaining tables analyze and classify with greater detail the items contained in Table I.

Table II. shows in detail the items of taxes and other income. The item of other income is divided into ordinary and extraordinary income; the latter, consisting in large part of the proceeds of property sold and of various sums received on betterments, or assessments, or as contributions from other corporations towards the cost of permanent improvements.

Table III. presents an analysis of receipts from loans issued. Table III.A gives a more detailed analysis of the receipts from loans than is contained in Table III., and divides these receipts into three classes: (1) debt created inside the debt limit; (2) debt created outside the debt

limit by special statutes; (3) water loans outside the debt limit. The table further shows the purposes for which these loans were issued.

Table IV. gives an analysis of the expenditures under three classes: (1) expenditures from regular department appropriations; (2) expenditures for Water Department; (3) expenditures from special appropriations.

Table V. gives an analysis of balances remaining in the treasury at the end of each fiscal year, and Table V.A shows the changes in those balances.

Table VI. gives (1) the gross receipts from taxes, (2) taxes refunded, (3) the net receipts from taxes. Table VI.B gives an analysis of the taxes refunded. In connection with the preceding table, it may be used to ascertain the net receipts from any particular class of taxes.

Table I., II., and a consolidation of VI. and VI.A constitute Tables I., II., and III. appended to your Honor's "Statement, March 19, 1900, to the Committees of the General Court." (See Document 104, 1900.)

In view of the significance of the facts subjected to statistical analysis for the period 1885-1900, we have undertaken to prepare similar tables for the preceding fifteen years, *i.e.*, 1870-1884, in order to indicate in summary form the growth of the receipts and expenditures of the City for equal periods before and after the establishment by statute in 1885 of the \$9 tax limit, which was changed by Chapter 399, Acts of 1900, to the present limit of \$10.50 per \$1,000 on the average of the assessed valuations for the preceding three years. Though the undertaking involves many difficulties it bids fair to yield valuable results.

SPECIAL PUBLICATIONS No. 6.

Special Publications No. 6 will make a volume of about 200 pages. It relates to the Extraordinary Receipts and Expenditures of the fiscal years 1892-93 to 1897-98. According to the classification we have adopted, extraordinary receipts consist of the proceeds of loans and of sums received and credited to loan appropriations or to special appropriations for the construction of some public work; while extraordinary expenditures consist of payments from such loan and special appropriations.

The scope and contents of this study may be described, in general terms, as follows:

I. The relation of this class of extraordinary receipts and expenditures to the other classes and to the total of receipts and expenditures is shown in a series of five consolidated financial statements, one for each year.

II. A summary table of extraordinary receipts and expenditures gives a balanced account for each of the five years. This table shows (1) the balance brought forward from the previous year; (2) the receipts on account of loans issued and from other sources; and (3) the net amount of sums transferred to loan and special appropriations from receipts of ordinary revenue to supply deficiencies in those appropriations; and on the other hand (4) the expenditures classified under thirteen heads; (5) the net amount of sums transferred from loan and special appropriations to supply deficiencies in ordinary department appropriations, and (6) the balance on hand at the end of the year.

III. Another summary table contains an analysis of the income and outgo of the entire period by thirteen main classes of expenditures. The balances at the beginning and end of the period, the loans issued, the receipts and expenditures are here assigned to their proper classes, *e.g.*, City Buildings, Library, Schools.

IV. Still another summary table (filling 17 pages) analyzes the total of each of the thirteen classes referred to in the preceding paragraph. This table shows the status of each of the special appropriations (amounting to more than 400) which make up those tables. The balance at the beginning of the five-year period is given, the amount of loans issued, the amount of other receipts credited to the appropriations, the amount expended during the five years, and the balance remaining to the credit of the appropriation at the end of the period. The amounts transferred to or from the several appropriations by order of the City Council are also given — so that each appropriation presents a balanced account for the period.

V. The remainder of the publication explains in detail the facts set forth in the summary tables II., III., and IV., and furnishes such additional information as is necessary to show the relation of expenditures made within the period under consideration, to expenditures of previous years upon the same specific objects. This portion of the publication, equal to nearly nine-tenths of the whole, is naturally divided into two parts: Part I. dealing with details of *Extraordinary Receipts*, and Part II. dealing with the details of *Extraordinary Expenditures*.

Part I. examines each item of extraordinary income, states

the nature of the receipts, the source from which they were derived and their final disposition.

Part II. analyzes in detail each of the special appropriations set forth in the summary described in IV. Since extraordinary expenditures consist for the most part of payments for construction of public buildings, or other public works requiring a considerable period of time for completion, it is necessary, in order to give the reader an idea of the meaning of the expenditure which was made during the period under consideration, to follow the history of each separate piece of work from the time it was begun until it be completed or, in the case of uncompleted work, until the end of the period under consideration be reached.

Throughout the publication each piece of work is treated in great detail. The nature of the work performed is described. The history of the progress of the work is followed from its beginning to its completion, or to the end of the period under consideration, and a history of each appropriation is given with references to the orders of the City Council or acts of the Legislature authorizing the expenditure. A balanced statement of each appropriation is given, showing on the income side of the account the source from which the money was derived, whether from an issue of bonds, an appropriation from ordinary revenue, or a transfer from some other appropriation, and showing, also, on the expenditure side of the account, the expenditures in each fiscal year and the amounts transferred from such appropriation to other appropriations. Amounts expended within the period under consideration are carried out into a special column at the right of the page, thus showing at a glance the relation of such expenditure to the total cost of the work.

The various pieces of work are moreover grouped according to their nature, each group forming a separate portion or chapter in Part II. The titles of these portions or chapters sufficiently indicate their contents, as follows: (I.) City Buildings, (II.) County Buildings, (III.) Police Department, (IV.) Fire Department, (V.) Institutions, (VI.) Parks and Public Grounds, (VII.) Streets, Sewers, Bridges and Ferries, (VIII.) Rapid Transit, (IX.) Library, (X.) Schools, (XI.) Statues and Monuments, (XII.) Miscellaneous, and (XIII.) Water Supply. All of these chapters are contained in this publication, except Chapter VII., on Streets, Sewers, Bridges, and Ferries.

As we have already noted, the detailed history of the special appropriations included in Chapter VII., on Streets, Sewers, etc., is not contained in the publication under con-

sideration. The labor involved in tracing the history of the 229 appropriations grouped under this head has been very great, and has been considerably complicated by the system of special assessments. The greatest difficulty experienced has been in the case of the general loans for street work, particularly the loan for Laying-out and Construction of Highways and that for Blue Hill and other avenues. As a large amount of work still remained to be done on this group of appropriations, it was thought best to omit the detailed description belonging to Chapter VII. for the present. It is our purpose to publish this description of the street work as a separate publication.

MONTHLY BULLETIN.

The Monthly Bulletin established in 1899 has been continued during the past year. Each number bears the date of the last preceding month for which complete returns are available. Owing to circumstances beyond our control it has appeared less regularly than we wished. The following is a descriptive list of the principal special studies which we have published in the Appendix to the Bulletin.

Bulletin No. 11, Volume 1, November, 1899.

Foreign Commerce of the Principal Ports of the United States, 1890-99.

This article contains a series of ten tables, compiled from the *United States Commerce and Navigation Reports*, and shows the position of New York, Boston, and the three other chief ports in relation to the foreign commerce of the country during the decade. In respect to total trade Boston was second to New York in every one of the ten years. In imports, Boston was also second, except in the year 1894 when a drop of nearly twenty millions of dollars in the value of imports at Boston gave Philadelphia precedence over her. As regards exports, Boston was less frequently second to New York; in 1890, 1891, 1892, and 1897 New Orleans was second, and Baltimore in 1898; for the five years, 1890-94, New Orleans came next to New York; but for the five years, 1895-99 Boston was second; while for the decade Boston is third, being led by New Orleans by less than \$3,000,000. In 1899, Boston was credited with 9.36 per cent. of the total trade of the United States, 7.47 per cent. of the imports, and 10.43 per cent. of the exports.

The largest per cent. of increase in the trade of Boston in any year was 14.85 in 1896; the largest decrease being 22.74 in 1894. In respect to imports, the largest increase was 32.96 per cent in 1895, and the largest decrease 42.92 in 1898; while as regards exports, the largest increase amounted to 16.53 per cent. in 1898, and the largest decrease to 1.97 in 1893.

The tables show that, in the ten years, the aggregate commerce of the five chief ports in proportion to the total commerce of the country has diminished (the smaller ports of Galveston, Newport News, Savannah, and San Francisco having greatly increased, especially in exports).

Bulletin, No. 12, Volume I., December, 1899.

The Appendix to this Bulletin embraces: (1) Summary Tables for the Year, 1899; (2) Expenditures of Public Institutions, 1894-99, and (3) Boston Election Statistics — Ten Years.

(2.) *Expenditures of Public Institutions, 1894-99.*—In 1897 the Institutions Department was divided into five separate departments, by Act of Legislature. In this study the increase of total expenditures for public institutions for the period 1894-95 to 1899-1900 is shown by years, and the per cent. of annual increase is given. That per cent., which varied between 9.84 in 1895-96, and 0.99 in 1897-98 was 5.34 in 1899-1900. It is shown that the published accounts of the Institutions Department prior to 1897 do not furnish sufficiently detailed statements to serve as the basis of an accurate comparison of certain classes of expenditure throughout the period, *e.g.*, for the support of dependent children, paupers, and insane. However, a table is given which does afford a comparison as respects the expenditures of the several departments charged with the care and support of children, insane, paupers, and criminals for the two fiscal years since the reorganization of the Institutions Department, *viz.*, 1898-99 and 1899-1900.

(3.) *Boston Election Statistics.—Ten Years, 1890-99.* This article, which deals mostly with relative numbers, *i.e.*, per cents., embodies an attempt to determine the degree of interest shown by the electorate in the several National, State, and City elections which occurred within the decade. It contains twelve principal tables which show by years the relations of the total number of votes cast to (1) the number of assessed polls, and (2) the number of registered voters at State and City elections. In Tables II.-X. the per-

centages are given by wards, as well as for the city as a whole. Tables I. to IX. are summary tables. Table I. shows (1) the per cent. of assessed polls registered, and (2) the per cent. of registered voters who voted for President and Governor at State elections, and for Mayor and on the license question at City elections. Table XII. shows the per cent. of assessed polls, who voted at the elections covered by Table I. Table X. shows, by wards, the per cent. of registered women voters who voted for School Committee, and Table XI. the per cent. of registered voters who voted on nine referenda in the course of the decade. In general the tables bear witness to the fact that the voters of Boston show most interest in the election of President and are more interested in the election of Mayor than in the election of Governor, the question of license, or in any referendum. Incidentally it is shown that though Boston and Baltimore are nearly equal as regards population, the voters of Baltimore register and vote in larger numbers than those of Boston.

Bulletin, Nos. 1, 2, and 3, Volume II., March, 1900.

(1.) *Tax-Rate, Valuation, and Indebtedness of Massachusetts Cities, 1899, 1898.*—This article contains several tables compiled from the State Census of 1895 and various public documents of the Board of Health, Tax Commissioner, etc., for the years 1898 and 1899, and affords a comparison between the tax-rates, etc., of the years specified. Boston, in 1899, with the largest population, valuation, and net debt had the lowest tax-rate (as was the case in 1898); having the largest net debt, it, nevertheless, had a smaller per capita debt than Newton, by \$56.85, — and had a smaller percentage of net debt to valuation than seventeen out of the thirty-two cities of the State.

(2.) *Boston School Census.*—Two tables are given showing the results of the annual school census made in September, 1899. The tables give (1) the number at public schools, at private schools, and not attending school, for each ward of the city, and (2) a comparison by wards for the years 1898 and 1899. Of the total children between 5 and 15 years of age, 76.55 per cent. go to public schools, 15.62 per cent. go to private schools, and 7.83 per cent. attend no school. There was a gain in the number of persons between the ages of 5 and 15 years of 3,408 from 1898, though a loss is recorded for Wards 2, 9, 11, 12, 18, and 22. The losses in Wards 9 and 11 were 316 and 331 scholars, respectively. The loss in Ward 2 was 149.

(3.) *Infant Mortality in Massachusetts Cities, 1891-97.*— This is taken from the Thirtieth Annual Report of the State Board of Health of Massachusetts, and affords a comparison of the several cities in the State in respect to births and deaths of infants under one year, and their death-rates.

Bulletin, No. 4, Volume II., April, 1900.

(1.) *Valuation Statistics, 1899.*— The number of square feet of land taxed, the assessed valuation of this land, and the assessed valuation per square foot, are given for each ward, and for the City. The analysis gives the amount, valuation, and valuation per square foot of the occupied land as contrasted with vacant land, and of the vacant land under the two headings of "vacant upland," and "marsh and flats." The average assessed valuation of all the land taxed is nearly \$0.66 per square foot, varying from \$0.05 per square foot in Ward 23 (West Roxbury) to \$15.85 in Ward 7 (the business centre). The average assessed valuation of the occupied land is \$1.49 per square foot, varying from \$0.13 in Ward 23 to \$16.69 in Ward 7. The average assessed valuation of the vacant land is, for vacant upland, \$0.17 varying from \$0.04 to \$12.27; for marsh and flats, \$0.04, varying from \$0.005 to \$1.12. Of the total area of land taxed 62 per cent. is classed as vacant land, and only 38 per cent. as occupied land.

Bulletin, No. 5, Volume II., May, 1900.

Contains no appendix article.

Bulletin, Nos. 6, 7, and 8, Volume II., August, 1900.

(1.) *Boston Elections, 1899.*— A series of tables is presented here to show the degree of interest manifested by the registered voters of Boston in the questions passed upon at the State election of November 7, and the City election of December 12, 1899. The per cent. of actual to possible vote being taken as the standard of measure, the mean degree of interest was 69.69 per cent. of the possible vote at the City—against 59.26 at the State election; the extremes at the City election being 79.07 per cent. of the possible vote for Mayor, and 64.94 of the possible vote for School Committee; while the corresponding per cents at the State election were 61.78 for Governor and 55.86 for Representatives to the General Court. Tables are given showing the possible vote, actual vote, and percentage of actual vote

by precincts as regards the vote for Mayor, and the vote for School Committee; and in other tables the same analysis is set forth by wards with respect to the contest for Mayor, Street Commissioner, Aldermen, Councilmen, and School Committee, and also the questions submitted as referenda.

(2.) *Population of Thirty Principal Cities of the United States.*— A table is given showing by decades the population, relative rank, and percentage of increase of population of the thirty principal cities of the United States, under the headings seaboard, lake, river, and interior cities for the period 1880–1900.

Bulletin, No. 9, Volume II., September, 1900.

(1.) *Tax-Rates of Massachusetts Cities, 1880–1899.*— Three tables show the annual tax-rates of all the cities of Massachusetts from 1880 to 1899, the variation in those rates, and the average tax-rates by periods of five, ten, and twenty years. The average tax-rate showed a tendency toward decrease from 1880–84 to 1890–94, falling from 16.16 to 15.91, and then an opposite tendency, making a marked rise to \$16.82, in 1894–99. This movement finds its general reflection in the mean tax-rate of the State as a whole. The State mean, however, reached its lowest point in the second five year period, 1885–89; the tendency in the last decade being one of decided gain. As regards the ten-year periods the correspondence in the changes in the means is apparent.

The table of annual tax-rates shows the mean City tax-rate to have been highest in 1899, \$17.26, and lowest in 1890, \$15.50. Similarly, the mean rate of the State, if we except the crisis year of 1884, will be seen to be highest in 1899, \$15.78, and lowest in 1885, \$14.14.

(2.) *Analysis of Loans Issued, 1893–94 to 1897–98.*— This table shows, with summary, the amount of loans issued by the City, in each fiscal year, and their terms, rates of interest, and relation to the debt limit. The total of loans issued in each of the years is as follows: 1893–94, \$5,558,325; 1894–95, \$6,655,300; 1895–96, \$6,793,850; 1896–97, \$8,274,800; and 1897–98, \$8,627,600. For the first three of the years the larger part of the loan was made for a 20-year term, at 4 per cent.; but in the latter two years the larger part has been for terms of 30 and 40 years, the rate falling to 3½ per cent. The proportion of the loan issued outside of the debt limit was 44 per cent. in 1893–94, 41 per cent. in 1894–95, 52 per cent. in 1895–96, 65 per cent. in 1896–97, and 62 per cent. in 1897–98.

Bulletin, No. 10, Volume II., October, 1900.

(1.) *Distribution of Population, by Wards, in Boston, in 1895 and 1900.* This report gives (1) a table showing the actual population and per cent. of population in each ward in 1895 and in 1900, and the increase or decrease in each ward during the five years, and (2) a diagram showing by figures on a map of Boston the population of Boston by wards, in 1900, the change since 1895, and the per cent. of population in each ward. In comparison with 1895, six wards show losses in population. There are two wards containing over 5 per cent. each of the City's population, 12 wards which contain over 4 per cent. each, 8 wards each having over 3 per cent. Comparing the growth of Boston with that of the zone of the Metropolitan District made up by the 14 municipalities contiguous to Boston, we have shown that the growth of the immediately encircling suburbs was 4.07 per cent. greater than that of the City in the period 1895-1900, — and 14.34 per cent. greater in the period 1890-1900.

(2.) *Boston School Census, 1900.* A table gives the number of school children by sex with appropriate age-subdivisions, in each ward of the City, and classifies them as (1) attending public schools, (2) attending private schools, and (3) not attending school. This table, though fuller in respect to age periods, is in the main similar to the tables relating to the School Census of 1899 in the March number of the Bulletin, which has been described already. While the total population of Boston increased 12.87 per cent. in the period 1895-1900, the School Census shows an increase in school children of 16.83 per cent. in the same period.

MUNICIPAL REGISTER.

This Department, in accordance with a vote of the Joint Committee of the City Council on Rules and Orders, has been intrusted with the work of compiling the copy for the Municipal Register of 1900, and seeing it through the press. Our efforts to secure an early issuance of the Register were frustrated, in a measure, by the fact that the Common Council postponed the final adoption of its Rules till June 7, 1900, and by untoward delays encountered in printing. At our suggestion the Joint Committee on Rules and Orders authorized the publication of a document edition of the Register in addition to the usual edition bound in cloth.

The Register for 1900, which conforms to the make-up adopted in 1899, contains 296 pages, or 21 pages more than the Register of 1899. This increase in the number of pages

results partly from the fact that in 1900 the Aldermen were elected to represent districts instead of being elected for the City at large, as in 1899, twice as much space being required to present the results of the vote for Aldermen in proper form; and partly from the introduction of new tables of election statistics, viz., tables showing, I., the vote for Mayor in 1899 by precincts as well as by wards; II., summary tables, showing the results as regards (1) possible vote, (2) actual vote, and (3) per cent. of actual to possible vote at the State and City elections of 1899 for the principal officials; III., tables showing for the City election of 1899 by wards, (1) the possible vote, (2) actual vote, and (3) the per cent. of actual to possible vote, for Mayor, Street Commissioner, Aldermen, Councilmen, School Committee, and on three referenda.

CITY RECORD.

Eighteen numbers of the third volume of the City Record were published, up to the time of its suspension by order of your Honor, in May, 1900, owing to the insufficiency of the appropriation (\$500) for its continuance. House Bill No. 654, entitled "An Act relative to the Advertising of Legal Notices in the County of Suffolk and City of Boston," was introduced at the instance of your Honor with a view to making the City Record self-supporting. The provisions of the bill were as follows:

SECTION 1. All notices or advertisements relating to contracts or other matters required by law to be made in newspapers by the City of Boston, or the officers or departments thereof, shall be deemed to be so made if made in the weekly publication of said city, entitled The City Record.

SECT. 2. All notices required by law or by court or other authority to be advertised in some newspaper published in the County of Suffolk or in the City of Boston, or printed therein, shall be deemed to be so advertised if advertised in said publication.

SECT. 3. This act shall take effect upon its passage.

The bill was referred to the Committee on the Judiciary on February 1, 1900. Your Honor advocated its passage at the hearing on March 1, and on March 20 the committee reported that it ought not to pass. Had the bill been enacted the expense of publishing the City Record could doubtless have been more than met by the proceeds from advertising legal notices.

In addition to the work in hand already noted, viz., the preparation of (1) a detailed account of loans and special appro-

priations for Streets, Sewers, Bridges and Ferries, and (2) of Special Publications No. 5, showing actual receipts and expenditures of the City for the period 1870-1900, we have undertaken several special studies, among which we may mention lists of the members of the School Committee since its establishment, tables relating to the death rates by individual years of age and by sex in the Census years since 1875; statistics of elections since 1890, statistics of votes in Massachusetts and the Town or City of Boston on all questions referred to the people, including amendments to the Constitution, since 1778.

It is our purpose also to make a digest of the returns of the United States Census of 1900, so far as they relate to the City of Boston, as soon as the publications of the Census office admit. It is eminently desirable that the United States Census office should furnish us with transcripts of its returns relating to this City, in order that we may make as full and detailed a digest as possible; the more so as the publications of the national Census usually fail to give as much detailed information regarding Boston as is given by the Massachusetts Census. If the Census authorities can be induced to aid us in this matter, we shall be enabled to place our municipal statistics on a more scientific basis than is possible at present.

The distribution of the public documents of the City among individual libraries, and to the executive departments of other cities, and the securing of municipal and governmental reports and publications in return, continues to form a considerable and important part of our work.

During the year 435 persons or institutions have received regularly one or more of our publications (exclusive of their regular distribution among the departments of the City); there are included in the foregoing statement 94 cities and 36 statistical offices. Thanks to the facilities afforded us by the Smithsonian Institution in Washington, our exchange of documents and publications with foreign cities, etc., has been effected with a minimum of expense and trouble. We have forwarded to our correspondents, through the Smithsonian Institution, 983 packages.

Respectfully submitted,

LAURENCE MINOT, *Chairman.*

GORDON ABBOTT.

CHARLES F. FOLSOM.

DAVIS R. DEWEY.

B. RODMAN WELD.

WILLIAM JACKSON.

APPENDIX.

STATEMENT OF EXPENDITURES.

STATISTICS DEPARTMENT.

General Classification of Expenditures, 1900-1901.
 Appropriation \$13,900 00

Expenditures.

1. Secretary	\$3,000 00	
2. Clerk-hire	4,007 76	
3. Messenger	230 00	
4. Printing	2,011 26	
5. Type	349 60	
6. Stationery and supplies	90 53	
7. Books and periodicals	21 49	
8. Postage	149 71	
9. Express charges	35 04	
10. Repairs, office expenses	1 82	
11. Telephone	117 41	
		10,014 62
		<u>\$3,885 38</u>
Balance unexpended		

THE CITY RECORD.

General Classification of Expenditures, 1900-1901.
 Appropriation \$500 00
 Balance from previous year 300 74

Receipts from advertisements:

1899	\$558 13	
1900	324 67	
		882 80
		<u>121 35</u>

Receipts from subscriptions

\$1,804 89

Expenditures.

1. Publication	*\$1,330 19	
2. Stationery and supplies	9 23	
3. Books and periodicals	4 77	
4. Binding	37 50	
5. Postage	20 85	
6. Rent	15 00	
7. Refunded subscriptions	83 85	
		1,501 39
		<u>\$303 50</u>
Balance unexpended		

* There were bills outstanding and unpaid at the end of the fiscal year 1900-1901, to the amount of \$794.09. This amount, added to the \$1,330.19, makes up the \$2,124.28 of gross cost of publication shown on page 15.

ANALYSIS OF COST OF PUBLICATION OF THE CITY RECORD.
VOLUME III., 1900.

Number of Issue.	Gross Cost of Publication.	RECEIPTS FROM ADVERTISEMENTS.			Net Cost of Publication.	Number of Copies per Issue.	Number of Pages per Copy.	Number of Ems per Copy.
		Amount Charged.	Amount Collected.	Amount Un-collected, Jan. 31, 1901.				
1.....	\$99 86	\$2 75	.....	\$2 75	\$97 11	900	12	74,917
2.....	112 21	11 26	11 26	.....	100 95	1,000	12	82,842
3.....	107 83	21 27	12 64	8 63	86 56	950	12	79,304
4.....	175 98	3 50	3 50	.....	172 48	1,000	12	121,730
5.....	151 86	20 52	8 38	12 14	131 34	950	16	112,363
6.....	119 34	11 25	8 00	3 25	108 09	950	16	91,742
7.....	123 31	37 15	37 15	.....	86 16	950	16	96,432
8.....	112 26	5 13	.....	5 13	107 13	950	16	81,292
9.....	112 93	20 14	20 14	.....	92 79	1,000	20	87,447
10.....	98 59	6 26	6 26	.....	92 33	950	20	69,582
11.....	116 02	76 78	71 27	5 51	39 24	1,000	20	77,332
12.....	92 18	27 89	19 64	8 25	64 29	950	16	53,861
13.....	89 85	20 01	9 13	10 88	69 84	950	16	50,045
14.....	129 88	10 76	8 01	2 75	119 12	950	20	81,466
15.....	115 14	40 64	38 14	2 50	74 50	950	20	75,856
16.....	117 54	53 78	46 02	7 76	63 76	950	20	80,269
17.....	116 47	30 51	25 13	5 38	85 96	1,000	20	76,029
18.....	111 74	.....	.....	.....	111 74	950	20	70,799
19.....	21 29	.....	.....	.....	21 29	.....	.....	33,878
Total.....	\$2,124 28	\$399 60	\$324 67	\$74 93	\$1,724 68	17,300	304	1,497,236
*Average.	\$118 02	\$22 20	\$18 04	\$4 16	\$95 82	961	17	83,180

* Average is figured as of 18 issues.

ANALYSIS OF GROSS COST OF PUBLICATION.

NO. OF ISSUE.	Composi- tion.	Author's Corrections.	Press work.	Stock.	Bind- ing.	Broadside.	Wrapping, Addressing and Delivery.	Table Work.	Total.
1.....	\$68 57	\$7 00	\$7 50	\$6 19	\$3 85	.....	\$5 75	\$1 00	\$99 86
2.....	81 23	6 00	7 50	6 88	3 85	.....	5 75	1 00	112 21
3.....	76 70	7 50	7 50	6 53	3 85	.....	5 75	.....	107 83
4.....	132 10	9 00	10 50	12 13	5 50	.....	5 75	1 00	175 98
5.....	113 55	9 00	10 00	8 71	3 85	.....	5 75	1 00	151 86
6.....	81 03	9 00	10 00	8 71	3 85	.....	5 75	1 00	119 34
7.....	84 00	10 00	10 00	8 71	3 85	.....	5 75	1 00	123 31
8.....	72 95	10 00	10 00	8 71	3 85	.....	5 75	1 00	112 26
9.....	76 38	.....	12 50	11 46	4 40	.....	5 75	2 44	112 93
10.....	62 62	.....	12 50	10 88	4 40	.....	5 75	2 44	98 59
11.....	69 17	.....	12 50	11 46	4 40	\$10 30	5 75	2 44	116 02
12.....	47 43	15 00	10 00	8 71	3 85	.....	5 75	1 44	92 16
13.....	45 10	14 00	10 00	8 71	3 85	.....	5 75	2 44	89 85
14.....	69 91	25 00	12 50	10 88	4 40	.....	5 75	1 44	129 88
15.....	66 17	13 00	12 50	10 88	4 40	.....	5 75	2 44	115 14
16.....	70 07	12 50	12 50	10 88	4 40	.....	5 75	1 44	117 54
17.....	67 92	13 00	12 50	11 46	4 40	.....	5 75	1 44	116 47
18.....	63 28	12 50	12 50	10 87	4 40	.....	5 75	2 44	111 74
19.....	21 29	.....	.....	.....	.....	.....	.....	.....	21 29
Total ..	\$1,369 47	\$172 50	\$193 00	\$172 76	\$75 35	\$10 30	\$103 50	\$27 40	\$2,124 28

COLLECTIONS FOR ADVERTISING VOL. I. — THE CITY RECORD.

NO. OF ISSUE.	Outstanding, Jan. 31, 1900.	Cancelled, 1900-1901.	Unpaid, Jan. 31, 1901.
5.....	\$9 87	.....	\$9 87
6.....	5 88	.....	5 88
7.....	4 75	.....	4 75
8.....	7 13	.....	7 13
10.....	5 88	.....	5 88
13.....	5 25	.....	5 25
16.....	5 50	.....	5 50
17.....	6 25	.....	6 25
19.....	5 75	.....	5 75
20.....	7 75	.....	7 75
26.....	5 75	.....	5 75
30.....	5 25	.....	5 25
31.....	20 88	\$3 50	17 38
32.....	8 88	.....	8 88
39.....	5 38	.....	5 38
46.....	5 63	.....	5 63
51.....	5 63	.....	5 63
Total.....	\$121 41	\$3 50	\$117 91

COLLECTIONS FOR ADVERTISING, VOL. II.—THE CITY
RECORD.

No. OF ISSUE.	Outstanding Jan. 31, 1900.	Paid, 1900-1901.	Unpaid, Jan. 31, 1901.
11.....	\$5 13		\$5 13
14.....	5 13		5 13
16.....	5 13		5 13
19.....	10 26	\$4 88	5 38
22.....	3 00	3 00	
24.....	21 63	16 13	5 50
29.....	5 63	5 63	
30.....	16 01	10 76	5 25
31.....	28 26	18 26	10 00
32.....	17 26	17 26	
33.....	10 00	10 00	
34.....	13 38	8 00	5 38
35.....	7 26		7 26
36.....	22 26	18 51	3 75
37.....	26 14	20 76	5 38
38.....	6 63	5 00	1 63
39.....	17 38	15 00	2 38
40.....	38 52	35 64	2 88
41.....	48 90	48 90	
42.....	42 14	42 14	
43.....	20 63	20 63	
44.....	43 78	42 03	1 75
45.....	20 51	20 51	
46.....	38 40	31 27	7 13
47.....	47 28	47 28	
48.....	19 88	19 88	
49.....	64 77	45 89	18 88
50.....	10 88	10 88	
51.....	36 39	36 39	
52.....	3 50	3 50	
Total	\$656 07	\$558 13	\$97 94

STATISTICS DEPARTMENT.

Inventory of Books and Periodicals.

	Bound Volumes.	Unbound.	Total.
General Library.....	84	423	507
Periodicals.....	2	53	55
City Documents (Boston).....	435	606	1,041
State Documents (Massachusetts).....	248	140	388
Other State Documents.....	11	60	71
United States Documents.....	93	178	271
Cities (United States).....	296	290	586
(Great Britain).....	50	109	159
(Germany).....	25	264	289
(France).....	21	121	142
(All other).....	45	188	233
Total.....	1,310	2,432	3,742

INVENTORY OF OFFICE FURNITURE.

General Office.

- | | |
|-----------------------|-------------------------|
| 1 table. | 11 chairs. |
| 2 roll-top desks. | 1 hat tree. |
| 1 flat-top desk. | 5 waste paper baskets. |
| 1 typewriter cabinet. | 1 Remington typewriter. |
| 2 bookcases. | 1 Edison mimeograph. |
| 1 revolving bookcase. | 4 cuspidores. |
| 1 letter file. | 1 water cooler. |
| 1 letter press. | 5 drop lights. |

Board Room and Library.

- | | |
|-----------------------|------------------------|
| 1 table. | 14 chairs. |
| 1 roll-top desk. | 1 stepladder. |
| 1 revolving bookcase. | 2 cuspidores. |
| 3 bookcases. | 2 waste paper baskets. |
| 1 hat tree. | |

