

A Study of Revenues and Expenditures of the
Municipality of Stillwater, Oklahoma
(1938--1948)

A STUDY OF REVENUES AND EXPENDITURES OF THE
MUNICIPALITY OF STILLWATER, OKLAHOMA
(1938--1948)

By

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1940

Submitted to the Department of Economics
Oklahoma Agricultural and Mechanical College
In Partial Fulfillment of the Requirements
for the Degree of
MASTER OF SCIENCE

1949

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AGRICULTURAL & MECHANICAL COLLEGE
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Preface

Stillwater has a population of approximately 12,000 and is the home of the Oklahoma Agricultural and Mechanical College with an enrollment of approximately 11,000 students. In addition, there are several thousand people living just outside the city limits which includes the wives and children of approximately 1,300 veteran students.

The municipality of Stillwater has a commission form of government, is the county seat of Payne County and, according to returns of the state sales tax for the year 1948, has a volume of retail sales of approximately fifteen million dollars.

One frequently hears citizens boasting, at civic meetings and elsewhere, that the city of Stillwater is a tax free city. Most of the revenue for governmental purposes is derived from the city owned water and light plants. The present capacity of the water plant is approximately 800 million gallons with little change during the period of time studied. The light plant now has a capacity of 8,000 KWH. During most of the time covered (1938--1948) in this report, it had a capacity of only 4,000 KWH.

This time study was undertaken for the purpose of discovering trends and any other information that such a study might reveal in connection with revenues and expenditures of the municipality of Stillwater.

Grateful acknowledgment is made to Mr. Lee Hall, city clerk, and his office employees for their assistance and cooperation in gathering the data for this study.

William Thomas

Stillwater, Oklahoma

April 20, 1949

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Introduction

A financial study of the municipality of Stillwater is especially interesting because it is what is sometimes referred to as a "tax free city". The rank and file of municipalities rely very heavily upon the property tax for their main source of revenue. Since the year 1932 there has been no levy of ad valorem taxes, for any purpose, by the municipality. During this time the cost of city government and bond retirement have been financed from earnings of the municipal light and water plant.

The data for this study were taken from the municipal audits in the city clerk's office. It has been necessary, in some cases, to place amounts as given in the audit in different accounts. This is due to change in accounting terminology as used by the city accounting department. It should have very little affect upon the correctness of the data as presented in this report.

At the time these data were being collected the annual audit for the fiscal year ending June 30, 1941 could not be located. The remaining ten years beginning with the fiscal year ending June 30, 1938 and ending June 30, 1948 were compiled and presented in chapters one and two.

Chapter I

Revenue Receipts of the City of Stillwater

The revenue receipts of the municipality of Stillwater are presented in Table VIII. To facilitate discussion, revenue receipts have been classified into commercial revenues, administrative revenues, grants-in-aid and taxes.¹ A few accounts containing funds of different classifications could not properly be placed in any of the above mentioned classifications and were placed in a separate group.

Commercial Receipts

Receipts from the sale of electricity and water were the most important when considered in terms of dollars of revenue produced (Table VIII). These receipts have shown a fairly steady rate of increase during the period studied. The smallest amount of revenue produced by these two utility plants was in the fiscal year ending June 30, 1938 while the largest amount collected from this source was in the fiscal year ending June 30, 1948.

In Table I data are presented which show how much the citizens of Stillwater are contributing toward other governmental expenses through utility bills. These figures are on

¹ Philip E. Taylor, Economics of Public Finance, 1948, pp. 237.

Table I

Stillwater Municipal Utilities--Revenue, Operating and
Maintenance Expense, Operating Profit (in Thousands)
1938--1948

Year Ending	Total Revenue	Operating and Maintenance Expense	Operating Profit
1938	\$233	\$ 96	\$137
1939	281	128	153
1940	308	125	183
1941	301	140	161
1942	329	125	204
1943	308	103	205
1944	352	138	214
1945	329	149	180
1946	378	154	224
1947	448	212	236
1948	560	255	305

Source: John Moody, Moody's Governments and Municipals, Moody's Investor's Service.

a cash basis. The actual net profit would be smaller than this by an amount equal to the depreciation that should have been deducted.

Another comparison is presented in Table II which shows the cost of producing electricity by the city of Stillwater for the calendar years of 1945, 1946 and 1947. These data are also on a cash basis which does not include a charge for depreciation on plant and equipment. Rates for electricity are given in Table IV in order that the reader may get a rough idea of the differential between cost of production and amount charged to the consumer.

It should be borne in mind that the actual cost of production is slightly greater than those presented in Table II and that the cost of a kilowatt to one consumer may not be the same as the cost to another consumer. Some price discrimination as presented in Table IV may be justified due to differences in cost and differences in elasticity of demand.

Commercial receipts other than those derived in connection with the utility department for less than four per cent of the total revenue received by the municipality. Besides being of minor importance, some such as receipts from sale of assets, fire runs outside city, and resale of property are of non-recurring nature.

Receipts listed in the account "water meter and miscellaneous charges" show an upward trend. These are comprised of receipts from sale of water meters to citizens of Stillwater

Table II

Stillwater Light Plant--Cost of Producing a Killowatt
Hour of Electricity on a Cash Basis*

1945-----	7.62 mills
1946-----	6.80 mills
1947-----	7.80 mills

Note--Only years cost figures available.

Table III

Water Rates for City of Stillwater

Inside City

	1941--1948	Effective 1948
2,000 gallons	40¢	-50¢
6,000 gallons	-	-40¢
40,000 gallons	30¢	-30¢
75,000 gallons	25¢	-25¢
In excess	18¢	-18¢

Rural

	1941--1948	Effective 1948
2,000 gallons	60¢	-70¢
6,000 gallons	-	-50¢
40,000 gallons	40¢	-40¢
75,000 gallons	35¢	-35¢
In excess	30¢	-25¢

Table IV

Electricity Rates for City of Stillwater

Residential
1938--1948

\$0.07 per kwh for the first 30
 .06 per kwh for the next 30
 .05 per kwh for the next 40
 .04 per kwh for the next 150
 .025 per kwh for all above 250

1942--1948

\$0.06 per kwh for the first 50
 .05 per kwh for the next 50
 .04 per kwh for the next 100
 .03 per kwh for the next 200
 .02 per kwh for all above 400

Commercial
1948

\$0.05 per kwh for the first 100
 .04 per kwh for the next 100
 .03 per kwh for the next 200
 .02 per kwh for all above 400

Power
1948

\$0.05 per kwh for the first 100
 .04 per kwh for the next 100
 .03 per kwh for the next 200
 .02 per kwh for the next 4,600
 .015 per kwh for the next 5,000
 .012 per kwh for all above 10,000

Rural
1948

\$0.07 per kwh for the first 40
 .06 per kwh for the next 60
 .05 per kwh for the next 100
 .025 per kwh for all above 200

Table V

Commercial Receipts--Per Cent of Total Revenue, Stillwater

1938--1948

Year Ending	All Commercial Receipts	Commercial Receipts Electricity & Water	Other Commercial Receipts
1938	86.0	82.9	3.1
1939	76.7	73.1	3.6
1940	73.2	70.1	3.1
1941			
1942	86.6	84.2	2.4
1943	85.7	84.2	1.5
1944	89.5	87.9	1.6
1945	92.8	91.6	1.2
1946	93.6	91.2	2.4
1947	95.8	94.6	1.2
1948	92.0	88.6	3.4

and service charges in connection with its installation. It is believed that these charges made during the fiscal year 1947 were recorded in a different account as there seems to be no explanation of why no credit appears for that year. Although the amount of revenue received from this source is increasing, it will probably decline when the construction of new houses begin to decline.

Table V shows the relative importance of receipts as a percentage of total revenues obtained by the city. The data as presented shows that commercial receipts are growing in relative importance in the revenue structure of Stillwater. Table V also reveals the relative amount of receipts obtained through sale of electricity and water.

The percentage decrease in light and water sales occurring in the fiscal year ending June 30, 1948 is mainly due to a \$13,399 increase in water meter charges over the preceding year. The increased revenue from parking meters in 1948 is another factor causing the relative decline of receipts from sale of electricity and water for that year.

Grants and Gifts

Of the classified revenue receipts of Stillwater, grants and gifts are second when considered in relation to amount of money contributed toward the municipal government.

In the fiscal years ending in June 30, 1938, 1939, and 1940, grants from the United States Treasury constituted practically all of the revenues in this group. These grants were

made to the municipality as part of the program of public works of the national government. Since that time grants show an upward trend with the main contributions coming from the state and what might be called a gift from the telephone company.

Grants from the state consist of a small percentage of the state gasoline tax for the maintenance of streets and alleys.

The contribution from the telephone company is paid to the municipality in an amount equal to two per cent of the total gross exchange receipts of the local telephone exchange. It might properly be called a gift as there is no levy to obtain these revenues. The two per cent is not paid on long distance calls or any telephone service rendered to customers outside the city limits. The telephone company follows this policy in order to avoid disputes with the municipality and for the goodwill of the citizens. Possibly the company might be required to obtain a franchise if it were not for this payment as there is no franchise but this would not cause it to be liable for a tax payment as there is no franchise tax in Stillwater.

The "bus mileage" account, as presented in Table VIII, shows a grant from the county in the amount of \$692 for the fiscal year ending June 30, 1948. The amount of the payment is based on the estimated number of miles commercial bus companies have traveled on streets of the municipality.

Taxes

Only two accounts fall within the tax classification, neither of which is important. Table VIII shows that revenue from this source has no definite trend. By comparing total receipts from tax sources with the grand total (Table VIII) it is revealed that taxes contribute less than one-half of one per cent in any fiscal year.

Receipts in connection with the occupational tax are received as a payment for a flat levy on pool tables.

Ad valorem tax penalties are revenues received from property owners who pay their property tax late. The total ad valorem tax penalty is allocated between the city and county.

Administrative Receipts

The administrative receipts as listed in Table VIII are revenues obtained as a result of services rendered in the course of the city government performing its functions. As would be expected in a growing city such as Stillwater, most of the administrative receipts show a positive trend. Taking the receipts as a whole, administrative receipts form a rather insignificant amount in the financial structure of the municipality of Stillwater. Table VI shows the contribution administrative receipts make in relation to total revenue collected.

Table VIII reveals that police fines were responsible for approximately one-half of the administrative receipts in most

Table VI

Administrative Receipts--Contribution to Total
Revenue, (Per Cent) Stillwater, Oklahoma

1938--1948

Year Ending	Per Cent of Total
1938*	0.6
1939*	0.7
1940*	0.7
1941	
1942	0.6
1943	0.7
1944	0.8
1945	0.9
1946	1.1
1947	1.2
1948	3.5

*Grants from U. S. Treasury were omitted in computing these percentages.

years. Police fines in 1948 were almost twice as great as they were for the preceding year. This increase in absolute amount was accompanied by a decrease relatively due to the large amount of revenue derived from parking meters in 1948. Parking meter violation may have been responsible for the increase in police fines.

Revenue from the municipal parking meters constitute more than half of the total administrative receipts in the fiscal year ending June 1948. Parking meter receipts represent one-half of the total amount collected from the parking meters as the remainder goes to the concern from which the parking meters were purchased. If the parking meters continue to yield as much revenue, they will be fully paid for in a very few years at which time the entire receipts will accrue to the city.

In view of the fact that the parking meters perform a regulatory and service function, the cost of operation is low and the net yield is correspondingly high for a service fee. The parking meters have eased the parking situation in the congested areas and produced a considerable amount of revenue for governmental purposes. The amount of net revenue derived from parking meters cannot be determined since a proper cost account system has not been set up.

The receipts from parking meters should be fairly stable in view of the low fees and the absence of available parking areas.

The very nature of all administrative receipts are such that their revenue yields are not of primary consideration. To consider

these only in relation to the amount of revenue which they will yield would defeat their real objectives of justice and security to persons and property.

Unclassified Receipts

Some of the receipts listed in the Stillwater municipal audit could not properly be classified under the other classifications. Table VII shows the amount of these receipts in relation to the total revenue.

Receipts appearing in the accounts "undistributed collections" and "miscellaneous receipts" might have come from any source. In the fiscal years in which an amount is listed in the undistributed account, the collections had not been posted to their proper accounts at the time the audit was made. This might have been avoided had the records of the accountant been used instead of the audit.

Receipts credited to the firemen's pension fund originate, in part, from contribution of city firemen based on two per cent of their salary. It is not known why the account disappears after the fiscal year ending June 30, 1940.

Paving district surpluses only appear in two years. These receipts are a transfer of small balances remaining in different paving district accounts.

A satisfactory explanation of the amounts appearing in the paving tax cash fund cannot be given. The trend for this account is definitely downward with it disappearing altogether in 1947 and 1948.

Table VII

Unclassified Receipts--Contribution to Total
Revenue (Per Cent) Stillwater, Oklahoma

1938--1948

Year Ending	Unclassified Receipts Percent of Total
1938	13.2
1939	22.1
1940	12.4
1941	
1942	9.4
1943	10.1
1944	6.5
1945	3.0
1946	2.2
1947	0
1948	0.5

Table VIII

Revenue Receipts of the City of Stillwater by Classes

1938--1948

Revenue Receipts	1938	1939	1940	1942	1943
Commercial Receipts--Total	\$238,051	\$274,992	\$292,894	\$310,926	\$283,858
Electric Light Plant	162,450	190,851	203,111	227,181	209,810
Water Plant	66,936	71,082	77,497	75,539	69,239
Penalties*			604	590	486
State Sales Tax**	2,972	3,555	2,570	3,728	3,647
Water, Meter, Misc. Charges				2,442	440
Hay, Junk, Post, Pecans, etc.	3,831	4,539	2,909	1,129	
Cut on Charges				217	86
Rent and Lease					
Resale Property Fund			3,403		
Fire Runs, Outside City			300	100	150
Sale of Assets	1,862	4,965	2,500		
Grants and Gifts--Total	12,500	126,077	48,180	11,132	10,375
Grants from U. S. Treasury	12,500	126,077	44,049		
Gasoline Excise Tax			4,131	6,409	5,124
From State Auditor				2,978	3,584
Telephone Excise Tax				1,745	1,667
Bus Mileage					
Taxes--Total	569	1,400	1,157	1,124	1,137
Occupational Tax				141	122
Ad Valorem Tax Penalties				983	1,015

*Receipts for late payment of utility bills.

**Sales tax after 1943 is included in receipts for electricity.

Table VIII
 Revenue Receipts of the City of Stillwater by Classes
 1938--1948

Revenue Receipts	1944	1945	1946	1947	1948
Commercial Receipts--Total	\$335,604	\$317,316	\$365,112	\$467,196	\$539,052
Electric Light Plant	238,885	236,346	270,157	343,329	386,655
Water Plant	90,566	76,731	85,530	118,187	132,580
Penalties*	458	473	522	733	840
State Sales Tax**					
Water Meter, Misc. Charges	763	1,349	5,161		13,399
Hay, Junk, Post, Pecans, etc.	3,720	972	3,068	3,287	3,523
Cut on Charges	72	51	19	2	20
Rent and Lease		402	655	908	1,835
Resale Property Fund	1,140	992			
Fire Runs, Outside City				300	200
Sale of Assets	1,862	4,965	2,500		
Grants and Gifts--Total	10,811	10,566	11,313	14,186	22,046
Grants from U. S. Treasury					
Gasoline Excise Tax	4,594	4,718	5,936	6,924	7,560
From State Auditor	3,484	3,829	3,414	4,881	11,219
Telephone Excise Tax	2,733	2,019	1,963	2,381	2,575
Bus Mileage					692
Taxes--Total	883	639	733	671	996
Occupational Tax	132	90	150	122	220
Ad Valorem Tax Penalties	751	549	583	549	776

*Receipts for late payment of utility bills.

**Sales tax after 1943 is included in receipts for electricity.

Table VIII Continued

Revenue Receipts of the City of Stillwater by Classes

1938--1948

Revenue Receipts	1938	1939	1940	1942	1943
Administrative Receipts--Total	\$1,541	\$2,431	\$2,826	\$2,312	\$2,348
Police Fines	1,017	1,311	665	966	864
Library Fines	212	258	320	300	330
Telephone Booth Commission				2	2
Parking Meters					
Engineering and Inspection Fees		327	971		
Licenses and Permits					
Building	312	535	347	254	32
Bicycle			347	192	173
Dog			176	23	82
Dairy				174	125
Cab				141	122
Club				15	180
Hunting and Fishing				245	438
Photo					
Peddler, Carnival, Fare, etc.					
Unclassified Receipts--Total	\$36,643	\$79,551	\$49,695	\$33,783	\$33,694
Undistributed Collections*			5,327	9,471	23,760
Misc. Receipts	291	1,426	26,753	673	
Firemen's Pension Fund	1,525	1,634	2,749		
Paving Tax Cash Fund	34,827	75,496	14,886	21,894	9,934
Paving District Surpluses				1,387	
Refunds from Cash Advances		995		358	
Grand Total	\$289,304	\$484,451	\$444,467	\$359,277	\$331,412

*Receipts that were not distributed to proper accounts at the time audit was made.

Table VIII Continued

Revenue Receipts of the City of Stillwater by Classes

1938--1948

Revenue Receipts	1944	1945	1946	1947	1948
Administrative Receipts--Total	\$3,132	\$3,131	\$4,221	\$5,762	\$20,518
Police Fines	1,908	1,734	1,961	1,844	3,500
Library Fines	449	473	572	606	727
Telephone Booth Commission	4	4	3		
Parking Meters					10,666
Engineering and Inspection Fees				622	518
Licenses and Permits					
Building	49	90	656	1,301	3,486
Bicycle	30	100	61	8	383
Dog	170	116	173	155	142
Dairy	75	110	227	112	88
Cab	132	90	150	122	220
Club	12	142	96	16	34
Hunting and Fishing	303	272	322	742	584
Photo				155	145
Peddler, Carnival, Fare, Etc.				79	25
Unclassified Receipts--Total	\$24,404	\$10,161	\$8,644		\$3,132
Undistributed Collections*	10,220				
Misc. Receipts					
Firemen's Pension Fund					
Paving Tax Cash Fund	10,184	10,161	8,644		
Paving District Surpluses					3,132
Refunds from Cash Advances	4,000				106
Grand Total	\$374,834	\$341,813	\$390,023	\$487,815	\$585,850

*Receipts that were not distributed to proper accounts at the time audit was made.

Chapter II

Expenditures

In the municipal audit, appropriations and expenditures are recorded according to the organization units. The organization units are laid out on functional lines which makes a good classification because this makes it possible to indicate the persons or departments spending city funds as well as the purposes for which the funds are being expended.

The appropriations, expenditures and balances presented in in the tables in this chapter give total amounts expended by each department. Tables showing totals have been further classified by breaking them down by objects of expenditure. These figures do not indicate the extent of governmental services rendered by the different departments.

A mild upward trend in expenditures in a department may be due to a general increase in the price level during this period. In most cases the effect of the price level would not be very great but in other cases, where an appropriation is made for equipment or supplies, the price level may have a considerable effect. For example, the upward trend in appropriations and expenditures for equipment for the police department (Table IX D) may be caused by higher prices for this equipment rather than an increase in amount of equipment purchased.

The increased population in Stillwater would be another cause for an upward trend in expenditures. Although population

figures were not available for each year during this period, official estimates given for years 1940 and 1946 show a slight increase between these two years (10,097 to 11,000). Expenditures per capita probably would reveal very little different results than absolute expenditures unless the population figures were based on people living in and around Stillwater. Most of the growth has occurred in communities adjacent to the city. These people have increased the need for additional services even though they do not live within the limits of Stillwater.

It is doubtful that World War II had any significant effect upon the magnitude of expenditures.

In commenting on the appropriations and expenditures appearing in the tables in this chapter, only those which appear unusual will be discussed. In some instances an unusual amount may appear in a table for which no satisfactory explanation can be given without a more complete knowledge about the particular events surrounding the amounts in question.

For example, Table XIX C shows an expenditure for supplies in excess of \$1,100 for fiscal year 1939. Expenditure for supplies do not run much above \$700 in any other year with the average for all other years approximately \$300. In Table XXII, total appropriations to the "general government" department for the fiscal year 1948 was \$109,000, while appropriations for years prior to 1948 were approximately \$35,000. A logical reason for this great increase might be found if the facts were available.

In analyzing these appropriations and expenditures, it is evident from the tables presented that the trend is toward an

increase both intensively and extensively. This upward trend is largely accounted for by an increase in the standard of service rendered by the municipality. The only department which does not show an increase through the years is the one for city attorney in which there is no significant trend.

New functions which have been undertaken by the municipality of Stillwater during this period of time include a sanitary department and the recreation board.

The recreation board was added in 1946 while the sanitary department came into being in 1944. Although no separate organization existed before these dates, their addition as a separate department does not represent an addition of entirely new services. Prior to their existence a more limited service was offered to the citizens of Stillwater through an appropriation appearing in the "General Government" account.

Appropriations and expenditures for the "General Government" account (Table XXII) require a more detailed examination. In some cases, what the money has been spent for or who did the spending is not so evident as with other departmental units.

The general government account is placed in the appropriated accounts to take care of those items which have not been assigned to other departments. Salaries, (Table XXII Z) for example, would include those for commissioners and janitor. To the "Freight and Express" account is charged all expenditures for this item regardless of which organization was responsible for the expenditure.

Expenditure for "Special Assessments" (Table XXII K) include such items as a charge for filing a deed. The appropriation and

expenditure for "Postage, Telephone and Telegraph" includes all governmental organizations.

According to information available, appropriation to the account "Other Government Expense" (Table XXII W) is to take care of large items of expenditure which cannot be predicted. Some of the expenditures charged to this account are for equipment for the electric light plant. However, any department may have items to be purchased which may be charged to this account. The same situation applies to the "Miscellaneous Supplies" account except only small items, such as janitor supplies, are charged against this account.

In conclusion it should be mentioned that uniform accounting methods and terminology have been lacking during this period of time (1938--1948). This has made it necessary to follow changes in accounts which appear to be similar.

The classification of appropriation and disbursements found in the municipal audit would be satisfactory if it were not for the "General Government" account. As long as appropriations are made to this account to the extent that they have in the past, it will not be possible to determine what the expenditures have been for or who has done the spending.

Table IX

Police--Total Appropriations, Disbursements,
Balances (in Thousands)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$10	\$10	nil
1939	12	12	nil
1940	16	16	nil
1941			
1942	19	19	nil
1943	19	19	nil
1944	24	20	\$4
1945	22	21	1
1946	25	25	nil
1947	34	34	1
1948	42	40	2

Table IX A

Police (Salaries)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 8,200	\$ 8,200	
1939	10,566	10,566	
1940	13,390	13,161	\$229
1941			
1942	16,525	16,391	134
1943	15,520	15,520	
1944	19,445	16,715	2,730
1945	16,948	16,942	6
1946	21,000	21,000	
1947	25,682	25,470	212
1948	32,000	30,771	1,229

Table IX B

Police (Wages)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 450	\$ 294	\$156
1939	450	446	4
1940	450	449	1
1941			
1942	953	858	95
1943	1,099	1,099	
1944	1,775	1,636	139
1945	2,148	2,148	
1946	1,277	1,277	
1947	2,125	2,113	12
1948	2,905	2,902	3

Table IX C

Police (Supplies)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$250	\$247	\$ 3
1941			
1942	200	165	35
1943	150	126	24
1944	150	83	67
1945	193	193	
1946	220	218	2
1947	325	312	13
1948	276	276	

Table IX D

Police (Equipment)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 350	\$ 325	\$ 25
1939	350	350	
1940	1,225	1,225	
1941			
1942	550	459	91
1943	922	922	
1944	350	185	165
1945	1,435	1,435	
1946	1,004	976	29
1947	825	796	29
1948	1,718	1,618	100

Table IX E

Police (Maintenance of Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939	\$ 300	\$ 279	\$ 21
1940	625	616	9
1941			
1942	1,052	985	67
1943	1,329	1,287	42
1944	1,052	1,032	18
1945	2,010	1,895	115
1946	1,404	1,308	97
1947	1,425	1,230	195
1948	2,318	2,030	288

Table IX F

Police (Jail and Prisoner Expense)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$300	\$222	\$ 78
1939	200	167	33
1940	375	282	93
1941			
1942	200	200	
1943	200	176	24
1944	275	100	175
1945	275	89	186
1946	145	145	
1947	900	850	50
1948	540	313	227

Table X

Fire Department--Total Appropriations, Disbursements,
Balances (in Thousands)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$12	\$12	nil
1939	13	13	nil
1940	17	17	nil
1941			
1942	16	16	nil
1943	16	16	nil
1944	24	24	nil
1945	25	24	nil
1946	23	23	nil
1947	32	32	nil
1948	37	37	nil

Table X A

Fire Department (Salaries)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$10,080	\$ 9,960	\$120
1939	11,405	11,405	
1940	11,808	11,754	54
1941			
1942	13,147	13,147	
1943	13,460	13,460	
1944	15,348	15,162	186
1945	14,400	14,400	
1946	18,205	18,205	
1947	28,080	27,540	540
1948	29,820	29,790	30

Table X B

Fire Department (Wages)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 450	\$ 294	\$156
1939	450	446	4
1940	450	449	1
1941			
1942	400	400	
1943	400	397	3
1944	5,700	5,666	34
1945	5,450	5,442	8
1946	2,520	2,520	
1947	960	908	52
1948	1,496	1,496	

Table X C

Fire Department (Equipment)--Appropriations,
Disbursements, Balances

1938--1939

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,000	\$ 980	\$ 20
1939	900	897	3
1940	4,350	4,350	
1941			
1942	1,969	1,969	
1943	1,791	1,791	
1944	2,300	2,078	222
1945	2,450	2,379	71
1946	1,274	1,274	
1947	1,357	1,357	
1948	1,351	1,351	

Table X D

Fire Department (Maintenance of Equipment)--
 Appropriations, Disbursements, Balances

1938--1939

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 375	\$ 373	\$ 2
1939	493	448	13
1940	560	560	
1941			
1942	650	650	
1943	633	633	
1944	1,000	994	6
1945	2,224	2,224	
1946	1,050	1,038	12
1947	1,000	1,176	(176)
1948	1,281	1,192	89

Table X E

Fire Department (Travel)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 50	\$ 40	\$10
1939	50	50	
1940	50	50	
1941			
1942	300	290	10
1943	150	150	
1944	150	150	
1945	100	100	
1946	100	82	18
1947	100	88	12
1948	75	75	

Table XI

Street Department--Total Appropriations, Disbursements,
Balances (in Thousands)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$21	\$21	nil
1939	24	23	\$2
1940	14	14	nil
1941			
1942	9	9	
1943	14	13	1
1944	16	16	nil
1945	18	17	nil
1946	27	27	
1947	33	33	nil
1948	30	30	nil

Table XI A

Street Department (Salaries)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 5,160	\$ 5,160	
1939	6,610	6,610	
1940	7,041	7,041	
1941			
1942	6,475	6,475	
1943	10,500	9,202	\$598
1944	11,660	11,642	18
1945	12,815	12,815	
1946	14,502	14,502	
1947	16,800	16,692	107
1948	16,557	16,557	

Table XI B

Street Department (Wages)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,500	\$1,497	\$ 3
1939	1,110	685	425
1940	1,821	1,767	53
1941			
1942	526	526	
1943	1,000	999	1
1944	1,000	999	1
1945	1,143	1,143	
1946	3,000	3,000	
1947	2,000	1,969	31
1948	3,310	3,090	40

Table XI C

Street Department (Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 8,000	\$ 7,998	\$ 2
1939	6,920	6,202	718
1940	833	829	4
1941			
1942	265	265	
1943			
1944			
1945	388	9	379
1946	5,015	5,015	
1947	10,073	10,073	
1948	3,389	3,389	

Table XI D

Street Department (Maintenance of Equipment)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 300	\$ 144	\$156
1939	300	202	98
1940	1,649	1,647	2
1941			
1942	468	468	
1943	1,000	995	5
1944	1,740	1,739	1
1945	2,181	2,181	
1946	2,000	2,000	
1947	2,000	2,000	
1948	2,167	2,141	26

Table XI E

Street Department (Materials)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940			
1941			
1942	\$ 991	\$ 989	\$ 2
1943			
1944	1,700	1,698	2
1945	1,013	1,013	
1946	778	778	
1947	500	499	1
1948	2,500	2,499	1

Table XI F

Street Department (Gas and Oil)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1946	\$1,825	\$1,825	
1947	1,850	1,801	\$ 49
1948	2,668	2,468	200

Table XI G

Street Department (Culverts and Bridges)--
Appropriations, Disbursements, Balances

1938--1948

1942	\$ 260	\$ 258	\$ 2
1943	1,000	999	1

Table XI H

Street Department (Maintenance of Streets and Alleys)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$5,500	\$5,433	\$ 67
1939	8,500	8,051	449
1940	2,651	2,628	23

Table XI I

Street Department (Maintenance of Buildings)--
 Appropriations, Disbursements, Balances

1938--1948

1938	\$1,000	\$947	\$ 53
1939	950	835	115
1940	405	405	

Table XII

Health--Total Appropriations, Disbursements,
Balances (in Hundreds)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$24	\$22	\$ 1
1939	23	23	nil
1940	26	26	nil
1941			
1942	32	32	nil
1943	32	31	1
1944	57	41	15
1945	57	38	19
1946	43	42	nil
1947	57	53	4
1948	63	62	1

Table XII A

Health (Salaries)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,680	\$1,620	\$ 60
1939	1,680	1,680	
1940	1,984	1,984	
1941			
1942	2,460	2,460	
1943	2,160	2,155	5
1944	4,080	2,659	1,421
1945	4,560	2,805	1,755
1946	3,358	3,358	
1947	4,320	3,929	391
1948	4,206	4,206	

Table XII B

Health (Supplies)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$296	\$296	
1941			
1942	110	105	\$ 5
1943	110	103	7
1944	100	98	2
1945	104	104	
1946	90	56	34
1947	360	358	2
1948	329	254	75

Table XII C

Health (Equipment)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$570	\$522	\$48
1939	560	542	18
1940	110	102	8
1941			
1942	390	390	
1943	400	379	21
1944	840	793	47
1945	356	314	42
1946	200	185	15
1947			
1948			

Table XII D

Health (Rent)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$240	\$220	\$20
1941			
1942	240	240	
1943	240	240	
1944	240	240	
1945	240	240	
1946	300	300	
1947	360	360	
1948	360	360	

Table XII E

Health (Travel)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940			
1941			
1942			
1943	\$290	\$254	\$36
1944	410	367	43
1945	410	362	48
1946	332	332	
1947	430	420	10
1948	999	999	

Table XII F

Health (Medical Fees)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$100	\$79	\$21
1939	100	91	9

Table XII G

Health (Maintenance)--Appropriations, Disbursements, Balances
1938--1948

1947	\$225	\$134	\$41
1948	378	378	

Table XIII

Sanitary Department--Total Appropriations, Disbursements,
Balances (in Thousands)

1938--1948

Year Expended	Net Appropriation	Amount Expended	Lapsed Balance
1944	\$16	\$16	nil
1945	17	16	nil
1946	17	17	nil
1947	25	25	nil
1948	34	34	nil

Table XIII A

Sanitary Department (Salaries)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1944	\$12,815	\$12,815	
1945	12,774	12,439	\$335
1946	14,087	14,087	
1947	19,080	19,060	20
1948	27,602	27,602	

Table XIII B

Sanitary Department (Supplies)--Appropriations,
Disbursements, Balances

1944	\$1,000	\$ 977	\$3
1945	1,306	1,306	
1946	1,108	1,108	
1947	1,610	1,610	
1948	2,990	2,990	

Table XIII C

Sanitary Department (Maintenance of Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1944	\$1,650	\$1,650	
1945	1,400	1,343	\$57
1946	1,515	1,511	4
1947	1,500	1,420	80
1948	2,150	2,074	76

Table XIII D

Sanitary Department (Gas and Oil)--Appropriations,
Disbursements, Balances

1944	\$ 750	\$661	\$ 39
1945	1,200	712	488
1946	710	710	

Sanitary Department (Travel)--Appropriations,
Disbursements, Balances

1947	\$1,200	\$1,000	\$200
1948	1,545	1,497	48

Sanitary Department (Equipment)--Appropriations,
Disbursements, Balances

1947	\$1,800	\$1,693	\$107
1948	100		100

Table XIV

Parks--Total Appropriations, Disbursements,
Balances (in Hundreds)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 67	\$ 64	\$ 3
1939	82	81	nil
1940	85	72	13
1941			
1942	85	80	5
1943	80	60	21
1944	80	74	6
1945	140	140	
1946	136	131	5
1947	220	210	10
1948	220	220	nil

Table XIV A

Parks (Salaries)--Appropriations, Disbursements, Balances

1938--1948

Year Ended	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,200	\$1,200	
1939	1,320	1,320	
1940	1,880	1,490	\$390
1941			
1942	6,106	5,886	221
1943	6,150	5,333	817
1944	6,700	6,450	250
1945	6,165	6,165	
1946	7,071	7,071	
1947	7,490	7,050	440
1948	8,758	8,758	

Table XIV B

Park Department (Wages)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1945	\$1,882	\$1,882	
1946	4,500	4,093	\$407
1947	6,950	7,077	127
1948	7,446	7,355	91

Table XIV C

Park Department (Gas and Oil)--Appropriations,
Disbursements, Balances

1946	\$390	\$357	\$ 33
1947	810	520	290
1948	650	576	74

Table XIV D

Park Department (Real Property)--Appropriations,
Disbursements, Balances

1945	\$3,011	\$3,011	
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Table XIV E

Parks (Equipment)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$ 970	\$ 91	\$279
1941			
1942	1,444	1,421	23
1943	600	33	567
1944	400	319	81
1945			
1946	50	50	
1947	2,200	1,889	311
1948	1,490	1,490	

Table XIV F

Parks (Maintenance of Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$ 660	\$ 232	\$428
1941			
1942	500	497	3
1943	500	222	278
1944	400	299	101
1945	827	827	
1946	1,040	1,020	20
1947	1,550	1,547	3
1948	3,450	3,448	2

Table XIV G

Parks (Shrubbery and Improvements)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$5,500	\$5,212	\$288
1939	6,830	6,785	45
1940	4,990	4,747	243
1941			
1942	450	225	225
1943	750	324	426
1944	500	285	215
1945	2,030	2,030	
1946	581	581	1
1947	3,300	2,950	350
1948	300	251	49

Table XV

Municipal Utilities--Total Appropriations,
Disbursements, Balances, (in Thousands)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 96	\$ 96	nil
1939	128	127	nil
1940	126	125	nil
1941			
1942	126	125	\$ 1
1943	106	103	3
1944	150	138	12
1945	141	128	13
1946	134	133	1
1947	218	212	6
1948	278	255	23

Table XV A

Municipal Utilities (Salaries)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$33,938	\$33,938	
1939	38,000	37,987	\$ 13
1940	41,000	40,958	42
1941			
1942	43,260	43,259	1
1943	41,000	40,610	390
1944	45,780	44,936	844
1945	48,040	47,327	713
1946	46,037	46,037	
1947	55,920	53,724	2,196
1948	62,991	62,991	

Table XV B

Municipal Utilities (Wages)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 45	\$ 45	
1939	1,500	1,500	
1940	1,496	1,496	
1941			
1942	1,080	1,080	
1943	1,000	1,000	
1944	1,000	990	\$ 10
1945	1,014	1,014	
1946	1,061	1,060	1
1947	1,000	392	608
1948	2,000	1,995	5

Table XV C

Municipal Utilities (Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 517	\$ 517	
1939	3,000	3,000	
1940	1,513	1,513	
1941			
1942	614	614	
1943	1,000	404	\$ 596
1944	7,400	6,105	1,295
1945	1,000	10	990
1946	1,000	563	437
1947	1,000	964	36
1948	1,000	723	277

Table XV D

Municipal Utilities (Supplies)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 290	\$ 290	
1939	550	499	\$ 51
1940	750	720	30
1941			
1942	600	509	91
1943	500	359	141
1944	800	734	66
1945	600	386	214
1946	500	491	9
1947	850	841	9
1948	1,110	1,099	11

Table XV E

Municipal Utilities (Maintenance of Equipment)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 19,241	\$19,190	\$ 51
1939	26,410	26,306	104
1940	29,961	29,306	655
1941			
1942	50,005	49,800	205
1943	31,028	29,763	1,265
1944	25,350		
1945	9,612	9,612	
1946	50,880	50,755	125
1947	114,900	112,191	2,710
1948	3,300	3,017	283

Table XV F

Municipal Utilities (Fuel and Water)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$25,908	\$25,908	
1939	28,978	28,978	
1940	30,000	30,000	
1941			
1942	30,300	29,365	\$ 935
1943	31,300	30,927	373
1944	36,400	33,343	3,057
1945	35,000	30,838	4,162
1946	33,200	33,095	105
1947	43,000	42,563	437
1948	49,557	49,557	

Table XV G

Municipal Utilities (Travel)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939	\$ 50	\$ 50	
1940	80	80	
1941			
1942	100	35	\$ 65
1943	100	61	39
1944	100	15	85
1945	100	26	74
1946	50	39	11
1947	86	86	
1948	50	50	

Table XVI

Library--Total Appropriations, Disbursements,
Balances (in Hundreds)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 55	\$ 53	\$ 2
1939	90	90	
1940	90	90	nil
1941			
1942	88	84	3
1943	83	81	1
1944	83	82	1
1945	95	84	11
1946	100	100	nil
1947	110	110	1
1948	120	120	nil

Table XVI A

Library (Salaries)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$3,000	\$2,983	\$ 17
1939	5,100	5,100	
1940	5,625	5,625	
1941			
1942	5,445	5,177	268
1943	5,295	5,260	35
1944	5,575	5,574	1
1945	6,295	5,941	354
1946	6,311	6,311	
1947	7,605	7,604	1
1948	9,305	9,305	

Table XVI B

Library (Supplies)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 250	\$ 249	\$ 1
1939	1,035	1,035	
1940	500	500	
1941			
1942	350	350	
1943	245	242	3
1944	250	250	
1945	439	134	305
1946	514	514	
1947	400	386	14
1948	369	369	

Table XVI C

Library (Books and Periodicals)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,580	\$1,580	
1939	2,397	2,397	
1940	2,472	2,472	
1941			
1942	2,680	2,617	\$ 63
1943	2,230	2,230	
1944	2,050	2,050	
1945	2,380	1,981	399
1946	2,839	2,839	
1947	2,540	2,528	12
1948	2,441	2,437	4

Table XVI D

Library (Maintenance)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939			
1940	\$102	\$102	
1941			
1942			
1943	61	24	\$37
1944	100	100	
1945	111	111	
1946	126	126	
1947	100	78	22
1948			

Table XVI E

Library (Fuel)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 70	\$ 42	\$ 28
1939	270	270	
1940	301	300	1
1941			
1942	275	260	15
1943	275	235	40
1944	275	219	56
1945	275	212	63
1946	230	223	7
1947	275	228	47
1948	239	213	26

Table XVI F

Library Board (Rentals and Moving Costs)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1937	\$600	\$455	\$145
1938	200	200	

Table XVI G

Library Board (New Equipment)--Appropriations,
Disbursements, Balances

1943	\$145	\$145
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Table XVI H

Library Board (Real Property)--Appropriations,
Disbursements, Balances

1948	\$54	\$54
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Table XVII

Street and Alley Cash Fund--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1942	\$14,334	\$11,463	\$2,871
1943	13,027	10,296	2,731
1944	12,203	4,113	8,090
1945	17,743	11,467	6,275
1946	19,058	11,304	7,754
1947	23,339	21,457	1,882

Recreation Board--Appropriations, Disbursements, Balances

1945	\$1,800	\$1,669	\$131
1946	2,500	2,044	456
1947	4,350	3,634	716

Hunting and Fishing Fund--Appropriations, Disbursements, Balances

1938	\$1,000	\$ 222	\$728
1939	1,000	671	329
1940	1,221	1,117	104
1941			
1942	264	264	

Table XVIII

Mayor's Office--Total Appropriations, Disbursements,
Balances (in Hundreds)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$20	\$18	\$2
1939	29	29	nil
1940	28	26	1
1941			
1942	30	29	nil
1943	29	28	1
1944	33	32	nil
1945	32	32	nil
1946	34	34	
1947	47	46	1
1948	48	47	1

Table XVIII A

Mayor's Office (Salaries)--Appropriations, Disbursements, Balances
1933--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1933	\$1,800	\$1,800	
1939	1,800	1,800	
1940	1,800	1,800	
1941			
1942	1,800	1,800	
1943	1,800	1,800	
1944	1,800	1,800	
1945	1,800	1,800	
1946	2,000	2,000	
1947	3,000	3,000	
1948	3,000	3,000	

Table XVIII B

Mayor's Office (Wages)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balances
1938			
1939			
1940	\$ 600	\$ 559	\$41
1941			
1942	960	960	
1943	960	960	
1944	1,200	1,170	30
1945	1,312	1,312	
1946	1,337	1,337	
1947	1,500	1,440	60
1948	1,572	1,572	

Table XVIII C

Mayor's Office (Supplies)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$100	\$ 17	\$83
1939	100	79	21
1940	100	100	
1941			
1942	140	138	2
1943	50	50	
1944			
1945	75	73	2
1946	37	37	
1947	50	49	1
1948	77	77	

Table XVIII D

Mayor's Office (Equipment)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 50	\$ 26	\$24
1939-	50	49	1
1940	150	129	21
1941			
1942	50	28	22
1943	50	39	11
1944	30	28	2
1945	48	5	43
1946			
1947	90	90	
1948	65		65

Table XVIII E

Mayor's Office (Travel)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 50		\$50
1939			
1940	50		50
1941			
1942	35	\$ 15	20
1943	40		40
1944	220	220	

Mayor's Office (Maintenance)--Appropriations,
Disbursements, Balances

1938--1948

1946	\$16	\$ 16	
1947	50	29	\$21
1948	50	150	

Table XIX

City Clerk--Total Appropriations, Disbursements,
Balances (in Hundreds)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 56	\$ 55	\$1
1939	80	75	5
1940	100	97	3
1941			
1942	72	72	nil
1943	72	68	4
1944	73	73	nil
1945	76	76	nil
1946	87	87	
1947	102	101	1
1948	115	112	3

Table XIX A

City Clerk (Salaries)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 4,530	\$ 4,530	
1939	6,212	5,843	370
1940	5,700	5,700	
1941			
1942	6,420	6,400	20
1943	6,495	6,495	
1944	7,038	7,038	
1945	7,350	7,332	18
1946	8,460	8,460	
1947	8,880	8,880	
1948	10,740	10,613	127

Table XIX B

City Clerk (Wages)--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 200	\$ 68	\$132
1939	200	146	54
1940	760	716	44
1941			
1942	424	423	1
1943	405	3	402
1944			
1945	86	75	11
1946	125	125	
1947	1010	1010	
1948	300	96	203

Table XIX C

City Clerk (Supplies)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 600	\$ 598	\$ 2
1939	1,140	1,138	2
1940	800	726	74
1941			
1942	356	356	
1943	300	295	5
1944	300	240	60
1945	214	214	
1946	121	121	
1947	300	203	97
1948	456	456	

Table XIX D

City Clerk (Equipment)--Appropriations, Disbursements, Balances
1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 300	\$ 273	\$ 27
1939	400	376	24
1940	2,685	2,521	164
1941			
1942	40	27	13
1943	40		40

Table XX

City Attorney--Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,200	\$1,126	\$ 74
1939	1,200	1,108	92
1940	850	710	140
1941			
1942	1,214	1,214	
1943	2,572	2,572	
1944	1,200	1,200	
1945	1,200	1,200	
1946	1,550	1,550	
1947	1,200	1,200	

Table XXI
 Street Repair--Appropriations, Disbursements, Balances
 1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$3,500	\$1,104	\$2,396
1939	1,800	1,784	14
1940	5,554	5,524	29
1941			
1942	3,936	3,516	419
1943	1,435	442	992
1944	1,743	1,453	290
1945	814	601	213
1946	944	243	701
1947	1,249	803	447
1948			

Table XXII

General Government--Total Appropriations,
Disbursements, Balances (in Thousands)

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 89	\$88	\$ 2
1939	44	42	2
1940	72	71	1
1941			
1942	34	34	nil
1943	33	32	nil
1944	31	21	10
1945	29	21	8
1946	24	22	2
1947	38	29	9
1948	109	70	40

Table XXII A

General Government (Annual Audit)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 750	\$ 750	
1939	1,165	1,165	
1940	900	900	
1941			
1942	900	900	
1943	900	900	
1944	900	900	
1945	975	975	
1946	975	975	
1947	1,000	1,000	
1948	1,000	1,000	

Table XXII B

General Government (Charity)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,000	\$437	\$563
1939	1,000	687	313
1940	800	787	13
1941			
1942	500	474	26
1943	250	235	15
1944	450	171	279
1945	300	232	68
1946	4	4	
1947	150	7	143
1948	50	18	32

Table XXII C

General Government (Election Expense)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 650	\$ 586	\$ 64
1939	1,054	1,054	
1940	960	960	
1941			
1942	23	23	
1943	290	290	
1944	700	356	344
1945	700	375	325
1946	882	882	
1947	750	714	36
1948	36	36	

Table XXII D

General Government (Postage, Telephone and Telegraph)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 750	\$ 722	\$ 28
1939	1,200	1,197	3
1940	1,500	1,496	4
1941			
1942	2,198	2,198	
1943	2,482	2,482	
1944	2,500	2,477	23
1945	3,000	2,866	134
1946	3,000	2,889	111
1947	3,300	3,124	176
1948	3,499	3,499	

Table XXII E

General Government (Printing)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 769	\$ 692	\$ 77
1939	2,100	1,780	320
1940	800	702	98
1941			
1942	542	538	4
1943	610	610	
1944	600	384	216
1945	1,000	359	641
1946	511	511	
1947	2,150	2,097	53
1948	800	755	45

Table XXII F

General Government (Miscellaneous Supplies)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 500	\$ 495	\$ 5
1939	600	598	2
1940	775	774	1
1941			
1942	1,102	1,096	6
1943	863	577	286
1944	1,025	718	307
1945	1,000	546	454
1946	1,405	1,398	7
1947	1,250	1,217	33
1948	2,668	2,668	

Table XXII G

General Government (Erroneous Collections)--Appropriations,
Disbursements, Balances

1939--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 1	\$ 1	
1939	16	16	
1940	100	16	\$48
1941			
1942	50	22	28
1943	4	4	
1944	75	58	17
1945	75	10	65
1946	50	38	12
1947	75	55	20
1948	50	19	31

Table XXII H

General Government (Gas and Oil)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$2,000	\$1,747	\$253
1939	2,400	2,365	35
1940	3,335	3,327	8
1941			
1942	3,950	3,948	2
1943	3,800	3,659	141
1944	3,500	3,162	338
1945	3,736	3,736	
1946	96	96	
1947	500		500

Table XXII I

General Government (Fuel and Water)--Appropriations,
Disbursements, Balances

1938--1948

Year Ended	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 500	\$364	\$136
1939	594	594	
1940	900	876	24
1941			
1942	700	667	33
1943	836	826	9
1944	1,050	941	109
1945	1,050	810	240
1946	800	764	36
1947	900	878	22
1948	835	835	

Table XXII J

General Government (Insurance)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$2,731	\$2,731	
1939	2,485	2,462	\$ 23
1940	5,300	4,988	312
1941			
1942	6,500	6,494	6
1943	5,606	5,529	77
1944	6,278	6,278	
1945	6,300	5,541	759
1946	4,916	4,916	
1947	8,500	8,407	93
1948	8,620	8,620	

Table XXII K

General Government (Special Assessments)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 72	\$72	
1939	100	71	\$29
1940	100	72	28
1941			
1942	86	85	1
1943	90	85	5
1944	100	80	20
1945	100		100
1946			
1947	100	26	74
1948	100	24	76

Table XXII L

General Government (Freight and Express)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$600	\$451	\$149
1939	506	435	71
1940	500	318	182
1941			
1942	50	17	33
1943	35	8	27
1944	25	3	22
1945	44	44	
1946	86	86	
1947	220	220	
1948	200	34	166

Table XXII M

General Government (Garbage Removal)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$11,802	\$11,802	
1939	14,162	14,162	
1940	14,200	14,194	\$ 6
1941			
1942	10,362	10,357	5
1943	10,512	10,512	

Table XXII N

W. P. A.

1940--1943

1940	\$2,941	\$2,868	\$73
1941			
1942	285	274	11
1943	100	73	27

Table XXII O

General Government (Travel)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$ 7	\$ 7	
1939	40	40	
1940			
1941			
1942			
1943			
1944			
1945	1,000		\$1,000
1946			
1947	700	234	466
1948	250	116	134

Table XXII P

General Government (Real Properties and Upkeep)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1944	\$9,414	\$1,226	\$8,189
1945	6,000	2,308	3,692
1946	1,351	1,351	
1947	3,000	2,644	356
1948	2,705	2,705	

Table XXII Q

General Government (Sidewalk Construction)--
 Appropriations, Disbursements, Balances

1938--1948

1938	\$500	\$284	\$216
1939			
1940			
1941			
1942			
1943	200	200	

Table XXII R

General Government (Condemnation of real estate)--Appropriations,
Disbursements and Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,118	\$1,118	
1939	1,202	1,202	
1940			
1941			
1942			
1943	756	668	\$88

Table XXII S

General Government (Maintenance and Repair of Buildings)--
Appropriations, Disbursements, Balances

1938--1948

1938	\$ 450	\$ 370	\$80
1939	1,093	1,014	79
1940	1,332	1,332	
1941			
1942	876	876	
1943	1,892	1,892	

Table XXII T

General Government (Summer Playground Program)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$1,500	\$1,454	\$ 46
1939	1,500	1,499	1
1940	1,500	1,397	103
1941			
1942	827	821	6
1943	550	514	36

Table XXII U

General Government (Hospital Building)--Appropriations,
Disbursements, Balances

1940	\$16,912	\$16,912
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General Government (New Fire Station)--Appropriations,
Disbursements, Balances

1938--1948

1938	\$1,000	\$1,000
1939	6,791	6,791

Table XXII V

General Government (Airport Extension and Maintenance)--
 Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938			
1939	\$ 2,033	\$ 717	\$1,316
1940	14,500	14,500	
1941			
1942	262	262	
1943			
1944			
1945			
1946	5,223	5,223	
1947	1,000	160	840
1948			

Table XXII W

General Government (Other Government Expense)--
Appropriations, Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1944	\$ 750	\$ 749	\$ 1
1945	1,155	750	405
1946	2,500	6,274	2,100
1947	11,650	6,274	5,376
1948	81,962	43,651	38,312

Table XXII X

General Government (Water Line Extensions)--Appropriations,
Disbursements, Balances

1938--1948

1938	\$58	\$58
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Table XXII Y

General Government (Boiler and Cooling Tower)--Appropriations,
Disbursements, Balances

1938	\$49,942	\$49,942
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Table XXII Z

General Government (Salaries)--Appropriations,
Disbursements, Balances

1938--1948

Year Ending	Net Appropriation	Amount Expended	Lapsed Balance
1938	\$3,760	\$3,760	
1939	4,268	4,268	
1940	4,900	4,742	\$158
1941			
1942	4,665	4,643	22
1943	3,788	3,788	
1944	3,175	3,175	
1945	3,000	2,404	596
1946	2,290	2,290	
1947	3,000	2,472	528
1948	6,038	6,068	(30)

Chapter III

Summary and Conclusions

The city of Stillwater is financing city government almost entirely from the sale of electricity and water, with the sale of electricity contributing substantially more than water. The amount of the total contribution from these two utilities has been increasing during the period from 1938 to 1948. Not only has there been an increase in absolute amount but the relative contribution also shows an upward trend.

Revenues from the "tax" classification and administrative receipts were insignificant when considered in relation to the total revenue receipts of the city. During the period studied, receipts from "taxes" were less than one-half of one per cent of the total revenue. Administrative receipts constitute approximately one per cent of the total during this period, except in the fiscal year ending June 30, 1948. In 1948 administrative receipts represented three and one-half per cent of the total revenues of Stillwater. This increase was due mainly to receipts from parking meters which were installed during the 1948 fiscal year.

Revenue from "grants and gifts" show an upward trend if grants from the U. S. Treasury are omitted. The average contribution from this source was approximately three per cent of the total.

Appropriation and expenditure data reveal an upward trend in services rendered by the municipality of Stillwater. A small

part of this upward trend in dollar expenditure may be accounted for by the increase in population and, in a few cases, a rising price level may have been partly responsible.

During the period studied, two new departments have been added and those which existed at the beginning of this period have expanded their services.

Large appropriations to the "general government" account have tended to make for an unsatisfactory classification. The "general government" account makes it difficult to tell what the expenditures have been "for" and the fixing of responsibility for expenditures becomes more difficult.

Accounting methods and accounting terminology have not been uniform during the period studied.

Conclusions

Since 1933 the state of Oklahoma, by constitutional amendment, has limited all ad valorem taxes to fifteen mills for all local governments. This millage is for schools, counties, cities and towns. The power to allocate this millage among the local governmental units rests with an appointive board unless the legislature has designated a general division. The municipality of Stillwater, at the present time, does not share in revenue from ad valorem taxation. The millage is now allocated between the county and schools, with the county getting ten mills and schools five.

If any city in Payne County should ask for and be granted a millage, the property tax levy in the remaining cities of the county would be reduced by an amount equal to the city grant. For example, if Cushing should request and be granted three mills, the ad valorem levy in Stillwater and other Payne County cities would be reduced to twelve mills.

The citizens of a municipality may, by vote, exceed the fifteen mill limit provided the revenue from this excess is used for debt servicing.

Furthermore, in 1935 homestead exemption was adopted, which had a crippling effect on the amount of property subject to taxation.

These rigid constitutional and legislative restrictions make it more difficult for the municipality of Stillwater to raise revenue with due regard for canons of fair taxation but it does not excuse administrative officials from all responsibility.

Stillwater has, in the past several years, obtained approximately 90 per cent of its total revenue from sale of electricity and water. This raises the question as to the significance or justification of the high contribution of the municipal plants toward the expense of other government activities.

High utility rates are in effect a sales tax on these products. As the contribution toward government expenses is based upon quantity of electricity and water used, it does not conform to the "ability to pay" principle. It is imposed cumulatively on the residential consumer so that the poor family must pay in the

same relative proportion for electricity and water used as the wealthy families. They bear most heavily on those least able to pay because these are every day items of consumption. Persons with small incomes spend a larger proportion of their incomes on the necessities of life than wealthier individuals.

Financing city government from utility earnings may also discriminate in favor of the non-resident owner. Real estate receives greater benefits from municipal services than any other form of wealth. In view of this it would seem proper that the property owner should contribute proportionally to services received. Financing municipal services through utility bills makes it possible for the owner of property to shift the burden to the renter or leasee.

Another objection against the financing of municipal government from high rates on utilities is the effect upon utilization. Revenues obtained by the municipality from high rates, especially on residential consumer, will effect the extent of use. The ultimate significance of high rates for electricity is the restriction of utilization and limitation to the economic and social advances which depend upon low cost electricity.

Surveys have often shown that consumption depends upon rates, that rate reductions almost always bring about increase in utilization and recovery of lost revenue, and that low rates with high consumption is a better long run policy than high rates and low consumption.

Studies made using the least squares method of determining elasticity have shown that the residential demand for electricity

tends to have an elasticity of unity.¹ Other factors must, of course, be taken into consideration when attempting to estimate the elasticity in a particular town such as Stillwater. Such things as sales of electrical appliances and sales promotion should be taken into consideration but this would not invalidate the estimation of elasticity.

Since the fixed cost for the generation of electricity is high it may be that Stillwater could lower its rates for electricity and increase net returns. This could not have been possible the past few years as the city has not been able to supply the quantity demanded. It has been necessary for Oklahoma A and M College to purchase electricity from Oklahoma Gas and Electric Company to service Veterans Village due to the incapacity of the city to generate a sufficient quantity. With the recent addition of a new generator giving the light plant a total capacity of 8,000 KWH, it may be possible to increase net returns by lowering rates on electricity. It would not be desirable for the municipality to make drastic rate reductions because of the large contribution the light plant makes toward financing the necessary services of the city.

A better policy would be for it to adopt a long-range program of gradual rate reduction and stimulation of consumption. It is believed that such a policy will maintain a considerable amount of net earnings with which to finance the necessary services and at the same time enable the community to realize the economic and

¹Journal of Land and Public Utility Economics, July 1941, pp. 242--245, "Elasticity of the Residential Demand for Electricity."

social advancements which are dependent upon low rates.

If Stillwater did not have to depend upon net revenue from the sale of electricity and water it would be desirable to base utility rates upon the costs of operation including operating expenses, maintenance and overhead expenses and depreciation reserve adequate to amortize bond payment.

It might be argued that costs upon which rates are based should also include payments representing taxes that would be assessed against the utility were it owned by a private company plus a return to the municipality on its investment as great as that which a private utility would be allowed to earn. In this connection it should be pointed out that it would not be necessary to include both depreciation and amortization of investment as this might amount to a double allowance for that part of the cost of the utility plant which is financed by bonds. If it is decided that each generation shall finance its own services, it would be necessary only to pay all interest and retire the bonds for purchase of the plant. On the other hand if the city has a public utility plant free and without interest to pay, it should set up a reserve for depreciation in order to leave the next generation in as good a position as it found itself.

Utility rates could not be reduced to a point where the revenue would equal cost of production because of the limited means of obtaining revenue. Other sources of revenue should be sought which more nearly conform to fair canons of taxation in order that a minimum amount of net revenue would be needed for the sale of electricity and water.

The present state constitutional limitation and homestead exemption laws have seriously crippled the property tax as an effective source of revenue. However, considering the run-down condition of the streets in Stillwater, a request by Stillwater officials for part of the millage now going to the county would seem to be justified. Even though part of the millage is needed by the municipality of Stillwater for badly needed street repair, it may not receive favorable consideration due to the interests of personnel on the allocating board. It sometimes happens that the county excise board in charge of the allocation is composed of men more favorable to county government. In such cases, cities rarely get a portion of the millage regardless of need.

Other sources of revenue which seem to offer possibilities are: (1) gross receipts tax on movie theatres, (2) franchise tax on gas and telephone companies.

A gross receipts tax on movie theatres or an admission tax of five per cent would probably yield approximately one dollar per capita or \$30,000 annually, judging from the experience of other cities.² Although it applies to an item of consumption, it is not a commodity which is essential to basic living. Since it is for an item of a luxury type it cannot be seriously attacked like a sales tax on light and water utilities, on grounds of being regressive. Since it is levied against gross income, in order that it might be passed on to the citizens. Not only would the burden of the tax be placed on those individuals who live inside the city

²A. M. Hillhouse, Where Cities Get Their Money, Municipal Finance Officers Association, pp. 12.

limits but would be borne by students and residents of the surrounding community as well.

Considering the difficulty the motion picture industry has experienced in recent years in keeping attendance at a high level, it is doubtful if the full amount of the burden would fall upon the citizenry. A more thorough study might reveal the desirability of granting an exemption in order that firms near the margin would not be forced out of business.

An argument against the admission tax is the presence of federal and state taxes now levied on theatre admissions.

The telephone and gas companies possess a valuable franchise in Stillwater which would justify a compensation. This could not be expected to yield a large additional amount of revenue as the telephone company is already paying an amount equal to two per cent of gross receipts on local exchange revenue. The largest portion of the increased revenue to be derived from a franchise tax would come from the gas company.

It is felt that this study has served a useful purpose if it arouses interest of city officials and citizens to be aware of the nature, origin and disposition of the funds of the city. The exact nature of several accounts seem vague to some who should have been in a position to know.

A uniform system of accounts would be desirable. One advantage of uniform accounting is that it makes comparison studies easier to handle and more accurate. In addition to facilitating time studies, it would usually make for better comparisons with other municipal governments.

Uniform accounting would also seem advisable in order to protect the integrity of city officials in charge of public funds. Suspicion of city officials is sometimes caused by frequent changes in accounting terminology.

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